

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	11,934,794	7,913,892	4,020,902
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,934,794	7,913,892	4,020,902
E-APL	Electric Net Rate Base	1,932,257,401	1,264,080,181	668,177,220
	<b>RATE OF RETURN</b>	<b>0.618%</b>	<b>0.626%</b>	<b>0.602%</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	Report ID: E-ALL-1A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended August 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers	8-01-2014 thru 08-31-2014	366,448	240,407	126,041
		Percent		100.000%	65.605%	34.395%
3	E-OPS	Direct Distribution Operating Expense	8-01-2014 thru 08-31-2014	2,425,045	1,734,180	690,865
		Percent		100.000%	71.511%	28.489%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 901 - 935		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 905 Utility 9 Only		4,724,966	3,236,437	1,488,529	0
		Adjustments		0	0	0	0
		<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>

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
		Adjustments		0	0	0	0
		Total		98,276,670	84,627,761	13,648,909	0
		Percentage		100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at Percentage		594,738	366,305	228,433	0
				100.000%	61.591%	38.409%	0.000%
		Net Direct Plant Percentage		2,443,285,624	2,078,050,262	365,235,362	0
				100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	07-01-2014 thru 08-31-2014	910,603,042	593,750,067	316,852,975	
				100.000%	65.204%	34.796%	
11		Book Depreciation Percent	8-01-2014 thru 08-31-2014	7,476,576	4,821,871	2,654,705	
				100.000%	64.493%	35.507%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	07-01-2014 thru 08-31-2014	2,258,461,704 100.000%	1,477,610,021 65.426%	780,851,683 34.574%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2014 thru 08-31-2014	196,451,814 100.000%	131,439,685 66.907%	65,012,129 33.093%
14		Net Allocated Schedule M's - AMA Percent	8-01-2014 thru 08-31-2014	-4,980,598 100.000%	-3,132,911 62.902%	-1,847,687 37.098%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended August 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	26,510,549	0	26,510,549	18,135,069	0	18,135,069	8,375,480	0	8,375,480
99	442200	Commercial - Firm & Int.	26,862,947	0	26,862,947	19,030,232	0	19,030,232	7,832,715	0	7,832,715
1	442300	Industrial	9,732,684	0	9,732,684	5,670,928	0	5,670,928	4,061,756	0	4,061,756
99	444000	Public Street & Highway Lighting	614,467	0	614,467	424,317	0	424,317	190,150	0	190,150
99	448000	Interdepartmental Revenue	103,513	0	103,513	83,080	0	83,080	20,433	0	20,433
99	499XXX	Unbilled Revenue	16,277	0	16,277	275,287	0	275,287	(259,010)	0	(259,010)
		TOTAL SALES TO ULTIMATE CUSTOMERS	63,840,437	0	63,840,437	43,618,913	0	43,618,913	20,221,524	0	20,221,524
1	447XXX	Sales for Resale	0	10,771,540	10,771,540	0	7,021,967	7,021,967	0	3,749,573	3,749,573
		TOTAL SALES OF ELECTRICITY	63,840,437	10,771,540	74,611,977	43,618,913	7,021,967	50,640,880	20,221,524	3,749,573	23,971,097
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	42,829	0	42,829	27,082	0	27,082	15,747	0	15,747
1	453000	Sales of Water & Water Power	0	63,587	63,587	0	41,452	41,452	0	22,135	22,135
1	454000	Rent from Electric Property	238,886	10,210	249,096	158,750	6,656	165,406	80,136	3,554	83,690
1	456XXX	Other Electric Revenues	15,785	7,673,805	7,689,590	12,162	5,002,553	5,014,715	3,623	2,671,252	2,674,875
		TOTAL OTHER OPERATING REVENUE	297,500	7,747,602	8,045,102	197,994	5,050,661	5,248,655	99,506	2,696,941	2,796,447
		TOTAL ELECTRIC REVENUE	64,137,937	18,519,142	82,657,079	43,816,907	12,072,628	55,889,535	20,321,030	6,446,514	26,767,544

