

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months 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)	157,649,894	100,580,340	57,069,554
	Adjustments			
	Adjusted Net Operating Income (Loss)	157,649,894	100,580,340	57,069,554
E-APL	Electric Net Rate Base	1,916,506,115	1,256,609,061	659,897,054
	<b>RATE OF RETURN</b>	<b>8.226%</b>	<b>8.004%</b>	<b>8.648%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

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 - AMA Percent	08-01-2013 thru 07-31-2014	365,545 100.000%	239,951 65.642%	125,594 34.358%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2013 thru 07-31-2014	22,628,130 100.000%	14,403,951 63.655%	8,224,179 36.345%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages Percent		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

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
		<b>Total</b>		<b>110,170,776</b>	<b>87,864,198</b>	<b>15,080,178</b>	<b>7,226,400</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>79.753%</b>	<b>13.688%</b>	<b>6.559%</b>
		Direct Labor Accts 500 - 894		67,800,135	51,352,909	11,789,527	4,657,699
		Direct Labor Accts 901 - 935		5,560,307	3,408,229	269,466	1,882,612
		Direct Labor Accts 901 - 905 Utility 9 Only		10,134,217	6,671,977	3,462,240	0
		<b>Total</b>		<b>83,494,659</b>	<b>61,433,115</b>	<b>15,521,233</b>	<b>6,540,311</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.578%</b>	<b>18.589%</b>	<b>7.833%</b>
		Number of Customers at		692,224	366,305	228,433	97,486
		<b>Percentage</b>		<b>100.000%</b>	<b>52.917%</b>	<b>33.000%</b>	<b>14.083%</b>
		Net Direct Plant		2,661,279,881	2,100,079,490	372,868,631	188,331,760
		<b>Percentage</b>		<b>100.000%</b>	<b>78.912%</b>	<b>14.011%</b>	<b>7.077%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>285.160%</b>	<b>79.288%</b>	<b>35.552%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.290%</b>	<b>19.822%</b>	<b>8.888%</b>

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
		Adjustments		0	0	0	0
		Total		98,276,670	84,627,761	13,648,909	0
		Percentage		100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		594,738	366,305	228,433	0
		Percentage		100.000%	61.591%	38.409%	0.000%
		Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
		Percentage		100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	07-01-2013 thru 07-31-2014	888,847,841	577,538,655	311,309,186	
		Percent		100.000%	64.976%	35.024%	
11		Book Depreciation	08-01-2013 thru 07-31-2014	87,597,879	56,371,029	31,226,850	
		Percent		100.000%	64.352%	35.648%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended July 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	07-01-2013 thru 07-31-2014	2,224,312,830 100.000%	1,453,064,556 65.326%	771,248,274 34.674%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2013 thru 07-31-2014	190,882,880 100.000%	127,788,829 66.946%	63,094,051 33.054%
14		Net Allocated Schedule M's - AMA Percent	08-01-2013 thru 07-31-2014	-94,868,197 100.000%	-60,173,987 63.429%	-34,694,210 36.571%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	340,804,442	0	340,804,442	230,846,895	0	230,846,895	109,957,547	0	109,957,547
99	442200	Commercial - Firm & Int.	295,978,834	0	295,978,834	209,001,927	0	209,001,927	86,976,907	0	86,976,907
1	442300	Industrial	106,434,104	0	106,434,104	61,065,798	0	61,065,798	45,368,306	0	45,368,306
99	444000	Public Street & Highway Lighting	7,385,521	0	7,385,521	4,907,608	0	4,907,608	2,477,913	0	2,477,913
99	448000	Interdepartmental Revenue	1,143,063	0	1,143,063	912,122	0	912,122	230,941	0	230,941
99	499XXX	Unbilled Revenue	5,115,493	0	5,115,493	3,509,875	0	3,509,875	1,605,618	0	1,605,618
		TOTAL SALES TO ULTIMATE CUSTOMERS	756,861,457	0	756,861,457	510,244,225	0	510,244,225	246,617,232	0	246,617,232
1	447XXX	Sales for Resale	0	142,885,426	142,885,426	0	93,147,009	93,147,009	0	49,738,417	49,738,417
		TOTAL SALES OF ELECTRICITY	756,861,457	142,885,426	899,746,883	510,244,225	93,147,009	603,391,234	246,617,232	49,738,417	296,355,649
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(5,151,898)	0	(5,151,898)	0	0	0	(5,151,898)	0	(5,151,898)
99	451000	Miscellaneous Service Revenue	539,081	0	539,081	332,972	0	332,972	206,109	0	206,109
1	453000	Sales of Water & Water Power	0	420,663	420,663	0	274,230	274,230	0	146,433	146,433
1	454000	Rent from Electric Property	2,987,270	85,781	3,073,051	2,016,270	55,921	2,072,191	971,000	29,860	1,000,860
1	456XXX	Other Electric Revenues	337,290	123,744,404	124,081,694	293,034	80,668,977	80,962,011	44,256	43,075,427	43,119,683
		TOTAL OTHER OPERATING REVENUE	(1,288,257)	124,250,848	122,962,591	2,642,276	80,999,128	83,641,404	(3,930,533)	43,251,720	39,321,187
		TOTAL ELECTRIC REVENUE	755,573,200	267,136,274	1,022,709,474	512,886,501	174,146,137	687,032,638	242,686,699	92,990,137	335,676,836

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	264,747	264,747	0	172,589	172,589	0	92,158	92,158
1	501XXX	Fuel	0	25,207,142	25,207,142	0	16,432,536	16,432,536	0	8,774,606	8,774,606
1	502000	Steam Expense	0	4,126,006	4,126,006	0	2,689,743	2,689,743	0	1,436,263	1,436,263
1	505000	Electric Expense	0	1,016,114	1,016,114	0	662,405	662,405	0	353,709	353,709
1	506000	Miscellaneous Steam Power Generation Expense	0	2,400,050	2,400,050	0	1,564,593	1,564,593	0	835,457	835,457
1	507000	Rent	0	42,533	42,533	0	27,727	27,727	0	14,806	14,806
MAINTENANCE											
1	510000	Supervision & Engineering	0	587,013	587,013	0	382,674	382,674	0	204,339	204,339
1	511000	Structures	0	706,151	706,151	0	460,340	460,340	0	245,811	245,811
1	512000	Boiler Plant	0	5,336,840	5,336,840	0	3,479,086	3,479,086	0	1,857,754	1,857,754
1	513000	Electric Plant	0	1,716,621	1,716,621	0	1,119,065	1,119,065	0	597,556	597,556
1	514000	Miscellaneous Steam Plant	0	1,947,153	1,947,153	0	1,269,349	1,269,349	0	677,804	677,804
TOTAL STEAM POWER GENERATION EXP			0	43,350,370	43,350,370	0	28,260,107	28,260,107	0	15,090,263	15,090,263
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,146,259	2,146,259	0	1,399,146	1,399,146	0	747,113	747,113
1	536000	Water for Power	0	1,442,006	1,442,006	0	940,044	940,044	0	501,962	501,962
1	537000	Hydraulic Expense	4,763,392	2,803,866	7,567,258	3,080,143	1,827,840	4,907,983	1,683,249	976,026	2,659,275
1	538000	Electric Expense	0	6,484,031	6,484,031	0	4,226,940	4,226,940	0	2,257,091	2,257,091
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	752,206	752,206	0	490,363	490,363	0	261,843	261,843
1	540000	Rent	0	1,276,150	1,276,150	0	831,922	831,922	0	444,228	444,228
1	540100	MT Trust Funds Land Settlement Rents	5,608,969	0	5,608,969	3,647,921	0	3,647,921	1,961,048	0	1,961,048
MAINTENANCE											
1	541000	Supervision & Engineering	0	738,189	738,189	0	481,225	481,225	0	256,964	256,964
1	542000	Structures	0	1,231,915	1,231,915	0	803,085	803,085	0	428,830	428,830
1	543000	Reservoirs, Dams, & Waterways	0	1,845,163	1,845,163	0	1,202,862	1,202,862	0	642,301	642,301
1	544000	Electric Plant	0	3,298,238	3,298,238	0	2,150,121	2,150,121	0	1,148,117	1,148,117
1	545000	Miscellaneous Hydraulic Plant	0	709,878	709,878	0	462,769	462,769	0	247,109	247,109
TOTAL HYDRO POWER GENERATION EXP			10,372,361	22,727,901	33,100,262	6,728,064	14,816,317	21,544,381	3,644,297	7,911,584	11,555,881
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,512,620	1,512,620	0	986,077	986,077	0	526,543	526,543
1	547XXX	Fuel	0	102,447,305	102,447,305	0	66,785,398	66,785,398	0	35,661,907	35,661,907
1	548000	Generation Expense	0	2,006,071	2,006,071	0	1,307,758	1,307,758	0	698,313	698,313
1	549000	Miscellaneous Other Power Generation Expense	0	371,962	371,962	0	242,482	242,482	0	129,480	129,480
1	550000	Rent	0	(31,923)	(31,923)	0	(20,811)	(20,811)	0	(11,112)	(11,112)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,257,770	1,257,770	0	819,940	819,940	0	437,830	437,830
1	552000	Structures	0	51,746	51,746	0	33,733	33,733	0	18,013	18,013
1	553000	Generating & Electric Equipment	0	2,539,681	2,539,681	0	1,655,618	1,655,618	0	884,063	884,063
1	554000	Miscellaneous Other Power Generation Plant	0	424,640	424,640	0	276,823	276,823	0	147,817	147,817
TOTAL OTHER POWER GENERATION EXP			0	110,579,872	110,579,872	0	72,087,018	72,087,018	0	38,492,854	38,492,854



