

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,724,861	10,321,158	6,403,703
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,724,861	10,321,158	6,403,703
E-APL	Electric Net Rate Base	1,945,138,802	1,278,102,819	667,035,983
	RATE OF RETURN	0.860%	0.808%	0.960%

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 July 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	7-01-2014 thru 07-31-2014	366,495	240,486	126,009
		Percent		100.000%	65.618%	34.382%
3	E-OPS	Direct Distribution Operating Expense	7-01-2014 thru 07-31-2014	1,496,834	1,045,265	451,569
		Percent		100.000%	69.832%	30.168%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 31, 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%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended July 31, 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 July 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 Percentage		594,738	366,305	228,433	0
				100.000%	61.591%	38.409%	0.000%
		Net Direct Plant Percentage		2,443,285,624	2,078,050,262	365,235,362	0
				100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	06-01-2014 thru 07-31-2014	906,083,513	590,118,001	315,965,512	
				100.000%	65.128%	34.872%	
11		Book Depreciation Percent	7-01-2014 thru 07-31-2014	7,439,562	4,795,458	2,644,104	
				100.000%	64.459%	35.541%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 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	06-01-2014 thru 07-31-2014	2,251,913,351 100.000%	1,472,659,990 65.396%	779,253,361 34.604%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2014 thru 07-31-2014	196,053,773 100.000%	131,272,231 66.957%	64,781,542 33.043%
14		Net Allocated Schedule M's - AMA Percent	7-01-2014 thru 07-31-2014	-7,371,733 100.000%	-4,667,447 63.315%	-2,704,286 36.685%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 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
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	22,454,304	0	22,454,304	15,069,224	0	15,069,224	7,385,080	0	7,385,080
99	442200	Commercial - Firm & Int.	24,276,169	0	24,276,169	17,257,702	0	17,257,702	7,018,467	0	7,018,467
1	442300	Industrial	9,485,600	0	9,485,600	5,543,880	0	5,543,880	3,941,720	0	3,941,720
99	444000	Public Street & Highway Lighting	632,793	0	632,793	424,337	0	424,337	208,456	0	208,456
99	448000	Interdepartmental Revenue	83,380	0	83,380	67,564	0	67,564	15,816	0	15,816
99	499XXX	Unbilled Revenue	8,238,537	0	8,238,537	5,496,861	0	5,496,861	2,741,676	0	2,741,676
TOTAL SALES TO ULTIMATE CUSTOMERS			65,170,783	0	65,170,783	43,859,568	0	43,859,568	21,311,215	0	21,311,215
1	447XXX	Sales for Resale	0	16,819,937	16,819,937	0	10,964,917	10,964,917	0	5,855,020	5,855,020
TOTAL SALES OF ELECTRICITY			65,170,783	16,819,937	81,990,720	43,859,568	10,964,917	54,824,485	21,311,215	5,855,020	27,166,235
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	45,069	0	45,069	26,467	0	26,467	18,602	0	18,602
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	256,445	3,097	259,542	175,985	2,019	178,004	80,460	1,078	81,538
1	456XXX	Other Electric Revenues	16,124	3,909,679	3,925,803	12,312	2,548,720	2,561,032	3,812	1,360,959	1,364,771
TOTAL OTHER OPERATING REVENUE			317,638	3,949,359	4,266,997	214,764	2,574,587	2,789,351	102,874	1,374,772	1,477,646
TOTAL ELECTRIC REVENUE			65,488,421	20,769,296	86,257,717	44,074,332	13,539,504	57,613,836	21,414,089	7,229,792	28,643,881

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	7,291	7,291	0	4,753	4,753	0	2,538	2,538
1	501XXX	Fuel	0	2,304,600	2,304,600	0	1,502,369	1,502,369	0	802,231	802,231
1	502000	Steam Expense	0	175,878	175,878	0	114,655	114,655	0	61,223	61,223
1	505000	Electric Expense	0	78,120	78,120	0	50,926	50,926	0	27,194	27,194
1	506000	Miscellaneous Steam Power Generation Expense	0	123,196	123,196	0	80,311	80,311	0	42,885	42,885
1	507000	Rent	0	14,697	14,697	0	9,581	9,581	0	5,116	5,116
		MAINTENANCE									
1	510000	Supervision & Engineering	0	31,407	31,407	0	20,474	20,474	0	10,933	10,933
1	511000	Structures	0	3,689	3,689	0	2,405	2,405	0	1,284	1,284
1	512000	Boiler Plant	0	1,055,281	1,055,281	0	687,938	687,938	0	367,343	367,343
1	513000	Electric Plant	0	570,006	570,006	0	371,587	371,587	0	198,419	198,419
1	514000	Miscellaneous Steam Plant	0	105,918	105,918	0	69,048	69,048	0	36,870	36,870
		TOTAL STEAM POWER GENERATION EXP	0	4,470,083	4,470,083	0	2,914,047	2,914,047	0	1,556,036	1,556,036
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	167,207	167,207	0	109,002	109,002	0	58,205	58,205
1	536000	Water for Power	0	112,848	112,848	0	73,566	73,566	0	39,282	39,282
1	537000	Hydraulic Expense	683,858	225,471	909,329	445,684	146,985	592,669	238,174	78,486	316,660
1	538000	Electric Expense	0	498,115	498,115	0	324,721	324,721	0	173,394	173,394
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	46,626	46,626	0	30,395	30,395	0	16,231	16,231
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	63,070	63,070	0	41,115	41,115	0	21,955	21,955
1	542000	Structures	0	285,803	285,803	0	186,315	186,315	0	99,488	99,488
1	543000	Reservoirs, Dams, & Waterways	0	56,414	56,414	0	36,776	36,776	0	19,638	19,638
1	544000	Electric Plant	0	167,706	167,706	0	109,328	109,328	0	58,378	58,378
1	545000	Miscellaneous Hydraulic Plant	0	60,166	60,166	0	39,222	39,222	0	20,944	20,944
		TOTAL HYDRO POWER GENERATION EXP	1,155,183	1,783,655	2,938,838	754,087	1,162,764	1,916,851	401,096	620,891	1,021,987
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	94,991	94,991	0	61,925	61,925	0	33,066	33,066
1	547XXX	Fuel	0	7,030,730	7,030,730	0	4,583,333	4,583,333	0	2,447,397	2,447,397
1	548000	Generation Expense	0	224,057	224,057	0	146,063	146,063	0	77,994	77,994
1	549000	Miscellaneous Other Power Generation Expense	0	27,187	27,187	0	17,723	17,723	0	9,464	9,464
1	550000	Rent	0	1,122	1,122	0	731	731	0	391	391
		MAINTENANCE									
1	551000	Supervision & Engineering	0	130,267	130,267	0	84,921	84,921	0	45,346	45,346
1	552000	Structures	0	3,124	3,124	0	2,037	2,037	0	1,087	1,087
1	553000	Generating & Electric Equipment	0	417,689	417,689	0	272,291	272,291	0	145,398	145,398
1	554000	Miscellaneous Other Power Generation Plant	0	12,359	12,359	0	8,057	8,057	0	4,302	4,302
		TOTAL OTHER POWER GENERATION EXP	0	7,941,526	7,941,526	0	5,177,081	5,177,081	0	2,764,445	2,764,445

