

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended September 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	157,153,689	102,850,256	54,303,433
		Adjustments			
		Adjusted Net Operating Income (Loss)	157,153,689	102,850,256	54,303,433
E-APL		Electric Net Rate Base	1,904,526,892	1,247,213,894	657,312,998
		RATE OF RETURN	<u>8.252%</u>	<u>8.246%</u>	<u>8.261%</u>

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 September 30, 2014
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers Percent	9-01-2014 thru 09-30-2014	367,727 100.000%	241,207 65.594%	126,520 34.406%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2013 thru 09-30-2014	22,559,812 100.000%	14,440,231 64.009%	8,119,581 35.991%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages Percent		400.000% 100.000%	270.709% 67.677%	129.291% 32.323%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2014
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2014
Ending Balance Basis

Report ID:
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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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2014
Ending Balance Basis

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
		Input	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 500 - 894		33,796,280	26,569,475	7,226,805	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		98,276,670	84,627,761	13,648,909	0
		Total		100.000%	86.112%	13.888%	0.000%
		Percentage					
		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	9-01-2014 thru 09-30-2014	919,466,711	599,472,562	319,994,149	
		Percent		100.000%	65.198%	34.802%	
11		Book Depreciation	10-01-2013 thru 09-30-2014	88,224,972	56,805,800	31,419,172	
		Percent		100.000%	64.387%	35.613%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2014
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	9-01-2014 thru 09-30-2014	2,282,751,742 100.000%	1,493,302,804 65.417%	789,448,938 34.583%
13	E-PLT	Net Electric General Plant Percent	9-01-2014 thru 09-30-2014	199,810,164 100.000%	133,138,618 66.633%	66,671,546 33.367%
14		Net Allocated Schedule M's Percent	10-01-2013 thru 09-30-2014	-85,430,787 100.000%	-53,862,779 63.048%	-31,568,008 36.952%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	342,809,057	0	342,809,057	232,551,023	0	232,551,023	110,258,034	0	110,258,034
99	442200	Commercial - Firm & Int.	298,004,087	0	298,004,087	210,716,556	0	210,716,556	87,287,531	0	87,287,531
1	442300	Industrial	107,415,642	0	107,415,642	61,992,903	0	61,992,903	45,422,739	0	45,422,739
99	444000	Public Street & Highway Lighting	7,393,355	0	7,393,355	4,920,587	0	4,920,587	2,472,768	0	2,472,768
99	448000	Interdepartmental Revenue	1,166,990	0	1,166,990	923,304	0	923,304	243,686	0	243,686
99	499XXX	Unbilled Revenue	(331,771)	0	(331,771)	291,412	0	291,412	(623,183)	0	(623,183)
		TOTAL SALES TO ULTIMATE CUSTOMERS	756,457,360	0	756,457,360	511,395,785	0	511,395,785	245,061,575	0	245,061,575
1	447XXX	Sales for Resale	0	147,041,094	147,041,094	0	95,856,089	95,856,089	0	51,185,005	51,185,005
		TOTAL SALES OF ELECTRICITY	756,457,360	147,041,094	903,498,454	511,395,785	95,856,089	607,251,874	245,061,575	51,185,005	296,246,580
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(8,231,832)	0	(8,231,832)	0	0	0	(8,231,832)	0	(8,231,832)
99	451000	Miscellaneous Service Revenue	528,156	0	528,156	327,414	0	327,414	200,742	0	200,742
1	453000	Sales of Water & Water Power	0	468,250	468,250	0	305,252	305,252	0	162,998	162,998
1	454000	Rent from Electric Property	3,001,447	75,143	3,076,590	2,028,299	48,986	2,077,285	973,148	26,157	999,305
1	456XXX	Other Electric Revenues	339,525	112,565,896	112,905,421	295,269	73,381,708	73,676,977	44,256	39,184,188	39,228,444
		TOTAL OTHER OPERATING REVENUE	(4,362,704)	113,109,289	108,746,585	2,650,982	73,735,946	76,386,928	(7,013,686)	39,373,343	32,359,657
		TOTAL ELECTRIC REVENUE	752,094,656	260,150,383	1,012,245,039	514,046,767	169,592,035	683,638,802	238,047,889	90,558,348	328,606,237

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2014		
Ending Balance 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	35	262,334	262,369	35	171,016	171,051	0	91,318	91,318
1	501XXX	Fuel	0	27,592,702	27,592,702	0	17,987,682	17,987,682	0	9,605,020	9,605,020
1	502000	Steam Expense	0	4,211,529	4,211,529	0	2,745,496	2,745,496	0	1,466,033	1,466,033
1	505000	Electric Expense	0	1,052,308	1,052,308	0	686,000	686,000	0	366,308	366,308
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,315,131	2,315,131	0	1,509,234	1,509,234	0	805,897	805,897
1	507000	Rent	0	59,868	59,868	0	39,028	39,028	0	20,840	20,840
		MAINTENANCE									
1	510000	Supervision & Engineering	0	591,966	591,966	0	385,903	385,903	0	206,063	206,063
1	511000	Structures	0	820,962	820,962	0	535,185	535,185	0	285,777	285,777
1	512000	Boiler Plant	0	5,775,123	5,775,123	0	3,764,803	3,764,803	0	2,010,320	2,010,320
1	513000	Electric Plant	0	1,863,695	1,863,695	0	1,214,943	1,214,943	0	648,752	648,752
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,930,013	1,930,013	0	1,258,175	1,258,175	0	671,838	671,838
		TOTAL STEAM POWER GENERATION EXP	35	46,475,631	46,475,666	35	30,297,465	30,297,500	0	16,178,166	16,178,166
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,178,573	2,178,573	0	1,420,212	1,420,212	0	758,361	758,361
1	536000	Water for Power	0	1,363,040	1,363,040	0	888,566	888,566	0	474,474	474,474
1	537000	Hydraulic Expense	4,542,601	2,768,497	7,311,098	2,957,801	1,804,783	4,762,584	1,584,800	963,714	2,548,514
1	538000	Electric Expense	0	6,221,420	6,221,420	0	4,055,744	4,055,744	0	2,165,676	2,165,676
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	721,137	721,137	0	470,109	470,109	0	251,028	251,028
1	540000	Rent	0	1,274,861	1,274,861	0	831,082	831,082	0	443,779	443,779
1	540100	MT Trust Funds Land Settlement Rents	5,620,944	0	5,620,944	3,659,317	0	3,659,317	1,961,627	0	1,961,627
		MAINTENANCE									
1	541000	Supervision & Engineering	0	789,856	789,856	0	514,907	514,907	0	274,949	274,949
1	542000	Structures	0	1,069,700	1,069,700	0	697,337	697,337	0	372,363	372,363
1	543000	Reservoirs, Dams, & Waterways	0	1,349,154	1,349,154	0	879,513	879,513	0	469,641	469,641
1	544000	Electric Plant	0	3,168,707	3,168,707	0	2,065,680	2,065,680	0	1,103,027	1,103,027
1	545000	Miscellaneous Hydraulic Plant	0	628,971	628,971	0	410,026	410,026	0	218,945	218,945
		TOTAL HYDRO POWER GENERATION EXP	10,163,545	21,533,916	31,697,461	6,617,118	14,037,959	20,655,077	3,546,427	7,495,957	11,042,384
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,556,608	1,556,608	0	1,014,753	1,014,753	0	541,855	541,855
1	547XXX	Fuel	0	100,790,356	100,790,356	0	65,705,233	65,705,233	0	35,085,123	35,085,123
1	548000	Generation Expense	0	2,051,362	2,051,362	0	1,337,283	1,337,283	0	714,079	714,079
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	373,024	373,024	0	243,174	243,174	0	129,850	129,850
1	550000	Rent	0	(31,656)	(31,656)	0	(20,637)	(20,637)	0	(11,019)	(11,019)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,181,785	1,181,785	0	770,406	770,406	0	411,379	411,379
1	552000	Structures	0	67,352	67,352	0	43,907	43,907	0	23,445	23,445
1	553000	Generating & Electric Equipment	0	2,635,843	2,635,843	0	1,718,306	1,718,306	0	917,537	917,537
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	342,652	342,652	0	223,375	223,375	0	119,277	119,277
		TOTAL OTHER POWER GENERATION EXP	0	108,967,326	108,967,326	0	71,035,800	71,035,800	0	37,931,526	37,931,526

