

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,365,987)	(812,175)	(553,812)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,365,987)	(812,175)	(553,812)
G-APL	Gas Net Adjusted Rate Base	357,688,218	241,770,914	115,917,304
	RATE OF RETURN	-0.382%	-0.336%	-0.478%

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

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2014

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%	
2	Input	Number of Customers Percent	7-01-2014 thru 07-31-2014	228,670 100.000%	151,711 66.345%	76,959 33.655%	
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2014 thru 07-31-2014	1,223,425 100.000%	608,918 49.772%	614,507 50.228%	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators Percent		400.000% 100.000%	288.741% 72.185%	111.259% 27.815%	
6	Input	Actual Therms Purchased Percent	7-01-2014 thru 07-31-2014	5,361,918 100.000%	3,582,297 66.810%	1,779,621 33.190%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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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	XXXXXX
Adjustments	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	XXXXXX
Total	83,494,659	61,433,115	15,521,233	6,540,311
Percentage	100.000%	73.578%	18.589%	7.833%
Number of Customers at	692,224	366,305	228,433	97,486
Percentage	100.000%	52.917%	33.000%	14.083%
Net Direct Plant	2,661,279,881	2,100,079,490	372,868,631	188,331,760
Percentage	100.000%	78.912%	14.011%	7.077%
Total Percentages	400.000%	285.160%	79.288%	35.552%
Average (CD AA)	100.000%	71.290%	19.822%	8.888%

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Input	Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	9,851,125		9,851,125	0	6,009,988	3,841,137
Direct O & M Accts 901 - 935	10,008,419		10,008,419	0	6,964,929	3,043,490
Direct O & M Accts 901 - 905 Utility 9 Only	1,488,529		1,488,529	0	1,488,529	XXXXXX
Total	21,348,073		21,348,073	0	14,463,446	6,884,627
Percentage	100.000%		100.000%	0.000%	67.751%	32.249%
Direct Labor Accts 580 - 894	12,458,854		12,458,854	0	8,930,624	3,528,230
Direct Labor Accts 901 - 935	1,855,548		1,855,548	0	232,337	1,623,211
Direct Labor Accts 901 - 905 Utility 9 Only	3,462,240		3,462,240	0	3,462,240	XXXXXX
Total	17,776,642		17,776,642	0	12,625,201	5,151,441
Percentage	100.000%		100.000%	0.000%	71.021%	28.979%
Number of Customers at	325,919		325,919	0	228,433	97,486
Percentage	100.000%		100.000%	0.000%	70.089%	29.911%
Net Direct Plant	552,816,448		552,816,448	0	365,235,362	187,581,086
Percentage	100.000%		100.000%	0.000%	66.068%	33.932%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2014

Average of Monthly Averages Basis

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AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			100.000%	0.000%	68.732%	31.268%
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 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 580 - 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%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	7-01-2014 thru 07-31-2014	1,403,235	957,231	446,004	
			100.000%	68.216%	31.784%	
12	Net Gas Plant (before DFIT) - AMA Percent	06-01-2014 thru 07-31-2014	414,172,266	281,048,302	133,123,964	
			100.000%	67.858%	32.142%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2014 thru 07-31-2014	47,665,728	35,206,792	12,458,936	
			100.000%	73.862%	26.138%	

RESULTS OF OPERATIONS

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14	Net Allocated Schedule M's - AMA Percent	7-01-2014 thru 07-31-2014	-874,924 100.000%	-559,286 63.924%	-315,638 36.076%
99	Input Not Allocated		0.000%	0.000%	0.000%