RESULTS OF OPERATIONS	Report ID:
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For Twelve Months 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	198,663,906	198,663,906	0	129,509,001	129,509,001	0	69,154,905	69,154,905
1	556000	System Control & Load Dispatching	0	957,003	957,003	0	623,870	623,870	0	333,133	333,133
E-557	557XXX	Other Expense	(11,703,746)	104,529,075	92,825,329	(1,266,333)	68,142,504	66,876,171	(10,437,413)	36,386,571	25,949,158
TOTAL OTHER POWER SUPPLY EXPENSE			(11,703,746)	304,149,984	292,446,238	(1,266,333)	198,275,375	197,009,042	(10,437,413)	105,874,609	95,437,196
TOTAL PRODUCTION OPERATING EXP			(1,331,385)	480,808,127	479,476,742	5,461,731	313,438,817	318,900,548	(6,793,116)	167,369,310	160,576,194
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,423,132	2,423,132	0	1,579,640	1,579,640	0	843,492	843,492
1	561000	Load Dispatching	0	2,492,509	2,492,509	0	1,624,867	1,624,867	0	867,642	867,642
1	562000	Station Expense	0	500,943	500,943	0	326,565	326,565	0	174,378	174,378
1	563000	Overhead Line Expense	0	600,544	600,544	0	391,495	391,495	0	209,049	209,049
1	565XXX	Transmission of Electricity by Others	0	19,235,136	19,235,136	0	12,539,385	12,539,385	0	6,695,751	6,695,751
1	566000	Miscellaneous Transmission Expense	0	1,796,165	1,796,165	0	1,170,920	1,170,920	0	625,245	625,245
1	567000	Rent	0	140,007	140,007	0	91,271	91,271	0	48,736	48,736
MAINTENANCE											
1	568000	Supervision & Engineering	1,938	903,646	905,584	1,938	589,087	591,025	0	314,559	314,559
1	569000	Structures	(470)	401,571	401,101	(2,150)	261,784	259,634	1,680	139,787	141,467
1	570000	Station Equipment	5,216	1,689,802	1,695,018	5,216	1,101,582	1,106,798	0	588,220	588,220
1	571000	Overhead Lines	48,060	1,552,580	1,600,640	48,913	1,012,127	1,061,040	(853)	540,453	539,600
1	572000	Underground Lines	64	13,863	13,927	64	9,037	9,101	0	4,826	4,826
1	573000	Service Miscellaneous	25,618	52,203	77,821	24,838	34,031	58,869	780	18,172	18,952
TOTAL TRANSMISSION OPERATING EXP			80,426	31,802,101	31,882,527	78,819	20,731,791	20,810,610	1,607	11,070,310	11,071,917

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
E-DEPX		Depreciation Expense-Production	0	25,231,291	25,231,291	0	16,448,279	16,448,279	0	8,783,012	8,783,012
E-DEPX		Depreciation Expense-Transmission	0	10,234,510	10,234,510	0	6,671,877	6,671,877	0	3,562,633	3,562,633
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,049,035	1,049,035	0	683,866	683,866	0	365,169	365,169
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,041)	0	(145,041)	145,041	0	145,041
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	61,044	0	61,044	61,044	0	61,044	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,380	141,445	0	69,620	69,620
99	407331	Amortization of BPA Parallel Capacity Support	(2,284,457)	0	(2,284,457)	(78,034)	0	(78,034)	(2,206,423)	0	(2,206,423)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,330	21,330	0	11,389	11,389
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	0	973,692	778,776	0	778,776
99	407362	Amortization of LiDAR O&M	341,891	0	341,891	341,891	0	341,891	0	0	0
99	407365	Amortization of Wind Generation	866,804	0	866,804	0	0	0	866,804	0	866,804
99	407380	Amortization of Wartsila Generators	337,813	0	337,813	153,132	0	153,132	184,681	0	184,681
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	576,336	576,336	0	307,750	307,750
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	221,940	0	221,940	171,235	0	171,235	50,705	0	50,705
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	599,375	0	599,375	0	0	0	599,375	0	599,375
99	407450/407499	Amortization of BPA Residential Exchange Credit	(8,826,532)	0	(8,826,532)	(5,685,644)	0	(5,685,644)	(3,140,888)	0	(3,140,888)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,577,871)	0	(1,577,871)	0	0	0	(1,577,871)	0	(1,577,871)
99	407462	Amortization of Deferred LiDAR O&M	(46,083)	0	(46,083)	(46,083)	0	(46,083)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,486)	(5,486)	0	(2,929)	(2,929)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	(448,109)	0	(448,109)	(292,166)	0	(292,166)	(155,943)	0	(155,943)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,668,109	20,668,109	0	13,473,540	13,473,540	0	7,194,569	7,194,569
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,804,982)	58,291,335	53,486,353	(438,052)	38,000,122	37,562,070	(4,366,930)	20,291,213	15,924,283
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	(6,055,941)	570,901,563	564,845,622	5,102,498	372,170,730	377,273,228	(11,158,439)	198,730,833	187,572,394

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	538,509	2,331,229	2,869,738	307,469	1,483,944	1,791,413	231,040	847,285	1,078,325
3	582000	Station Expense	570,858	75,221	646,079	303,192	47,882	351,074	267,666	27,339	295,005
3	583000	Overhead Line Expense	1,719,010	487,605	2,206,615	938,425	310,385	1,248,810	780,585	177,220	957,805
3	584000	Underground Line Expense	1,339,736	0	1,339,736	871,508	0	871,508	468,228	0	468,228
3	585000	Street Light & Signal System Operation Expense	76,127	0	76,127	7,709	0	7,709	68,418	0	68,418
3	586000	Meter Expense	2,107,371	105,220	2,212,591	1,683,268	66,978	1,750,246	424,103	38,242	462,345
3	587000	Customer Installations Expense	542,304	156,219	698,523	297,905	99,441	397,346	244,399	56,778	301,177
3	588000	Miscellaneous Distribution Expense	3,601,950	3,295,335	6,897,285	2,457,410	2,097,645	4,555,055	1,144,540	1,197,690	2,342,230
3	589000	Rent	110	288,804	288,914	(90)	183,838	183,748	200	104,966	105,166
		MAINTENANCE:									
3	590000	Supervision & Engineering	143,226	1,663,683	1,806,909	111,396	1,059,017	1,170,413	31,830	604,666	636,496
3	591000	Structures	326,135	2,598	328,733	199,600	1,654	201,254	126,535	944	127,479
3	592000	Station Equipment	711,625	267,199	978,824	537,105	170,086	707,191	174,520	97,113	271,633
3	593000	Overhead Lines	8,363,082	28,416	8,391,498	4,879,929	18,088	4,898,017	3,483,153	10,328	3,493,481
3	594000	Underground Lines	1,042,768	0	1,042,768	680,446	0	680,446	362,322	0	362,322
3	595000	Line Transformers	480,525	346,386	826,911	377,082	220,492	597,574	103,443	125,894	229,337
3	596000	Street Light & Signal System Maintenance Exp	799,017	0	799,017	551,854	0	551,854	247,163	0	247,163
3	597000	Meters	20,371	0	20,371	12,981	0	12,981	7,390	0	7,390
3	598000	Miscellaneous Distribution Expense	245,406	176,932	422,338	186,762	112,626	299,388	58,644	64,306	122,950
		TOTAL DISTRIBUTION OPERATING EXP	22,628,130	9,224,847	31,852,977	14,403,951	5,872,076	20,276,027	8,224,179	3,352,771	11,576,950
E-DEPX		Depreciation Expense-Distribution	37,376,950	76	37,377,026	23,194,101	48	23,194,149	14,182,849	28	14,182,877
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	49,906,235	0	49,906,235	42,673,623	0	42,673,623	7,232,612	0	7,232,612
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	87,310,182	76	87,310,258	65,894,721	48	65,894,769	21,415,461	28	21,415,489
		TOTAL DISTRIBUTION EXPENSES	109,938,312	9,224,923	119,163,235	80,298,672	5,872,124	86,170,796	29,639,640	3,352,799	32,992,439

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	359,086	359,086	0	235,711	235,711	0	123,375	123,375
2	902000	Meter Reading Expenses	2,984,314	102,513	3,086,827	2,652,245	67,292	2,719,537	332,069	35,221	367,290
E-903	903XXX	Customer Records & Collection Expenses	2,151,348	6,755,770	8,907,118	1,497,205	4,434,623	5,931,828	654,143	2,321,147	2,975,290
2	904000	Uncollectible Accounts	555	2,640,872	2,641,427	0	1,733,521	1,733,521	555	907,351	907,906
2	905000	Misc Customer Accounts	0	235,703	235,703	0	154,720	154,720	0	80,983	80,983
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,136,217	10,093,944	15,230,161	4,149,450	6,625,867	10,775,317	986,767	3,468,077	4,454,844
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,259,804	269,396	25,529,200	18,995,379	176,837	19,172,216	6,264,425	92,559	6,356,984
2	909000	Advertising	5,392	940,515	945,907	5,392	617,373	622,765	0	323,142	323,142
2	910000	Misc Customer Service & Info Exp	0	200,054	200,054	0	131,319	131,319	0	68,735	68,735
TOTAL CUSTOMER SERVICE & INFO EXP			25,265,196	1,409,965	26,675,161	19,000,771	925,529	19,926,300	6,264,425	484,436	6,748,861
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	580,861	22,319,643	22,900,504	428,591	15,105,265	15,533,856	152,270	7,214,378	7,366,648
4	921000	Office Supplies & Expenses	133,991	4,131,130	4,265,121	133,991	2,795,825	2,929,816	0	1,335,305	1,335,305
4	922000	Admin Exp Transferred—Credit	0	(119,241)	(119,241)	0	(80,699)	(80,699)	0	(38,542)	(38,542)
4	923000	Outside Services Employed	48,408	10,952,691	11,001,099	48,408	7,412,453	7,460,861	0	3,540,238	3,540,238
4	924000	Property Insurance Premium	0	1,409,981	1,409,981	0	954,233	954,233	0	455,748	455,748
4	925XXX	Injuries and Damages	530	3,272,867	3,273,397	372	2,214,978	2,215,350	158	1,057,889	1,058,047
4	926XXX	Employee Pensions and Benefits	234	1,504,992	1,505,226	234	1,018,533	1,018,767	0	486,459	486,459
4	927000	Franchise Requirements	4,534	0	4,534	0	0	0	4,534	0	4,534
1	928000	Regulatory Commission Expenses	2,645,953	3,401,774	6,047,727	1,855,541	2,217,616	4,073,157	790,412	1,184,158	1,974,570
4	930000	Miscellaneous General Expenses	160,889	2,944,183	3,105,072	109,196	1,992,535	2,101,731	51,693	951,648	1,003,341
4	931000	Rents	14,965	842,805	857,770	8,913	570,385	579,298	6,052	272,420	278,472
4	935000	Maintenance of General Plant	964,507	8,233,462	9,197,969	472,271	5,572,160	6,044,431	492,236	2,661,302	3,153,538
TOTAL ADMIN & GEN OPERATING EXP			4,554,872	58,894,287	63,449,159	3,057,517	39,773,284	42,830,801	1,497,355	19,121,003	20,618,358