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	35	19,444	19,479	35	12,676	12,711	0	6,768	6,768
1	501XXX	Fuel	0	3,262,737	3,262,737	0	2,126,978	2,126,978	0	1,135,759	1,135,759
1	502000	Steam Expense	0	309,956	309,956	0	202,060	202,060	0	107,896	107,896
1	505000	Electric Expense	0	94,636	94,636	0	61,693	61,693	0	32,943	32,943
1	506000	Miscellaneous Steam Power Generation Expense	0	226,373	226,373	0	147,573	147,573	0	78,800	78,800
1	507000	Rent	0	13,165	13,165	0	8,582	8,582	0	4,583	4,583
		MAINTENANCE									
1	510000	Supervision & Engineering	0	38,661	38,661	0	25,203	25,203	0	13,458	13,458
1	511000	Structures	0	131,492	131,492	0	85,720	85,720	0	45,772	45,772
1	512000	Boiler Plant	0	484,233	484,233	0	315,671	315,671	0	168,562	168,562
1	513000	Electric Plant	0	(5,524)	(5,524)	0	(3,601)	(3,601)	0	(1,923)	(1,923)
1	514000	Miscellaneous Steam Plant	0	44,951	44,951	0	29,304	29,304	0	15,647	15,647
		TOTAL STEAM POWER GENERATION EXP	35	4,620,124	4,620,159	35	3,011,859	3,011,894	0	1,608,265	1,608,265
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	165,522	165,522	0	107,904	107,904	0	57,618	57,618
1	536000	Water for Power	0	48,295	48,295	0	31,484	31,484	0	16,811	16,811
1	537000	Hydraulic Expense	526,087	220,549	746,636	342,833	143,776	486,609	183,254	76,773	260,027
1	538000	Electric Expense	0	476,854	476,854	0	310,861	310,861	0	165,993	165,993
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	27,460	27,460	0	17,901	17,901	0	9,559	9,559
1	540000	Rent	0	100,229	100,229	0	65,339	65,339	0	34,890	34,890
1	540100	MT Trust Funds Land Settlement Rents	471,325	0	471,325	308,403	0	308,403	162,922	0	162,922
		MAINTENANCE									
1	541000	Supervision & Engineering	0	65,806	65,806	0	42,899	42,899	0	22,907	22,907
1	542000	Structures	0	50,667	50,667	0	33,030	33,030	0	17,637	17,637
1	543000	Reservoirs, Dams, & Waterways	0	118,970	118,970	0	77,557	77,557	0	41,413	41,413
1	544000	Electric Plant	0	191,532	191,532	0	124,860	124,860	0	66,672	66,672
1	545000	Miscellaneous Hydraulic Plant	0	37,440	37,440	0	24,407	24,407	0	13,033	13,033
		TOTAL HYDRO POWER GENERATION EXP	997,412	1,503,324	2,500,736	651,236	980,018	1,631,254	346,176	523,306	869,482
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	95,230	95,230	0	62,080	62,080	0	33,150	33,150
1	547XXX	Fuel	0	10,075,246	10,075,246	0	6,568,053	6,568,053	0	3,507,193	3,507,193
1	548000	Generation Expense	0	281,241	281,241	0	183,341	183,341	0	97,900	97,900
1	549000	Miscellaneous Other Power Generation Expense	0	46,437	46,437	0	30,272	30,272	0	16,165	16,165
1	550000	Rent	0	(819)	(819)	0	(534)	(534)	0	(285)	(285)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	(93,673)	(93,673)	0	(61,065)	(61,065)	0	(32,608)	(32,608)
1	552000	Structures	0	2,543	2,543	0	1,658	1,658	0	885	885
1	553000	Generating & Electric Equipment	0	147,976	147,976	0	96,466	96,466	0	51,510	51,510
1	554000	Miscellaneous Other Power Generation Plant	0	26,255	26,255	0	17,116	17,116	0	9,139	9,139
		TOTAL OTHER POWER GENERATION EXP	0	10,580,436	10,580,436	0	6,897,387	6,897,387	0	3,683,049	3,683,049

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	14,301,087	14,301,087	0	9,322,878	9,322,878	0	4,978,209	4,978,209
1	556000	System Control & Load Dispatching	0	71,913	71,913	0	46,880	46,880	0	25,033	25,033
E-557	557XXX	Other Expense	(1,133,058)	7,190,831	6,057,773	(508,692)	4,687,703	4,179,011	(624,366)	2,503,128	1,878,762
		TOTAL OTHER POWER SUPPLY EXPENSE	(1,133,058)	21,563,831	20,430,773	(508,692)	14,057,461	13,548,769	(624,366)	7,506,370	6,882,004
		TOTAL PRODUCTION OPERATING EXP	(135,611)	38,267,715	38,132,104	142,579	24,946,725	25,089,304	(278,190)	13,320,990	13,042,800
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	131,917	131,917	0	85,997	85,997	0	45,920	45,920
1	561000	Load Dispatching	0	207,197	207,197	0	135,072	135,072	0	72,125	72,125
1	562000	Station Expense	0	29,222	29,222	0	19,050	19,050	0	10,172	10,172
1	563000	Overhead Line Expense	0	29,426	29,426	0	19,183	19,183	0	10,243	10,243
1	565XXX	Transmission of Electricity by Others	0	1,648,720	1,648,720	0	1,074,801	1,074,801	0	573,919	573,919
1	566000	Miscellaneous Transmission Expense	0	70,659	70,659	0	46,063	46,063	0	24,596	24,596
1	567000	Rent	0	10,451	10,451	0	6,813	6,813	0	3,638	3,638
		MAINTENANCE									
1	568000	Supervision & Engineering	3,219	55,356	58,575	3,219	36,087	39,306	0	19,269	19,269
1	569000	Structures	4,888	28,514	33,402	4,888	18,588	23,476	0	9,926	9,926
1	570000	Station Equipment	0	62,039	62,039	0	40,443	40,443	0	21,596	21,596
1	571000	Overhead Lines	(644)	157,525	156,881	1,090	102,691	103,781	(1,734)	54,834	53,100
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	7,202	7,202	0	4,695	4,695	0	2,507	2,507
		TOTAL TRANSMISSION OPERATING EXP	7,463	2,438,228	2,445,691	9,197	1,589,483	1,598,680	(1,734)	848,745	847,011

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,119,565	2,119,565	0	1,381,745	1,381,745	0	737,820	737,820
E-DEPX		Depreciation Expense-Transmission	0	859,669	859,669	0	560,418	560,418	0	299,251	299,251
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	91,452	91,452	0	59,618	59,618	0	31,834	31,834
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,953)	0	(11,953)	11,953	0	11,953
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,865	11,787	0	5,802	5,802
99	407331	Amortization of BPA Parallel Capacity Support	(418,720)	0	(418,720)	(183,537)	0	(183,537)	(235,183)	0	(235,183)
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,778	1,778	0	949	949
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LiDAR O&M	5,613	0	5,613	5,613	0	5,613	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,028	48,028	0	25,646	25,646
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	18,739	0	18,739	14,505	0	14,505	4,234	0	4,234
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	51,124	0	51,124	0	0	0	51,124	0	51,124
99	407450/40749	Amortization of BPA Residential Exchange Credit	(609,124)	0	(609,124)	(385,190)	0	(385,190)	(223,934)	0	(223,934)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(12,219)	0	(12,219)	0	0	0	(12,219)	0	(12,219)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(457)	(457)	0	(244)	(244)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	(1,873)	0	(1,873)	(4,769)	0	(4,769)	2,896	0	2,896
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,725,387	1,725,387	0	1,124,779	1,124,779	0	600,608	600,608
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(385,699)	4,888,440	4,502,741	(129,103)	3,186,774	3,057,671	(256,596)	1,701,666	1,445,070
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(513,847)	45,594,383	45,080,536	22,673	29,722,982	29,745,655	(536,520)	15,871,401	15,334,881