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 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	15,757,204	15,757,204	0	10,272,121	10,272,121	0	5,485,083	5,485,083
1	556000	System Control & Load Dispatching	0	74,342	74,342	0	48,464	48,464	0	25,878	25,878
E-557	557XXX	Other Expense	1,498,187	4,065,195	5,563,382	1,549,656	2,650,101	4,199,757	(51,469)	1,415,094	1,363,625
TOTAL OTHER POWER SUPPLY EXPENSE			1,498,187	19,896,741	21,394,928	1,549,656	12,970,686	14,520,342	(51,469)	6,926,055	6,874,586
TOTAL PRODUCTION OPERATING EXP			2,653,370	34,092,005	36,745,375	2,303,743	22,224,578	24,528,321	349,627	11,867,427	12,217,054
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	135,516	135,516	0	88,343	88,343	0	47,173	47,173
1	561000	Load Dispatching	0	205,209	205,209	0	133,776	133,776	0	71,433	71,433
1	562000	Station Expense	0	51,937	51,937	0	33,858	33,858	0	18,079	18,079
1	563000	Overhead Line Expense	0	17,669	17,669	0	11,518	11,518	0	6,151	6,151
1	565XXX	Transmission of Electricity by Others	0	1,607,039	1,607,039	0	1,047,629	1,047,629	0	559,410	559,410
1	566000	Miscellaneous Transmission Expense	0	73,913	73,913	0	48,184	48,184	0	25,729	25,729
1	567000	Rent	0	11,859	11,859	0	7,731	7,731	0	4,128	4,128
MAINTENANCE											
1	568000	Supervision & Engineering	0	56,297	56,297	0	36,700	36,700	0	19,597	19,597
1	569000	Structures	67	62,666	62,733	67	40,852	40,919	0	21,814	21,814
1	570000	Station Equipment	(61)	47,970	47,909	(61)	31,272	31,211	0	16,698	16,698
1	571000	Overhead Lines	204	72,617	72,821	204	47,339	47,543	0	25,278	25,278
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	914	13,116	14,030	914	8,550	9,464	0	4,566	4,566
TOTAL TRANSMISSION OPERATING EXP			1,124	2,355,808	2,356,932	1,124	1,535,752	1,536,876	0	820,056	820,056

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,114,086	2,114,086	0	1,378,173	1,378,173	0	735,913	735,913
E-DEPX		Depreciation Expense-Transmission	0	859,592	859,592	0	560,368	560,368	0	299,224	299,224
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	(352,238)	0	(352,238)	(138,812)	0	(138,812)	(213,426)	0	(213,426)
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	28,174	0	28,174	12,761	0	12,761	15,413	0	15,413
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	18,806	0	18,806	14,564	0	14,564	4,242	0	4,242
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	(613,404)	0	(613,404)	(371,628)	0	(371,628)	(241,776)	0	(241,776)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(441,898)	0	(441,898)	0	0	0	(441,898)	0	(441,898)
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	(88,615)	0	(88,615)	(56,205)	0	(56,205)	(32,410)	0	(32,410)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,817,241	1,817,241	0	1,184,659	1,184,659	0	632,582	632,582
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(824,437)	4,974,738	4,150,301	(122,193)	3,243,032	3,120,839	(702,244)	1,731,706	1,029,462
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	1,830,057	41,422,551	43,252,608	2,182,674	27,003,362	29,186,036	(352,617)	14,419,189	14,066,572

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	(23,541)	148,243	124,702	21,953	103,521	125,474	(45,494)	44,722	(772)
3	582000	Station Expense	65,456	6,055	71,511	31,357	4,228	35,585	34,099	1,827	35,926
3	583000	Overhead Line Expense	126,205	37,089	163,294	68,198	25,900	94,098	58,007	11,189	69,196
3	584000	Underground Line Expense	111,608	0	111,608	64,498	0	64,498	47,110	0	47,110
3	585000	Street Light & Signal System Operation Expense	2,604	0	2,604	(36)	0	(36)	2,640	0	2,640
3	586000	Meter Expense	133,623	18,973	152,596	105,170	13,249	118,419	28,453	5,724	34,177
3	587000	Customer Installations Expense	45,326	12,056	57,382	23,008	8,419	31,427	22,318	3,637	25,955
3	588000	Miscellaneous Distribution Expense	314,565	224,216	538,781	251,467	156,575	408,042	63,098	67,641	130,739
3	589000	Rent	0	20,836	20,836	0	14,550	14,550	0	6,286	6,286
		MAINTENANCE:									
3	590000	Supervision & Engineering	14,884	122,519	137,403	11,979	85,557	97,536	2,905	36,962	39,867
3	591000	Structures	72,608	0	72,608	56,672	0	56,672	15,936	0	15,936
3	592000	Station Equipment	66,752	17,649	84,401	45,180	12,325	57,505	21,572	5,324	26,896
3	593000	Overhead Lines	392,495	0	392,495	236,063	0	236,063	156,432	0	156,432
3	594000	Underground Lines	67,698	0	67,698	44,176	0	44,176	23,522	0	23,522
3	595000	Line Transformers	48,203	21,451	69,654	43,684	14,980	58,664	4,519	6,471	10,990
3	596000	Street Light & Signal System Maintenance Exp	35,427	0	35,427	23,384	0	23,384	12,043	0	12,043
3	597000	Meters	479	0	479	502	0	502	(23)	0	(23)
3	598000	Miscellaneous Distribution Expense	22,442	12,610	35,052	18,010	8,806	26,816	4,432	3,804	8,236
		TOTAL DISTRIBUTION OPERATING EXP	1,496,834	641,697	2,138,531	1,045,265	448,110	1,493,375	451,569	193,587	645,156
E-DEPX		Depreciation Expense-Distribution	3,197,459	52	3,197,511	1,991,702	36	1,991,738	1,205,757	16	1,205,773
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	3,906,367	0	3,906,367	3,281,840	0	3,281,840	624,527	0	624,527
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,106,076	52	7,106,128	5,275,792	36	5,275,828	1,830,284	16	1,830,300
		TOTAL DISTRIBUTION EXPENSES	8,602,910	641,749	9,244,659	6,321,057	448,146	6,769,203	2,281,853	193,603	2,475,456

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	28,815	28,815	0	18,908	18,908	0	9,907	9,907
2	902000	Meter Reading Expenses	211,075	18,176	229,251	194,102	11,927	206,029	16,973	6,249	23,222
E-903	903XXX	Customer Records & Collection Expenses	383,175	526,082	909,257	329,707	345,204	674,911	53,468	180,878	234,346
2	904000	Uncollectible Accounts	0	229,307	229,307	0	150,467	150,467	0	78,840	78,840
2	905000	Misc Customer Accounts	0	7,471	7,471	0	4,902	4,902	0	2,569	2,569
		TOTAL CUSTOMER ACCOUNTS EXPENSES	594,250	809,851	1,404,101	523,809	531,408	1,055,217	70,441	278,443	348,884
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	2,228,438	19,133	2,247,571	1,643,312	12,555	1,655,867	585,126	6,578	591,704
2	909000	Advertising	0	72,600	72,600	0	47,639	47,639	0	24,961	24,961
2	910000	Misc Customer Service & Info Exp	0	28,866	28,866	0	18,941	18,941	0	9,925	9,925
		TOTAL CUSTOMER SERVICE & INFO EXP	2,228,438	120,599	2,349,037	1,643,312	79,135	1,722,447	585,126	41,464	626,590
		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	26,073	2,061,275	2,087,348	14,425	1,395,009	1,409,434	11,648	666,266	677,914
4	921000	Office Supplies & Expenses	13,483	301,903	315,386	13,483	204,319	217,802	0	97,584	97,584
4	922000	Admin Exp Transferred--Credit	0	(11,369)	(11,369)	0	(7,694)	(7,694)	0	(3,675)	(3,675)
4	923000	Outside Services Employed	(4,098)	955,664	951,566	(4,098)	646,765	642,667	0	308,899	308,899
4	924000	Property Insurance Premium	0	114,353	114,353	0	77,391	77,391	0	36,962	36,962
4	925XXX	Injuries and Damages	0	295,543	295,543	0	200,015	200,015	0	95,528	95,528
4	926XXX	Employee Pensions and Benefits	0	57,439	57,439	0	38,873	38,873	0	18,566	18,566
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	297,102	132,122	429,224	213,472	86,130	299,602	83,630	45,992	129,622
4	930000	Miscellaneous General Expenses	6,797	115,460	122,257	3,724	78,140	81,864	3,073	37,320	40,393
4	931000	Rents	844	35,448	36,292	429	23,990	24,419	415	11,458	11,873
4	935000	Maintenance of General Plant	55,817	591,508	647,325	30,415	400,315	430,730	25,402	191,193	216,595
		TOTAL ADMIN & GEN OPERATING EXP	396,345	4,649,346	5,045,691	271,850	3,143,253	3,415,103	124,495	1,506,093	1,630,588