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	1,429,760	13,226,246	14,656,006	1,073,855	8,951,126	10,024,981	355,905	4,275,120	4,631,025
E-AMTX		Amortization Expense-General Plant - 303000	0	261,430	261,430	0	176,738	176,738	0	84,692	84,692
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	636,524	7,460,391	8,096,915	623,339	5,048,969	5,672,308	13,185	2,411,422	2,424,607
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,106	30,106	0	20,375	20,375	0	9,731	9,731
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,066,284	20,978,173	23,044,457	1,697,194	14,197,208	15,894,402	369,090	6,780,965	7,150,055
		TOTAL ADMIN & GENERAL EXPENSES	6,621,156	79,872,460	86,493,616	4,754,711	53,970,492	58,725,203	1,866,445	25,901,968	27,768,413
		TOTAL EXPENSES BEFORE FIT	140,904,940	671,502,855	812,407,795	113,306,102	439,564,742	552,870,844	27,598,838	231,938,113	259,536,951
		NET OPERATING INCOME (LOSS) BEFORE FIT			210,301,679			134,161,794			76,139,885
E-FIT		FEDERAL INCOME TAX--Normal Accrual			36,237,075			24,953,603			11,283,472
E-FIT		DEFERRED FEDERAL INCOME TAX			16,601,998			8,749,944			7,852,054
E-FIT		AMORTIZED ITC - NOXON			(187,288)			(122,093)			(65,195)
		ELECTRIC NET OPERATING INCOME (LOSS)			157,649,894			100,580,340			57,069,554

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.190%		34.810%
E-ALL	2	Number of Customers - AMA		100.000%		65.642%		34.358%
E-ALL	3	Direct Distribution Operating Expense		100.000%		63.655%		36.345%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.677%		32.323%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months 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	186,803,273	186,803,273	0	121,777,054	121,777,054	0	65,026,219	65,026,219
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	(215,646)	(215,646)	0	(140,580)	(140,580)	0	(75,066)	(75,066)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	11,401,529	11,401,529	0	7,432,657	7,432,657	0	3,968,872	3,968,872
1	555710	Intercompany Purchase	0	674,750	674,750	0	439,870	439,870	0	234,880	234,880
TOTAL ACCOUNT 555			0	198,663,906	198,663,906	0	129,509,001	129,509,001	0	69,154,905	69,154,905

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-557-12A
For Twelve Months 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	557000	Other Expenses	0	5,799,352	5,799,352	0	3,780,598	3,780,598	0	2,018,754	2,018,754
1	557010	Other Power Supply Expense - Financial	0	3,551,969	3,551,969	0	2,315,529	2,315,529	0	1,236,440	1,236,440
1	557150	Fuel - Economic Dispatch	0	26,803,583	26,803,583	0	17,473,256	17,473,256	0	9,330,327	9,330,327
1	557160	Power Supply Expense - Miscellaneous	721,868	114	721,982	721,868	74	721,942	0	40	40
99	557161	Unbilled Add-Ons	(455,153)	0	(455,153)	(332,331)	0	(332,331)	(122,822)	0	(122,822)
1	557170	Broker Fees - Power	0	708,726	708,726	0	462,018	462,018	0	246,708	246,708
1	557171	REC Broker Fees	47,562	35,303	82,865	47,562	23,014	70,576	0	12,289	12,289
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,356,966	0	3,356,966	3,356,966	0	3,356,966	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(6,621,964)	0	(6,621,964)	(6,621,964)	0	(6,621,964)	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	1,064,068	0	1,064,068	1,064,068	0	1,064,068	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(6,376,999)	0	(6,376,999)	0	0	0	(6,376,999)	0	(6,376,999)
99	557390	Idaho PCA Amortization	(4,258,796)	0	(4,258,796)	0	0	0	(4,258,796)	0	(4,258,796)
1	557395	Optional Renewable Power Expense Offset	0	(79,441)	(79,441)	0	(51,788)	(51,788)	0	(27,653)	(27,653)
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,207	4,207	0	2,246	2,246
1	557700	Turbine Gas Bookout Expense	0	2,222,433	2,222,433	0	1,448,804	1,448,804	0	773,629	773,629
1	557711	Turbine Gas Bookout Offset	0	(2,222,433)	(2,222,433)	0	(1,448,804)	(1,448,804)	0	(773,629)	(773,629)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	67,703,016	67,703,016	0	44,135,596	44,135,596	0	23,567,420	23,567,420
TOTAL ACCOUNT 557			(11,703,746)	104,529,075	92,825,329	(1,266,333)	68,142,504	66,876,171	(10,437,413)	36,386,571	25,949,158

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-903-12A
For Twelve Months 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 and Collections	2,151,348	6,755,770	8,907,118	1,497,205	4,434,623	5,931,828	654,143	2,321,147	2,975,290
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			2,151,348	6,755,770	8,907,118	1,497,205	4,434,623	5,931,828	654,143	2,321,147	2,975,290

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.642%	34.358%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.326%	34.674%



RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months 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	908000	Customer Assistance Expense	365,530	269,396	634,926	255,149	176,837	431,986	110,381	92,559	202,940
99	908600	Public Purpose Tariff Rider Expense Offset	24,014,394	0	24,014,394	18,038,778	0	18,038,778	5,975,616	0	5,975,616
99	908610	Limited Income Tax Refund Program	251,233	0	251,233	251,233	0	251,233	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	628,647	0	628,647	450,219	0	450,219	178,428	0	178,428
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,259,804	269,396	25,529,200	18,995,379	176,837	19,172,216	6,264,425	92,559	6,356,984

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.642%	34.358%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months 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	1,916,506,115	1,256,609,061	659,897,054
	Interest Deduction for FIT Calculation	55,336,482	36,140,077	19,196,405
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended July 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,022,709,474	687,032,638	335,676,836
E-OPS	Less: Operating & Maintenance Expense	648,566,727	433,519,603	215,047,124
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	93,266,724	63,204,078	30,062,646
E-OTX	Less: Taxes Other than FIT	70,574,344	56,147,163	14,427,181
	Net Operating Income Before FIT	210,301,679	134,161,794	76,139,885
E-INT	Less: Interest Expense	55,336,482	36,140,077	19,196,405
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,041)	145,041
E-SCM	Plus: Schedule M Adjustments	(50,926,633)	(26,542,150)	(24,384,483)
	Taxable Net Operating Income	104,038,564	71,624,608	32,413,956
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	36,413,498	25,068,613	11,344,885
1	Production Tax Credit	(176,423)	(115,010)	(61,413)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	36,237,075	24,953,603	11,283,472
E-DTE	Deferred FIT	16,601,998	8,749,944	7,852,054
1	411400 Amortized Investment Tax Credit - Noxon	(187,288)	(122,093)	(65,195)
	Total Net FIT/Deferred FIT	52,651,785	33,581,454	19,070,331