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2014		
Ending Balance 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	196,946,474	196,946,474	0	128,389,406	128,389,406	0	68,557,068	68,557,068
1	556000	System Control & Load Dispatching	0	913,582	913,582	0	595,564	595,564	0	318,018	318,018
E-557	557XXX	Other Expense	(11,950,374)	92,396,191	80,445,817	(2,259,005)	60,233,076	57,974,071	(9,691,369)	32,163,115	22,471,746
TOTAL OTHER POWER SUPPLY EXPENSE			(11,950,374)	290,256,247	278,305,873	(2,259,005)	189,218,046	186,959,041	(9,691,369)	101,038,201	91,346,832
TOTAL PRODUCTION OPERATING EXP			(1,786,794)	467,233,120	465,446,326	4,358,148	304,589,270	308,947,418	(6,144,942)	162,643,850	156,498,908
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,310,347	2,310,347	0	1,506,115	1,506,115	0	804,232	804,232
1	561000	Load Dispatching	0	2,493,317	2,493,317	0	1,625,393	1,625,393	0	867,924	867,924
1	562000	Station Expense	0	489,120	489,120	0	318,857	318,857	0	170,263	170,263
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	596,372	596,372	0	388,775	388,775	0	207,597	207,597
1	565XXX	Transmission of Electricity by Others	0	19,492,320	19,492,320	0	12,707,043	12,707,043	0	6,785,277	6,785,277
1	566000	Miscellaneous Transmission Expense	0	1,771,479	1,771,479	0	1,154,827	1,154,827	0	616,652	616,652
1	567000	Rent	0	142,740	142,740	0	93,052	93,052	0	49,688	49,688
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	895,354	898,573	3,219	583,681	586,900	0	311,673	311,673
1	569000	Structures	(8,320)	369,819	361,499	(8,950)	241,085	232,135	630	128,734	129,364
1	570000	Station Equipment	5,216	1,601,625	1,606,841	5,216	1,044,099	1,049,315	0	557,526	557,526
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	56,817	1,524,500	1,581,317	46,201	993,822	1,040,023	10,616	530,678	541,294
1	572000	Underground Lines	64	9,617	9,681	64	6,269	6,333	0	3,348	3,348
1	573000	Service Miscellaneous	25,575	42,465	68,040	24,795	27,683	52,478	780	14,782	15,562
TOTAL TRANSMISSION OPERATING EXP			82,571	31,739,075	31,821,646	70,545	20,690,701	20,761,246	12,026	11,048,374	11,060,400

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2014		
Ending Balance 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	25,273,450	25,273,450	0	16,475,762	16,475,762	0	8,797,688	8,797,688
E-DEPX		Depreciation Expense-Transmission	0	10,289,553	10,289,553	0	6,707,760	6,707,760	0	3,581,793	3,581,793
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,071,196	1,071,196	0	698,313	698,313	0	372,883	372,883
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(144,399)	0	(144,399)	144,399	0	144,399
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	(3,453,562)	0	(3,453,562)	(795,483)	0	(795,483)	(2,658,079)	0	(2,658,079)
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	232,077	0	232,077	232,077	0	232,077	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	307,037	0	307,037	153,132	0	153,132	153,905	0	153,905
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	225,521	0	225,521	174,185	0	174,185	51,336	0	51,336
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	562,374	0	562,374	0	0	0	562,374	0	562,374
99	407450/407499	Amortization of BPA Residential Exchange Credit	(8,015,705)	0	(8,015,705)	(5,065,130)	0	(5,065,130)	(2,950,575)	0	(2,950,575)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,796,070)	0	(1,796,070)	0	0	0	(1,796,070)	0	(1,796,070)
99	407462	Amortization of Deferred LiDAR O&M	(36,676)	0	(36,676)	(36,676)	0	(36,676)	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	(360,018)	0	(360,018)	(243,565)	0	(243,565)	(116,453)	0	(116,453)
E-OTX		Taxes Other Than FIT-Prod & Trans	0	21,165,822	21,165,822	0	13,798,000	13,798,000	0	7,367,822	7,367,822
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,457,971)	58,908,411	53,450,440	(583,201)	38,402,395	37,819,194	(4,874,770)	20,506,016	15,631,246
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	(7,162,194)	557,880,606	550,718,412	3,845,492	363,682,366	367,527,858	(11,007,686)	194,198,240	183,190,554

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	629,865	2,412,203	3,042,068	376,251	1,544,027	1,920,278	253,614	868,176	1,121,790
3	582000	Station Expense	542,318	79,367	621,685	296,568	50,802	347,370	245,750	28,565	274,315
3	583000	Overhead Line Expense	1,752,777	457,698	2,210,475	1,006,484	292,968	1,299,452	746,293	164,730	911,023
3	584000	Underground Line Expense	1,359,050	(8,041)	1,351,009	898,843	(5,147)	893,696	460,207	(2,894)	457,313
3	584100	Energy Storage Equipment	633	0	633	633	0	633	0	0	0
3	585000	Street Light & Signal System Operation Expense	71,007	0	71,007	6,898	0	6,898	64,109	0	64,109
3	586000	Meter Expense	1,965,349	112,431	2,077,780	1,560,843	71,966	1,632,809	404,506	40,465	444,971
3	587000	Customer Installations Expense	532,956	152,800	685,756	293,766	97,806	391,572	239,190	54,994	294,184
3	588000	Miscellaneous Distribution Expense	3,473,297	3,275,477	6,748,774	2,334,411	2,096,600	4,431,011	1,138,886	1,178,877	2,317,763
3	589000	Rent	337	270,112	270,449	137	172,896	173,033	200	97,216	97,416
		MAINTENANCE:									
3	590000	Supervision & Engineering	150,523	1,606,270	1,756,793	120,182	1,028,157	1,148,339	30,341	578,113	608,454
3	591000	Structures	286,251	80	286,331	184,248	51	184,299	102,003	29	102,032
3	592000	Station Equipment	652,006	245,815	897,821	505,313	157,344	662,657	146,693	88,471	235,164
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,539,165	930	8,540,095	5,009,948	595	5,010,543	3,529,217	335	3,529,552
3	594000	Underground Lines	1,010,163	0	1,010,163	663,179	0	663,179	346,984	0	346,984
3	595000	Line Transformers	469,430	358,870	828,300	373,473	229,709	603,182	95,957	129,161	225,118
3	596000	Street Light & Signal System Maintenance Exp	785,823	0	785,823	538,650	0	538,650	247,173	0	247,173
3	597000	Meters	21,949	0	21,949	14,205	0	14,205	7,744	0	7,744
3	598000	Miscellaneous Distribution Expense	316,913	248,577	565,490	256,199	159,112	415,311	60,714	89,465	150,179
		TOTAL DISTRIBUTION OPERATING EXP	22,559,812	9,212,589	31,772,401	14,440,231	5,896,886	20,337,117	8,119,581	3,315,703	11,435,284
E-DEPX		Depreciation Expense-Distribution	37,748,365	187	37,748,552	23,453,114	120	23,453,234	14,295,251	67	14,295,318
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	50,606,406	0	50,606,406	43,233,001	0	43,233,001	7,373,405	0	7,373,405
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	88,381,768	187	88,381,955	66,713,112	120	66,713,232	21,668,656	67	21,668,723
		TOTAL DISTRIBUTION EXPENSES	110,941,580	9,212,776	120,154,356	81,153,343	5,897,006	87,050,349	29,788,237	3,315,770	33,104,007

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2014		
Ending Balance 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	355,060	355,060	0	232,898	232,898	0	122,162	122,162
2	902000	Meter Reading Expenses	2,862,208	90,759	2,952,967	2,556,884	59,532	2,616,416	305,324	31,227	336,551
E-903	903XXX	Customer Records & Collection Expenses	1,990,754	6,770,664	8,761,418	1,348,666	4,441,149	5,789,815	642,088	2,329,515	2,971,603
2	904000	Uncollectible Accounts	555	2,685,196	2,685,751	0	1,761,327	1,761,327	555	923,869	924,424
2	905000	Misc Customer Accounts	0	253,244	253,244	0	166,113	166,113	0	87,131	87,131
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,853,517	10,154,923	15,008,440	3,905,550	6,661,019	10,566,569	947,967	3,493,904	4,441,871
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,634,820	265,274	25,900,094	18,981,093	174,004	19,155,097	6,653,727	91,270	6,744,997
2	909000	Advertising	4,522	956,665	961,187	4,522	627,515	632,037	0	329,150	329,150
2	910000	Misc Customer Service & Info Exp	0	197,599	197,599	0	129,613	129,613	0	67,986	67,986
TOTAL CUSTOMER SERVICE & INFO EXP			25,639,342	1,419,538	27,058,880	18,985,615	931,132	19,916,747	6,653,727	488,406	7,142,133
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	559,364	22,813,388	23,372,752	408,143	15,439,417	15,847,560	151,221	7,373,971	7,525,192
4	921000	Office Supplies & Expenses	99,929	4,289,028	4,388,957	99,929	2,902,685	3,002,614	0	1,386,343	1,386,343
4	922000	Admin Exp Transferred—Credit	0	(124,758)	(124,758)	0	(84,432)	(84,432)	0	(40,326)	(40,326)
4	923000	Outside Services Employed	45,035	10,942,514	10,987,549	45,035	7,405,565	7,450,600	0	3,536,949	3,536,949
4	924000	Property Insurance Premium	0	1,393,899	1,393,899	0	943,349	943,349	0	450,550	450,550
4	925XXX	Injuries and Damages	22,840	3,450,123	3,472,963	22,682	2,334,940	2,357,622	158	1,115,183	1,115,341
4	926XXX	Employee Pensions and Benefits	234	1,362,936	1,363,170	234	922,394	922,628	0	440,542	440,542
4	927000	Franchise Requirements	4,230	0	4,230	0	0	0	4,230	0	4,230
1	928000	Regulatory Commission Expenses	2,655,375	3,371,931	6,027,306	1,868,494	2,198,162	4,066,656	786,881	1,173,769	1,960,650
4	930000	Miscellaneous General Expenses	162,975	3,032,322	3,195,297	110,892	2,052,185	2,163,077	52,083	980,137	1,032,220
4	931000	Rents	10,987	854,723	865,710	5,916	578,451	584,367	5,071	276,272	281,343
4	935000	Maintenance of General Plant	1,142,955	8,328,072	9,471,027	684,954	5,636,189	6,321,143	458,001	2,691,883	3,149,884
TOTAL ADMIN & GEN OPERATING EXP			4,703,924	59,714,178	64,418,102	3,246,279	40,328,905	43,575,184	1,457,645	19,385,273	20,842,918