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	126,696	1,133,421	1,260,117	95,468	767,066	862,534	31,228	366,355	397,583
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	62,482	656,012	718,494	61,383	443,969	505,352	1,099	212,043	213,142
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	189,178	1,819,371	2,008,549	156,851	1,231,281	1,388,132	32,327	588,090	620,417
		TOTAL ADMIN & GENERAL EXPENSES	585,523	6,468,717	7,054,240	428,701	4,374,534	4,803,235	156,822	2,094,183	2,251,005
		TOTAL EXPENSES BEFORE FIT	13,841,178	49,463,467	63,304,645	11,099,553	32,436,585	43,536,138	2,741,625	17,026,882	19,768,507
		NET OPERATING INCOME (LOSS) BEFORE FIT			22,953,072			14,077,698			8,875,374
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,814,726			3,848,645			1,966,081
E-FIT		DEFERRED FEDERAL INCOME TAX			429,779			(81,483)			511,262
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,622)			(5,672)
		ELECTRIC NET OPERATING INCOME (LOSS)			16,724,861			10,321,158			6,403,703

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.832%	30.168%
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 July 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	14,542,721	14,542,721	0	9,480,400	9,480,400	0	5,062,321	5,062,321
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	(159,790)	(159,790)	0	(104,167)	(104,167)	0	(55,623)	(55,623)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,317,373	1,317,373	0	858,795	858,795	0	458,578	458,578
1	555710	Intercompany Purchase	0	56,900	56,900	0	37,093	37,093	0	19,807	19,807
TOTAL ACCOUNT 555			0	15,757,204	15,757,204	0	10,272,121	10,272,121	0	5,485,083	5,485,083

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 July 31, 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	557000	Other Expenses	0	469,177	469,177	0	305,856	305,856	0	163,321	163,321
1	557010	Other Power Supply Expense - Financial	0	(3,403,248)	(3,403,248)	0	(2,218,577)	(2,218,577)	0	(1,184,671)	(1,184,671)
1	557150	Fuel - Economic Dispatch	0	184,053	184,053	0	119,984	119,984	0	64,069	64,069
1	557160	Power Supply Expense - Miscellaneous	202,101	0	202,101	202,101	0	202,101	0	0	0
99	557161	Unbilled Add-Ons	(173,685)	0	(173,685)	(119,549)	0	(119,549)	(54,136)	0	(54,136)
1	557170	Broker Fees - Power	0	27,548	27,548	0	17,959	17,959	0	9,589	9,589
1	557171	REC Broker Fees	3,964	1,896	5,860	3,964	1,236	5,200	0	660	660
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,944,825	0	1,944,825	1,944,825	0	1,944,825	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	(657,064)	0	(657,064)	(657,064)	0	(657,064)	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	133,921	0	133,921	133,921	0	133,921	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	332,393	0	332,393	0	0	0	332,393	0	332,393
99	557390	Idaho PCA Amortization	(356,493)	0	(356,493)	0	0	0	(356,493)	0	(356,493)
1	557395	Optional Renewable Power Expense Offset	0	121	121	0	79	79	0	42	42
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,785,648	6,785,648	0	4,423,564	4,423,564	0	2,362,084	2,362,084
TOTAL ACCOUNT 557			1,498,187	4,065,195	5,563,382	1,549,656	2,650,101	4,199,757	(51,469)	1,415,094	1,363,625

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 July 31, 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	383,175	526,082	909,257	329,707	345,204	674,911	53,468	180,878	234,346
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	383,175	526,082	909,257	329,707	345,204	674,911	53,468	180,878	234,346

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.396%	34.604%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended July 31, 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	25,459	19,133	44,592	18,227	12,555	30,782	7,232	6,578	13,810
99	908600	Public Purpose Tariff Rider Expense Offset	1,872,563	0	1,872,563	1,378,036	0	1,378,036	494,527	0	494,527
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	330,416	0	330,416	247,049	0	247,049	83,367	0	83,367
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,228,438	19,133	2,247,571	1,643,312	12,555	1,655,867	585,126	6,578	591,704

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
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 July 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.18%	54.18%
2	Cost of Debt		5.308%	5.370%
	Total Weighted Cost		2.876%	2.909%
E-APL	Net Rate Base	1,945,138,802	1,278,102,819	667,035,983
	Interest Deduction for FIT Calculation	56,162,314	36,758,237	19,404,077
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended July 31, 2014						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	86,257,717	57,613,836	28,643,881		
E-OPS	Less: Operating & Maintenance Expense	50,039,667	33,751,339	16,288,328		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,541,370	5,318,300	2,223,070		
E-OTX	Less: Taxes Other than FIT	5,723,608	4,466,499	1,257,109		
	Net Operating Income Before FIT	22,953,072	14,077,698	8,875,374		
E-INT	Less: Monthly Interest Expense	4,680,192	3,063,186	1,617,006		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,953)	11,953		
E-SCM	Plus: Schedule M Adjustments	(1,592,880)	13,011	(1,605,891)		
	Taxable Net Operating Income	16,680,000	11,039,476	5,640,524		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	5,838,000	3,863,817	1,974,183		
1	Production Tax Credit	(23,274)	(15,172)	(8,102)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	5,814,726	3,848,645	1,966,081		
E-DTE	Deferred FIT	429,779	(81,483)	511,262		
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,622)	(5,672)		
	Total Net FIT/Deferred FIT	6,228,211	3,756,540	2,471,671		
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 July 31, 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	3,388,887	4,884,555	8,273,442	2,150,803	3,229,476	5,380,279	1,238,084	1,655,079	2,893,163
12	997001 Contributions In Aid of Construction	0	554,439	554,439	0	362,581	362,581	0	191,858	191,858
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	109,543	109,543	0	74,135	74,135	0	35,408	35,408
99	997007 Idaho PCA	(24,100)	0	(24,100)	0	0	0	(24,100)	0	(24,100)
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	35,129	35,129	0	23,774	23,774	0	11,355	11,355
12	997016 Redemption Expense Amortization	0	116,050	116,050	0	75,892	75,892	0	40,158	40,158
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	865,318	0	865,318	607,377	0	607,377	257,941	0	257,941
99	997019 CSS Temporary Service Fees	39,547	0	39,547	6,390	0	6,390	33,157	0	33,157
4	997020 FAS87 Current Pension Accrual	0	489,122	489,122	0	331,023	331,023	0	158,099	158,099
99	997021 Wartsilla Generators Amortization	28,174	0	28,174	12,761	0	12,761	15,413	0	15,413
99	997024 Kettle Falls Disallowance	(11,215)	0	(11,215)	(11,215)	0	(11,215)	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	22,933	22,933	0	12,135	12,135
4	997033 BPA Residential Exchange	114,190	0	114,190	118,212	0	118,212	(4,022)	0	(4,022)
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	1,287,761	0	1,287,761	1,287,761	0	1,287,761	0	0	0
1	997044 Non-Monetary Power Costs	0	(159,790)	(159,790)	0	(104,167)	(104,167)	0	(55,623)	(55,623)
1	997045 Section 199 Manufacturing Deduction	0	(1,212,500)	(1,212,500)	0	(790,429)	(790,429)	0	(422,071)	(422,071)
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	(332,875)	(332,875)	0	(217,687)	(217,687)	0	(115,188)	(115,188)
11	997049 Tax Depreciation	0	(10,452,681)	(10,452,681)	0	(6,737,694)	(6,737,694)	0	(3,714,987)	(3,714,987)
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 July 31, 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	(41,355)	0	(41,355)	5,438	0	5,438	(46,793)	0	(46,793)
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	(1,833,333)	(1,833,333)	0	(1,195,150)	(1,195,150)	0	(638,183)	(638,183)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	447,879	447,879	0	288,698	288,698	0	159,181	159,181
4	997081	Deferred Compensation	0	185,632	185,632	0	125,630	125,630	0	60,002	60,002
4	997082	Meal Disallowances	0	32,394	32,394	0	21,923	21,923	0	10,471	10,471
4	997083	Paid Time Off	0	(46,350)	(46,350)	0	(31,368)	(31,368)	0	(14,982)	(14,982)
2	997084	Customer Uncollectibles	0	(252,890)	(252,890)	0	(165,941)	(165,941)	0	(86,949)	(86,949)
99	997088	Deferred O&M Colstrip & CS2	(295,859)	0	(295,859)	81,141	0	81,141	(377,000)	0	(377,000)
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	146,603	0	146,603	146,603	0	146,603	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	(350,656)	0	(350,656)	(138,812)	0	(138,812)	(211,844)	0	(211,844)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(18,680)	(18,680)	0	(12,177)	(12,177)	0	(6,503)	(6,503)
		TOTAL SCHEDULE M ADJUSTMENTS	5,778,853	(7,371,733)	(1,592,880)	4,680,459	(4,667,448)	13,011	1,098,394	(2,704,285)	(1,605,891)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.459%	35.541%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.396%	34.604%
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 July 31, 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	1,162,636	1,162,636	0	736,123	736,123	0	426,513	426,513
99	410100	Deferred Federal Income Tax Expense - Washin	(649,732)	0	(649,732)	(649,732)	0	(649,732)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	129,129	0	129,129	0	0	0	129,129	0	129,129
	410100	Total	(520,603)	1,162,636	642,033	(649,732)	736,123	86,391	129,129	426,513	555,642
14	411100	Deferred Federal Income Tax Expense - Allocate	0	33,785	33,785	0	21,391	21,391	0	12,394	12,394
99	411100	Deferred Federal Income Tax Expense - Washin	(189,265)	0	(189,265)	(189,265)	0	(189,265)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(56,774)	0	(56,774)	0	0	0	(56,774)	0	(56,774)
	411100	Total	(246,039)	33,785	(212,254)	(189,265)	21,391	(167,874)	(56,774)	12,394	(44,380)
Total Deferred Federal Income Tax Expense			(766,642)	1,196,421	429,779	(838,997)	757,514	(81,483)	72,355	438,907	511,262