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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
REVENUES											
SALES OF GAS:											
99	480000	Residential	4,620,040	0	4,620,040	3,216,204	0	3,216,204	1,403,836	0	1,403,836
99	4812XX	Commercial - Firm & Interruptible	2,583,091	0	2,583,091	1,796,291	0	1,796,291	786,800	0	786,800
99	4813XX	Industrial-Firm	219,919	0	219,919	100,166	0	100,166	119,753	0	119,753
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	7,339	0	7,339	6,000	0	6,000	1,339	0	1,339
99	499XXX	Unbilled Revenue	(698,062)	0	(698,062)	(427,554)	0	(427,554)	(270,508)	0	(270,508)
TOTAL SALES TO ULTIMATE CUSTOMERS			6,732,327	0	6,732,327	4,691,107	0	4,691,107	2,041,220	0	2,041,220
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	7,463,670	0	7,463,670	4,986,478	0	4,986,478	2,477,192	0	2,477,192
4	488000	Miscellaneous Service Revenues	1,380	0	1,380	852	0	852	528	0	528
99	489300	Transportation For Others	317,093	0	317,093	275,081	0	275,081	42,012	0	42,012
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,340	25,069	404,409	254,878	18,096	272,974	124,462	6,973	131,435
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			8,161,681	25,069	8,186,750	5,517,487	18,096	5,535,583	2,644,194	6,973	2,651,167
TOTAL GAS REVENUES			14,894,008	25,069	14,919,077	10,208,594	18,096	10,226,690	4,685,414	6,973	4,692,387
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	16,551,634	0	16,551,634	11,079,860	0	11,079,860	5,471,774	0	5,471,774
99	808XXX	Net Natural Gas Storage Transactions	(5,883,783)	0	(5,883,783)	(3,930,956)	0	(3,930,956)	(1,952,827)	0	(1,952,827)
99	811000	Gas Used for Products Extraction	(64,967)	0	(64,967)	(43,404)	0	(43,404)	(21,563)	0	(21,563)
10	813000	Other Gas Expenses	0	167,122	167,122	0	116,006	116,006	0	51,116	51,116
99	813010	Gas Technology Institute (GTI) Expenses	2,441	0	2,441	1,665	0	1,665	776	0	776
TOTAL PRODUCTION EXPENSES			10,605,325	167,122	10,772,447	7,107,165	116,006	7,223,171	3,498,160	51,116	3,549,276
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	595	595	0	418	418	0	177	177
1	824000	Other Expenses	0	42,632	42,632	0	29,958	29,958	0	12,674	12,674
1	837000	Other Equipment	0	34,689	34,689	0	24,376	24,376	0	10,313	10,313
TOTAL UNDERGROUND STORAGE OPER EXP			0	77,916	77,916	0	54,752	54,752	0	23,164	23,164
G-DEPX		Depreciation Expense-Underground Storage	0	46,968	46,968	0	33,004	33,004	0	13,964	13,964
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T			0	69,475	69,475	0	48,819	48,819	0	20,656	20,656
TOTAL UNDERGROUND STORAGE EXPENSES			0	147,391	147,391	0	103,571	103,571	0	43,820	43,820

RESULTS OF OPERATIONS

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AVISTA UTILITIES

GAS OPERATING STATEMENT

G-OPS-1A

For Month Ended July 31, 2014

Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	24,179	78,650	102,829	19,804	39,146	58,950	4,375	39,504	43,879
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	183,090	91,699	274,789	135,178	45,640	180,818	47,912	46,059	93,971
3	875000	Measuring & Reg Sta Exp-General	7,575	0	7,575	4,493	0	4,493	3,082	0	3,082
3	876000	Measuring & Reg Sta Exp-Industrial	43	0	43	43	0	43	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	7,357	0	7,357	2,269	0	2,269	5,088	0	5,088
3	878000	Meter & House Regulator Expenses	203,113	0	203,113	11,747	0	11,747	191,366	0	191,366
3	879000	Customer Installation Expenses	123,720	12,969	136,689	83,341	6,455	89,796	40,379	6,514	46,893
3	880000	Other Expenses	112,440	31,133	143,573	53,418	15,496	68,914	59,022	15,637	74,659
3	881000	Rents	0	3,046	3,046	0	1,516	1,516	0	1,530	1,530
MAINTENANCE											
3	885000	Supervision & Engineering	2,164	3,641	5,805	(2,571)	1,812	(759)	4,735	1,829	6,564
3	887000	Mains	178,495	0	178,495	130,843	0	130,843	47,652	0	47,652
3	889000	Measuring & Reg Sta Exp-General	27,339	0	27,339	22,655	0	22,655	4,684	0	4,684
3	890000	Measuring & Reg Sta Exp-Industrial	8,908	0	8,908	7,946	0	7,946	962	0	962
3	891000	Measuring & Reg Sta Exp-City Gate	7,494	0	7,494	6,318	0	6,318	1,176	0	1,176
3	892000	Services	242,734	644	243,378	89,703	321	90,024	153,031	323	153,354
3	893000	Meters & House Regulators	94,373	74,830	169,203	43,330	37,244	80,574	51,043	37,586	88,629
3	894000	Other Equipment	401	26,517	26,918	401	13,198	13,599	0	13,319	13,319
TOTAL DISTRIBUTION OPERATING EXP			1,223,425	323,129	1,546,554	608,918	160,828	769,746	614,507	162,301	776,808
G-DEPX		Depreciation Expense-Distribution	1,054,378	5,209	1,059,587	707,062	3,480	710,542	347,316	1,729	349,045
G-OTX		Taxes Other Than FIT	721,074	0	721,074	595,313	0	595,313	125,761	0	125,761
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			1,775,452	5,209	1,780,661	1,302,375	3,480	1,305,855	473,077	1,729	474,806
TOTAL DISTRIBUTION EXPENSES			2,998,877	328,338	3,327,215	1,911,293	164,308	2,075,601	1,087,584	164,030	1,251,614
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	17,970	17,970	0	11,922	11,922	0	6,048	6,048
2	902000	Meter Reading Expenses	132,850	11,335	144,185	122,265	7,520	129,785	10,585	3,815	14,400
G-903	903XXX	Customer Records & Collection Expenses	216,567	326,859	543,426	193,230	216,855	410,085	23,337	110,004	133,341
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,873	94,873	0	48,127	48,127
2	905000	Misc Customer Accounts	0	4,659	4,659	0	3,091	3,091	0	1,568	1,568
TOTAL CUSTOMER ACCOUNTS EXPENSES			349,417	503,823	853,240	315,495	334,261	649,756	33,922	169,562	203,484
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	133,035	11,931	144,966	128,525	7,916	136,441	4,510	4,015	8,525
2	909000	Advertising	0	51,392	51,392	0	34,096	34,096	0	17,296	17,296