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2014		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,466,831	13,347,541	14,814,372	1,104,088	9,033,215	10,137,303	362,743	4,314,326	4,677,069
E-AMTX		Amortization Expense-General Plant - 303000	0	284,114	284,114	0	192,090	192,090	0	92,024	92,024
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	706,434	7,642,694	8,349,128	693,249	5,172,346	5,865,595	13,185	2,470,348	2,483,533
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,268	30,268	0	20,485	20,485	0	9,783	9,783
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,173,265	21,304,617	23,477,882	1,797,337	14,418,136	16,215,473	375,928	6,886,481	7,262,409
		TOTAL ADMIN & GENERAL EXPENSES	6,877,189	81,018,795	87,895,984	5,043,616	54,747,041	59,790,657	1,833,573	26,271,754	28,105,327
		TOTAL EXPENSES BEFORE FIT	141,149,434	659,686,638	800,836,072	112,933,616	431,918,564	544,852,180	28,215,818	227,768,074	255,983,892
		NET OPERATING INCOME (LOSS) BEFORE FIT			211,408,967			138,786,622			72,622,345
E-FIT		FEDERAL INCOME TAX--Normal Accrual			41,436,331			28,673,431			12,762,900
E-FIT		DEFERRED FEDERAL INCOME TAX			13,002,887			7,382,845			5,620,042
E-FIT		AMORTIZED ITC - NOXON			(183,940)			(119,910)			(64,030)
		ELECTRIC NET OPERATING INCOME (LOSS)			157,153,689			102,850,256			54,303,433

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.594%	34.406%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.009%	35.991%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	184,605,546	184,605,546	0	120,344,355	120,344,355	0	64,261,191	64,261,191
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	(113,760)	(113,760)	0	(74,160)	(74,160)	0	(39,600)	(39,600)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	11,779,632	11,779,632	0	7,679,142	7,679,142	0	4,100,490	4,100,490
1	555710	Intercompany Purchase	0	675,056	675,056	0	440,069	440,069	0	234,987	234,987
TOTAL ACCOUNT 555			0	196,946,474	196,946,474	0	128,389,406	128,389,406	0	68,557,068	68,557,068

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-557-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,708,210	5,708,210	0	3,721,182	3,721,182	0	1,987,028	1,987,028
1	557010	Other Power Supply Expense - Financial	0	(7,718,296)	(7,718,296)	0	(5,031,557)	(5,031,557)	0	(2,686,739)	(2,686,739)
1	557150	Fuel - Economic Dispatch	0	14,955,105	14,955,105	0	9,749,233	9,749,233	0	5,205,872	5,205,872
1	557160	Power Supply Expense - Miscellaneous	721,868	114	721,982	721,868	74	721,942	0	40	40
99	557161	Unbilled Add-Ons	(317,844)	0	(317,844)	(248,531)	0	(248,531)	(69,313)	0	(69,313)
1	557170	Broker Fees - Power	0	590,996	590,996	0	385,270	385,270	0	205,726	205,726
1	557171	REC Broker Fees	47,562	51,415	98,977	47,562	33,517	81,079	0	17,898	17,898
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,561,150	0	2,561,150	2,561,150	0	2,561,150	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	(7,413,696)	0	(7,413,696)	(7,413,696)	0	(7,413,696)	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	1,575,144	0	1,575,144	1,575,144	0	1,575,144	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(5,379,167)	0	(5,379,167)	0	0	0	(5,379,167)	0	(5,379,167)
99	557390	Idaho PCA Amortization	(4,564,093)	0	(4,564,093)	0	0	0	(4,564,093)	0	(4,564,093)
1	557395	Optional Renewable Power Expense Offset	0	(61,101)	(61,101)	0	(39,832)	(39,832)	0	(21,269)	(21,269)
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	2,493,522	2,493,522	0	1,625,527	1,625,527	0	867,995	867,995
1	557711	Turbine Gas Bookout Offset	0	(2,493,522)	(2,493,522)	0	(1,625,527)	(1,625,527)	0	(867,995)	(867,995)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	78,863,295	78,863,295	0	51,410,982	51,410,982	0	27,452,313	27,452,313
TOTAL ACCOUNT 557			(11,950,374)	92,396,191	80,445,817	(2,259,005)	60,233,076	57,974,071	(9,691,369)	32,163,115	22,471,746

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-903-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	1,990,754	6,770,664	8,761,418	1,348,666	4,441,149	5,789,815	642,088	2,329,515	2,971,603
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			1,990,754	6,770,664	8,761,418	1,348,666	4,441,149	5,789,815	642,088	2,329,515	2,971,603

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.594%	34.406%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.417%	34.583%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	370,125	265,274	635,399	255,093	174,004	429,097	115,032	91,270	206,302
99	908600	Public Purpose Tariff Rider Expense Offset	24,919,271	0	24,919,271	18,476,135	0	18,476,135	6,443,136	0	6,443,136
99	908610	Limited Income Tax Refund Program	245,708	0	245,708	245,708	0	245,708	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	99,716	0	99,716	4,157	0	4,157	95,559	0	95,559
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			25,634,820	265,274	25,900,094	18,981,093	174,004	19,155,097	6,653,727	91,270	6,744,997

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.594%	34.406%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC INTEREST DEDUCTION FOR FIT
 For Twelve Months Ended September 30, 2014
 Ending Balance Basis

Report ID:
E-INT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.77%	53.77%
2	Cost of Debt		5.350%	5.397%
	Total Weighted Cost		2.877%	2.902%
E-APL	Net Rate Base	1,904,526,892	1,247,213,894	657,312,998
	Interest Deduction for FIT Calculation	54,957,567	35,882,344	19,075,223
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS
ELECTRIC FEDERAL INCOME TAXES
For Twelve Months Ended September 30, 2014
Ending Balance Basis

Report ID: E-FIT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,012,245,039	683,638,802	328,606,237
E-OPS	Less: Operating & Maintenance Expense	635,525,795	424,104,281	211,421,514
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	93,538,049	63,716,898	29,821,151
E-OTX	Less: Taxes Other than FIT	71,772,228	57,031,001	14,741,227
	Net Operating Income Before FIT	211,408,967	138,786,622	72,622,345
E-INT	Less: Interest Expense	54,957,567	35,882,344	19,075,223
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(144,399)	144,399
E-SCM	Plus: Schedule M Adjustments	(37,548,615)	(20,789,989)	(16,758,626)
	Taxable Net Operating Income	118,902,785	82,258,688	36,644,097
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	41,615,975	28,790,541	12,825,434
1	Production Tax Credit	(179,644)	(117,110)	(62,534)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	41,436,331	28,673,431	12,762,900
E-DTE	Deferred FIT	13,002,887	7,382,845	5,620,042
1	411400 Amortized Investment Tax Credit - Noxon	(183,940)	(119,910)	(64,030)
	Total Net FIT/Deferred FIT	54,255,278	35,936,366	18,318,912