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	151,358	206,174	357,532	121,820	147,437	269,257	29,538	58,737	88,275
3	582000	Station Expense	23,967	5,839	29,806	17,862	4,176	22,038	6,105	1,663	7,768
3	583000	Overhead Line Expense	116,237	31,543	147,780	69,594	22,557	92,151	46,643	8,986	55,629
3	584000	Underground Line Expense	130,999	0	130,999	84,463	0	84,463	46,536	0	46,536
3	585000	Street Light & Signal System Operation Expense	2,688	0	2,688	319	0	319	2,369	0	2,369
3	586000	Meter Expense	117,553	2,048	119,601	89,239	1,465	90,704	28,314	583	28,897
3	587000	Customer Installations Expense	40,050	11,447	51,497	20,585	8,186	28,771	19,465	3,261	22,726
3	588000	Miscellaneous Distribution Expense	202,127	226,935	429,062	140,480	162,283	302,763	61,647	64,652	126,299
3	589000	Rent	137	17,781	17,918	137	12,715	12,852	0	5,066	5,066
		MAINTENANCE:									
3	590000	Supervision & Engineering	24,323	95,641	119,964	21,716	68,394	90,110	2,607	27,247	29,854
3	591000	Structures	47,814	0	47,814	35,685	0	35,685	12,129	0	12,129
3	592000	Station Equipment	77,984	29,040	107,024	71,024	20,767	91,791	6,960	8,273	15,233
3	593000	Overhead Lines	1,134,271	717	1,134,988	804,267	513	804,780	330,004	204	330,208
3	594000	Underground Lines	133,958	0	133,958	76,743	0	76,743	57,215	0	57,215
3	595000	Line Transformers	78,686	36,134	114,820	61,901	25,840	87,741	16,785	10,294	27,079
3	596000	Street Light & Signal System Maintenance Exp	38,867	0	38,867	20,518	0	20,518	18,349	0	18,349
3	597000	Meters	4,154	0	4,154	2,875	0	2,875	1,279	0	1,279
3	598000	Miscellaneous Distribution Expense	99,872	100,281	200,153	94,952	71,712	166,664	4,920	28,569	33,489
		TOTAL DISTRIBUTION OPERATING EXP	2,425,045	763,580	3,188,625	1,734,180	546,045	2,280,225	690,865	217,535	908,400
E-DEPX		Depreciation Expense-Distribution	3,215,472	56	3,215,528	2,005,026	40	2,005,066	1,210,446	16	1,210,462
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,254,595	0	4,254,595	3,628,480	0	3,628,480	626,115	0	626,115
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,472,317	56	7,472,373	5,635,756	40	5,635,796	1,836,561	16	1,836,577
		TOTAL DISTRIBUTION EXPENSES	9,897,362	763,636	10,660,998	7,369,936	546,085	7,916,021	2,527,426	217,551	2,744,977

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 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
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	26,586	26,586	0	17,442	17,442	0	9,144	9,144
2	902000	Meter Reading Expenses	225,380	(86)	225,294	201,026	(56)	200,970	24,354	(30)	24,324
E-903	903XXX	Customer Records & Collection Expenses	(13,553)	603,830	590,277	(52,441)	396,143	343,702	38,888	207,687	246,575
2	904000	Uncollectible Accounts	0	229,307	229,307	0	150,437	150,437	0	78,870	78,870
2	905000	Misc Customer Accounts	0	59,534	59,534	0	39,057	39,057	0	20,477	20,477
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>211,827</b>	<b>919,171</b>	<b>1,130,998</b>	<b>148,585</b>	<b>603,023</b>	<b>751,608</b>	<b>63,242</b>	<b>316,148</b>	<b>379,390</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	2,211,975	17,000	2,228,975	1,653,908	11,153	1,665,061	558,067	5,847	563,914
2	909000	Advertising	0	74,131	74,131	0	48,634	48,634	0	25,497	25,497
2	910000	Misc Customer Service & Info Exp	0	23,576	23,576	0	15,467	15,467	0	8,109	8,109
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>2,211,975</b>	<b>114,707</b>	<b>2,326,682</b>	<b>1,653,908</b>	<b>75,254</b>	<b>1,729,162</b>	<b>558,067</b>	<b>39,453</b>	<b>597,520</b>
		<b>SALES EXPENSES:</b>									
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	48,299	2,006,495	2,054,794	36,990	1,357,936	1,394,926	11,309	648,559	659,868
4	921000	Office Supplies & Expenses	22,338	424,103	446,441	22,338	287,020	309,358	0	137,083	137,083
4	922000	Admin Exp Transferred--Credit	0	(11,388)	(11,388)	0	(7,707)	(7,707)	0	(3,681)	(3,681)
4	923000	Outside Services Employed	2,562	906,829	909,391	2,562	613,715	616,277	0	293,114	293,114
4	924000	Property Insurance Premium	0	110,112	110,112	0	74,520	74,520	0	35,592	35,592
4	925XXX	Injuries and Damages	22,310	389,228	411,538	22,310	263,418	285,728	0	125,810	125,810
4	926XXX	Employee Pensions and Benefits	0	83,662	83,662	0	56,620	56,620	0	27,042	27,042
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	190,893	146,413	337,306	136,159	95,447	231,606	54,734	50,966	105,700
4	930000	Miscellaneous General Expenses	6,291	189,698	195,989	3,648	128,382	132,030	2,643	61,316	63,959
4	931000	Rents	844	67,258	68,102	429	45,518	45,947	415	21,740	22,155
4	935000	Maintenance of General Plant	58,702	656,324	715,026	34,346	444,180	478,526	24,356	212,144	236,500
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>352,566</b>	<b>4,968,734</b>	<b>5,321,300</b>	<b>258,782</b>	<b>3,359,049</b>	<b>3,617,831</b>	<b>93,784</b>	<b>1,609,685</b>	<b>1,703,469</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended August 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	129,784	1,143,776	1,273,560	97,924	774,073	871,997	31,860	369,703	401,563
E-AMTX		Amortization Expense-General Plant - 303000	0	27,341	27,341	0	18,488	18,488	0	8,853	8,853
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	67,642	660,051	727,693	66,543	446,703	513,246	1,099	213,348	214,447
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	2,597	2,597	0	1,758	1,758	0	839	839
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	197,426	1,833,765	2,031,191	164,467	1,241,022	1,405,489	32,959	592,743	625,702
		TOTAL ADMIN & GENERAL EXPENSES	549,992	6,802,499	7,352,491	423,249	4,600,071	5,023,320	126,743	2,202,428	2,329,171
		TOTAL EXPENSES BEFORE FIT	12,357,309	54,194,396	66,551,705	9,618,351	35,547,415	45,165,766	2,738,958	18,646,981	21,385,939
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,105,374			10,723,769			5,381,605
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,496,808			2,517,196			979,612
E-FIT		DEFERRED FEDERAL INCOME TAX			690,066			303,303			386,763
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,622)			(5,672)
		ELECTRIC NET OPERATING INCOME (LOSS)			11,934,794			7,913,892			4,020,902