RESULTS OF OPERATIONS	Report ID:
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For Month Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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2	910000	Misc Customer Service & Info Exp	0	18,001	18,001	0	11,943	11,943	0	6,058	6,058
		TOTAL CUSTOMER SERVICE & INFO EXP	133,035	81,324	214,359	128,525	53,955	182,480	4,510	27,369	31,879

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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	4,044	548,962	553,006	880	396,268	397,148	3,164	152,694	155,858
4	921000	Office Supplies & Expenses	0	77,008	77,008	0	55,588	55,588	0	21,420	21,420
4	922000	Admin. Expenses Transferred - Credit	0	(1,907)	(1,907)	0	(1,377)	(1,377)	0	(530)	(530)
4	923000	Outside Services Employed	0	262,809	262,809	0	189,709	189,709	0	73,100	73,100
4	924000	Property Insurance Premium	0	28,012	28,012	0	20,220	20,220	0	7,792	7,792
4	925XXX	Injuries and Damages	0	80,091	80,091	0	57,814	57,814	0	22,277	22,277
4	926XXX	Employee Pensions and Benefits	0	12,907	12,907	0	9,317	9,317	0	3,590	3,590
4	928000	Regulatory Commission Expenses	72,321	10,331	82,652	52,757	7,457	60,214	19,564	2,874	22,438
4	930000	Miscellaneous General Expenses	1,846	32,022	33,868	1,011	23,115	24,126	835	8,907	9,742
4	931000	Rents	707	8,044	8,751	707	5,807	6,514	0	2,237	2,237
4	935000	Maintenance of General Plant	15,867	155,943	171,810	10,732	112,567	123,299	5,135	43,376	48,511
TOTAL ADMIN & GEN OPERATING EXP			94,785	1,214,222	1,309,007	66,087	876,485	942,572	28,698	337,737	366,435
G-DEPX		Depreciation Expense-General Plant	30,039	266,642	296,681	21,210	192,475	213,685	8,829	74,167	82,996
G-AMTX		Amortization Expense - General Plant - 303000	2,410	7,598	10,008	2,072	5,485	7,557	338	2,113	2,451
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 30	191	204,234	204,425	0	147,427	147,427	191	56,807	56,998
G-AMTX		Amortization Expense-General Plant - 390200, 3962	0	477	477	0	344	344	0	133	133
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			32,640	478,951	511,591	23,282	345,731	369,013	9,358	133,220	142,578
TOTAL ADMIN & GENERAL EXPENSES			127,425	1,693,173	1,820,598	89,369	1,222,216	1,311,585	38,056	470,957	509,013
TOTAL EXPENSES BEFORE FIT			14,214,079	2,921,171	17,135,250	9,551,847	1,994,317	11,546,164	4,662,232	926,854	5,589,086
NET OPERATING INCOME (LOSS) BEFORE FIT					(2,216,173)			(1,319,474)			(896,699)
G-FIT		FEDERAL INCOME TAX			(1,585,439)			(1,030,439)			(555,000)
G-FIT		DEFERRED FEDERAL INCOME TAX			738,086			524,917			213,169

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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
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
		GAS NET OPERATING INCOME (LOSS)			(1,365,987)			(812,175)			(553,812)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
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ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			70.270%			29.730%	
G-ALL	2	Number of Customers		100.000%			66.345%			33.655%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			49.772%			50.228%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			72.185%			27.815%	
G-ALL	10	Actual Annual Throughput		100.000%			69.414%			30.586%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Month Ended July 31, 2014
 Average of Monthly Averages Basis

Report ID:
G-804-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	15,598,002	0	15,598,002	10,420,502	0	10,420,502	5,177,500	0	5,177,500
1	804001	Pipeline Demand Costs	2,176,674	0	2,176,674	1,529,549	0	1,529,549	647,125	0	647,125
1	804002	Transport Variable Charges	46,855	0	46,855	32,925	0	32,925	13,930	0	13,930
6	804010	Gas Costs - Fixed Hedge	230,218	0	230,218	153,809	0	153,809	76,409	0	76,409
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,580	0	26,580	17,758	0	17,758	8,822	0	8,822
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(33,016)	0	(33,016)	(22,058)	0	(22,058)	(10,958)	0	(10,958)
6	804700	Gas Costs - Offsystem Bookout	17,023	0	17,023	11,373	0	11,373	5,650	0	5,650
6	804711	Gas Costs - Offsystem Bookout Offset	(17,023)	0	(17,023)	(11,373)	0	(11,373)	(5,650)	0	(5,650)
6	804730	Gas Costs - Intracompany LDC Gas	0	0	0	0	0	0	0	0	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	19,922	0	19,922	19,922	0	19,922	0	0	0
99	805111	Amortize ID Holdback	(28,750)	0	(28,750)	0	0	0	(28,750)	0	(28,750)
99	805120	Gas Expense - Rate Deferrals	(1,484,851)	0	(1,484,851)	(1,072,547)	0	(1,072,547)	(412,304)	0	(412,304)
		TOTAL PURCHASED GAS COSTS	16,551,634	0	16,551,634	11,079,860	0	11,079,860	5,471,774	0	5,471,774