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.315%	36.685%
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 July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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	178,263	178,263	0	116,210	116,210	0	62,053	62,053
1	408150	R&P Property Tax--Production	0	1,145,113	1,145,113	0	746,499	746,499	0	398,614	398,614
1	408180	R&P Property Tax--Transmission	0	416,908	416,908	0	271,782	271,782	0	145,126	145,126
1	409100	State Income Tax--Montana & Oregon	0	76,957	76,957	0	50,168	50,168	0	26,789	26,789
TOTAL PRODUCTION & TRANSMISSION			0	1,817,241	1,817,241	0	1,184,659	1,184,659	0	632,582	632,582
DISTRIBUTION											
99	408110	State Excise Tax	1,490,599	0	1,490,599	1,490,599	0	1,490,599	0	0	0
99	408120	Municipal Occupation & License Tax	1,565,373	0	1,565,373	1,320,570	0	1,320,570	244,803	0	244,803
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	111,455	0	111,455	0	0	0	111,455	0	111,455
TOTAL DISTRIBUTION			3,906,367	0	3,906,367	3,281,840	0	3,281,840	624,527	0	624,527
TOTAL TAXES OTHER THAN FIT			3,906,367	1,817,241	5,723,608	3,281,840	1,184,659	4,466,499	624,527	632,582	1,257,109

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 July 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,041,666	9,041,666	0	5,894,262	5,894,262	0	3,147,404	3,147,404
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	1,292,418	1,292,418	0	842,527	842,527	0	449,891	449,891
1	182381	CDA Settlement Past Storage	0	34,921,382	34,921,382	0	22,765,249	22,765,249	0	12,156,133	12,156,133
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)	3,752,712	42,244,182	45,996,894	3,686,999	28,589,595	32,276,594	65,713	13,654,587	13,720,300
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,371,333	3,371,333	0	2,281,617	2,281,617	0	1,089,716	1,089,716
		TOTAL INTANGIBLE PLANT	4,508,595	148,799,553	153,308,148	4,442,882	98,256,428	102,699,310	65,713	50,543,125	50,608,838
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,475	3,577,475	0	2,332,156	2,332,156	0	1,245,319	1,245,319
1	311XXX	Structures & Improvements	0	127,801,149	127,801,149	0	83,313,569	83,313,569	0	44,487,580	44,487,580
1	312000	Boiler Plant	0	174,844,143	174,844,143	0	113,980,897	113,980,897	0	60,863,246	60,863,246
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	56,168,363	56,168,363	0	36,616,156	36,616,156	0	19,552,207	19,552,207
1	315000	Accessory Electric Equipment	0	26,635,384	26,635,384	0	17,363,607	17,363,607	0	9,271,777	9,271,777
1	316000	Miscellaneous Power Plant Equipment	0	16,698,181	16,698,181	0	10,885,544	10,885,544	0	5,812,637	5,812,637
		TOTAL STEAM PRODUCTION PLANT	0	405,731,465	405,731,465	0	264,496,342	264,496,342	0	141,235,123	141,235,123
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,059,407	59,059,407	0	38,500,827	38,500,827	0	20,558,580	20,558,580
1	331XXX	Structures & Improvements	0	49,092,950	49,092,950	0	32,003,694	32,003,694	0	17,089,256	17,089,256
1	332XXX	Reservoirs, Dams, & Waterways	0	132,550,653	132,550,653	0	86,409,771	86,409,771	0	46,140,882	46,140,882
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	37,641,170	37,641,170	0	24,538,279	24,538,279	0	13,102,891	13,102,891
1	335XXX	Miscellaneous Power Plant Equipment	0	9,273,097	9,273,097	0	6,045,132	6,045,132	0	3,227,965	3,227,965
1	336000	Roads, Railroads, & Bridges	0	2,509,076	2,509,076	0	1,635,667	1,635,667	0	873,409	873,409
		TOTAL HYDRAULIC PRODUCTION PLANT	0	453,143,792	453,143,792	0	295,404,438	295,404,438	0	157,739,354	157,739,354
		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	16,767,852	16,767,852	0	10,930,963	10,930,963	0	5,836,889	5,836,889
1	342000	Fuel Holders, Producers, & Accessories	0	21,174,643	21,174,643	0	13,803,750	13,803,750	0	7,370,893	7,370,893
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	207,742,399	207,742,399	0	135,427,270	135,427,270	0	72,315,129	72,315,129
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	20,433,674	20,433,674	0	13,320,712	13,320,712	0	7,112,962	7,112,962
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	1,493,570	1,493,570	0	973,658	973,658	0	519,912	519,912
		TOTAL OTHER PRODUCTION PLANT	0	292,609,654	292,609,654	0	190,752,234	190,752,234	0	101,857,420	101,857,420
		TOTAL PRODUCTION PLANT	0	1,151,484,911	1,151,484,911	0	750,653,014	750,653,014	0	400,831,897	400,831,897