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.605%	34.395%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.511%	28.489%
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-555-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,208,069	13,208,069	0	8,610,340	8,610,340	0	4,597,729	4,597,729
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	78,522	78,522	0	51,188	51,188	0	27,334	27,334
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	959,683	959,683	0	625,617	625,617	0	334,066	334,066
1	555710	Intercompany Purchase	0	54,813	54,813	0	35,733	35,733	0	19,080	19,080
TOTAL ACCOUNT 555			0	14,301,087	14,301,087	0	9,322,878	9,322,878	0	4,978,209	4,978,209

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	384,449	384,449	0	250,622	250,622	0	133,827	133,827
1	557010	Other Power Supply Expense - Financial	0	(707,227)	(707,227)	0	(461,041)	(461,041)	0	(246,186)	(246,186)
1	557150	Fuel - Economic Dispatch	0	(2,912,960)	(2,912,960)	0	(1,898,959)	(1,898,959)	0	(1,014,001)	(1,014,001)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(2,534)	0	(2,534)	(7,371)	0	(7,371)	4,837	0	4,837
1	557170	Broker Fees - Power	0	38,001	38,001	0	24,773	24,773	0	13,228	13,228
1	557171	REC Broker Fees	3,964	14,692	18,656	3,964	9,578	13,542	0	5,114	5,114
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	28,992	0	28,992	28,992	0	28,992	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	(749,387)	0	(749,387)	(749,387)	0	(749,387)	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	173,652	0	173,652	173,652	0	173,652	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(263,140)	0	(263,140)	0	0	0	(263,140)	0	(263,140)
99	557390	Idaho PCA Amortization	(392,830)	0	(392,830)	0	0	0	(392,830)	0	(392,830)
1	557395	Optional Renewable Power Expense Offset	0	119	119	0	78	78	0	41	41
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	252,278	252,278	0	164,460	164,460	0	87,818	87,818
1	557711	Turbine Gas Bookout Offset	0	(252,278)	(252,278)	0	(164,460)	(164,460)	0	(87,818)	(87,818)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	10,373,757	10,373,757	0	6,762,652	6,762,652	0	3,611,105	3,611,105
TOTAL ACCOUNT 557			(1,133,058)	7,190,831	6,057,773	(508,692)	4,687,703	4,179,011	(624,366)	2,503,128	1,878,762

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	(13,553)	603,830	590,277	(52,441)	396,143	343,702	38,888	207,687	246,575
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
		<b>TOTAL ACCOUNT 903</b>	<b>(13,553)</b>	<b>603,830</b>	<b>590,277</b>	<b>(52,441)</b>	<b>396,143</b>	<b>343,702</b>	<b>38,888</b>	<b>207,687</b>	<b>246,575</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.605%	34.395%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.426%	34.574%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	33,797	17,000	50,797	18,939	11,153	30,092	14,858	5,847	20,705
99	908600	Public Purpose Tariff Rider Expense Offset	2,118,267	0	2,118,267	1,568,702	0	1,568,702	549,565	0	549,565
99	908610	Limited Income Tax Refund Program	51,185	0	51,185	51,185	0	51,185	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	8,726	0	8,726	15,082	0	15,082	(6,356)	0	(6,356)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,211,975</b>	<b>17,000</b>	<b>2,228,975</b>	<b>1,653,908</b>	<b>11,153</b>	<b>1,665,061</b>	<b>558,067</b>	<b>5,847</b>	<b>563,914</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.605%	34.395%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Month Ended August 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		5.328%	5.383%
	Total Weighted Cost		2.879%	2.908%
E-APL	Net Rate Base	1,932,257,401	1,264,080,181	668,177,220
	Interest Deduction for FIT Calculation	55,823,462	36,392,868	19,430,594
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Month Ended August 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	82,657,079	55,889,535	26,767,544
E-OPS	Less: Operating & Maintenance Expense	52,545,400	35,066,810	17,478,590
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	8,026,323	5,345,697	2,680,626
E-OTX	Less: Taxes Other than FIT	5,979,982	4,753,259	1,226,723
	Net Operating Income Before FIT	16,105,374	10,723,769	5,381,605
E-INT	Less: Monthly Interest Expense	4,651,955	3,032,739	1,619,216
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,953)	11,953
E-SCM	Plus: Schedule M Adjustments	(1,434,787)	(492,903)	(941,884)
	Taxable Net Operating Income	10,018,632	7,210,080	2,808,552
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,506,521	2,523,528	982,993
1	Production Tax Credit	(9,713)	(6,332)	(3,381)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	3,496,808	2,517,196	979,612
E-DTE	Deferred FIT	690,066	303,303	386,763
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,622)	(5,672)
	Total Net FIT/Deferred FIT	4,170,580	2,809,877	1,360,703