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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	39,948,626	57,939,003	97,887,629	25,277,448	38,300,089	63,577,537	14,671,178	19,638,914	34,310,092
12	997001 Contributions In Aid of Construction	0	2,771,770	2,771,770	0	1,813,209	1,813,209	0	958,561	958,561
2	997002 Injuries and Damages	0	(35,000)	(35,000)	0	(22,958)	(22,958)	0	(12,042)	(12,042)
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	1,259,494	1,259,494	0	852,388	852,388	0	407,106	407,106
99	997007 Idaho PCA	(9,229,862)	0	(9,229,862)	0	0	0	(9,229,862)	0	(9,229,862)
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	416,380	416,380	0	281,793	281,793	0	134,587	134,587
12	997016 Redemption Expense Amortization	0	1,499,844	1,499,844	0	981,153	981,153	0	518,691	518,691
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	5,302,773	0	5,302,773	3,301,133	0	3,301,133	2,001,640	0	2,001,640
99	997019 CSS Temporary Service Fees	308,139	0	308,139	46,132	0	46,132	262,007	0	262,007
4	997020 FAS87 Current Pension Accrual	0	1,791,288	1,791,288	0	1,212,290	1,212,290	0	578,998	578,998
99	997021 Wartsilla Generators Amortization	307,037	0	307,037	153,132	0	153,132	153,905	0	153,905
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	459,305	459,305	0	300,464	300,464	0	158,841	158,841
4	997033 BPA Residential Exchange	3,000,216	0	3,000,216	2,380,052	0	2,380,052	620,164	0	620,164
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	(361,841)	(361,841)	0	(235,884)	(235,884)	0	(125,957)	(125,957)
99	997043 Washington Deferred Power Costs	(4,791,502)	0	(4,791,502)	(4,791,502)	0	(4,791,502)	0	0	0
1	997044 Non-Monetary Power Costs	0	(113,760)	(113,760)	0	(74,160)	(74,160)	0	(39,600)	(39,600)
1	997045 Section 199 Manufacturing Deduction	0	(4,626,786)	(4,626,786)	0	(3,016,202)	(3,016,202)	0	(1,610,584)	(1,610,584)
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)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,294,490)	(3,294,490)	0	(2,155,157)	(2,155,157)	0	(1,139,333)	(1,139,333)
11	997049 Tax Depreciation	0	(151,729,679)	(151,729,679)	0	(97,694,188)	(97,694,188)	0	(54,035,491)	(54,035,491)
99	997050 CS2 Levelized Return	562,374	0	562,374	0	0	0	562,374	0	562,374
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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	(314,807)	0	(314,807)	(287,219)	0	(287,219)	(27,588)	0	(27,588)
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	5,661,162	5,661,162	0	3,645,052	3,645,052	0	2,016,110	2,016,110
4	997081	Deferred Compensation	0	734,516	734,516	0	497,098	497,098	0	237,418	237,418
4	997082	Meal Disallowances	0	396,073	396,073	0	268,050	268,050	0	128,023	128,023
4	997083	Paid Time Off	0	380,282	380,282	0	257,363	257,363	0	122,919	122,919
2	997084	Customer Uncollectibles	0	(281,722)	(281,722)	0	(184,793)	(184,793)	0	(96,929)	(96,929)
99	997088	Deferred O&M Colstrip & CS2	(43,602)	0	(43,602)	973,692	0	973,692	(1,017,294)	0	(1,017,294)
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	195,401	0	195,401	195,401	0	195,401	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	1,660,832	0	1,660,832	1,660,832	0	1,660,832	0	0	0
1	997096	CDA Settlement Costs	0	32,720	32,720	0	21,330	21,330	0	11,390	11,390
99	997097	BPA Parallel Capacity	(3,959,432)	0	(3,959,432)	(1,316,097)	0	(1,316,097)	(2,643,335)	0	(2,643,335)
99	997098	Provision for Rate Refund	8,231,832	0	8,231,832	0	0	0	8,231,832	0	8,231,832
1	997099	Kettle Falls Diesel Leak	0	772,833	772,833	0	503,810	503,810	0	269,023	269,023
		TOTAL SCHEDULE M ADJUSTMENTS	47,882,173	(85,430,788)	(37,548,615)	33,072,791	(53,862,780)	(20,789,989)	14,809,382	(31,568,008)	(16,758,626)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.594%	34.406%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.387%	35.613%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.417%	34.583%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	15,195,718	15,195,718	0	9,580,596	9,580,596	0	5,615,122	5,615,122
99	410100	Deferred Federal Income Tax Expense - Washington	1,079,797	0	1,079,797	1,079,797	0	1,079,797	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,453,368	0	1,453,368	0	0	0	1,453,368	0	1,453,368
	410100	Total	2,533,165	15,195,718	17,728,883	1,079,797	9,580,596	10,660,393	1,453,368	5,615,122	7,068,490
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(351,060)	(351,060)	0	(221,336)	(221,336)	0	(129,724)	(129,724)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,056,212)	0	(3,056,212)	(3,056,212)	0	(3,056,212)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,318,724)	0	(1,318,724)	0	0	0	(1,318,724)	0	(1,318,724)
	411100	Total	(4,374,936)	(351,060)	(4,725,996)	(3,056,212)	(221,336)	(3,277,548)	(1,318,724)	(129,724)	(1,448,448)
Total Deferred Federal Income Tax Expense			(1,841,771)	14,844,658	13,002,887	(1,976,415)	9,359,260	7,382,845	134,644	5,485,398	5,620,042

E-ALL	14	Net Allocated Schedule M's	100.000%	63.048%	36.952%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	1,495,893	1,495,893	0	975,173	975,173	0	520,720	520,720
1	408150	R&P Property Tax--Production	0	13,688,642	13,688,642	0	8,923,626	8,923,626	0	4,765,016	4,765,016
1	408180	R&P Property Tax--Transmission	0	5,002,881	5,002,881	0	3,261,378	3,261,378	0	1,741,503	1,741,503
1	409100	State Income Tax--Montana & Oregon	0	956,361	956,361	0	623,452	623,452	0	332,909	332,909
TOTAL PRODUCTION & TRANSMISSION			0	21,165,822	21,165,822	0	13,798,000	13,798,000	0	7,367,822	7,367,822
DISTRIBUTION											
99	408110	State Excise Tax	19,632,712	0	19,632,712	19,632,712	0	19,632,712	0	0	0
99	408120	Municipal Occupation & License Tax	21,138,889	0	21,138,889	17,785,515	0	17,785,515	3,353,374	0	3,353,374
99	408160	Miscellaneous State or Local Tax--WA & ID	239	0	239	0	0	0	239	0	239
99	408170	R&P Property Tax--Distribution	8,968,282	0	8,968,282	5,814,774	0	5,814,774	3,153,508	0	3,153,508
99	409100	State Income Tax--Idaho	866,284	0	866,284	0	0	0	866,284	0	866,284
TOTAL DISTRIBUTION			50,606,406	0	50,606,406	43,233,001	0	43,233,001	7,373,405	0	7,373,405
TOTAL TAXES OTHER THAN FIT			50,606,406	21,165,822	71,772,228	43,233,001	13,798,000	57,031,001	7,373,405	7,367,822	14,741,227

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 September 30, 2014
 Ending Balance Basis