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	66.810%	33.190%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
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
2	903000 Customer Records & Collections	216,567	326,859	543,426	193,230	216,855	410,085	23,337	110,004	133,341
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		216,567	326,859	543,426	193,230	216,855	410,085	23,337	110,004	133,341

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.345%	33.655%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.858%	32.142%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-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	15,877	11,931	27,808	11,367	7,916	19,283	4,510	4,015	8,525
99	908600 Public Purpose Tariff Rider Expense Offset	134,006	0	134,006	134,006	0	134,006	0	0	0
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(16,848)	0	(16,848)	(16,848)	0	(16,848)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	133,035	11,931	144,966	128,525	7,916	136,441	4,510	4,015	8,525

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.345%	33.655%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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 Cost of Debt		2.876%	2.909%
	Total Weighted Cost		2.876%	2.909%
G-APL	Net Rate Base	357,688,218	241,770,914	115,917,304
	Interest Deduction for FIT Calculation	10,325,365	6,953,331	3,372,034
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended July 31, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	14,919,077	10,226,690	4,692,387
G-OPS	Operating & Maintenance Expense	14,773,523	9,822,477	4,951,046
G-OPS	Book Deprec/Amort and Reg Amortizations	1,618,165	1,112,572	505,593
G-OTX	Taxes Other than FIT	743,562	611,115	132,447
	Net Operating Income Before FIT	(2,216,173)	(1,319,474)	(896,699)
G-INT	Less: Interest Expense	860,447	579,444	281,003
G-SCM	Schedule M Adjustments	(1,453,205)	(1,045,192)	(408,013)
	Taxable Net Operating Income	(4,529,825)	(2,944,110)	(1,585,715)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,585,439)	(1,030,439)	(555,000)
G-DTE	Deferred FIT	738,086	524,917	213,169
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	(850,186)	(507,299)	(342,887)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-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
	997000	Book Depreciation & Amortization	1,087,019	531,146	1,618,165	730,344	382,228	1,112,572	356,675	148,918	505,593
12	997001	Contributions In Aid of Construction	0	68,762	68,762	0	46,661	46,661	0	22,101	22,101
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
4	997005	FAS106 Current Retiree Medical Accrual	0	30,458	30,458	0	21,986	21,986	0	8,472	8,472
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,493,678)	0	(1,493,678)	(1,052,625)	0	(1,052,625)	(441,053)	0	(441,053)
4	997015	Airplane Lease Payments	0	9,767	9,767	0	7,050	7,050	0	2,717	2,717
12	997016	Redemption Expense Amortization	0	27,518	27,518	0	18,673	18,673	0	8,845	8,845
4	997020	FAS87 Current Pension Accrual	0	135,999	135,999	0	98,171	98,171	0	37,828	37,828
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(15)	0	(15)	(15)	0	(15)	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,617	6,617	0	3,134	3,134
4	997033	DSM Tariff Rider	(154,760)	0	(154,760)	(146,763)	0	(146,763)	(7,997)	0	(7,997)
12	997048	AFUDC	0	(34,473)	(34,473)	0	(23,393)	(23,393)	0	(11,080)	(11,080)
11	997049	Tax Depreciation	0	(2,127,905)	(2,127,905)	0	(1,451,572)	(1,451,572)	0	(676,333)	(676,333)
1	997055	Deferred Gas Exchange	0	374,990	374,990	0	263,505	263,505	0	111,485	111,485
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(16,848)	0	(16,848)	(16,848)	0	(16,848)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	121,645	121,645	0	82,981	82,981	0	38,664	38,664
4	997081	Deferred Compensation	0	51,614	51,614	0	37,258	37,258	0	14,356	14,356
4	997082	Meal Disallowances	0	9,007	9,007	0	6,502	6,502	0	2,505	2,505
4	997083	Paid Time Off	0	(12,887)	(12,887)	0	(9,302)	(9,302)	0	(3,585)	(3,585)
2	997084	Customer Uncollectibles	0	(70,315)	(70,315)	0	(46,650)	(46,650)	0	(23,665)	(23,665)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	(578,282)	(874,923)	(1,453,205)	(485,907)	(559,285)	(1,045,192)	(92,375)	(315,638)	(408,013)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.345%	33.655%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	66.810%	33.190%
G-ALL	11	Book Depreciation	100.000%	68.216%	31.784%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.858%	32.142%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended July 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	144,174	92,162	52,012
99	410100	Deferred Federal Income Tax Exp	576,959	419,791	157,168
		SUBTOTAL	721,133	511,953	209,180
14	411100	Deferred Federal Income Tax Expense - Allocated	11,056	7,067	3,989
99	411100	Deferred Federal Income Tax Exp	5,897	5,897	0
		SUBTOTAL	16,953	12,964	3,989
		Total Deferred Federal Income Tax Expense	738,086	524,917	213,169