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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,415,147	4,904,509	8,319,656	2,171,743	3,242,843	5,414,586	1,243,404	1,661,666	2,905,070
12	997001 Contributions In Aid of Construction	0	293,262	293,262	0	191,870	191,870	0	101,392	101,392
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	118,042	118,042	0	79,887	79,887	0	38,155	38,155
99	997007 Idaho PCA	(655,970)	0	(655,970)	0	0	0	(655,970)	0	(655,970)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,838)	(1,838)	0	(981)	(981)
4	997015 Airplane Lease Payments	0	35,290	35,290	0	23,883	23,883	0	11,407	11,407
12	997016 Redemption Expense Amortization	0	112,572	112,572	0	73,651	73,651	0	38,921	38,921
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	1,005,807	0	1,005,807	693,454	0	693,454	312,353	0	312,353
99	997019 CSS Temporary Service Fees	30,803	0	30,803	5,940	0	5,940	24,863	0	24,863
4	997020 FAS87 Current Pension Accrual	0	489,122	489,122	0	331,023	331,023	0	158,099	158,099
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	12,761	0	12,761	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	35,068	35,068	0	22,944	22,944	0	12,124	12,124
4	997033 BPA Residential Exchange	(57,288)	0	(57,288)	970	0	970	(58,258)	0	(58,258)
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(29,991)	(29,991)	0	(19,551)	(19,551)	0	(10,440)	(10,440)
99	997043 Washington Deferred Power Costs	(720,395)	0	(720,395)	(720,395)	0	(720,395)	0	0	0
1	997044 Non-Monetary Power Costs	0	78,522	78,522	0	51,188	51,188	0	27,334	27,334
1	997045 Section 199 Manufacturing Deduction	0	(57,500)	(57,500)	0	(37,484)	(37,484)	0	(20,016)	(20,016)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(365,174)	(365,174)	0	(238,919)	(238,919)	0	(126,255)	(126,255)
11	997049 Tax Depreciation	0	(10,452,681)	(10,452,681)	0	(6,741,248)	(6,741,248)	0	(3,711,433)	(3,711,433)
99	997050 CS2 Levelized Return	51,124	0	51,124	0	0	0	51,124	0	51,124
99	997051 Wind Generation AFUDC - ID	72,234	0	72,234	0	0	0	72,234	0	72,234
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,964	3,964	0	2,683	2,683	0	1,281	1,281
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,028	60,705	2,581	25,646	28,227
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(9,125)	0	(9,125)	(12,075)	0	(12,075)	2,950	0	2,950
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,650	108,650	0	58,017	58,017
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	449,846	449,846	0	290,119	290,119	0	159,727	159,727
4	997081	Deferred Compensation	0	(332,681)	(332,681)	0	(225,149)	(225,149)	0	(107,532)	(107,532)
4	997082	Meal Disallowances	0	31,899	31,899	0	21,588	21,588	0	10,311	10,311
4	997083	Paid Time Off	0	(407,848)	(407,848)	0	(276,019)	(276,019)	0	(131,829)	(131,829)
2	997084	Customer Uncollectibles	0	(1,019)	(1,019)	0	(669)	(669)	0	(350)	(350)
99	997088	Deferred O&M Colstrip & CS2	133,820	0	133,820	81,141	0	81,141	52,679	0	52,679
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	5,613	0	5,613	5,613	0	5,613	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	187,224	0	187,224	187,224	0	187,224	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,778	1,778	0	949	949
99	997097	BPA Parallel Capacity	(417,314)	0	(417,314)	(183,537)	0	(183,537)	(233,777)	0	(233,777)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(126,049)	(126,049)	0	(82,171)	(82,171)	0	(43,878)	(43,878)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>3,545,811</b>	<b>(4,980,598)</b>	<b>(1,434,787)</b>	<b>2,640,010</b>	<b>(3,132,913)</b>	<b>(492,903)</b>	<b>905,801</b>	<b>(1,847,685)</b>	<b>(941,884)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.605%	34.395%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.493%	35.507%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.426%	34.574%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	415,049	415,049	0	261,074	261,074	0	153,975	153,975
99	410100	Deferred Federal Income Tax Expense - Washin	47,285	0	47,285	47,285	0	47,285	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	198,100	0	198,100	0	0	0	198,100	0	198,100
	410100	Total	245,385	415,049	660,434	47,285	261,074	308,359	198,100	153,975	352,075
14	411100	Deferred Federal Income Tax Expense - Allocate	0	253,564	253,564	0	159,497	159,497	0	94,067	94,067
99	411100	Deferred Federal Income Tax Expense - Washin	(164,553)	0	(164,553)	(164,553)	0	(164,553)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(59,379)	0	(59,379)	0	0	0	(59,379)	0	(59,379)
	411100	Total	(223,932)	253,564	29,632	(164,553)	159,497	(5,056)	(59,379)	94,067	34,688
Total Deferred Federal Income Tax Expense			21,453	668,613	690,066	(117,268)	420,571	303,303	138,721	248,042	386,763