Report ID:
E-PLT-12E

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	9,000,000	9,000,000	0	5,867,100	5,867,100	0	3,132,900	3,132,900
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	1,285,601	1,285,601	0	838,083	838,083	0	447,518	447,518
1	182381	CDA Settlement Past Storage	0	34,737,198	34,737,198	0	22,645,179	22,645,179	0	12,092,019	12,092,019
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	13,289,584	13,442,763	153,179	8,812,839	8,966,018	0	4,476,745	4,476,745
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,187,337	44,872,680	50,060,017	5,121,624	30,368,484	35,490,108	65,713	14,504,196	14,569,909
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,438,612	3,438,612	0	2,327,149	2,327,149	0	1,111,463	1,111,463
		TOTAL INTANGIBLE PLANT	5,943,220	152,672,893	158,616,113	5,877,507	100,878,319	106,755,826	65,713	51,794,574	51,860,287
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,332,610	2,332,610	0	1,245,562	1,245,562
1	311XXX	Structures & Improvements	0	128,026,568	128,026,568	0	83,460,520	83,460,520	0	44,566,048	44,566,048
1	312000	Boiler Plant	0	176,842,884	176,842,884	0	115,283,876	115,283,876	0	61,559,008	61,559,008
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	56,251,990	56,251,990	0	36,670,672	36,670,672	0	19,581,318	19,581,318
1	315000	Accessory Electric Equipment	0	27,100,422	27,100,422	0	17,666,765	17,666,765	0	9,433,657	9,433,657
1	316000	Miscellaneous Power Plant Equipment	0	16,898,265	16,898,265	0	11,015,979	11,015,979	0	5,882,286	5,882,286
		TOTAL STEAM PRODUCTION PLANT	0	408,705,071	408,705,071	0	266,434,835	266,434,835	0	142,270,236	142,270,236
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,345,113	59,345,113	0	38,687,079	38,687,079	0	20,658,034	20,658,034
1	331XXX	Structures & Improvements	0	54,885,205	54,885,205	0	35,779,665	35,779,665	0	19,105,540	19,105,540
1	332XXX	Reservoirs, Dams, & Waterways	0	132,635,897	132,635,897	0	86,465,341	86,465,341	0	46,170,556	46,170,556
1	333000	Waterwheels, Turbines, & Generators	0	163,017,439	163,017,439	0	106,271,068	106,271,068	0	56,746,371	56,746,371
1	334000	Accessory Electric Equipment	0	37,481,705	37,481,705	0	24,434,323	24,434,323	0	13,047,382	13,047,382
1	335XXX	Miscellaneous Power Plant Equipment	0	9,273,867	9,273,867	0	6,045,634	6,045,634	0	3,228,233	3,228,233
1	336000	Roads, Railroads, & Bridges	0	2,519,124	2,519,124	0	1,642,217	1,642,217	0	876,907	876,907
		TOTAL HYDRAULIC PRODUCTION PLANT	0	459,158,350	459,158,350	0	299,325,327	299,325,327	0	159,833,023	159,833,023
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,767,964	16,767,964	0	10,931,036	10,931,036	0	5,836,928	5,836,928
1	342000	Fuel Holders, Producers, & Accessories	0	21,174,916	21,174,916	0	13,803,928	13,803,928	0	7,370,988	7,370,988
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	207,760,250	207,760,250	0	135,438,907	135,438,907	0	72,321,343	72,321,343
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	20,436,722	20,436,722	0	13,322,699	13,322,699	0	7,114,023	7,114,023
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,649	21,649	0	11,560	11,560
1	346000	Miscellaneous Power Plant Equipment	0	1,493,706	1,493,706	0	973,747	973,747	0	519,959	519,959
		TOTAL OTHER PRODUCTION PLANT	0	292,631,074	292,631,074	0	190,766,198	190,766,198	0	101,864,876	101,864,876
		TOTAL PRODUCTION PLANT	0	1,160,494,495	1,160,494,495	0	756,526,360	756,526,360	0	403,968,135	403,968,135

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2014
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	19,951,904	19,951,904	0	13,006,646	13,006,646	0	6,945,258	6,945,258
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	19,844,197	19,844,197	0	12,936,432	12,936,432	0	6,907,765	6,907,765
1	353000	Station Equipment	0	222,267,902	222,267,902	0	144,896,445	144,896,445	0	77,371,457	77,371,457
1	354000	Towers & Fixtures	0	17,125,206	17,125,206	0	11,163,922	11,163,922	0	5,961,284	5,961,284
1	355000	Poles & Fixtures	0	169,142,675	169,142,675	0	110,264,110	110,264,110	0	58,878,565	58,878,565
1	356000	Overhead Conductors & Devices	0	123,406,691	123,406,691	0	80,448,822	80,448,822	0	42,957,869	42,957,869
1	357000	Underground Conduit	0	3,205,924	3,205,924	0	2,089,942	2,089,942	0	1,115,982	1,115,982
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,519,814	1,519,814	0	811,546	811,546
1	359000	Roads & Trails	0	1,951,875	1,951,875	0	1,272,427	1,272,427	0	679,448	679,448
		TOTAL TRANSMISSION PLANT	0	579,227,734	579,227,734	0	377,598,560	377,598,560	0	201,629,174	201,629,174
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,796,095	0	4,796,095	3,552,402	0	3,552,402	1,243,693	0	1,243,693
99	360400	Land Easements	2,420,975	0	2,420,975	517,827	0	517,827	1,903,148	0	1,903,148
99	361000	Structures & Improvements	18,621,618	0	18,621,618	12,876,397	0	12,876,397	5,745,221	0	5,745,221
3	362000	Station Equipment	120,251,345	33,925	120,285,270	78,163,120	21,715	78,184,835	42,088,225	12,210	42,100,435
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	296,509,491	0	296,509,491	187,237,204	0	187,237,204	109,272,287	0	109,272,287
99	365000	Overhead Conductors & Devices	198,587,716	0	198,587,716	125,868,130	0	125,868,130	72,719,586	0	72,719,586
99	366000	Underground Conduit	91,173,243	0	91,173,243	57,711,681	0	57,711,681	33,461,562	0	33,461,562
99	367000	Underground Conductors & Devices	157,577,062	0	157,577,062	101,214,735	0	101,214,735	56,362,327	0	56,362,327
99	368000	Line Transformers	217,070,437	0	217,070,437	146,451,844	0	146,451,844	70,618,593	0	70,618,593
99	369XXX	Services	142,727,116	0	142,727,116	92,030,168	0	92,030,168	50,696,948	0	50,696,948
99	370000	Meters	48,142,452	0	48,142,452	26,596,299	0	26,596,299	21,546,153	0	21,546,153
99	373XXX	Street Light & Signal Systems	40,299,649	0	40,299,649	24,914,953	0	24,914,953	15,384,696	0	15,384,696
		TOTAL DISTRIBUTION PLANT	1,338,177,199	33,925	1,338,211,124	857,134,760	21,715	857,156,475	481,042,439	12,210	481,054,649
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,089,899	3,099,388	4,189,287	383,782	2,097,573	2,481,355	706,117	1,001,815	1,707,932
4	390XXX	Structures & Improvements	13,007,340	69,265,225	82,272,565	6,396,059	46,876,626	53,272,685	6,611,281	22,388,599	28,999,880
4	391XXX	Office Furniture & Equipment	3,260,540	42,271,843	45,532,383	3,188,863	28,608,315	31,797,178	71,677	13,663,528	13,735,205
4	392XXX	Transportation Equipment	21,080,258	12,223,989	33,304,247	15,407,529	8,272,829	23,680,358	5,672,729	3,951,160	9,623,889
4	393000	Stores Equipment	277,431	2,253,114	2,530,545	122,431	1,524,840	1,647,271	155,000	728,274	883,274
4	394000	Tools, Shop & Garage Equipment	2,119,350	8,616,756	10,736,106	1,039,103	5,831,562	6,870,665	1,080,247	2,785,194	3,865,441
4	395000	Laboratory Equipment	301,691	844,671	1,146,362	241,300	571,648	812,948	60,391	273,023	333,414
4	396XXX	Power Operated Equipment	26,850,654	9,383,074	36,233,728	16,402,083	6,350,183	22,752,266	10,448,571	3,032,891	13,481,462
4	397XXX	Communications Equipment	18,311,678	69,210,228	87,521,906	11,165,462	46,839,406	58,004,868	7,146,216	22,370,822	29,517,038
4	398000	Miscellaneous Equipment	6,220	503,456	509,676	3,921	340,724	344,645	2,299	162,732	165,031
		TOTAL GENERAL PLANT	86,305,061	217,671,744	303,976,805	54,350,533	147,313,706	201,664,239	31,954,528	70,358,038	102,312,566
		TOTAL PLANT IN SERVICE	1,430,425,480	2,110,100,791	3,540,526,271	917,362,800	1,382,338,660	2,299,701,460	513,062,680	727,762,131	1,240,824,811