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.924%	36.076%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended July 31, 2014
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UNDERGROUND STORAGE TAX	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		DISTRIBUTION									
99	408110	State Excise Tax	206,671	0	206,671	206,671	0	206,671	0	0	0
99	408120	Municipal Occupation & License Tax	232,741	0	232,741	191,323	0	191,323	41,418	0	41,418
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	309,316	0	309,316	197,319	0	197,319	111,997	0	111,997
99	409100	State Income Tax	(27,654)	0	(27,654)	0	0	0	(27,654)	0	(27,654)
		TOTAL DISTRIBUTION TAX	721,074	0	721,074	595,313	0	595,313	125,761	0	125,761
		TOTAL TAXES OTHER THAN FIT	721,074	22,488	743,562	595,313	15,802	611,115	125,761	6,686	132,447

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended July 31, 2014
 Average of Monthly Averages Basis

Report ID:
G-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:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,377,937	2,581,568	1,022,594	994,664	2,017,258	181,037	383,273	564,310
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,905,512	13,916,971	0	10,037,694	10,037,694	11,459	3,867,818	3,879,277
		TOTAL INTANGIBLE PLANT	1,215,090	15,283,449	16,498,539	1,022,594	11,032,358	12,054,952	192,496	4,251,091	4,443,587
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,534,940	1,534,940	0	1,078,602	1,078,602	0	456,338	456,338
1	352XXX	Wells	0	18,475,115	18,475,115	0	12,982,463	12,982,463	0	5,492,652	5,492,652
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,662,164	11,662,164	0	8,195,003	8,195,003	0	3,467,161	3,467,161
1	355000	Measuring & Regulating Equipment	0	329,209	329,209	0	231,335	231,335	0	97,874	97,874
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,650,313	1,650,313	0	1,159,675	1,159,675	0	490,638	490,638
		TOTAL UNDERGROUND STORAGE PLANT	0	35,566,736	35,566,736	0	24,992,745	24,992,745	0	10,573,991	10,573,991
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	169,993	0	169,993	106,858	0	106,858	63,135	0	63,135
6	375000	Structures & Improvements	851,737	21,450	873,187	584,689	14,331	599,020	267,048	7,119	274,167
6	376000	Mains	253,885,931	2,512,521	256,398,452	167,579,043	1,678,615	169,257,658	86,306,888	833,906	87,140,794
6	378000	Measuring & Reg Station Equip-General	5,298,261	57,440	5,355,701	3,211,386	38,376	3,249,762	2,086,875	19,064	2,105,939
6	379000	Measuring & Reg Station Equip-City Gate	6,067,763	0	6,067,763	1,883,039	0	1,883,039	4,184,724	0	4,184,724
6	380000	Services	168,561,514	0	168,561,514	115,676,951	0	115,676,951	52,884,563	0	52,884,563
6	381000	Meters	66,998,834	0	66,998,834	44,810,855	0	44,810,855	22,187,979	0	22,187,979
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,102,153	0	3,102,153	2,469,167	0	2,469,167	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	505,024,781	2,591,411	507,616,192	336,385,913	1,731,322	338,117,235	168,638,868	860,089	169,498,957
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	853,934	1,525,024	577,703	616,412	1,194,115	93,387	237,522	330,909
4	390XXX	Structures & Improvements	4,873,075	18,027,813	22,900,888	3,661,503	13,013,377	16,674,880	1,211,572	5,014,436	6,226,008
4	391XXX	Office Furniture & Equipment	13,093	10,167,391	10,180,484	4,018	7,339,331	7,343,349	9,075	2,828,060	2,837,135
4	392XXX	Transportation Equipment	8,520,332	1,944,254	10,464,586	6,478,248	1,403,460	7,881,708	2,042,084	540,794	2,582,878
4	393000	Stores Equipment	152,701	502,881	655,582	114,607	363,005	477,612	38,094	139,876	177,970
4	394000	Tools, Shop & Garage Equipment	2,440,632	3,752,125	6,192,757	2,040,656	2,708,471	4,749,127	399,976	1,043,654	1,443,630