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-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	39,470,230	57,493,085	96,963,315	24,918,292	38,001,278	62,919,570	14,551,938	19,491,807	34,043,745
12	997001 Contributions In Aid of Construction	0	2,944,760	2,944,760	0	1,923,694	1,923,694	0	1,021,066	1,021,066
2	997002 Injuries and Damages	0	(35,000)	(35,000)	0	(22,975)	(22,975)	0	(12,025)	(12,025)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,632,904	1,632,904	0	1,105,100	1,105,100	0	527,804	527,804
99	997007 Idaho PCA	(10,635,795)	0	(10,635,795)	0	0	0	(10,635,795)	0	(10,635,795)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,052)	(22,052)	0	(11,776)	(11,776)
4	997015 Airplane Lease Payments	0	413,581	413,581	0	279,899	279,899	0	133,682	133,682
12	997016 Redemption Expense Amortization	0	1,536,005	1,536,005	0	1,003,411	1,003,411	0	532,594	532,594
99	997017 Amort - Invest in Exch Pwr (405.92.,93.,95.,98.)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	4,066,355	0	4,066,355	2,755,661	0	2,755,661	1,310,694	0	1,310,694
99	997019 CSS Temporary Service Fees	326,663	0	326,663	50,902	0	50,902	275,761	0	275,761
4	997020 FAS87 Current Pension Accrual	0	(6,711,382)	(6,711,382)	0	(4,542,062)	(4,542,062)	0	(2,169,320)	(2,169,320)
99	997021 Wartsilla Generators Amortization	337,813	0	337,813	153,132	0	153,132	184,681	0	184,681
99	997024 Kettle Falls Disallowance	(134,591)	0	(134,591)	(134,591)	0	(134,591)	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	543,259	543,259	0	354,889	354,889	0	188,370	188,370
4	997033 BPA Residential Exchange	2,682,888	0	2,682,888	2,008,329	0	2,008,329	674,559	0	674,559
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(363,138)	(363,138)	0	(236,730)	(236,730)	0	(126,408)	(126,408)
99	997043 Washington Deferred Power Costs	(3,203,954)	0	(3,203,954)	(3,203,954)	0	(3,203,954)	0	0	0
1	997044 Non-Monetary Power Costs	0	(215,646)	(215,646)	0	(140,580)	(140,580)	0	(75,066)	(75,066)
1	997045 Section 199 Manufacturing Deduction	0	(6,862,500)	(6,862,500)	0	(4,473,664)	(4,473,664)	0	(2,388,836)	(2,388,836)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	30,612	0	30,612	0	0	0	30,612	0	30,612
12	997048 AFUDC	0	(3,141,543)	(3,141,543)	0	(2,052,244)	(2,052,244)	0	(1,089,299)	(1,089,299)
11	997049 Tax Depreciation	0	(151,046,636)	(151,046,636)	0	(97,201,531)	(97,201,531)	0	(53,845,105)	(53,845,105)
99	997050 CS2 Levelized Return	599,375	0	599,375	0	0	0	599,375	0	599,375
99	997051 Wind Generation AFUDC - ID	809,960	0	809,960	0	0	0	809,960	0	809,960
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	576,336	728,454	30,975	307,750	338,725
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(46,667)	0	(46,667)	17,908	0	17,908	(64,575)	0	(64,575)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,628,767	5,628,767	0	3,622,224	3,622,224	0	2,006,543	2,006,543
4	997081	Deferred Compensation	0	944,750	944,750	0	639,378	639,378	0	305,372	305,372
4	997082	Meal Disallowances	0	392,117	392,117	0	265,373	265,373	0	126,744	126,744
4	997083	Paid Time Off	0	439,221	439,221	0	297,252	297,252	0	141,969	141,969
2	997084	Customer Uncollectibles	0	(284,771)	(284,771)	0	(186,929)	(186,929)	0	(97,842)	(97,842)
99	997088	Deferred O&M Colstrip & CS2	174,597	0	174,597	973,692	0	973,692	(799,095)	0	(799,095)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	295,808	0	295,808	295,808	0	295,808	0	0	0
99	997092	Smart Grid	713,732	0	713,732	713,732	0	713,732	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	1,128,005	0	1,128,005	1,128,005	0	1,128,005	0	0	0
1	997096	CDA Settlement Costs	0	27,267	27,267	0	17,775	17,775	0	9,492	9,492
99	997097	BPA Parallel Capacity	(3,140,411)	0	(3,140,411)	(945,724)	0	(945,724)	(2,194,687)	0	(2,194,687)
99	997098	Provision for Rate Refund	5,151,898	0	5,151,898	0	0	0	5,151,898	0	5,151,898
1	997099	Kettle Falls Diesel Leak	0	898,882	898,882	0	585,981	585,981	0	312,901	312,901
		TOTAL SCHEDULE M ADJUSTMENTS	43,941,565	(94,868,198)	(50,926,633)	33,631,838	(60,173,988)	(26,542,150)	10,309,727	(34,694,210)	(24,384,483)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.642%	34.358%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.352%	35.648%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.326%	34.674%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	18,022,326	18,022,326	0	11,431,381	11,431,381	0	6,590,945	6,590,945
99	410100	Deferred Federal Income Tax Expense - Washington	874,781	0	874,781	874,781	0	874,781	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,815,713	0	2,815,713	0	0	0	2,815,713	0	2,815,713
	410100	Total	3,690,494	18,022,326	21,712,820	874,781	11,431,381	12,306,162	2,815,713	6,590,945	9,406,658
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(444,204)	(444,204)	0	(281,754)	(281,754)	0	(162,450)	(162,450)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,274,464)	0	(3,274,464)	(3,274,464)	0	(3,274,464)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,392,154)	0	(1,392,154)	0	0	0	(1,392,154)	0	(1,392,154)
	411100	Total	(4,666,618)	(444,204)	(5,110,822)	(3,274,464)	(281,754)	(3,556,218)	(1,392,154)	(162,450)	(1,554,604)
Total Deferred Federal Income Tax Expense			(976,124)	17,578,122	16,601,998	(2,399,683)	11,149,627	8,749,944	1,423,559	6,428,495	7,852,054

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.429%	36.571%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,446,092	1,446,092	0	942,707	942,707	0	503,385	503,385
1	408150	R&P Property Tax--Production	0	13,451,600	13,451,600	0	8,769,098	8,769,098	0	4,682,502	4,682,502
1	408180	R&P Property Tax--Transmission	0	4,904,586	4,904,586	0	3,197,300	3,197,300	0	1,707,286	1,707,286
1	409100	State Income Tax--Montana & Oregon	0	843,786	843,786	0	550,064	550,064	0	293,722	293,722
TOTAL PRODUCTION & TRANSMISSION			0	20,668,109	20,668,109	0	13,473,540	13,473,540	0	7,194,569	7,194,569
DISTRIBUTION											
99	408110	State Excise Tax	19,446,777	0	19,446,777	19,446,777	0	19,446,777	0	0	0
99	408120	Municipal Occupation & License Tax	20,986,858	0	20,986,858	17,657,720	0	17,657,720	3,329,138	0	3,329,138
99	408160	Miscellaneous State or Local Tax--WA & ID	227	0	227	0	0	0	227	0	227
99	408170	R&P Property Tax--Distribution	8,727,933	0	8,727,933	5,569,126	0	5,569,126	3,158,807	0	3,158,807
99	409100	State Income Tax--Idaho	744,440	0	744,440	0	0	0	744,440	0	744,440
TOTAL DISTRIBUTION			49,906,235	0	49,906,235	42,673,623	0	42,673,623	7,232,612	0	7,232,612
TOTAL TAXES OTHER THAN FIT			49,906,235	20,668,109	70,574,344	42,673,623	13,473,540	56,147,163	7,232,612	7,194,569	14,427,181

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended July 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,133,333	9,133,333	0	5,954,020	5,954,020	0	3,179,313	3,179,313
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	1,307,414	1,307,414	0	852,303	852,303	0	455,111	455,111
1	182381	CDA Settlement Past Storage	0	35,326,588	35,326,588	0	23,029,403	23,029,403	0	12,297,185	12,297,185
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	8,599,274	8,752,453	153,179	5,700,539	5,853,718	0	2,898,735	2,898,735
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,186,433	39,494,050	42,680,483	3,120,720	26,728,388	29,849,108	65,713	12,765,662	12,831,375
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,183,765	3,183,765	0	2,154,677	2,154,677	0	1,029,088	1,029,088
		TOTAL INTANGIBLE PLANT	3,942,316	143,093,642	147,035,958	3,876,603	94,438,815	98,315,418	65,713	48,654,827	48,720,540
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,535,817	3,535,817	0	2,304,999	2,304,999	0	1,230,818	1,230,818
1	311XXX	Structures & Improvements	0	127,579,371	127,579,371	0	83,168,992	83,168,992	0	44,410,379	44,410,379
1	312000	Boiler Plant	0	174,097,960	174,097,960	0	113,494,460	113,494,460	0	60,603,500	60,603,500
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,986,845	53,986,845	0	35,194,024	35,194,024	0	18,792,821	18,792,821
1	315000	Accessory Electric Equipment	0	26,585,307	26,585,307	0	17,330,962	17,330,962	0	9,254,345	9,254,345
1	316000	Miscellaneous Power Plant Equipment	0	16,425,755	16,425,755	0	10,707,950	10,707,950	0	5,717,805	5,717,805
		TOTAL STEAM PRODUCTION PLANT	0	402,217,825	402,217,825	0	262,205,800	262,205,800	0	140,012,025	140,012,025
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,622,091	58,622,091	0	38,215,741	38,215,741	0	20,406,350	20,406,350
1	331XXX	Structures & Improvements	0	47,404,924	47,404,924	0	30,903,270	30,903,270	0	16,501,654	16,501,654
1	332XXX	Reservoirs, Dams, & Waterways	0	132,986,346	132,986,346	0	86,693,799	86,693,799	0	46,292,547	46,292,547
1	333000	Waterwheels, Turbines, & Generators	0	163,002,198	163,002,198	0	106,261,133	106,261,133	0	56,741,065	56,741,065
1	334000	Accessory Electric Equipment	0	37,306,696	37,306,696	0	24,320,235	24,320,235	0	12,986,461	12,986,461
1	335XXX	Miscellaneous Power Plant Equipment	0	8,837,472	8,837,472	0	5,761,148	5,761,148	0	3,076,324	3,076,324
1	336000	Roads, Railroads, & Bridges	0	2,311,756	2,311,756	0	1,507,034	1,507,034	0	804,722	804,722
		TOTAL HYDRAULIC PRODUCTION PLANT	0	450,471,483	450,471,483	0	293,662,360	293,662,360	0	156,809,123	156,809,123
		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	16,765,771	16,765,771	0	10,929,606	10,929,606	0	5,836,165	5,836,165
1	342000	Fuel Holders, Producers, & Accessories	0	21,172,180	21,172,180	0	13,802,144	13,802,144	0	7,370,036	7,370,036
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	207,578,598	207,578,598	0	135,320,488	135,320,488	0	72,258,110	72,258,110
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	20,250,440	20,250,440	0	13,201,262	13,201,262	0	7,049,178	7,049,178
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	1,566,653	1,566,653	0	1,021,301	1,021,301	0	545,352	545,352
		TOTAL OTHER PRODUCTION PLANT	0	292,331,158	292,331,158	0	190,570,682	190,570,682	0	101,760,476	101,760,476
		TOTAL PRODUCTION PLANT	0	1,145,020,466	1,145,020,466	0	746,438,842	746,438,842	0	398,581,624	398,581,624



RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended July 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,761,583	19,761,583	0	12,882,576	12,882,576	0	6,879,007	6,879,007
1	352XXX	Structures & Improvements	0	18,940,357	18,940,357	0	12,347,219	12,347,219	0	6,593,138	6,593,138
1	353000	Station Equipment	0	219,529,741	219,529,741	0	143,111,438	143,111,438	0	76,418,303	76,418,303
1	354000	Towers & Fixtures	0	17,124,567	17,124,567	0	11,163,505	11,163,505	0	5,961,062	5,961,062
1	355000	Poles & Fixtures	0	162,524,076	162,524,076	0	105,949,445	105,949,445	0	56,574,631	56,574,631
1	356000	Overhead Conductors & Devices	0	120,205,759	120,205,759	0	78,362,134	78,362,134	0	41,843,625	41,843,625
1	357000	Underground Conduit	0	2,805,182	2,805,182	0	1,828,698	1,828,698	0	976,484	976,484
1	358000	Underground Conductors & Devices	0	2,330,985	2,330,985	0	1,519,569	1,519,569	0	811,416	811,416
1	359000	Roads & Trails	0	1,950,111	1,950,111	0	1,271,277	1,271,277	0	678,834	678,834
		TOTAL TRANSMISSION PLANT	0	565,172,361	565,172,361	0	368,435,861	368,435,861	0	196,736,500	196,736,500
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,588,904	0	4,588,904	3,345,211	0	3,345,211	1,243,693	0	1,243,693
99	360400	Land Easements	2,339,088	0	2,339,088	481,849	0	481,849	1,857,239	0	1,857,239
99	361000	Structures & Improvements	18,234,990	0	18,234,990	12,822,520	0	12,822,520	5,412,470	0	5,412,470
3	362000	Station Equipment	117,152,043	3,850	117,155,893	77,304,759	2,451	77,307,210	39,847,284	1,399	39,848,683
99	364000	Poles, Towers, & Fixtures	282,501,824	0	282,501,824	177,127,514	0	177,127,514	105,374,310	0	105,374,310
99	365000	Overhead Conductors & Devices	188,981,104	0	188,981,104	119,184,158	0	119,184,158	69,796,946	0	69,796,946
99	366000	Underground Conduit	88,794,907	0	88,794,907	56,049,465	0	56,049,465	32,745,442	0	32,745,442
99	367000	Underground Conductors & Devices	150,784,546	0	150,784,546	96,358,713	0	96,358,713	54,425,833	0	54,425,833
99	368000	Line Transformers	209,484,288	0	209,484,288	140,758,430	0	140,758,430	68,725,858	0	68,725,858
99	369XXX	Services	137,743,950	0	137,743,950	88,599,738	0	88,599,738	49,144,212	0	49,144,212
99	370000	Meters	48,019,474	0	48,019,474	26,650,981	0	26,650,981	21,368,493	0	21,368,493
99	373XXX	Street Light & Signal Systems	39,250,766	0	39,250,766	24,246,740	0	24,246,740	15,004,026	0	15,004,026
		TOTAL DISTRIBUTION PLANT	1,287,875,884	3,850	1,287,879,734	822,930,078	2,451	822,932,529	464,945,806	1,399	464,947,205
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,899	3,078,100	4,167,999	383,782	2,083,166	2,466,948	706,117	994,934	1,701,051
4	390XXX	Structures & Improvements	12,968,381	64,653,981	77,622,362	6,435,193	43,755,875	50,191,068	6,533,188	20,898,106	27,431,294
4	391XXX	Office Furniture & Equipment	2,751,309	40,696,929	43,448,238	2,723,820	27,542,461	30,266,281	27,489	13,154,468	13,181,957
4	392XXX	Transportation Equipment	17,252,391	10,028,015	27,280,406	12,691,732	6,786,660	19,478,392	4,560,659	3,241,355	7,802,014
4	393000	Stores Equipment	276,962	2,086,636	2,363,598	122,090	1,412,173	1,534,263	154,872	674,463	829,335
4	394000	Tools, Shop & Garage Equipment	1,452,526	8,373,057	9,825,583	1,098,250	5,666,634	6,764,884	354,276	2,706,423	3,060,699
4	395000	Laboratory Equipment	228,975	919,942	1,148,917	159,676	622,589	782,265	69,299	297,353	366,652
4	396XXX	Power Operated Equipment	29,229,389	10,988,322	40,217,711	18,204,849	7,436,567	25,641,416	11,024,540	3,551,755	14,576,295
4	397XXX	Communications Equipment	16,447,712	62,713,417	79,161,129	10,148,389	42,442,559	52,590,948	6,299,323	20,270,858	26,570,181
4	398000	Miscellaneous Equipment	6,083	416,877	422,960	3,769	282,130	285,899	2,314	134,747	137,061
		TOTAL GENERAL PLANT	81,703,627	203,955,276	285,658,903	51,971,550	138,030,814	190,002,364	29,732,077	65,924,462	95,656,539
		TOTAL PLANT IN SERVICE	1,373,521,827	2,057,245,595	3,430,767,422	878,778,231	1,347,346,783	2,226,125,014	494,743,596	709,898,812	1,204,642,408

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(285,105,926)	(285,105,926)	0	(185,860,553)	(185,860,553)	0	(99,245,373)	(99,245,373)
E-ADEP		Hydro Production Plant	0	(123,799,888)	(123,799,888)	0	(80,705,147)	(80,705,147)	0	(43,094,741)	(43,094,741)
E-ADEP		Other Production Plant	0	(85,447,046)	(85,447,046)	0	(55,702,929)	(55,702,929)	0	(29,744,117)	(29,744,117)
E-ADEP		Transmission Plant	0	(190,246,938)	(190,246,938)	0	(124,021,979)	(124,021,979)	0	(66,224,959)	(66,224,959)
E-ADEP		Distribution Plant	(399,032,152)	259	(399,031,893)	(245,394,039)	165	(245,393,874)	(153,638,113)	94	(153,638,019)
E-ADEP		General Plant	(24,596,653)	(70,179,370)	(94,776,023)	(14,718,243)	(47,495,292)	(62,213,535)	(9,878,410)	(22,684,078)	(32,562,488)
TOTAL ACCUMULATED DEPRECIATION			(423,628,805)	(754,778,909)	(1,178,407,714)	(260,112,282)	(493,785,735)	(753,898,017)	(163,516,523)	(260,993,174)	(424,509,697)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,184,134)	(8,184,134)	0	(5,335,237)	(5,335,237)	0	(2,848,897)	(2,848,897)
E-AAMT		Distribution-Franchises/Misc Intangibles	(124,367)	0	(124,367)	(124,367)	0	(124,367)	0	0	0
E-AAMT		General Plant - 303000	0	(260,470)	(260,470)	0	(175,131)	(175,131)	0	(85,339)	(85,339)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(1,007,732)	(18,158,827)	(19,166,559)	(992,165)	(12,289,349)	(13,281,514)	(15,567)	(5,869,478)	(5,885,045)
E-AAMT		General Plant - 390200, 396200	(120,798)	(190,543)	(311,341)	(117,230)	(128,954)	(246,184)	(3,568)	(61,589)	(65,157)
TOTAL ACCUMULATED AMORTIZATION			(1,252,897)	(26,793,974)	(28,046,871)	(1,233,762)	(17,928,671)	(19,162,433)	(19,135)	(8,865,303)	(8,884,438)
TOTAL ACCUMULATED DEPR/AMORT			(424,881,702)	(781,572,883)	(1,206,454,585)	(261,346,044)	(511,714,406)	(773,060,450)	(163,535,658)	(269,858,477)	(433,394,135)
NET ELECTRIC UTILITY PLANT before DFIT			948,640,125	1,275,672,712	2,224,312,837	617,432,187	835,632,377	1,453,064,564	331,207,938	440,040,335	771,248,273
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	(282,247)	(282,247)	0	(183,997)	(183,997)	0	(98,250)	(98,250)
12		ADFIT - Electric Plant In Service (282900)	0	(298,298,327)	(298,298,327)	0	(194,866,365)	(194,866,365)	0	(103,431,962)	(103,431,962)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,069,700)	(32,069,700)	0	(21,703,811)	(21,703,811)	0	(10,365,889)	(10,365,889)
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	(12,364,306)	(12,364,306)	0	(8,060,291)	(8,060,291)	0	(4,304,015)	(4,304,015)
1		ADFIT - CDA Settlement Costs (283333)	0	359,090	359,090	0	234,091	234,091	0	124,999	124,999
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,047,695)	(4,047,695)	0	(2,644,197)	(2,644,197)	0	(1,403,498)	(1,403,498)
TOTAL ACCUMULATED DFIT			0	(347,092,710)	(347,092,710)	0	(227,488,189)	(227,488,189)	0	(119,604,521)	(119,604,521)
NET ELECTRIC UTILITY PLANT			948,640,125	928,580,002	1,877,220,127	617,432,187	608,144,188	1,225,576,375	331,207,938	320,435,814	651,643,752