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2014
 Ending Balance Basis

Report ID:
E-PLT-12E

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	(289,628,567)	(289,628,567)	0	(188,808,863)	(188,808,863)	0	(100,819,704)	(100,819,704)
E-ADEP		Hydro Production Plant	0	(128,793,999)	(128,793,999)	0	(83,960,808)	(83,960,808)	0	(44,833,191)	(44,833,191)
E-ADEP		Other Production Plant	0	(91,365,203)	(91,365,203)	0	(59,560,976)	(59,560,976)	0	(31,804,227)	(31,804,227)
E-ADEP		Transmission Plant	0	(192,445,360)	(192,445,360)	0	(125,455,130)	(125,455,130)	0	(66,990,230)	(66,990,230)
E-ADEP		Distribution Plant	(418,744,819)	406	(418,744,413)	(257,684,173)	260	(257,683,913)	(161,060,646)	146	(161,060,500)
E-ADEP		General Plant	(27,236,174)	(76,930,467)	(104,166,641)	(16,461,389)	(52,064,232)	(68,525,621)	(10,774,785)	(24,866,235)	(35,641,020)
TOTAL ACCUMULATED DEPRECIATION			(445,980,993)	(779,163,190)	(1,225,144,183)	(274,145,562)	(509,849,749)	(783,995,311)	(171,835,431)	(269,313,441)	(441,148,872)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,906,327)	(8,906,327)	0	(5,806,035)	(5,806,035)	0	(3,100,292)	(3,100,292)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(142,365)	0	(142,365)	(142,365)	0	(142,365)	0	0	0
E-AAAMT		General Plant - 303000	0	(463,040)	(463,040)	0	(312,098)	(312,098)	0	(150,942)	(150,942)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,502,787)	(21,284,216)	(22,787,003)	(1,478,431)	(14,404,519)	(15,882,950)	(24,356)	(6,879,697)	(6,904,053)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(210,810)	(331,608)	(117,230)	(142,670)	(259,900)	(3,568)	(68,140)	(71,708)
TOTAL ACCUMULATED AMORTIZATION			(1,765,950)	(30,864,393)	(32,630,343)	(1,738,026)	(20,665,322)	(22,403,348)	(27,924)	(10,199,071)	(10,226,995)
TOTAL ACCUMULATED DEPR/AMORT			(447,746,943)	(810,027,583)	(1,257,774,526)	(275,883,588)	(530,515,071)	(806,398,659)	(171,863,355)	(279,512,512)	(451,375,867)
NET ELECTRIC UTILITY PLANT before DFIT			982,678,537	1,300,073,208	2,282,751,745	641,479,212	851,823,589	1,493,302,801	341,199,325	448,249,619	789,448,944
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	(234,424)	(234,424)	0	(152,821)	(152,821)	0	(81,603)	(81,603)
12		ADFIT - Electric Plant In Service (282900)	0	(323,633,554)	(323,633,554)	0	(211,711,362)	(211,711,362)	0	(111,922,192)	(111,922,192)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(69,794,053)	(69,794,053)	0	(47,234,521)	(47,234,521)	0	(22,559,532)	(22,559,532)
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	(12,158,020)	(12,158,020)	0	(7,925,813)	(7,925,813)	0	(4,232,207)	(4,232,207)
1		ADFIT - CDA Settlement Costs (283333)	0	366,725	366,725	0	239,068	239,068	0	127,657	127,657
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,752,362)	(3,752,362)	0	(2,454,683)	(2,454,683)	0	(1,297,679)	(1,297,679)
TOTAL ACCUMULATED DFIT			0	(409,595,213)	(409,595,213)	0	(269,503,751)	(269,503,751)	0	(140,091,462)	(140,091,462)
NET ELECTRIC UTILITY PLANT			982,678,537	890,477,995	1,873,156,532	641,479,212	582,319,838	1,223,799,050	341,199,325	308,158,157	649,357,482

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.009%	35.991%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.417%	34.583%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended September 30, 2014
 Ending Balance Basis

Report ID:
E-APL-12E

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		982,678,537	890,477,995	1,873,156,532	641,479,212	582,319,838	1,223,799,050	341,199,325	308,158,157	649,357,482
	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	(763,981)	0	(763,981)	763,981	0	763,981
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)		(2,748,551)	0	(2,748,551)	(880,863)	0	(880,863)	(1,867,688)	0	(1,867,688)
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)		7,300,749	0	7,300,749	4,673,691	0	4,673,691	2,627,058	0	2,627,058
99	ADFIT - Kettle Falls Disallowed (190420)		233,456	0	233,456	233,456	0	233,456	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)		1,296,062	0	1,296,062	0	0	0	1,296,062	0	1,296,062
99	ADFIT - Boulder Park Disallowed (190040)		456,378	0	456,378	0	0	0	456,378	0	456,378
99	Investment in WNP3 Exchange Power (124900, 124930)		12,045,592	0	12,045,592	12,045,592	0	12,045,592	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,164,815)	0	(2,164,815)	(2,164,815)	0	(2,164,815)	0	0	0
99	CDA Lake Settlement - WA (182382)		938,062	0	938,062	938,062	0	938,062	0	0	0
99	CDA Lake Settlement - ID (186382)		185,850	0	185,850	0	0	0	185,850	0	185,850
99	ADFIT - CDA Lake Settlement - Direct (283382)		(393,371)	0	(393,371)	(328,323)	0	(328,323)	(65,048)	0	(65,048)
99	CDA CDR Fund - Direct (182324)		68,235	0	68,235	68,235	0	68,235	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		484,574	0	484,574	449,794	0	449,794	34,780	0	34,780
99	ADFIT - Spokane River Relicensing (283322)		(169,577)	0	(169,577)	(157,409)	0	(157,409)	(12,168)	0	(12,168)
99	Spokane River PM&Es (182323)		447,590	0	447,590	285,615	0	285,615	161,975	0	161,975
99	ADFIT - Spokane River PM&Es (283323)		(156,680)	0	(156,680)	(99,989)	0	(99,989)	(56,691)	0	(56,691)
99	Montana Riverbed Settlement (186360)		2,243,742	0	2,243,742	1,522,374	0	1,522,374	721,368	0	721,368
99	ADFIT - Montana Riverbed Settlement (283365)		(785,310)	0	(785,310)	(532,832)	0	(532,832)	(252,478)	0	(252,478)
99	Lancaster Generation (182312)		1,586,667	0	1,586,667	1,586,667	0	1,586,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(555,333)	0	(555,333)	(555,333)	0	(555,333)	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)		(1,676,735)	(192)	(1,676,927)	(441,412)	(130)	(441,542)	(1,235,323)	(62)	(1,235,385)
99	Customer Deposits (235199)		(1,892,459)	0	(1,892,459)	(1,892,459)	0	(1,892,459)	0	0	0
C-WKC	Working Capital		13,565,630	8,390,148	21,955,778	13,565,630	0	13,565,630	0	8,390,148	8,390,148
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		22,980,404	8,389,956	31,370,360	23,414,974	(130)	23,414,844	(434,570)	8,390,086	7,955,516
	NET RATE BASE		1,005,658,941	898,867,951	1,904,526,892	664,894,186	582,319,708	1,247,213,894	340,764,755	316,548,243	657,312,998

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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	7,754,754	7,754,754			7,754,754	7,754,754		5,055,324	5,055,324		2,699,430	2,699,430
1	Hydro (ED-AN)	8,178,023	8,178,023			8,178,023	8,178,023		5,331,253	5,331,253		2,846,770	2,846,770
1	Other (ED-AN)	9,340,673	9,340,673			9,340,673	9,340,673		6,089,185	6,089,185		3,251,488	3,251,488
Total Electric Production		25,273,450	25,273,450			25,273,450	25,273,450		16,475,762	16,475,762		8,797,688	8,797,688
Electric Transmission													
1	ED-AN	10,289,553	10,289,553			10,289,553	10,289,553		6,707,760	6,707,760		3,581,793	3,581,793
Total Electric Transmission		10,289,553	10,289,553			10,289,553	10,289,553		6,707,760	6,707,760		3,581,793	3,581,793
Electric Distribution													
3	ED-AN	187	187				187			120	120		67
	ED-ID	14,295,251	14,295,251			14,295,251	14,295,251					14,295,251	14,295,251
	ED-WA	23,453,114	23,453,114			23,453,114	23,453,114	23,453,114		23,453,114			
Total Electric Distribution		37,748,552	37,748,552			37,748,365	37,748,552		23,453,114	120	23,453,234	14,295,251	67
Gas Underground Storage													
	GD-AN	557,647		557,647									
	GD-OR	113,714				113,714							
Total Gas Underground Stor		671,361		557,647		113,714							
Gas Distribution													
	GD-AN	62,932		62,932									
	GD-ID	4,133,153		4,133,153									
	GD-WA	8,342,145		8,342,145									
	GD-OR	4,537,709				4,537,709							
Total Gas Distribution		17,075,939		12,538,230		4,537,709							
General Plant													
4	ED-AN	2,647,619	2,647,619				2,647,619		1,791,829	1,791,829		855,790	855,790
	ED-ID	152,238	152,238			152,238	152,238					152,238	152,238
	ED-WA	970,887	970,887			970,887	970,887	970,887		970,887			
7,4	CD-AA	14,226,965	10,142,403	2,820,069	1,264,493		10,142,403		6,864,074	6,864,074		3,278,329	3,278,329
9,4	CD-AN	708,942	557,519	151,423			557,519		377,312	377,312		180,207	180,207
9	CD-ID	267,678	210,505	57,173		210,505	210,505				210,505		210,505
9	CD-WA	169,378	133,201	36,177		133,201	133,201	133,201		133,201			
8	GD-AA	180,702		124,200	56,502								
	GD-AN	33,664		33,664									
	GD-ID	48,032		48,032									
	GD-WA	218,711		218,711									
	GD-OR	247,651			247,651								
Total General Plant		19,872,467	14,814,372	3,489,449	1,568,646	1,466,831	13,347,541		1,104,088	9,033,215	10,137,303	362,743	4,314,326
Total Depreciation Expense		110,931,322	88,125,927	16,585,326	6,220,069	39,215,196	48,910,731	88,125,927	24,557,202	32,216,857	56,774,059	14,657,994	16,693,874