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended July 31, 2014
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,568,924	1,109,635	4,678,559	2,695,717	800,990	3,496,707	873,207	308,645	1,181,852
4	397XXX	Communications Equipment	2,227,975	7,609,616	9,837,591	805,350	5,493,001	6,298,351	1,422,625	2,116,615	3,539,240
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		TOTAL GENERAL PLANT	22,531,718	44,368,882	66,900,600	16,426,253	32,027,677	48,453,930	6,105,465	12,341,205	18,446,670
		TOTAL PLANT IN SERVICE	528,771,589	97,810,478	626,582,067	353,834,760	69,784,102	423,618,862	174,936,829	28,026,376	202,963,205
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,222,640)	(13,222,640)	0	(9,291,549)	(9,291,549)	0	(3,931,091)	(3,931,091)
G-ADEP		Distribution Plant	(171,586,640)	(1,539,945)	(173,126,585)	(114,088,804)	(1,028,837)	(115,117,641)	(57,497,836)	(511,108)	(58,008,944)
G-ADEP		General Plant	(6,355,041)	(12,834,885)	(19,189,926)	(3,949,518)	(9,264,862)	(13,214,380)	(2,405,523)	(3,570,023)	(5,975,546)
		TOTAL ACCUMULATED DEPRECIATION	(177,941,681)	(27,597,470)	(205,539,151)	(118,038,322)	(19,585,248)	(137,623,570)	(59,903,359)	(8,012,222)	(67,915,581)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(154,536)	(108,496)	(263,032)	(105,309)	(78,318)	(183,627)	(49,227)	(30,178)	(79,405)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(6,320,057)	(6,320,057)	0	(4,562,133)	(4,562,133)	0	(1,757,924)	(1,757,924)
G-AAMT		Underground Storage	0	(239,755)	(239,755)	0	(168,476)	(168,476)	0	(71,279)	(71,279)
G-AAMT		General Plant - 390200, 396200	(4,612)	(40,334)	(44,946)	(3,643)	(29,115)	(32,758)	(969)	(11,219)	(12,188)
		TOTAL ACCUMULATED AMORTIZATION	(159,148)	(6,708,642)	(6,867,790)	(108,952)	(4,838,042)	(4,946,994)	(50,196)	(1,870,600)	(1,920,796)
		TOTAL ACCUMULATED DEPR/AMORT	(178,100,829)	(34,306,112)	(212,406,941)	(118,147,274)	(24,423,290)	(142,570,564)	(59,953,555)	(9,882,822)	(69,836,377)
		NET GAS UTILITY PLANT before DFIT	350,670,760	63,504,366	414,175,126	235,687,486	45,360,812	281,048,298	114,983,274	18,143,554	133,126,828
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(67,832,143)	(67,832,143)	0	(46,029,536)	(46,029,536)	0	(21,802,607)	(21,802,607)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(9,012,736)	(9,012,736)	0	(6,487,409)	(6,487,409)	0	(2,525,327)	(2,525,327)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,066,736)	(1,066,736)	0	(723,866)	(723,866)	0	(342,870)	(342,870)
		TOTAL ACCUMULATED DFIT	0	(78,019,921)	(78,019,921)	0	(53,318,992)	(53,318,992)	0	(24,700,929)	(24,700,929)
		NET GAS UTILITY PLANT	350,670,760	(14,515,555)	336,155,205	235,687,486	(7,958,180)	227,729,306	114,983,274	(6,557,375)	108,425,899

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	66.810%	33.190%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.858%	32.142%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT NET GAS PLANT IN SERVICE	350,670,760	(14,515,555)	336,155,205	235,687,486	(7,958,180)	227,729,306	114,983,274	(6,557,375)	108,425,899
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,027,219	4,027,219	0	1,703,845	1,703,845
1 164100 Gas Inventory--Jackson Prairie	0	14,952,681	14,952,681	0	10,507,249	10,507,249	0	4,445,432	4,445,432
4 252000 Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99 235199 Customer Deposits	(481,056)	0	(481,056)	(481,056)	0	(481,056)	0	0	0
C-WKC Working Capital	0	1,408,188	1,408,188	0	0	0	0	1,408,188	1,408,188
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	(558,920)	22,091,933	21,533,013	(492,860)	14,534,468	14,041,608	(66,060)	7,557,465	7,491,405
NET RATE BASE	350,111,840	7,576,378	357,688,218	235,194,626	6,576,288	241,770,914	114,917,214	1,000,090	115,917,304