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.655%	36.345%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.326%	34.674%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months 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	948,640,125	928,580,002	1,877,220,127	617,432,187	608,144,188	1,225,576,375	331,207,938	320,435,814	651,643,752
	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	(870,680)	0	(870,680)	870,680	0	870,680
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)	(2,682,519)	0	(2,682,519)	(859,701)	0	(859,701)	(1,822,818)	0	(1,822,818)
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)	7,153,387	0	7,153,387	4,583,651	0	4,583,651	2,569,736	0	2,569,736
99	ADFIT - Kettle Falls Disallowed (190420)	270,811	0	270,811	270,811	0	270,811	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)	1,227,208	0	1,227,208	0	0	0	1,227,208	0	1,227,208
99	ADFIT - Boulder Park Disallowed (190040)	480,477	0	480,477	0	0	0	480,477	0	480,477
99	Investment in WNP3 Exchange Power (124900, 124930)	13,678,946	0	13,678,946	13,678,946	0	13,678,946	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,458,351)	0	(2,458,351)	(2,458,351)	0	(2,458,351)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,039,474	0	1,039,474	1,039,474	0	1,039,474	0	0	0
99	CDA Lake Settlement - ID (186382)	206,499	0	206,499	0	0	0	206,499	0	206,499
99	ADFIT - CDA Lake Settlement - Direct (283382)	(436,092)	0	(436,092)	(363,817)	0	(363,817)	(72,275)	0	(72,275)
99	CDA CDR Fund - Direct (182324)	75,611	0	75,611	75,611	0	75,611	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	537,064	0	537,064	498,420	0	498,420	38,644	0	38,644
99	ADFIT - Spokane River Relicensing (283322)	(187,948)	0	(187,948)	(174,428)	0	(174,428)	(13,520)	0	(13,520)
99	Spokane River PM&Es (182323)	496,465	0	496,465	316,493	0	316,493	179,972	0	179,972
99	ADFIT - Spokane River PM&Es (283323)	(173,787)	0	(173,787)	(110,797)	0	(110,797)	(62,990)	0	(62,990)
99	Montana Riverbed Settlement (186360)	2,935,286	0	2,935,286	1,973,462	0	1,973,462	961,824	0	961,824
99	ADFIT - Montana Riverbed Settlement (283365)	(1,027,350)	0	(1,027,350)	(690,712)	0	(690,712)	(336,638)	0	(336,638)
99	Lancaster Generation (182312)	2,493,333	0	2,493,333	2,493,333	0	2,493,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(872,667)	0	(872,667)	(872,667)	0	(872,667)	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)	(1,277,211)	324	(1,276,887)	(455,471)	219	(455,252)	(821,740)	105	(821,635)
99	Customer Deposits (235199)	(1,416,505)	0	(1,416,505)	(1,416,505)	0	(1,416,505)	0	0	0
C-WKC	Working Capital	18,512,121	8,040,764	26,552,885	18,512,121	0	18,512,121	0	8,040,764	8,040,764
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	31,244,900	8,041,088	39,285,988	31,032,467	219	31,032,686	212,433	8,040,869	8,253,302
	NET RATE BASE	979,885,025	936,621,090	1,916,506,115	648,464,654	608,144,407	1,256,609,061	331,420,371	328,476,683	659,897,054

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-12A
For Twelve Months 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
<b>Electric Production</b>													
1	Steam (ED-AN)	7,730,561				7,730,561	7,730,561		5,039,553	5,039,553		2,691,008	2,691,008
1	Hydro (ED-AN)	8,163,780				8,163,780	8,163,780		5,321,968	5,321,968		2,841,812	2,841,812
1	Other (ED-AN)	9,336,950				9,336,950	9,336,950		6,086,758	6,086,758		3,250,192	3,250,192
<b>Total Electric Production</b>		<b>25,231,291</b>				<b>25,231,291</b>	<b>25,231,291</b>		<b>16,448,279</b>	<b>16,448,279</b>		<b>8,783,012</b>	<b>8,783,012</b>
<b>Electric Transmission</b>													
1	ED-AN	10,234,510				10,234,510	10,234,510		6,671,877	6,671,877		3,562,633	3,562,633
<b>Total Electric Transmission</b>		<b>10,234,510</b>				<b>10,234,510</b>	<b>10,234,510</b>		<b>6,671,877</b>	<b>6,671,877</b>		<b>3,562,633</b>	<b>3,562,633</b>
<b>Electric Distribution</b>													
3	ED-AN	76					76			48			28
	ED-ID	14,182,849				14,182,849						14,182,849	
	ED-WA	23,194,101				23,194,101			23,194,101				23,194,101
<b>Total Electric Distribution</b>		<b>37,377,026</b>				<b>37,376,950</b>	<b>76</b>	<b>37,377,026</b>	<b>23,194,101</b>	<b>48</b>	<b>23,194,149</b>	<b>14,182,849</b>	<b>28</b>
<b>Gas Underground Storage</b>													
	GD-AN	551,446		551,446									
	GD-OR	113,745			113,745								
<b>Total Gas Underground Stor</b>		<b>665,191</b>		<b>551,446</b>	<b>113,745</b>								
<b>Gas Distribution</b>													
	GD-AN	62,499		62,499									
	GD-ID	4,105,351		4,105,351									
	GD-WA	8,250,557		8,250,557									
	GD-OR	4,269,343			4,269,343								
<b>Total Gas Distribution</b>		<b>16,687,750</b>		<b>12,418,407</b>	<b>4,269,343</b>								
<b>General Plant</b>													
4	ED-AN	2,622,559					2,622,559	2,622,559		1,774,869	1,774,869		
	ED-ID	148,893				148,893		148,893				148,893	148,893
	ED-WA	940,995				940,995		940,995	940,995		940,995		
7,4	CD-AA	14,088,112	10,043,415	2,792,546	1,252,151		10,043,415	10,043,415		6,797,082	6,797,082	3,246,333	3,246,333
9,4	CD-AN	712,442	560,272	152,170			560,272	560,272		379,175	379,175	181,097	181,097
9	CD-ID	263,237	207,012	56,225		207,012		207,012				207,012	207,012
9	CD-WA	168,945	132,860	36,085		132,860		132,860	132,860		132,860		
8	GD-AA	171,564		117,919	53,645								
	GD-AN	34,369		34,369									
	GD-ID	48,029		48,029									
	GD-WA	218,904		218,904									
	GD-OR	255,606			255,606								
<b>Total General Plant</b>		<b>19,673,655</b>	<b>14,656,006</b>	<b>3,456,247</b>	<b>1,561,402</b>	<b>1,429,760</b>	<b>13,226,246</b>	<b>14,656,006</b>	<b>1,073,855</b>	<b>8,951,126</b>	<b>10,024,981</b>	<b>355,905</b>	<b>4,275,120</b>
<b>Total Depreciation Expense</b>		<b>109,869,423</b>	<b>87,498,833</b>	<b>16,426,100</b>	<b>5,944,490</b>	<b>38,806,710</b>	<b>48,692,123</b>	<b>87,498,833</b>	<b>24,267,956</b>	<b>32,071,330</b>	<b>56,339,286</b>	<b>14,538,754</b>	<b>16,620,793</b>