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	64.009%	35.991%
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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		598,705	598,705		319,695	319,695	
1	Misc Intangible PIt (303000)	ED-AN	152,796	152,796		152,796	152,796		99,608	99,608		53,188	53,188	
Total Production/Transmission			1,071,196	1,071,196		1,071,196	1,071,196		698,313	698,313		372,883	372,883	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible PIt (303000)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844				
Total Distribution			26,997	26,997		26,997	26,997		26,997	26,997				
General Plant - 303000														
7,4		CD-AA	387,800	276,463	76,869	34,468								
9,1		CD-AN	9,729	7,651	2,078		276,463	276,463	187,102	187,102		89,361	89,361	
		GD-ID	4,058		4,058		7,651	7,651	4,988	4,988		2,663	2,663	
		GD-WA	24,284		24,284									
		GD-OR	7,940			7,940								
Total General Plant - 303000			433,811	284,114	107,289	42,408		284,114	192,090	192,090		92,024	92,024	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	10,446,084	7,447,013	2,070,623	928,448		7,447,013	7,447,013			2,407,098	2,407,098	
9,4		CD-AN	10,182	8,007	2,175			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	8,438	
4		ED-AN	187,674	187,674				187,674	127,012	127,012		60,662	60,662	
		ED-ID	4,747	4,747			4,747	4,747			4,747	4,747	4,747	
		ED-WA	693,249	693,249			693,249	693,249	693,249	693,249				
8		GD-AA	442,683		304,265	138,418								
		GD-AN	1,777		1,777									
		GD-OR	250			250								
Total Miscellaneous IT Intangible PIt - 3031XX			11,797,376	8,349,128	2,381,132	1,067,116		706,434	5,172,346	5,865,595		13,185	2,470,348	2,483,533
Gas Underground Storage														
		GD-AN	228		228									
Total Gas Underground Storage			228		228									
General Plant - 390200, 396200														
7,4		CD-AA	28,856	20,571	5,720	2,565		20,571		13,922	13,922		6,649	6,649
4		ED-AN	9,697	9,697				9,697	6,563	6,563		3,134	3,134	
		GD-OR	3,139			3,139								
Total General Plant - 390200, 396200			41,692	30,268	5,720	5,704		30,268	20,485	20,485		9,783	9,783	
Total Amortization Expense			13,371,300	9,761,703	2,494,369	1,115,228		733,431	6,083,234	6,803,480		13,185	2,945,038	2,958,223

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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(289,628,567)	(289,628,567)			(289,628,567)	(289,628,567)		(188,808,863)	(188,808,863)		(100,819,704)	(100,819,704)	
1	Hydro (ED-AN)	(128,793,999)	(128,793,999)			(128,793,999)	(128,793,999)		(83,960,808)	(83,960,808)		(44,833,191)	(44,833,191)	
1	Other (ED-AN)	(91,365,203)	(91,365,203)			(91,365,203)	(91,365,203)		(59,560,976)	(59,560,976)		(31,804,227)	(31,804,227)	
Total Electric Production		(509,787,769)	(509,787,769)			(509,787,769)	(509,787,769)		(332,330,647)	(332,330,647)		(177,457,122)	(177,457,122)	
Electric Transmission														
1	ED-AN	(192,445,360)	(192,445,360)			(192,445,360)	(192,445,360)		(125,455,130)	(125,455,130)		(66,990,230)	(66,990,230)	
Total Electric Transmission		(192,445,360)	(192,445,360)			(192,445,360)	(192,445,360)		(125,455,130)	(125,455,130)		(66,990,230)	(66,990,230)	
Electric Distribution														
3	ED-AN	406	406			406	406		260	260		146	146	
	ED-ID	(161,060,646)	(161,060,646)			(161,060,646)	(161,060,646)					(161,060,646)	(161,060,646)	
	ED-WA	(257,684,173)	(257,684,173)			(257,684,173)	(257,684,173)	(257,684,173)		(257,684,173)				
Total Electric Distribution		(418,744,413)	(418,744,413)			(418,744,819)	406	(418,744,413)	(257,684,173)	260	(257,683,913)	(161,060,646)	146	(161,060,500)
Gas Underground Storage														
	GD-AN	(13,341,369)	(13,341,369)											
	GD-OR	(600,107)		(600,107)										
Total Gas Underground Sto		(13,941,476)	(13,341,369)	(600,107)										
Gas Distribution														
	GD-AN	(1,488,755)	(1,488,755)											
	GD-ID	(58,313,667)	(58,313,667)											
	GD-WA	(115,117,703)	(115,117,703)											
	GD-OR	(91,375,786)		(91,375,786)										
Total Gas Distribution		(266,295,911)	(174,920,125)	(91,375,786)										
General Plant														
4	ED-AN	(38,443,903)	(38,443,903)			(38,443,903)	(38,443,903)		(26,017,680)	(26,017,680)		(12,426,223)	(12,426,223)	
	ED-ID	(6,782,963)	(6,782,963)			(6,782,963)	(6,782,963)					(6,782,963)	(6,782,963)	
	ED-WA	(14,575,217)	(14,575,217)			(14,575,217)	(14,575,217)	(14,575,217)		(14,575,217)				
7,4	CD-AA	(41,534,508)	(29,609,950)	(8,232,971)	(3,691,587)	(29,609,950)	(29,609,950)		(20,039,126)	(20,039,126)		(9,570,824)	(9,570,824)	
9,4	CD-AN	(11,287,514)	(8,876,614)	(2,410,900)		(8,876,614)	(8,876,614)		(6,007,426)	(6,007,426)		(2,869,188)	(2,869,188)	
9	CD-ID	(5,076,006)	(3,991,822)	(1,084,184)		(3,991,822)	(3,991,822)					(3,991,822)	(3,991,822)	
9	CD-WA	(2,398,459)	(1,886,172)	(512,287)		(1,886,172)	(1,886,172)	(1,886,172)		(1,886,172)				
8	GD-AA	(1,616,157)		(1,110,817)	(505,340)									
	GD-AN	(1,745,679)		(1,745,679)										
	GD-ID	(1,405,985)		(1,405,985)										
	GD-WA	(3,698,902)		(3,698,902)										
	GD-OR	(4,135,803)		(4,135,803)										
Total General Plant		(132,701,096)	(104,166,641)	(20,201,725)	(8,332,730)	(27,236,174)	(76,930,467)	(104,166,641)	(16,461,389)	(52,064,232)	(68,525,621)	(10,774,785)	(24,866,235)	(35,641,020)
Total Accumulated Depr		(1,533,916,025)	(1,225,144,183)	(208,463,219)	(100,308,623)	(445,980,993)	(779,163,190)	(1,225,144,183)	(274,145,562)	(509,849,749)	(783,995,311)	(171,835,431)	(269,313,441)	(441,148,872)

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	64.009%	35.991%
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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(8,074,953)	(8,074,953)			(8,074,953)	(8,074,953)		(5,264,062)	(5,264,062)		(2,810,891)	(2,810,891)
1	Misc Intangible Plt (30300)	ED-AN	(831,374)	(831,374)			(831,374)	(831,374)		(541,973)	(541,973)		(289,401)	(289,401)
Total Production/Transmission			(8,906,327)	(8,906,327)			(8,906,327)	(8,906,327)		(5,806,035)	(5,806,035)		(3,100,292)	(3,100,292)
Distribution														
	Franchises (302000)	ED-WA	(115,044)	(115,044)			(115,044)	(115,044)		(115,044)	(115,044)			
	Misc Intangible Plt (30300)	ED-WA	(27,321)	(27,321)			(27,321)	(27,321)		(27,321)	(27,321)			
Total Distribution			(142,365)	(142,365)			(142,365)	(142,365)		(142,365)	(142,365)			
General Plant - 303000														
7,4		CD-AA	(577,651)	(411,807)	(114,502)	(51,342)		(411,807)	(411,807)		(278,699)	(278,699)	(133,108)	(133,108)
9,1		CD-AN	(65,149)	(51,233)	(13,916)			(51,233)	(51,233)		(33,399)	(33,399)	(17,834)	(17,834)
		GD-ID	(50,072)		(50,072)									
		GD-WA	(110,489)		(110,489)									
		GD-OR	(62,464)		(62,464)									
Total General Plant - 303000			(865,825)	(463,040)	(288,979)	(113,806)		(463,040)	(463,040)		(312,098)	(312,098)	(150,942)	(150,942)
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(29,011,305)	(20,682,159)	(5,750,621)	(2,578,525)		(20,682,159)	(20,682,159)		(13,997,065)	(13,997,065)	(6,685,094)	(6,685,094)
9,4		CD-AN	(13,976)	(10,991)	(2,985)			(10,991)	(10,991)		(7,438)	(7,438)	(3,553)	(3,553)
9		CD-ID	(15,646)	(12,304)	(3,342)			(12,304)	(12,304)				(12,304)	(12,304)
4		ED-AN	(591,066)	(591,066)				(591,066)	(591,066)		(400,016)	(400,016)	(191,050)	(191,050)
		ED-ID	(12,052)	(12,052)				(12,052)	(12,052)				(12,052)	(12,052)
		ED-WA	(1,478,431)	(1,478,431)				(1,478,431)	(1,478,431)		(1,478,431)	(1,478,431)		
8		GD-AA	(1,558,993)		(1,071,527)	(487,466)								
		GD-AN	(10,970)		(10,970)									
		GD-OR	(1,172)		(1,172)									
Total Misc IT Intangible Plant - 3031XX			(32,693,611)	(22,787,003)	(6,839,445)	(3,067,163)		(21,284,216)	(22,787,003)		(14,404,519)	(15,882,950)	(24,356)	(6,879,697)
Gas Underground Storage														
		GD-AN	(239,802)		(239,802)									
Total Gas Underground Storage			(239,802)		(239,802)									
General Plant - 390200, 396200														
7,4		CD-AA	(209,491)	(149,346)	(41,525)	(18,620)		(149,346)	(149,346)		(101,073)	(101,073)	(48,273)	(48,273)
9		CD-ID	(4,537)	(3,568)	(969)			(3,568)	(3,568)				(3,568)	(3,568)
9		CD-WA	(8,332)	(6,552)	(1,780)			(6,552)	(6,552)		(6,552)	(6,552)		
4		ED-AN	(61,464)	(61,464)				(61,464)	(61,464)		(41,597)	(41,597)	(19,867)	(19,867)
		ED-WA	(110,678)	(110,678)				(110,678)	(110,678)		(110,678)	(110,678)		
		GD-WA	(1,863)		(1,863)									
		GD-OR	(49,489)		(49,489)									
Total General Plant - 390200, 396200			(445,854)	(331,608)	(46,137)	(68,109)		(210,810)	(331,608)		(117,230)	(142,670)	(3,568)	(68,140)
Total Accumulated Amortization			(43,293,784)	(32,630,343)	(7,414,363)	(3,249,078)		(30,864,393)	(32,630,343)		(1,738,026)	(20,665,322)	(27,924)	(10,199,071)