RESULTS OF OPERATIONS		Report ID: E-PLT-1A
ELECTRIC UTILITY PLANT		
For Month Ended July 31, 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	19,823,056	19,823,056	0	12,922,650	12,922,650	0	6,900,406	6,900,406
1	352XXX	Structures & Improvements	0	19,198,173	19,198,173	0	12,515,289	12,515,289	0	6,682,884	6,682,884
1	353000	Station Equipment	0	219,076,780	219,076,780	0	142,816,153	142,816,153	0	76,260,627	76,260,627
1	354000	Towers & Fixtures	0	17,125,036	17,125,036	0	11,163,811	11,163,811	0	5,961,225	5,961,225
1	355000	Poles & Fixtures	0	166,326,690	166,326,690	0	108,428,369	108,428,369	0	57,898,321	57,898,321
1	356000	Overhead Conductors & Devices	0	122,096,347	122,096,347	0	79,594,609	79,594,609	0	42,501,738	42,501,738
1	357000	Underground Conduit	0	3,022,157	3,022,157	0	1,970,144	1,970,144	0	1,052,013	1,052,013
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,519,814	1,519,814	0	811,546	811,546
1	359000	Roads & Trails	0	1,951,875	1,951,875	0	1,272,427	1,272,427	0	679,448	679,448
TOTAL TRANSMISSION PLANT			0	570,951,474	570,951,474	0	372,203,266	372,203,266	0	198,748,208	198,748,208
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,683,556	0	4,683,556	3,439,863	0	3,439,863	1,243,693	0	1,243,693
99	360400	Land Easements	2,420,619	0	2,420,619	517,827	0	517,827	1,902,792	0	1,902,792
99	361000	Structures & Improvements	18,315,486	0	18,315,486	12,879,926	0	12,879,926	5,435,560	0	5,435,560
3	362000	Station Equipment	119,192,087	31,583	119,223,670	78,055,574	22,055	78,077,629	41,136,513	9,528	41,146,041
99	364000	Poles, Towers, & Fixtures	290,540,490	0	290,540,490	183,031,979	0	183,031,979	107,508,511	0	107,508,511
99	365000	Overhead Conductors & Devices	194,504,440	0	194,504,440	123,055,098	0	123,055,098	71,449,342	0	71,449,342
99	366000	Underground Conduit	90,397,263	0	90,397,263	57,259,577	0	57,259,577	33,137,686	0	33,137,686
99	367000	Underground Conductors & Devices	155,049,248	0	155,049,248	99,210,000	0	99,210,000	55,839,248	0	55,839,248
99	368000	Line Transformers	215,148,668	0	215,148,668	145,037,688	0	145,037,688	70,110,980	0	70,110,980
99	369XXX	Services	139,988,293	0	139,988,293	89,983,240	0	89,983,240	50,005,053	0	50,005,053
99	370000	Meters	48,152,798	0	48,152,798	26,638,750	0	26,638,750	21,514,048	0	21,514,048
99	373XXX	Street Light & Signal Systems	39,827,465	0	39,827,465	24,565,613	0	24,565,613	15,261,852	0	15,261,852
TOTAL DISTRIBUTION PLANT			1,318,220,413	31,583	1,318,251,996	843,675,135	22,055	843,697,190	474,545,278	9,528	474,554,806
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	12,993,261	68,722,464	81,715,725	6,393,435	46,509,302	52,902,737	6,599,826	22,213,162	28,812,988
4	391XXX	Office Furniture & Equipment	3,088,327	41,397,646	44,485,973	3,040,264	28,016,685	31,056,949	48,063	13,380,961	13,429,024
4	392XXX	Transportation Equipment	19,527,516	11,035,755	30,563,271	14,458,284	7,468,668	21,926,952	5,069,232	3,567,087	8,636,319
4	393000	Stores Equipment	277,431	2,221,387	2,498,818	122,431	1,503,368	1,625,799	155,000	718,019	873,019
4	394000	Tools, Shop & Garage Equipment	1,379,470	8,496,337	9,875,807	1,048,047	5,750,066	6,798,113	331,423	2,746,271	3,077,694
4	395000	Laboratory Equipment	212,200	844,247	1,056,447	151,809	571,361	723,170	60,391	272,886	333,277
4	396XXX	Power Operated Equipment	27,869,918	9,846,375	37,716,293	17,191,533	6,663,731	23,855,264	10,678,385	3,182,644	13,861,029
4	397XXX	Communications Equipment	17,372,361	66,135,366	83,507,727	10,514,361	44,758,432	55,272,793	6,858,000	21,376,934	28,234,934
4	398000	Miscellaneous Equipment	6,220	496,601	502,821	3,921	336,085	340,006	2,299	160,516	162,815
TOTAL GENERAL PLANT			83,816,603	212,295,566	296,112,169	53,307,867	143,675,271	196,983,138	30,508,736	68,620,295	99,129,031
TOTAL PLANT IN SERVICE			1,406,545,611	2,083,563,087	3,490,108,698	901,425,884	1,364,810,034	2,266,235,918	505,119,727	718,753,053	1,223,872,780

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended July 31, 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	(288,005,462)	(288,005,462)	0	(187,750,761)	(187,750,761)	0	(100,254,701)	(100,254,701)
E-ADEP		Hydro Production Plant	0	(127,260,403)	(127,260,403)	0	(82,961,057)	(82,961,057)	0	(44,299,346)	(44,299,346)
E-ADEP		Other Production Plant	0	(89,416,920)	(89,416,920)	0	(58,290,890)	(58,290,890)	0	(31,126,030)	(31,126,030)
E-ADEP		Transmission Plant	0	(190,810,604)	(190,810,604)	0	(124,389,433)	(124,389,433)	0	(66,421,171)	(66,421,171)
E-ADEP		Distribution Plant	(412,169,027)	544	(412,168,483)	(253,579,569)	380	(253,579,189)	(158,589,458)	164	(158,589,294)
E-ADEP		General Plant	(26,098,541)	(73,959,855)	(100,058,396)	(15,657,096)	(50,053,811)	(65,710,907)	(10,441,445)	(23,906,044)	(34,347,489)
		TOTAL ACCUMULATED DEPRECIATION	(438,267,568)	(769,452,700)	(1,207,720,268)	(269,236,665)	(503,445,572)	(772,682,237)	(169,030,903)	(266,007,128)	(435,038,031)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,677,535)	(8,677,535)	0	(5,656,885)	(5,656,885)	0	(3,020,650)	(3,020,650)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(136,740)	0	(136,740)	(136,740)	0	(136,740)	0	0	0
E-AAAMT		General Plant - 303000	0	(391,357)	(391,357)	0	(263,624)	(263,624)	0	(127,733)	(127,733)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,324,288)	(19,620,045)	(20,944,333)	(1,302,679)	(13,278,258)	(14,580,937)	(21,609)	(6,341,787)	(6,363,396)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(204,316)	(325,114)	(117,230)	(138,275)	(255,505)	(3,568)	(66,041)	(69,609)
		TOTAL ACCUMULATED AMORTIZATION	(1,581,826)	(28,893,253)	(30,475,079)	(1,556,649)	(19,337,042)	(20,893,691)	(25,177)	(9,556,211)	(9,581,388)
		TOTAL ACCUMULATED DEPR/AMORT	(439,849,394)	(798,345,953)	(1,238,195,347)	(270,793,314)	(522,782,614)	(793,575,928)	(169,056,080)	(275,563,339)	(444,619,419)
		NET ELECTRIC UTILITY PLANT before DFIT	966,696,217	1,285,217,134	2,251,913,351	630,632,570	842,027,420	1,472,659,990	336,063,647	443,189,714	779,253,361
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	(249,369)	(249,369)	0	(162,564)	(162,564)	0	(86,805)	(86,805)
12		ADFIT - Electric Plant In Service (282900)	0	(302,456,994)	(302,456,994)	0	(197,794,776)	(197,794,776)	0	(104,662,218)	(104,662,218)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,450,751)	(32,450,751)	0	(21,961,695)	(21,961,695)	0	(10,489,056)	(10,489,056)
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	(12,222,484)	(12,222,484)	0	(7,967,837)	(7,967,837)	0	(4,254,647)	(4,254,647)
1		ADFIT - CDA Settlement Costs (283333)	0	364,338	364,338	0	237,512	237,512	0	126,826	126,826
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,836,527)	(3,836,527)	0	(2,508,935)	(2,508,935)	0	(1,327,592)	(1,327,592)
		TOTAL ACCUMULATED DFIT	0	(351,241,312)	(351,241,312)	0	(230,421,914)	(230,421,914)	0	(120,819,398)	(120,819,398)
		NET ELECTRIC UTILITY PLANT	966,696,217	933,975,822	1,900,672,039	630,632,570	611,605,506	1,242,238,076	336,063,647	322,370,316	658,433,963