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	62.902%	37.098%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	122,082	122,082	0	79,585	79,585	0	42,497	42,497
1	408150	R&P Property Tax--Production	0	1,145,113	1,145,113	0	746,499	746,499	0	398,614	398,614
1	408180	R&P Property Tax--Transmission	0	416,908	416,908	0	271,782	271,782	0	145,126	145,126
1	409100	State Income Tax--Montana & Oregon	0	41,284	41,284	0	26,913	26,913	0	14,371	14,371
TOTAL PRODUCTION & TRANSMISSION			0	1,725,387	1,725,387	0	1,124,779	1,124,779	0	600,608	600,608
DISTRIBUTION											
99	408110	State Excise Tax	1,637,969	0	1,637,969	1,637,969	0	1,637,969	0	0	0
99	408120	Municipal Occupation & License Tax	1,809,821	0	1,809,821	1,519,840	0	1,519,840	289,981	0	289,981
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	738,940	0	738,940	470,671	0	470,671	268,269	0	268,269
99	409100	State Income Tax--Idaho	67,865	0	67,865	0	0	0	67,865	0	67,865
TOTAL DISTRIBUTION			4,254,595	0	4,254,595	3,628,480	0	3,628,480	626,115	0	626,115
TOTAL TAXES OTHER THAN FIT			4,254,595	1,725,387	5,979,982	3,628,480	1,124,779	4,753,259	626,115	600,608	1,226,723

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,024,999	9,024,999	0	5,883,397	5,883,397	0	3,141,602	3,141,602
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	1,289,691	1,289,691	0	840,750	840,750	0	448,941	448,941
1	182381	CDA Settlement Past Storage	0	34,847,708	34,847,708	0	22,717,221	22,717,221	0	12,130,487	12,130,487
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,715,685	29,318,389	0	15,333,533	15,333,533
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	11,879,354	12,032,533	153,179	7,863,693	8,016,872	0	4,015,661	4,015,661
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,062,033	42,983,244	47,045,277	3,996,320	29,089,770	33,086,090	65,713	13,893,474	13,959,187
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,402,403	3,402,403	0	2,302,644	2,302,644	0	1,099,759	1,099,759
		TOTAL INTANGIBLE PLANT	4,817,916	149,476,617	154,294,533	4,752,203	98,716,960	103,469,163	65,713	50,759,657	50,825,370
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,820	3,577,820	0	2,332,381	2,332,381	0	1,245,439	1,245,439
1	311XXX	Structures & Improvements	0	127,945,358	127,945,358	0	83,407,579	83,407,579	0	44,537,779	44,537,779
1	312000	Boiler Plant	0	175,907,432	175,907,432	0	114,674,055	114,674,055	0	61,233,377	61,233,377
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	56,378,360	56,378,360	0	36,753,053	36,753,053	0	19,625,307	19,625,307
1	315000	Accessory Electric Equipment	0	26,635,672	26,635,672	0	17,363,795	17,363,795	0	9,271,877	9,271,877
1	316000	Miscellaneous Power Plant Equipment	0	16,830,316	16,830,316	0	10,971,683	10,971,683	0	5,858,633	5,858,633
		TOTAL STEAM PRODUCTION PLANT	0	407,281,728	407,281,728	0	265,506,959	265,506,959	0	141,774,769	141,774,769
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,059,407	59,059,407	0	38,500,827	38,500,827	0	20,558,580	20,558,580
1	331XXX	Structures & Improvements	0	50,949,477	50,949,477	0	33,213,964	33,213,964	0	17,735,513	17,735,513
1	332XXX	Reservoirs, Dams, & Waterways	0	132,585,499	132,585,499	0	86,432,487	86,432,487	0	46,153,012	46,153,012
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	37,637,138	37,637,138	0	24,535,650	24,535,650	0	13,101,488	13,101,488
1	335XXX	Miscellaneous Power Plant Equipment	0	9,273,718	9,273,718	0	6,045,537	6,045,537	0	3,228,181	3,228,181
1	336000	Roads, Railroads, & Bridges	0	2,509,076	2,509,076	0	1,635,667	1,635,667	0	873,409	873,409
		TOTAL HYDRAULIC PRODUCTION PLANT	0	455,031,754	455,031,754	0	296,635,200	296,635,200	0	158,396,554	158,396,554
		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	16,768,063	16,768,063	0	10,931,100	10,931,100	0	5,836,963	5,836,963
1	342000	Fuel Holders, Producers, & Accessories	0	21,175,156	21,175,156	0	13,804,084	13,804,084	0	7,371,072	7,371,072
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	207,775,218	207,775,218	0	135,448,665	135,448,665	0	72,326,553	72,326,553
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	20,436,839	20,436,839	0	13,322,775	13,322,775	0	7,114,064	7,114,064
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	1,493,827	1,493,827	0	973,826	973,826	0	520,001	520,001
		TOTAL OTHER PRODUCTION PLANT	0	292,646,619	292,646,619	0	190,776,331	190,776,331	0	101,870,288	101,870,288
		TOTAL PRODUCTION PLANT	0	1,154,960,101	1,154,960,101	0	752,918,490	752,918,490	0	402,041,611	402,041,611