Allocation Ratios: Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months 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 Expens	63.655%	36.345%
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-12A
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	918,400	918,400			918,400	918,400		598,705	598,705		319,695	319,695	
1	Misc Intangible Plt (303000) ED-AN	130,635	130,635			130,635	130,635		85,161	85,161		45,474	45,474	
<b>Total Production/Transmission</b>		<b>1,049,035</b>	<b>1,049,035</b>			<b>1,049,035</b>	<b>1,049,035</b>		<b>683,866</b>	<b>683,866</b>		<b>365,169</b>	<b>365,169</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	24,153	24,153			24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000) ED-WA	2,844	2,844			2,844	2,844		2,844	2,844				
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	355,982	253,779	70,563	31,640	253,779	253,779		171,750	171,750		82,029	82,029	
9,1	CD-AN	9,729	7,651	2,078		7,651	7,651		4,988	4,988		2,663	2,663	
	GD-ID	4,058		4,058										
	GD-WA	24,109		24,109										
	GD-OR	7,892			7,892									
<b>Total General Plant - 303000</b>		<b>401,770</b>	<b>261,430</b>	<b>100,808</b>	<b>39,532</b>	<b>261,430</b>	<b>261,430</b>		<b>176,738</b>	<b>176,738</b>		<b>84,692</b>	<b>84,692</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	10,186,544	7,261,987	2,019,177	905,380	7,261,987	7,261,987		4,914,695	4,914,695		2,347,292	2,347,292	
9,4	CD-AN	10,182	8,007	2,175		8,007	8,007		5,419	5,419		2,588	2,588	
9,4	CD-ID	10,730	8,438	2,292		8,438	8,438				8,438		8,438	
4	ED-AN	190,397	190,397			190,397	190,397		128,855	128,855		61,542	61,542	
	ED-ID	4,747	4,747			4,747	4,747				4,747		4,747	
	ED-WA	623,339	623,339			623,339	623,339	623,339						
8	GD-AA	443,403		304,760	138,643									
	GD-AN	1,779		1,779										
	GD-OR	250			250									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>11,471,371</b>	<b>8,096,915</b>	<b>2,330,183</b>	<b>1,044,273</b>	<b>636,524</b>	<b>7,460,391</b>	<b>8,096,915</b>	<b>623,339</b>	<b>5,048,969</b>	<b>5,672,308</b>	<b>13,185</b>	<b>2,411,422</b>	<b>2,424,607</b>
<b>Gas Underground Storage</b>														
	GD-AN	228		228										
<b>Total Gas Underground Storage</b>		<b>228</b>		<b>228</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	28,856	20,571	5,720	2,565	20,571	20,571		13,922	13,922		6,649	6,649	
4	ED-AN	9,535	9,535			9,535	9,535		6,453	6,453		3,082	3,082	
	GD-OR	3,139			3,139									
<b>Total General Plant - 390200, 396200</b>		<b>41,530</b>	<b>30,106</b>	<b>5,720</b>	<b>5,704</b>	<b>30,106</b>	<b>30,106</b>		<b>20,375</b>	<b>20,375</b>		<b>9,731</b>	<b>9,731</b>	
<b>Total Amortization Expense</b>		<b>12,990,931</b>	<b>9,464,483</b>	<b>2,436,939</b>	<b>1,089,509</b>	<b>663,521</b>	<b>8,800,962</b>	<b>9,464,483</b>	<b>650,336</b>	<b>5,929,948</b>	<b>6,580,284</b>	<b>13,185</b>	<b>2,871,014</b>	<b>2,884,199</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months 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		
<b>Electric Production</b>															
1	Steam (ED-AN)	(285,105,926)	(285,105,926)			(285,105,926)	(285,105,926)		(185,860,553)	(185,860,553)		(99,245,373)	(99,245,373)		
1	Hydro (ED-AN)	(123,799,888)	(123,799,888)			(123,799,888)	(123,799,888)		(80,705,147)	(80,705,147)		(43,094,741)	(43,094,741)		
1	Other (ED-AN)	(85,447,046)	(85,447,046)			(85,447,046)	(85,447,046)		(55,702,929)	(55,702,929)		(29,744,117)	(29,744,117)		
<b>Total Electric Production</b>		<b>(494,352,860)</b>	<b>(494,352,860)</b>			<b>(494,352,860)</b>	<b>(494,352,860)</b>		<b>(322,268,629)</b>	<b>(322,268,629)</b>		<b>(172,084,231)</b>	<b>(172,084,231)</b>		
<b>Electric Transmission</b>															
1	ED-AN	(190,246,938)	(190,246,938)			(190,246,938)	(190,246,938)		(124,021,979)	(124,021,979)		(66,224,959)	(66,224,959)		
<b>Total Electric Transmission</b>		<b>(190,246,938)</b>	<b>(190,246,938)</b>			<b>(190,246,938)</b>	<b>(190,246,938)</b>		<b>(124,021,979)</b>	<b>(124,021,979)</b>		<b>(66,224,959)</b>	<b>(66,224,959)</b>		
<b>Electric Distribution</b>															
3	ED-AN	259	259				259		165	165		94	94		
	ED-ID	(153,638,113)	(153,638,113)			(153,638,113)	(153,638,113)					(153,638,113)	(153,638,113)		
	ED-WA	(245,394,039)	(245,394,039)			(245,394,039)	(245,394,039)	(245,394,039)				(245,394,039)	(245,394,039)		
<b>Total Electric Distribution</b>		<b>(399,031,893)</b>	<b>(399,031,893)</b>			<b>(399,032,152)</b>	<b>259</b>	<b>(399,031,893)</b>	<b>(245,394,039)</b>	<b>165</b>	<b>(245,393,874)</b>	<b>(153,638,113)</b>	<b>94</b>	<b>(153,638,019)</b>	
<b>Gas Underground Storage</b>															
	GD-AN	(12,967,883)		(12,967,883)											
	GD-OR	(524,373)		(524,373)											
<b>Total Gas Underground Stor</b>		<b>(13,492,256)</b>		<b>(12,967,883)</b>		<b>(524,373)</b>									
<b>Gas Distribution</b>															
	GD-AN	(1,511,299)		(1,511,299)											
	GD-ID	(55,812,838)		(55,812,838)											
	GD-WA	(111,216,683)		(111,216,683)											
	GD-OR	(89,642,913)		(89,642,913)											
<b>Total Gas Distribution</b>		<b>(258,183,733)</b>		<b>(168,540,820)</b>		<b>(89,642,913)</b>									
<b>General Plant</b>															
4	ED-AN	(36,745,042)	(36,745,042)				(36,745,042)		(24,867,942)	(24,867,942)		(11,877,100)	(11,877,100)		
	ED-ID	(6,115,642)	(6,115,642)			(6,115,642)	(6,115,642)					(6,115,642)	(6,115,642)		
	ED-WA	(12,851,971)	(12,851,971)			(12,851,971)	(12,851,971)	(12,851,971)				(12,851,971)	(12,851,971)		
7.4	CD-AA	(34,766,397)	(24,784,964)	(6,891,396)	(3,090,037)		(24,784,964)		(16,773,720)	(16,773,720)		(8,011,244)	(8,011,244)		
9.4	CD-AN	(10,998,543)	(8,649,364)	(2,349,179)			(8,649,364)		(5,853,630)	(5,853,630)		(2,795,734)	(2,795,734)		
9	CD-ID	(4,784,741)	(3,762,768)	(1,021,973)			(3,762,768)					(3,762,768)	(3,762,768)		
9	CD-WA	(2,373,154)	(1,866,272)	(506,882)			(1,866,272)								
8	GD-AA	(1,490,335)		(1,024,337)	(465,998)										
	GD-AN	(1,593,792)		(1,593,792)											
	GD-ID	(1,222,212)		(1,222,212)											
	GD-WA	(3,098,070)		(3,098,070)											
	GD-OR	(3,897,194)		(3,897,194)											
<b>Total General Plant</b>		<b>(119,937,093)</b>	<b>(94,776,023)</b>	<b>(17,707,841)</b>	<b>(7,453,229)</b>		<b>(24,596,653)</b>	<b>(70,179,370)</b>	<b>(94,776,023)</b>	<b>(14,718,243)</b>	<b>(47,495,292)</b>	<b>(62,213,535)</b>	<b>(9,878,410)</b>	<b>(22,684,078)</b>	<b>(32,562,488)</b>
<b>Total Accumulated Depr</b>		<b>(1,475,244,773)</b>	<b>(1,178,407,714)</b>	<b>(199,216,544)</b>	<b>(97,620,515)</b>		<b>(423,628,805)</b>	<b>(754,778,909)</b>	<b>(1,178,407,714)</b>	<b>(260,112,282)</b>	<b>(493,785,735)</b>	<b>(753,898,017)</b>	<b>(163,516,523)</b>	<b>(260,993,174)</b>	<b>(424,509,697)</b>

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho					
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Ratio	65.190%	34.810%					
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	3	Direct Distribution Operating Expense	63.655%	36.345%					
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-AAMT-12A
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(7,462,686)	(7,462,686)		(7,462,686)	(7,462,686)		(4,864,925)	(4,864,925)		(2,597,761)	(2,597,761)	
1	Misc Intangible Plt (30300)	ED-AN	(721,448)	(721,448)		(721,448)	(721,448)		(470,312)	(470,312)		(251,136)	(251,136)	
<b>Total Production/Transmission</b>			<b>(8,184,134)</b>	<b>(8,184,134)</b>		<b>(8,184,134)</b>	<b>(8,184,134)</b>		<b>(5,335,237)</b>	<b>(5,335,237)</b>		<b>(2,848,897)</b>	<b>(2,848,897)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(98,942)	(98,942)		(98,942)	(98,942)		(98,942)	(98,942)				
	Misc Intangible Plt (30300)	ED-WA	(25,425)	(25,425)		(25,425)	(25,425)		(25,425)	(25,425)				
<b>Total Distribution</b>			<b>(124,367)</b>	<b>(124,367)</b>		<b>(124,367)</b>	<b>(124,367)</b>		<b>(124,367)</b>	<b>(124,367)</b>				
<b>General Plant - 303000</b>														
7.4		CD-AA	(300,655)	(214,337)	(59,596)	(26,722)						(69,280)	(69,280)	
9.1		CD-AN	(58,663)	(46,133)	(12,530)		(214,337)	(214,337)		(145,057)	(145,057)			
		GD-ID	(47,367)		(47,367)		(46,133)	(46,133)		(30,074)	(30,074)		(16,059)	
		GD-WA	(94,188)		(94,188)									
		GD-OR	(57,139)		(57,139)									
<b>Total General Plant - 303000</b>			<b>(558,012)</b>	<b>(260,470)</b>	<b>(213,681)</b>	<b>(83,861)</b>		<b>(260,470)</b>	<b>(260,470)</b>		<b>(175,131)</b>	<b>(175,131)</b>		<b>(85,339)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7.4		CD-AA	(24,736,147)	(17,634,399)	(4,903,199)	(2,198,549)						(5,699,967)	(5,699,967)	
9.4		CD-AN	(7,187)	(5,652)	(1,535)		(17,634,399)	(17,634,399)		(11,934,432)	(11,934,432)			
9		CD-ID	(8,493)	(6,679)	(1,814)		(5,652)	(5,652)		(3,825)	(3,825)		(1,827)	
4		ED-AN	(518,776)	(518,776)			(6,679)	(6,679)				(6,679)	(6,679)	
		ED-ID	(8,888)				(518,776)	(518,776)		(351,092)	(351,092)		(167,684)	
		ED-WA	(992,165)				(8,888)	(8,888)				(8,888)	(8,888)	
8		GD-AA	(1,263,759)		(868,607)	(395,152)								
		GD-AN	(9,715)		(9,715)					(992,165)	(992,165)			
		GD-OR	(1,005)			(1,005)								
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(27,546,135)</b>	<b>(19,166,559)</b>	<b>(5,784,870)</b>	<b>(2,594,706)</b>		<b>(1,007,732)</b>	<b>(18,158,827)</b>	<b>(19,166,559)</b>		<b>(992,165)</b>	<b>(12,289,349)</b>	<b>(13,281,514)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(239,651)		(239,651)									
<b>Total Gas Underground Storage</b>			<b>(239,651)</b>		<b>(239,651)</b>									
<b>General Plant - 390200, 396200</b>														
7.4		CD-AA	(190,255)	(135,632)	(37,713)	(16,910)								
9		CD-ID	(4,537)	(3,568)	(969)		(135,632)	(135,632)		(91,792)	(91,792)		(43,840)	
9		CD-WA	(8,332)	(6,552)	(1,780)		(3,568)	(3,568)				(3,568)	(3,568)	
4		ED-AN	(54,911)	(54,911)			(6,552)	(6,552)		(6,552)	(6,552)			
		ED-WA	(110,678)	(110,678)			(54,911)	(54,911)		(37,162)	(37,162)		(17,749)	
		GD-WA	(1,863)		(1,863)		(110,678)	(110,678)		(110,678)	(110,678)			
		GD-OR	(48,928)			(48,928)								
<b>Total General Plant - 390200, 396200</b>			<b>(419,504)</b>	<b>(311,341)</b>	<b>(42,325)</b>	<b>(65,838)</b>		<b>(120,798)</b>	<b>(190,543)</b>	<b>(311,341)</b>		<b>(117,230)</b>	<b>(128,954)</b>	<b>(246,184)</b>
<b>Total Accumulated Amortization</b>			<b>(37,071,803)</b>	<b>(28,046,871)</b>	<b>(6,280,527)</b>	<b>(2,744,405)</b>		<b>(1,252,897)</b>	<b>(26,793,974)</b>	<b>(28,046,871)</b>		<b>(1,233,762)</b>	<b>(17,928,671)</b>	<b>(19,162,433)</b>