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.832%	30.168%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.396%	34.604%
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 July 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	966,696,217	933,975,822	1,900,672,039	630,632,570	611,605,506	1,242,238,076	336,063,647	322,370,316	658,433,963
	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	(793,863)	0	(793,863)	793,863	0	793,863
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)	(2,727,916)	0	(2,727,916)	(874,250)	0	(874,250)	(1,853,666)	0	(1,853,666)
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)	7,254,699	0	7,254,699	4,645,554	0	4,645,554	2,609,145	0	2,609,145
99	ADFIT - Kettle Falls Disallowed (190420)	245,130	0	245,130	245,130	0	245,130	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)	1,274,545	0	1,274,545	0	0	0	1,274,545	0	1,274,545
99	ADFIT - Boulder Park Disallowed (190040)	463,909	0	463,909	0	0	0	463,909	0	463,909
99	Investment in WNP3 Exchange Power (124900, 124930)	12,556,015	0	12,556,015	12,556,015	0	12,556,015	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,256,545)	0	(2,256,545)	(2,256,545)	0	(2,256,545)	0	0	0
99	CDA Lake Settlement - WA (182382)	969,753	0	969,753	969,753	0	969,753	0	0	0
99	CDA Lake Settlement - ID (186382)	192,303	0	192,303	0	0	0	192,303	0	192,303
99	ADFIT - CDA Lake Settlement - Direct (283382)	(406,721)	0	(406,721)	(339,415)	0	(339,415)	(67,306)	0	(67,306)
99	CDA CDR Fund - Direct (182324)	70,540	0	70,540	70,540	0	70,540	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	500,977	0	500,977	464,989	0	464,989	35,988	0	35,988
99	ADFIT - Spokane River Relicensing (283322)	(175,318)	0	(175,318)	(162,727)	0	(162,727)	(12,591)	0	(12,591)
99	Spokane River PM&Es (182323)	462,863	0	462,863	295,264	0	295,264	167,599	0	167,599
99	ADFIT - Spokane River PM&Es (283323)	(162,027)	0	(162,027)	(103,367)	0	(103,367)	(58,660)	0	(58,660)
99	Montana Riverbed Settlement (186360)	2,459,850	0	2,459,850	1,663,339	0	1,663,339	796,511	0	796,511
99	ADFIT - Montana Riverbed Settlement (283365)	(860,947)	0	(860,947)	(582,169)	0	(582,169)	(278,778)	0	(278,778)
99	Lancaster Generation (182312)	1,870,000	0	1,870,000	1,870,000	0	1,870,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(654,500)	0	(654,500)	(654,500)	0	(654,500)	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)	(1,396,138)	0	(1,396,138)	(413,968)	0	(413,968)	(982,170)	0	(982,170)
99	Customer Deposits (235199)	(1,771,184)	0	(1,771,184)	(1,771,184)	0	(1,771,184)	0	0	0
C-WKC	Working Capital	25,172,873	8,713,954	33,886,827	25,172,873	0	25,172,873	0	8,713,954	8,713,954
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,752,809	8,713,954	44,466,763	35,864,743	0	35,864,743	(111,934)	8,713,954	8,602,020
	NET RATE BASE	#####	942,689,776	1,945,138,802	666,497,313	611,605,506	1,278,102,819	335,951,713	331,084,270	667,035,983

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 July 31, 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)	651,227	651,227			651,227	651,227		424,535	424,535		226,692	226,692
1	Hydro (ED-AN)	683,603	683,603			683,603	683,603		445,641	445,641		237,962	237,962
1	Other (ED-AN)	779,256	779,256			779,256	779,256		507,997	507,997		271,259	271,259
Total Electric Production	2,114,086	2,114,086				2,114,086	2,114,086		1,378,173	1,378,173		735,913	735,913
Electric Transmission													
1	ED-AN	859,592	859,592			859,592	859,592		560,368	560,368		299,224	299,224
Total Electric Transmissio	859,592	859,592				859,592	859,592		560,368	560,368		299,224	299,224
Electric Distribution													
3	ED-AN	52	52				52		36	36		16	16
	ED-ID	1,205,757	1,205,757			1,205,757	1,205,757				1,205,757		1,205,757
	ED-WA	1,991,702	1,991,702			1,991,702	1,991,702	1,991,702		1,991,702			
Total Electric Distribution	3,197,511	3,197,511				3,197,459	52	3,197,511	1,991,702	36	1,991,738	1,205,757	16
Gas Underground Storage													
	GD-AN	46,968		46,968									
	GD-OR	9,352			9,352								
Total Gas Underground St	56,320		46,968	9,352									
Gas Distribution													
	GD-AN	5,209		5,209									
	GD-ID	347,316		347,316									
	GD-WA	707,062		707,062									
	GD-OR	467,057			467,057								
Total Gas Distribution	1,526,644		1,059,587	467,057									
General Plant													
4	ED-AN	225,339	225,339				225,339	225,339	152,503	152,503		72,836	72,836
	ED-ID	13,582	13,582			13,582	13,582				13,582		13,582
	ED-WA	84,404	84,404			84,404	84,404	84,404		84,404			
7,4	CD-AA	1,209,722	862,411	239,791	107,520		862,411	862,411		583,654	583,654	278,757	278,757
9,4	CD-AN	58,075	45,671	12,404			45,671	45,671		30,909	30,909	14,762	14,762
9	CD-ID	22,439	17,646	4,793		17,646	17,646				17,646		17,646
9	CD-WA	14,069	11,064	3,005		11,064	11,064	11,064		11,064			
8	GD-AA	17,045		11,716	5,329								
	GD-AN	2,731		2,731									
	GD-ID	4,036		4,036									
	GD-WA	18,205		18,205									
	GD-OR	17,147			17,147								
Total General Plant	1,686,794	1,260,117	296,681	129,996		126,696	1,133,421	1,260,117	95,468	767,066	862,534	31,228	366,355
Total Depreciation Expense	9,440,947	7,431,306	1,403,236	606,405		3,324,155	4,107,151	7,431,306	2,087,170	2,705,643	4,792,813	1,236,985	1,401,508

Allocation Ratios:
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Ratio	65.190%	34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	3	Direct Distribution Operating Expe	69.832%	30.168%
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 AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended July 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		49,892	49,892		26,641	26,641		
1	Misc Intangible Plt (30300)	ED-AN	14,919	14,919			14,919		9,726	9,726		5,193	5,193		
Total Production/Transmission			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					
	Misc Intangible Plt (30300)	ED-WA	237	237			237		237	237					
Total Distribution			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	26,703		18,072	18,072		8,631	8,631		
9,1		CD-AN	811	638	173		638		416	416		222	222		
		GD-ID	338		338										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			41,350	27,341	10,008	4,001	27,341		18,488	18,488		8,853	8,853		
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	898,797	640,752	178,160	79,885	640,752		433,642	433,642		207,110	207,110		
9,4		CD-AN	849	668	181		668		452	452		216	216		
9,4		CD-ID	894	703	191		703				703		703		
4		ED-AN	14,592	14,592			14,592		9,875	9,875		4,717	4,717		
		ED-ID	396	396			396				396		396		
		ED-WA	61,383	61,383			61,383		61,383	61,383					
8		GD-AA	37,389		25,698	11,691									
		GD-AN	195		195										
		GD-OR	21			21									
Total Miscellaneous IT Intangible Plt - 3031XX			1,014,516	718,494	204,425	91,597	62,482	656,012	718,494	61,383	443,969	505,352	1,099	212,043	213,142
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		1,160	1,160		554	554		
4		ED-AN	883	883			883		598	598		285	285		
		GD-OR	262			262									
Total General Plant - 390200, 396200			3,550	2,597	477	476	2,597		1,758	1,758		839	839		
Total Amortization Expense			1,153,137	842,134	214,929	96,074	64,732	777,402	842,134	63,633	523,833	587,466	1,099	253,569	254,668