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,823,056	19,823,056	0	12,922,650	12,922,650	0	6,900,406	6,900,406
1	352XXX	Structures & Improvements	0	19,198,245	19,198,245	0	12,515,336	12,515,336	0	6,682,909	6,682,909
1	353000	Station Equipment	0	218,493,498	218,493,498	0	142,435,911	142,435,911	0	76,057,587	76,057,587
1	354000	Towers & Fixtures	0	17,125,148	17,125,148	0	11,163,884	11,163,884	0	5,961,264	5,961,264
1	355000	Poles & Fixtures	0	166,655,393	166,655,393	0	108,642,651	108,642,651	0	58,012,742	58,012,742
1	356000	Overhead Conductors & Devices	0	122,533,388	122,533,388	0	79,879,516	79,879,516	0	42,653,872	42,653,872
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	571,317,887	571,317,887	0	372,442,131	372,442,131	0	198,875,756	198,875,756
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	18,315,614	0	18,315,614	12,880,054	0	12,880,054	5,435,560	0	5,435,560
3	362000	Station Equipment	119,155,541	33,925	119,189,466	78,063,234	24,260	78,087,494	41,092,307	9,665	41,101,972
99	364000	Poles, Towers, & Fixtures	292,472,632	0	292,472,632	184,355,087	0	184,355,087	108,117,545	0	108,117,545
99	365000	Overhead Conductors & Devices	196,230,918	0	196,230,918	124,292,690	0	124,292,690	71,938,228	0	71,938,228
99	366000	Underground Conduit	90,728,772	0	90,728,772	57,472,760	0	57,472,760	33,256,012	0	33,256,012
99	367000	Underground Conductors & Devices	156,111,835	0	156,111,835	100,086,729	0	100,086,729	56,025,106	0	56,025,106
99	368000	Line Transformers	215,840,278	0	215,840,278	145,551,439	0	145,551,439	70,288,839	0	70,288,839
99	369XXX	Services	141,211,745	0	141,211,745	90,880,304	0	90,880,304	50,331,441	0	50,331,441
99	370000	Meters	48,104,733	0	48,104,733	26,577,817	0	26,577,817	21,526,916	0	21,526,916
99	373XXX	Street Light & Signal Systems	40,021,409	0	40,021,409	24,696,948	0	24,696,948	15,324,461	0	15,324,461
TOTAL DISTRIBUTION PLANT			1,325,410,547	33,925	1,325,444,472	848,927,291	24,260	848,951,551	476,483,256	9,665	476,492,921
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	13,006,028	69,111,386	82,117,414	6,394,747	46,772,513	53,167,260	6,611,281	22,338,873	28,950,154
4	391XXX	Office Furniture & Equipment	3,202,402	41,838,233	45,040,635	3,131,430	28,314,861	31,446,291	70,972	13,523,372	13,594,344
4	392XXX	Transportation Equipment	20,822,508	11,784,330	32,606,838	15,332,103	7,975,281	23,307,384	5,490,405	3,809,049	9,299,454
4	393000	Stores Equipment	277,431	2,239,588	2,517,019	122,431	1,515,686	1,638,117	155,000	723,902	878,902
4	394000	Tools, Shop & Garage Equipment	1,361,627	8,509,238	9,870,865	1,039,103	5,758,797	6,797,900	322,524	2,750,441	3,072,965
4	395000	Laboratory Equipment	257,082	844,312	1,101,394	196,691	571,405	768,096	60,391	272,907	333,298
4	396XXX	Power Operated Equipment	26,866,180	9,383,074	36,249,254	16,402,083	6,350,183	22,752,266	10,464,097	3,032,891	13,496,988
4	397XXX	Communications Equipment	17,585,522	66,455,484	84,041,006	10,659,566	44,975,078	55,634,644	6,925,956	21,480,406	28,406,362
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			84,474,899	213,768,489	298,243,388	53,665,857	144,672,101	198,337,958	30,809,042	69,096,388	99,905,430
TOTAL PLANT IN SERVICE			1,414,703,362	2,089,557,019	3,504,260,381	907,345,351	1,368,773,942	2,276,119,293	507,358,011	720,783,077	1,228,141,088

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended August 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
ACUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(288,652,608)	(288,652,608)	0	(188,172,635)	(188,172,635)	0	(100,479,973)	(100,479,973)
E-ADEP		Hydro Production Plant	0	(127,934,760)	(127,934,760)	0	(83,400,670)	(83,400,670)	0	(44,534,090)	(44,534,090)
E-ADEP		Other Production Plant	0	(90,196,226)	(90,196,226)	0	(58,798,920)	(58,798,920)	0	(31,397,306)	(31,397,306)
E-ADEP		Transmission Plant	0	(191,060,267)	(191,060,267)	0	(124,552,188)	(124,552,188)	0	(66,508,079)	(66,508,079)
E-ADEP		Distribution Plant	(414,841,921)	491	(414,841,430)	(255,201,835)	351	(255,201,484)	(159,640,086)	140	(159,639,946)
E-ADEP		General Plant	(26,542,157)	(75,249,417)	(101,791,574)	(15,971,725)	(50,926,548)	(66,898,273)	(10,570,432)	(24,322,869)	(34,893,301)
TOTAL ACCUMULATED DEPRECIATION			(441,384,078)	(773,092,787)	(1,214,476,865)	(271,173,560)	(505,850,610)	(777,024,170)	(170,210,518)	(267,242,177)	(437,452,695)
ACUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,768,987)	(8,768,987)	0	(5,716,503)	(5,716,503)	0	(3,052,484)	(3,052,484)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(138,990)	0	(138,990)	(138,990)	0	(138,990)	0	0	0
E-AAAMT		General Plant - 303000	0	(418,699)	(418,699)	0	(282,112)	(282,112)	0	(136,587)	(136,587)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,389,351)	(20,278,077)	(21,667,428)	(1,366,642)	(13,723,594)	(15,090,236)	(22,709)	(6,554,483)	(6,577,192)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(206,914)	(327,712)	(117,230)	(140,033)	(257,263)	(3,568)	(66,881)	(70,449)
TOTAL ACCUMULATED AMORTIZATION			(1,649,139)	(29,672,677)	(31,321,816)	(1,622,862)	(19,862,242)	(21,485,104)	(26,277)	(9,810,435)	(9,836,712)
TOTAL ACCUMULATED DEPR/AMORT			(443,033,217)	(802,765,464)	(1,245,798,681)	(272,796,422)	(525,712,852)	(798,509,274)	(170,236,795)	(277,052,612)	(447,289,407)
NET ELECTRIC UTILITY PLANT before DFIT			971,670,145	1,286,791,555	2,258,461,700	634,548,929	843,061,090	1,477,610,019	337,121,216	443,730,465	780,851,681
ACUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(243,391)	(243,391)	0	(158,667)	(158,667)	0	(84,724)	(84,724)
12		ADFIT - Electric Plant In Service (282900)	0	(303,176,211)	(303,176,211)	0	(198,356,068)	(198,356,068)	0	(104,820,143)	(104,820,143)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,483,406)	(32,483,406)	0	(21,983,795)	(21,983,795)	0	(10,499,611)	(10,499,611)
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	(12,196,698)	(12,196,698)	0	(7,951,027)	(7,951,027)	0	(4,245,671)	(4,245,671)
1		ADFIT - CDA Settlement Costs (283333)	0	365,294	365,294	0	238,135	238,135	0	127,159	127,159
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,802,496)	(3,802,496)	0	(2,487,821)	(2,487,821)	0	(1,314,675)	(1,314,675)
TOTAL ACCUMULATED DFIT			0	(351,926,433)	(351,926,433)	0	(230,962,862)	(230,962,862)	0	(120,963,571)	(120,963,571)
NET ELECTRIC UTILITY PLANT			971,670,145	934,865,122	1,906,535,267	634,548,929	612,098,228	1,246,647,157	337,121,216	322,766,894	659,888,110