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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	3,986,889	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	6,787,945	930,516	2,139,165	3,718,264	6,787,945	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,231,901	0	0	0	0	2,231,901	0	0	2,231,901	0	0	0
99		GD-OR / AS	3,710,656	0	0	0	0	0	0	0	0	3,710,656	0	3,710,656
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	81,839,094	0	0	58,343,090	58,343,090	0	0	16,222,145	16,222,145	0	7,273,859	7,273,859
9		CD-WA / ID / AN	21,797,192	5,465,543	4,472,116	7,203,870	17,141,529	1,484,449	1,214,633	1,956,581	4,655,663	0	0	0
		TOTAL ACCOUNT	116,366,788	6,396,059	6,611,281	69,265,224	82,272,564	3,716,350	1,214,633	18,178,726	23,109,709	3,710,656	7,273,859	10,984,515
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,210,229	3,158,536	14,649	6,037,044	9,210,229	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	614,887	0	0	0	0	0	0	422,624	422,624	0	192,263	192,263
7		CD-AA	50,725,447	0	0	36,162,171	36,162,171	0	0	10,054,798	10,054,798	0	4,508,478	4,508,478
9		CD-WA / ID / AN	203,433	30,327	57,027	72,627	159,981	8,237	15,489	19,726	43,452	0	0	0
		TOTAL ACCOUNT	60,760,646	3,188,863	71,676	42,271,842	45,532,381	8,237	15,489	10,503,798	10,527,524	0	4,700,741	4,700,741
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	28,545,654	13,834,810	4,785,216	9,925,628	28,545,654	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	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	2,881,107
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	50,382
9		CD-WA / ID / AN	5,537,165	1,572,718	887,513	1,894,251	4,354,482	427,152	241,050	514,481	1,182,683	0	0	0
		TOTAL ACCOUNT	46,722,360	15,407,528	5,672,729	12,223,989	33,304,246	6,480,677	2,058,021	1,947,927	10,486,625	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,715,144	111,692	140,255	1,883,269	2,135,216	30,336	38,094	511,498	579,928	0	0	0
		TOTAL ACCOUNT	3,251,971	122,431	155,000	2,253,114	2,530,545	114,607	38,094	511,498	664,199	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,043,107	1,016,309	315,599	1,711,199	3,043,107	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,812,830	0	0	0	0	2,032,507	395,678	384,645	2,812,830	0	0	0
99		GD-OR / AS	859,599	0	0	0	0	0	0	0	0	859,599	0	859,599
8		GD-AA	2,179,042	0	0	0	0	0	0	1,497,699	1,497,699	0	681,343	681,343
7		CD-AA	9,393,628	0	0	6,696,717	6,696,717	0	0	1,862,005	1,862,005	0	834,906	834,906
9		CD-WA / ID / AN	1,266,873	22,794	764,648	208,840	996,282	6,191	207,679	56,721	270,591	0	0	0
		TOTAL ACCOUNT	19,555,079	1,039,103	1,080,247	8,616,756	10,736,106	2,038,698	603,357	3,801,070	6,443,125	859,599	1,516,249	2,375,848
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	808,338	236,140	58,744	513,454	808,338	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	1,710,937	241,300	60,391	844,671	1,146,362	47,387	15,444	283,129	345,960	136,412	82,203	218,615
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,564,324	16,145,055	10,041,058	8,378,211	34,564,324	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,273,599	0	0	0	0	2,625,908	817,197	830,494	4,273,599	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	0
		TOTAL ACCOUNT	41,056,362	16,402,083	10,448,571	9,383,074	36,233,728	2,695,717	927,878	1,105,962	4,729,557	43,834	49,243	93,077

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	56,291,395	10,755,348	3,958,444	41,577,603	56,291,395	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,347,149	0	0	0	0	698,036	555,694	93,419	1,347,149	0	0	0
99		GD-OR / AS	1,218,968	0	0	0	0	0	0	0	0	1,218,968	0	1,218,968
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	30,028,646	0	0	21,407,422	21,407,422	0	0	5,952,278	5,952,278	0	2,668,946	2,668,946
9		CD-WA / ID / AN	12,491,051	410,113	3,187,772	6,225,203	9,823,088	111,387	865,803	1,690,773	2,667,963	0	0	0
		TOTAL ACCOUNT	102,370,141	11,165,461	7,146,216	69,210,228	87,521,905	809,423	1,421,497	8,418,932	10,649,852	1,218,968	2,979,416	4,198,384
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	683,692	3,921	2,299	503,456	509,676	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	399,250,886	54,350,532	31,954,527	217,671,743	303,976,802	16,489,864	6,387,800	45,723,081	68,600,745	9,614,412	17,058,927	26,673,339

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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,284,546	153,179	0	7,131,367	7,284,546	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	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,424,193	0	0	6,005,607	6,005,607	0	0	1,669,844	1,669,844	0	748,742	748,742
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	17,532,551	153,179	0	13,289,583	13,442,762	1,022,594	181,037	1,711,293	2,914,924	426,123	748,742	1,174,865
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	6,280,937	5,121,624	23,524	1,135,789	6,280,937	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	2,322,208	0	0	0	0	0	0	1,596,100	1,596,100	0	726,108	726,108
7		CD-AA	61,294,532	0	0	43,696,872	43,696,872	0	0	12,149,802	12,149,802	0	5,447,858	5,447,858
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	70,002,213	5,121,624	65,713	44,872,680	50,060,017	0	11,459	13,756,771	13,768,230	0	6,173,966	6,173,966
	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	4,806,038	0	0	3,426,224	3,426,224	0	0	952,653	952,653	0	427,161	427,161
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,831,183	0	0	3,438,612	3,438,612	0	0	964,179	964,179	1,231	427,161	428,392
		TOTAL	92,365,947	5,274,803	65,713	61,600,875	66,941,391	1,022,594	192,496	16,432,243	17,647,333	427,354	7,349,869	7,777,223

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 2014 Ending Balance 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	(95,687,514)	(68,215,629)	(18,967,179)	(8,504,706)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(2,007,126)	(1,578,424)	(428,702)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	(98,241,035)	(70,183,578)	(19,504,187)	(8,553,270)

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 September 30, 2014
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,427,412	762,206		2,189,618		762,206			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,352,882	722,409		2,075,291		722,409			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,588,410	7,116,109	2,214,832	24,919,351		5,742,183		1,373,926	2,214,832
1	154300 PLANT MATERIALS & OPER SUP-CS2	568,626	303,633		872,259		303,633			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,608,399	858,849		2,467,248		858,849			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,605	1,190	370	4,165		960		230	370
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(250)	(114)	(36)	(400)		(92)		(22)	(36)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	13,565,630			13,565,630	13,565,630		0		
TOTAL		34,113,714	9,764,282	2,215,166	46,093,162	13,565,630	8,390,148	0	1,374,134	2,215,166

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						