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended July 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)	(288,005,462)	(288,005,462)			(288,005,462)	(288,005,462)		(187,750,761)	(187,750,761)		(100,254,701)	(100,254,701)	
1	Hydro (ED-AN)	(127,260,403)	(127,260,403)			(127,260,403)	(127,260,403)		(82,961,057)	(82,961,057)		(44,299,346)	(44,299,346)	
1	Other (ED-AN)	(89,416,920)	(89,416,920)			(89,416,920)	(89,416,920)		(58,290,890)	(58,290,890)		(31,126,030)	(31,126,030)	
Total Electric Production		(504,682,785)	(504,682,785)			(504,682,785)	(504,682,785)		(329,002,708)	(329,002,708)		(175,680,077)	(175,680,077)	
Electric Transmission														
1	ED-AN	(190,810,604)	(190,810,604)			(190,810,604)	(190,810,604)		(124,389,433)	(124,389,433)		(66,421,171)	(66,421,171)	
Total Electric Transmissi		(190,810,604)	(190,810,604)			(190,810,604)	(190,810,604)		(124,389,433)	(124,389,433)		(66,421,171)	(66,421,171)	
Electric Distribution														
3	ED-AN	544	544						380	380		164	164	
	ED-ID	(158,589,458)	(158,589,458)			(158,589,458)	(158,589,458)					(158,589,458)	(158,589,458)	
	ED-WA	(253,579,569)	(253,579,569)			(253,579,569)	(253,579,569)	(253,579,569)		(253,579,569)				
Total Electric Distribution		(412,168,483)	(412,168,483)			(412,169,027)	544	(412,168,483)	(253,579,569)	380	(253,579,189)	(158,589,458)	164	(158,589,294)
Gas Underground Storage														
	GD-AN	(13,222,640)		(13,222,640)										
	GD-OR	(576,581)		(576,581)										
Total Gas Underground S		(13,799,221)		(13,222,640)			(576,581)							
Gas Distribution														
	GD-AN	(1,539,945)		(1,539,945)										
	GD-ID	(57,497,836)		(57,497,836)										
	GD-WA	(114,088,804)		(114,088,804)										
	GD-OR	(90,573,799)		(90,573,799)										
Total Gas Distribution		(263,700,384)		(173,126,585)			(90,573,799)							
General Plant														
4	ED-AN	(37,564,313)	(37,564,313)			(37,564,313)	(37,564,313)		(25,422,400)	(25,422,400)		(12,141,913)	(12,141,913)	
	ED-ID	(6,530,101)	(6,530,101)			(6,530,101)	(6,530,101)				(6,530,101)		(6,530,101)	
	ED-WA	(13,854,328)	(13,854,328)			(13,854,328)	(13,854,328)	(13,854,328)		(13,854,328)				
7,4	CD-AA	(38,857,170)	(27,701,277)	(7,702,268)	(3,453,625)	(27,701,277)	(27,701,277)		(18,747,393)	(18,747,393)		(8,953,884)	(8,953,884)	
9,4	CD-AN	(11,055,639)	(8,694,265)	(2,361,374)		(8,694,265)	(8,694,265)		(5,884,018)	(5,884,018)		(2,810,247)	(2,810,247)	
9	CD-ID	(4,973,670)	(3,911,344)	(1,062,326)		(3,911,344)	(3,911,344)				(3,911,344)		(3,911,344)	
9	CD-WA	(2,292,402)	(1,802,768)	(489,634)		(1,802,768)	(1,802,768)	(1,802,768)		(1,802,768)				
8	GD-AA	(1,572,167)		(1,080,582)	(491,585)									
	GD-AN	(1,690,661)		(1,690,661)										
	GD-ID	(1,343,197)		(1,343,197)										
	GD-WA	(3,459,884)		(3,459,884)										
	GD-OR	(4,046,339)		(4,046,339)										
Total General Plant		(127,239,871)	(100,058,396)	(19,189,926)	(7,991,549)	(26,098,541)	(73,959,855)	(100,058,396)	(15,657,096)	(50,053,811)	(65,710,907)	(10,441,445)	(23,906,044)	(34,347,489)
Total Accumulated Depr		(1,512,401,348)	(1,207,720,268)	(205,539,151)	(99,141,929)	(438,267,568)	(769,452,700)	(1,207,720,268)	(269,236,665)	(503,445,572)	(772,682,237)	(169,030,903)	(266,007,128)	(435,038,031)

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%	3	Direct Distribution Operating Expense	69.832%		30.168%			
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 July 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	(7,883,620)	(7,883,620)			(7,883,620)	(7,883,620)		(5,139,332)	(5,139,332)		(2,744,288)	(2,744,288)		
1	Misc Intangible Plt (3030 ED-AN	(793,915)	(793,915)			(793,915)	(793,915)		(517,553)	(517,553)		(276,362)	(276,362)		
Total Production/Transmission		(8,677,535)	(8,677,535)			(8,677,535)	(8,677,535)		(5,656,885)	(5,656,885)		(3,020,650)	(3,020,650)		
Distribution															
	Franchises (302000) ED-WA	(110,012)	(110,012)			(110,012)	(110,012)	(110,012)			(110,012)				
	Misc Intangible Plt (3030 ED-WA	(26,728)	(26,728)			(26,728)	(26,728)	(26,728)			(26,728)				
Total Distribution		(136,740)	(136,740)			(136,740)	(136,740)	(136,740)			(136,740)				
General Plant - 303000															
7,4	CD-AA	(479,334)	(341,717)	(95,014)	(42,603)		(341,717)	(341,717)		(231,264)	(231,264)		(110,453)	(110,453)	
9,1	CD-AN	(63,122)	(49,640)	(13,482)			(49,640)	(49,640)		(32,360)	(32,360)		(17,280)	(17,280)	
	GD-ID	(49,227)		(49,227)											
	GD-WA	(105,309)		(105,309)											
	GD-OR	(60,783)			(60,783)										
Total General Plant - 303000		(757,775)	(391,357)	(263,032)	(103,386)		(391,357)	(391,357)		(263,624)	(263,624)		(127,733)	(127,733)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(26,730,152)	(19,055,925)	(5,298,451)	(2,375,776)		(19,055,925)	(19,055,925)		(12,896,478)	(12,896,478)		(6,159,447)	(6,159,447)	
9,4	CD-AN	(11,854)	(9,322)	(2,532)			(9,322)	(9,322)		(6,309)	(6,309)		(3,013)	(3,013)	
9	CD-ID	(13,410)	(10,546)	(2,864)		(10,546)	(10,546)				(10,546)		(10,546)	(10,546)	
4	ED-AN	(554,798)	(554,798)				(554,798)	(554,798)		(375,471)	(375,471)		(179,327)	(179,327)	
	ED-ID	(11,063)	(11,063)			(11,063)	(11,063)				(11,063)		(11,063)	(11,063)	
	ED-WA	(1,302,679)	(1,302,679)			(1,302,679)	(1,302,679)	(1,302,679)			(1,302,679)				
8	GD-AA	(1,467,429)		(1,008,593)	(458,836)										
	GD-AN	(10,481)		(10,481)											
	GD-OR	(1,119)			(1,119)										
Total Misc IT Intangible Plant - 3031XX		(30,102,985)	(20,944,333)	(6,322,921)	(2,835,731)		(1,324,288)	(19,620,045)	(20,944,333)	(1,302,679)	(13,278,258)	(14,580,937)	(21,609)	(6,341,787)	(6,363,396)
Gas Underground Storage															
	GD-AN	(239,755)		(239,755)											
Total Gas Underground Storage		(239,755)		(239,755)											
General Plant - 390200, 396200															
7,4	CD-AA	(203,479)	(145,060)	(40,334)	(18,085)		(145,060)	(145,060)		(98,172)	(98,172)		(46,888)	(46,888)	
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	(59,256)	(59,256)				(59,256)	(59,256)		(40,103)	(40,103)		(19,153)	(19,153)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)				
	GD-WA	(1,863)		(1,863)											
	GD-OR	(48,835)			(48,835)										
Total General Plant - 390200, 396200		(436,980)	(325,114)	(44,946)	(66,920)		(120,798)	(204,316)	(325,114)	(117,230)	(138,275)	(255,505)	(3,568)	(66,041)	(69,609)
Total Accumulated Amortization		(40,351,770)	(30,475,079)	(6,870,654)	(3,006,037)		(1,581,826)	(28,893,253)	(30,475,079)	(1,556,649)	(19,337,042)	(20,893,691)	(25,177)	(9,556,211)	(9,581,388)