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	651,227	651,227										
	Hydro (ED-AN)	683,603	683,603										
	Other (ED-AN)	779,256	779,256										
Total Electric Production		2,114,086	2,114,086										
Electric Transmission													
	ED-AN	859,592	859,592										
Total Electric Transmission		859,592	859,592										
Electric Distribution													
	ED-AN	52	52										
	ED-ID	1,205,757	1,205,757										
	ED-WA	1,991,702	1,991,702										
Total Electric Distribution		3,197,511	3,197,511										
Gas Underground Storage													
1	GD-AN	46,968	46,968			46,968	46,968		33,004	33,004		13,964	13,964
	GD-OR	9,352		9,352									
Total Gas Underground Storage		56,320	46,968	9,352		46,968	46,968		33,004	33,004		13,964	13,964
Gas Distribution													
6	GD-AN	5,209	5,209			5,209	5,209		3,480	3,480		1,729	1,729
	GD-ID	347,316	347,316			347,316	347,316					347,316	347,316
	GD-WA	707,062	707,062			707,062	707,062	707,062		707,062			
	GD-OR	467,057		467,057									
Total Gas Distribution		1,526,644	1,059,587	467,057		1,054,378	1,059,587		707,062	710,542		347,316	349,045
General Plant													
	ED-AN	225,339	225,339										
	ED-ID	13,582	13,582										
	ED-WA	84,404	84,404										
7,4	CD-AA	1,209,722	862,411	239,791	107,520	239,791	239,791		173,093	173,093		66,698	66,698
9,4	CD-AN	58,075	45,671	12,404		12,404	12,404		8,954	8,954		3,450	3,450
9	CD-ID	22,439	17,646	4,793		4,793	4,793				4,793		4,793
9	CD-WA	14,069	11,064	3,005		3,005	3,005	3,005		3,005			
8,4	GD-AA	17,045	11,716	5,329		11,716	11,716		8,457	8,457		3,259	3,259
4	GD-AN	2,731	2,731			2,731	2,731		1,971	1,971		760	760
	GD-ID	4,036	4,036			4,036	4,036				4,036		4,036
	GD-WA	18,205	18,205			18,205	18,205	18,205		18,205			
	GD-OR	17,147		17,147									
Total General Plant		1,686,794	1,260,117	296,681	129,996	30,039	266,642	296,681	21,210	192,475	213,685	8,829	74,167
Total Depreciation Expense		9,440,947	7,431,306	1,403,236	606,405	1,084,417	318,819	1,403,236	728,272	228,959	957,231	356,145	89,860

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-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	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	66.810%	33.190%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	76,533	76,533											
Misc Intangible Plt (303000)	ED-AN	14,919	14,919											
Total Production/Transmission		91,452	91,452											
Distribution														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	237	237											
Total Distribution		2,250	2,250											
General Plant - 303000														
7,4	CD-AA	37,457	26,703	7,425	3,329		7,425	7,425		5,360	5,360		2,065	2,065
9,4	CD-AN	811	638	173			173	173		125	125		48	48
	GD-ID	338		338		338		338				338		338
	GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
	GD-OR	672			672									
Total General Plant - 303000		41,350	27,341	10,008	4,001	2,410	7,598	10,008	2,072	5,485	7,557	338	2,113	2,451
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	898,797	640,752	178,160	79,885		178,160	178,160		128,605	128,605		49,555	49,555
9,4	CD-AN	849	668	181			181	181		131	131		50	50
9,4	CD-ID	894	703	191		191		191				191		191
	ED-AN	14,592	14,592											
	ED-ID	396	396											
	ED-WA	61,383	61,383											
8,4	GD-AA	37,389		25,698	11,691		25,698	25,698		18,550	18,550		7,148	7,148
4	GD-AN	195		195			195	195		141	141		54	54
	GD-OR	21			21									
Total Miscellaneous IT Intangible Plant - 3031XX		1,014,516	718,494	204,425	91,597	191	204,234	204,425		147,427	147,427	191	56,807	56,998
Gas Underground Storage														
1	GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage		19		19			19	19		13	13		6	6
General Plant - 390200, 396200														
7,4	CD-AA	2,405	1,714	477	214		477	477		344	344		133	133
4	ED-AN	883	883											
	GD-OR	262			262									
Total General Plant- 390200, 396200		3,550	2,597	477	476		477	477		344	344		133	133
Total Amortization Expense		1,153,137	842,134	214,929	96,074	2,601	212,328	214,929	2,072	153,269	155,341	529	59,059	59,588