Allocation Ratios:

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights														
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,957,027	0	0	2,820,964	2,820,964	0	0	784,362	784,362	0	351,701	351,701
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	6,743,048	383,783	706,117	3,078,100	4,168,000	577,703	93,387	848,015	1,519,105	704,242	351,701	1,055,943
390XXX Structures & Improvements														
99		ED-WA / ID / AN	6,752,094	931,160	2,124,370	3,696,564	6,752,094	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	3,584,649	0	0	0	0	0	0	0	0	3,584,649	0	3,584,649
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	75,286,259	0	0	53,671,574	53,671,574	0	0	14,923,242	14,923,242	0	6,691,443	6,691,443
9		CD-WA / ID / AN	21,869,883	5,504,033	4,408,818	7,285,843	17,198,694	1,494,903	1,197,441	1,978,845	4,671,189	0	0	0
		TOTAL ACCOUNT	109,670,652	6,435,193	6,533,188	64,653,981	77,622,362	3,672,670	1,197,441	16,902,087	21,772,198	3,584,649	6,691,443	10,276,092
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	8,513,865	2,722,588	14,649	5,776,628	8,513,865	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	471,933	0	0	0	0	0	0	324,369	324,369	0	147,564	147,564
7		CD-AA	48,881,572	0	0	34,847,673	34,847,673	0	0	9,689,305	9,689,305	0	4,344,594	4,344,594
9		CD-WA / ID / AN	110,248	1,233	12,840	72,627	86,700	335	3,487	19,726	23,548	0	0	0
		TOTAL ACCOUNT	57,984,268	2,723,821	27,489	40,696,928	43,448,238	335	3,487	10,040,050	10,043,872	0	4,492,158	4,492,158
392XXX Transportation Equipment														
99		ED-WA / ID / AN	22,836,943	11,165,910	3,770,554	7,900,479	22,836,943	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,583,618	0	0	0	0	5,630,632	1,661,417	1,291,569	8,583,618	0	0	0
99		GD-OR / AS	2,873,054	0	0	0	0	0	0	0	0	2,873,054	0	2,873,054
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	531,341	0	0	378,793	378,793	0	0	105,322	105,322	0	47,226	47,226
9		CD-WA / ID / AN	5,168,643	1,525,823	790,106	1,748,743	4,064,672	414,416	214,594	474,961	1,103,971	0	0	0
		TOTAL ACCOUNT	39,993,599	12,691,733	4,560,660	10,028,015	27,280,408	6,045,048	1,876,011	1,871,852	9,792,911	2,873,054	47,226	2,920,280

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	2,502,854	111,351	140,127	1,716,791	1,968,269	30,243	38,059	466,283	534,585	0	0	0
		TOTAL ACCOUNT	3,039,681	122,090	154,872	2,086,636	2,363,598	114,514	38,059	466,283	618,856	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,116,548	1,056,855	330,225	1,729,468	3,116,548	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,896,527	0	0	0	0	2,075,910	424,333	396,284	2,896,527	0	0	0
99		GD-OR / AS	887,558	0	0	0	0	0	0	0	0	887,558	0	887,558
8		GD-AA	1,595,225	0	0	0	0	0	0	1,096,430	1,096,430	0	498,795	498,795
7		CD-AA	9,021,210	0	0	6,431,221	6,431,221	0	0	1,788,184	1,788,184	0	801,805	801,805
9		CD-WA / ID / AN	353,271	41,395	24,051	212,370	277,816	11,243	6,532	57,680	75,455	0	0	0
		TOTAL ACCOUNT	17,870,339	1,098,250	354,276	8,373,059	9,825,585	2,087,153	430,865	3,338,578	5,856,596	887,558	1,300,600	2,188,158
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	794,432	153,489	67,324	573,619	794,432	0	0	0	0	0	0	0
99		GD-WA / ID / AN	152,668	0	0	0	0	49,682	16,203	86,783	152,668	0	0	0
99		GD-OR / AS	142,435	0	0	0	0	0	0	0	0	142,435	0	142,435
8		GD-AA	112,272	0	0	0	0	0	0	77,167	77,167	0	35,105	35,105
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	128,345	6,187	1,975	92,770	100,932	1,680	536	25,197	27,413	0	0	0
		TOTAL ACCOUNT	1,685,815	159,676	69,299	919,941	1,148,916	51,362	16,739	259,647	327,748	142,435	66,716	209,151
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,610,520	17,947,820	10,617,027	10,045,673	38,610,520	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,528,514	0	0	0	0	2,783,490	914,530	830,494	4,528,514	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	563,300	0	0	401,577	401,577	0	0	111,657	111,657	0	50,066	50,066
9		CD-WA / ID / AN	1,533,059	257,028	407,513	541,072	1,205,613	69,809	110,681	146,956	327,446	0	0	0
		TOTAL ACCOUNT	45,279,227	18,204,848	11,024,540	10,988,322	40,217,710	2,853,299	1,025,211	1,089,107	4,967,617	43,834	50,066	93,900

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,061,704	9,750,674	3,111,473	40,199,557	53,061,704	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,218,582	0	0	0	0	629,708	495,455	93,419	1,218,582	0	0	0
99		GD-OR / AS	1,067,967	0	0	0	0	0	0	0	0	1,067,967	0	1,067,967
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	22,302,390	0	0	15,899,374	15,899,374	0	0	4,420,780	4,420,780	0	1,982,236	1,982,236
9		CD-WA/ ID / AN	12,970,399	397,715	3,187,850	6,614,487	10,200,052	108,020	865,824	1,796,503	2,770,347	0	0	0
		TOTAL ACCOUNT	91,613,974	10,148,389	6,299,323	62,713,418	79,161,130	737,728	1,361,279	6,993,164	9,092,171	1,067,967	2,292,706	3,360,673
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	56,374	0	2,299	54,075	56,374	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	503,385	0	0	358,863	358,863	0	0	99,781	99,781	0	44,741	44,741
9		CD-WA/ ID / AN	9,821	3,769	15	3,939	7,723	1,024	4	1,070	2,098	0	0	0
		TOTAL ACCOUNT	571,947	3,769	2,314	416,877	422,960	1,024	4	100,851	101,879	2,367	44,741	47,108
		TOTAL GENERAL PLANT	374,452,550	51,971,552	29,732,078	203,955,277	285,658,907	16,140,836	6,042,483	41,909,634	64,092,953	9,363,333	15,337,357	24,700,690

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-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	4,793,153	153,179	0	4,639,974	4,793,153	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,162,300	0	0	0	0	981,263	181,037	0	1,162,300	0	0	0
99		GD-OR / AS	416,411	0	0	0	0	0	0	0	0	416,411	0	416,411
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,339,727	0	0	3,806,691	3,806,691	0	0	1,058,441	1,058,441	0	474,595	474,595
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	11,905,649	153,179	0	8,599,274	8,752,453	981,263	181,037	1,099,890	2,262,190	416,411	474,595	891,006
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,188,426	3,120,720	23,524	1,044,182	4,188,426	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	2,185,710	0	0	0	0	0	0	1,502,282	1,502,282	0	683,428	683,428
7		CD-AA	53,878,311	0	0	38,409,848	38,409,848	0	0	10,679,759	10,679,759	0	4,788,704	4,788,704
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	60,356,983	3,120,720	65,713	39,494,049	42,680,482	0	11,459	12,192,910	12,204,369	0	5,472,132	5,472,132
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	31,476	0	0	31,476	31,476	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	4,421,783	0	0	3,152,289	3,152,289	0	0	876,486	876,486	0	393,008	393,008
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,466,016	0	0	3,183,765	3,183,765	0	0	888,012	888,012	1,231	393,008	394,239
		TOTAL	76,728,648	3,273,899	65,713	51,277,088	54,616,700	981,263	192,496	14,180,812	15,354,571	417,642	6,339,735	6,757,377

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended July 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(42,814,350)	(30,522,350)	(8,486,661)	(3,805,339)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,967,612)	(1,547,350)	(420,262)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			<u>(45,328,357)</u>	<u>(32,459,225)</u>	<u>(9,015,229)</u>	<u>(3,853,903)</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 Twelve Months Ended July 31, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-12A
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AVISTA UTILITIES

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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	1,546,375	825,729		2,372,104		825,729			
1	151210 FUEL STOCK HOG FUEL-KFGS	924,723	493,782		1,418,505		493,782			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,044,404	6,867,769	2,137,538	24,049,711		5,541,791		1,325,978	2,137,538
1	154300 PLANT MATERIALS & OPER SUP-CS2	561,791	299,984		861,775		299,984			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,639,142	875,265		2,514,407		875,265			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	3,826	1,747	544	6,117		1,410		337	544
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(2,327)	(1,062)	(331)	(3,720)		(857)		(205)	(331)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	9,937	4,536	1,412	15,885		3,660		876	1,412
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	18,512,121			18,512,121	18,512,121		0		
<b>TOTAL</b>		<b>38,239,992</b>	<b>9,367,750</b>	<b>2,139,163</b>	<b>49,746,905</b>	<b>18,512,121</b>	<b>8,040,764</b>	<b>0</b>	<b>1,326,986</b>	<b>2,139,163</b>

ALLOCATION RATIOS:

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