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 July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	
8		GD-AA	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	
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	
		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	6,787,759	930,516	2,138,979	3,718,264	6,787,759	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	
99		GD-OR / AS	3,639,834	0	0	0	0	0	0	0	0	3,639,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,077,875	0	0	57,800,417	57,800,417	0	0	16,071,256	16,071,256	0	7,206,202	
9		CD-WA / ID / AN	21,779,413	5,462,918	4,460,847	7,203,783	17,127,548	1,483,736	1,211,572	1,956,557	4,651,865	0	0	
		TOTAL ACCOUNT	115,462,648	6,393,434	6,599,826	68,722,464	81,715,724	3,661,503	1,211,572	18,027,813	22,900,888	3,639,834	7,206,202	10,846,036
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,070,027	3,025,471	14,649	6,029,907	9,070,027	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	
99		GD-OR / AS	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	
7		CD-AA	49,509,205	0	0	35,295,112	35,295,112	0	0	9,813,715	9,813,715	0	4,400,378	
9		CD-WA / ID / AN	153,653	14,793	33,414	72,627	120,834	4,018	9,075	19,726	32,819	0	0	
		TOTAL ACCOUNT	59,215,734	3,040,264	48,063	41,397,646	44,485,973	4,018	9,075	10,167,392	10,180,485	0	4,549,276	4,549,276
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	25,885,507	12,894,509	4,240,395	8,750,603	25,885,507	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	
99		GD-OR / AS	2,874,162	0	0	0	0	0	0	0	0	2,874,162	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	548,325	0	0	390,901	390,901	0	0	108,689	108,689	0	48,735	
9		CD-WA / ID / AN	5,451,181	1,563,775	828,838	1,894,251	4,286,864	424,723	225,113	514,481	1,164,317	0	0	
		TOTAL ACCOUNT	43,950,755	14,458,284	5,069,233	11,035,755	30,563,272	6,478,248	2,042,084	1,944,254	10,464,586	2,874,162	48,735	2,922,897

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 31, 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,674,800	111,692	140,255	1,851,542	2,103,489	30,336	38,094	502,881	571,311	0	0	
		TOTAL ACCOUNT	3,211,627	122,431	155,000	2,221,387	2,498,818	114,607	38,094	502,881	655,582	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,043,335	1,016,309	315,599	1,711,427	3,043,335	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,810,970	0	0	0	0	2,032,036	395,678	383,256	2,810,970	0	0	
99		GD-OR / AS	866,544	0	0	0	0	0	0	0	0	866,544	866,544	
8		GD-AA	2,158,609	0	0	0	0	0	0	1,483,655	1,483,655	0	674,954	
7		CD-AA	9,231,824	0	0	6,581,367	6,581,367	0	0	1,829,932	1,829,932	0	820,525	
9		CD-WA / ID / AN	319,305	31,738	15,824	203,543	251,105	8,620	4,298	55,282	68,200	0	0	
		TOTAL ACCOUNT	18,430,587	1,048,047	331,423	8,496,337	9,875,807	2,040,656	399,976	3,752,125	6,192,757	866,544	1,495,479	2,362,023
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	718,422	146,649	58,744	513,029	718,422	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	136,412	
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	
		TOTAL ACCOUNT	1,621,021	151,809	60,391	844,246	1,056,446	47,387	15,444	283,129	345,960	136,412	82,203	218,615
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,033,681	16,934,505	10,270,873	8,828,303	36,033,681	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	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	572,565	0	0	408,181	408,181	0	0	113,494	113,494	0	50,890	
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	
		TOTAL ACCOUNT	42,489,577	17,191,533	10,678,386	9,846,375	37,716,294	2,695,717	873,207	1,109,635	4,678,559	43,834	50,890	94,724

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 31, 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,200,307	10,116,622	3,670,228	41,413,457	55,200,307	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,347,563	0	0	0	0	697,323	556,821	93,419	1,347,563	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	25,945,723	0	0	18,496,706	18,496,706	0	0	5,142,961	5,142,961	0	2,306,056	2,306,056
9		CD-WA / ID / AN	12,475,316	397,739	3,187,772	6,225,203	9,810,714	108,026	865,803	1,690,773	2,664,602	0	0	0
		TOTAL ACCOUNT	97,155,148	10,514,361	6,858,000	66,135,366	83,507,727	805,349	1,422,624	7,609,615	9,837,588	1,193,307	2,616,526	3,809,833
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	74,043	0	2,299	71,744	74,043	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	676,837	3,921	2,299	496,601	502,821	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	388,986,844	53,307,867	30,508,738	212,295,566	296,112,171	16,426,253	6,105,463	44,368,883	66,900,599	9,517,929	16,456,145	25,974,074

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 July 31, 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
	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
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	425,740	0	0	0	0	0	0	0	0	425,740
8		GD-AA	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	599,269
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	15,639,110	153,179	0	11,879,353	12,032,532	1,022,594	181,037	1,377,938	2,581,569	425,740
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,810,977	3,686,999	23,524	1,100,454	4,810,977	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,212,058	0	0	0	0	0	0	1,520,392	1,520,392	691,666
7		CD-AA	57,657,046	0	0	41,103,708	41,103,708	0	0	11,428,780	11,428,780	5,124,558
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0
		TOTAL ACCOUNT	64,784,617	3,686,999	65,713	42,244,181	45,996,893	0	11,459	12,960,041	12,971,500	5,816,224
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,711,664	0	0	3,358,945	3,358,945	0	0	933,946	933,946	418,773
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,736,809	0	0	3,371,333	3,371,333	0	0	945,472	945,472	1,231
	TOTAL		85,160,536	3,840,178	65,713	57,494,867	61,400,758	1,022,594	192,496	15,283,451	16,498,541	426,971

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended July 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	(43,319,058)	(30,882,156)	(8,586,704)	(3,850,198)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,994,629)	(1,568,596)	(426,033)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(45,860,082)</u>	<u>(32,840,277)</u>	<u>(9,121,043)</u>	<u>(3,898,762)</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 July 31, 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	1,685,465	900,000		2,585,465		900,000			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,423,284	760,002		2,183,286		760,002			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,976,548	7,293,293	2,269,979	25,539,820		5,885,158		1,408,135	2,269,979
1	154300 PLANT MATERIALS & OPER SUP-CS2	576,513	307,845		884,358		307,845			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,611,925	860,732		2,472,657		860,732			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(5)	(2)	(1)	(8)		(2)		0	(1)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(93)	(42)	(13)	(148)		(34)		(8)	(13)
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	25,172,873			25,172,873	25,172,873		0		
TOTAL		46,447,198	10,122,142	2,270,063	58,839,403	25,172,873	8,713,954	0	1,408,188	2,270,063

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						