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 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Ratio	72.185%	27.815%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(288,005,462)	(288,005,462)												
Hydro (ED-AN)	(127,260,403)	(127,260,403)												
Other (ED-AN)	(89,416,920)	(89,416,920)												
Total Electric Production	(504,682,785)	(504,682,785)												
Electric Transmission														
ED-AN	(190,810,604)	(190,810,604)												
Total Electric Transmission	(190,810,604)	(190,810,604)												
Electric Distribution														
ED-AN	544	544												
ED-ID	(158,589,458)	(158,589,458)												
ED-WA	(253,579,569)	(253,579,569)												
Total Electric Distribution	(412,168,483)	(412,168,483)												
Gas Underground Storage														
1 GD-AN	(13,222,640)		(13,222,640)			(13,222,640)	(13,222,640)		(9,291,549)	(9,291,549)		(3,931,091)	(3,931,091)	
GD-OR	(576,581)			(576,581)										
Total Gas Underground Storage	(13,799,221)		(13,222,640)	(576,581)		(13,222,640)	(13,222,640)		(9,291,549)	(9,291,549)		(3,931,091)	(3,931,091)	
Gas Distribution														
6 GD-AN	(1,539,945)		(1,539,945)			(1,539,945)	(1,539,945)		(1,028,837)	(1,028,837)		(511,108)	(511,108)	
GD-ID	(57,497,836)		(57,497,836)			(57,497,836)	(57,497,836)				(57,497,836)		(57,497,836)	
GD-WA	(114,088,804)		(114,088,804)			(114,088,804)	(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)		(171,586,640)	(1,539,945)	(173,126,585)	(114,088,804)	(1,028,837)	(115,117,641)	(57,497,836)	(511,108)	(58,008,944)
General Plant														
ED-AN	(37,564,313)	(37,564,313)												
ED-ID	(6,530,101)	(6,530,101)												
ED-WA	(13,854,328)	(13,854,328)												
7.4 CD-AA	(38,857,170)	(27,701,277)	(7,702,268)	(3,453,625)		(7,702,268)	(7,702,268)		(5,559,882)	(5,559,882)		(2,142,386)	(2,142,386)	
9.4 CD-AN	(11,055,639)	(8,694,265)	(2,361,374)			(2,361,374)	(2,361,374)		(1,704,558)	(1,704,558)		(656,816)	(656,816)	
9 CD-ID	(4,973,670)	(3,911,344)	(1,062,326)			(1,062,326)	(1,062,326)				(1,062,326)		(1,062,326)	
9 CD-WA	(2,292,402)	(1,802,768)	(489,634)			(489,634)	(489,634)	(489,634)			(489,634)			
8.4 GD-AA	(1,572,167)		(1,080,582)	(491,585)		(1,080,582)	(1,080,582)		(780,018)	(780,018)		(300,564)	(300,564)	
4 GD-AN	(1,690,661)		(1,690,661)			(1,690,661)	(1,690,661)		(1,220,404)	(1,220,404)		(470,257)	(470,257)	
GD-ID	(1,343,197)		(1,343,197)			(1,343,197)	(1,343,197)				(1,343,197)		(1,343,197)	
GD-WA	(3,459,884)		(3,459,884)			(3,459,884)	(3,459,884)	(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)		(6,355,041)	(12,834,885)	(19,189,926)	(3,949,518)	(9,264,862)	(13,214,380)	(2,405,523)	(3,570,023)	(5,975,546)
Total Accumulated Depreciation	(1,512,401,348)	(1,207,720,268)	(205,539,151)	(99,141,929)		(177,941,681)	(27,597,470)	(205,539,151)	(118,038,322)	(19,585,248)	(137,623,570)	(59,903,359)	(8,012,222)	(67,915,581)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11-10-2014 3:48 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-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	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	66.810%	33.190%

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAAMT-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	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
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

Gas-North 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	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
390XXX Structures & Improvements														
99		ED-WA / ID / AN	6,787,759	930,516	2,138,979	3,718,264	6,787,759	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	3,639,834	0	0	0	0	0	0	0	0	3,639,834	0	3,639,834
8		GD-AA	0	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	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	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	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	148,898
7		CD-AA	49,509,205	0	0	35,295,112	35,295,112	0	0	9,813,715	9,813,715	0	4,400,378	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	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	0
99		GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	0
99		GD-OR / AS	2,874,162	0	0	0	0	0	0	0	0	2,874,162	0	2,874,162
8		GD-AA	0	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	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	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

Gas-North 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	2,674,800	111,692	140,255	1,851,542	2,103,489	30,336	38,094	502,881	571,311	0	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	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	0
99		GD-OR / AS	866,544	0	0	0	0	0	0	0	0	866,544	0	866,544
8		GD-AA	2,158,609	0	0	0	0	0	0	1,483,655	1,483,655	0	674,954	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	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	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	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		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

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

AVISTA UTILITIES

Gas-North 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
	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	0
99		GD-WA / ID / AN	4,218,928	0	0	0	0	2,625,908	762,526	830,494	4,218,928	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	572,565	0	0	408,181	408,181	0	0	113,494	113,494	0	50,890	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	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
	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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-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

Gas-North 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	7,073,229	153,179	0	6,920,050	7,073,229	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	425,740	0	0	0	0	0	0	0	0	425,740	0	425,740
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,742,452	0	0	4,806,694	4,806,694	0	0	1,336,489	1,336,489	0	599,269	599,269
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	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	599,269	1,025,009
	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	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	2,212,058	0	0	0	0	0	0	1,520,392	1,520,392	0	691,666	691,666
7		CD-AA	57,657,046	0	0	41,103,708	41,103,708	0	0	11,428,780	11,428,780	0	5,124,558	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	0	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	0	5,816,224	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	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	4,711,664	0	0	3,358,945	3,358,945	0	0	933,946	933,946	0	418,773	418,773
8		CD-WA / ID / AN	0	0	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	418,773	420,004
		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	6,834,266	7,261,237

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-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 July 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-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

Gas-North 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						