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.511%	28.489%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.426%	34.574%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	971,670,145	934,865,122	1,906,535,267	634,548,929	612,098,228	1,246,647,157	337,121,216	322,766,894	659,888,110
	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	(781,910)	0	(781,910)	781,910	0	781,910
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)	(2,736,170)	0	(2,736,170)	(876,895)	0	(876,895)	(1,859,275)	0	(1,859,275)
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)	7,273,119	0	7,273,119	4,656,809	0	4,656,809	2,616,310	0	2,616,310
99	ADFIT - Kettle Falls Disallowed (190420)	240,460	0	240,460	240,460	0	240,460	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)	1,283,152	0	1,283,152	0	0	0	1,283,152	0	1,283,152
99	ADFIT - Boulder Park Disallowed (190040)	460,897	0	460,897	0	0	0	460,897	0	460,897
99	Investment in WNP3 Exchange Power (124900, 124930)	12,351,846	0	12,351,846	12,351,846	0	12,351,846	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,219,853)	0	(2,219,853)	(2,219,853)	0	(2,219,853)	0	0	0
99	CDA Lake Settlement - WA (182382)	957,077	0	957,077	957,077	0	957,077	0	0	0
99	CDA Lake Settlement - ID (186382)	189,721	0	189,721	0	0	0	189,721	0	189,721
99	ADFIT - CDA Lake Settlement - Direct (283382)	(401,381)	0	(401,381)	(334,978)	0	(334,978)	(66,403)	0	(66,403)
99	CDA CDR Fund - Direct (182324)	69,618	0	69,618	69,618	0	69,618	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	494,415	0	494,415	458,911	0	458,911	35,504	0	35,504
99	ADFIT - Spokane River Relicensing (283322)	(173,021)	0	(173,021)	(160,600)	0	(160,600)	(12,421)	0	(12,421)
99	Spokane River PM&Es (182323)	456,754	0	456,754	291,405	0	291,405	165,349	0	165,349
99	ADFIT - Spokane River PM&Es (283323)	(159,888)	0	(159,888)	(102,016)	0	(102,016)	(57,872)	0	(57,872)
99	Montana Riverbed Settlement (186360)	2,373,407	0	2,373,407	1,606,953	0	1,606,953	766,454	0	766,454
99	ADFIT - Montana Riverbed Settlement (283365)	(830,692)	0	(830,692)	(562,434)	0	(562,434)	(268,258)	0	(268,258)
99	Lancaster Generation (182312)	1,756,667	0	1,756,667	1,756,667	0	1,756,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(614,833)	0	(614,833)	(614,833)	0	(614,833)	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)	(1,522,632)	(133)	(1,522,765)	(421,044)	(90)	(421,134)	(1,101,588)	(43)	(1,101,631)
99	Customer Deposits (235199)	(1,816,044)	0	(1,816,044)	(1,816,044)	0	(1,816,044)	0	0	0
C-WKC	Working Capital	7,070,701	8,548,299	15,619,000	7,070,701	0	7,070,701	0	8,548,299	8,548,299
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	17,173,968	8,548,166	25,722,134	17,433,114	(90)	17,433,024	(259,146)	8,548,256	8,289,110
	NET RATE BASE	988,844,113	943,413,288	1,932,257,401	651,982,043	612,098,138	1,264,080,181	336,862,070	331,315,150	668,177,220

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended August 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)	653,744	653,744			653,744	653,744		426,176	426,176		227,568	227,568
1	Hydro (ED-AN)	686,464	686,464			686,464	686,464		447,506	447,506		238,958	238,958
1	Other (ED-AN)	779,357	779,357			779,357	779,357		508,063	508,063		271,294	271,294
<b>Total Electric Production</b>		<b>2,119,565</b>	<b>2,119,565</b>			<b>2,119,565</b>	<b>2,119,565</b>		<b>1,381,745</b>	<b>1,381,745</b>		<b>737,820</b>	<b>737,820</b>
<b>Electric Transmission</b>													
1	ED-AN	859,669	859,669			859,669	859,669		560,418	560,418		299,251	299,251
<b>Total Electric Transmissio</b>		<b>859,669</b>	<b>859,669</b>			<b>859,669</b>	<b>859,669</b>		<b>560,418</b>	<b>560,418</b>		<b>299,251</b>	<b>299,251</b>
<b>Electric Distribution</b>													
3	ED-AN	56	56				56		40	40		16	16
	ED-ID	1,210,446	1,210,446			1,210,446	1,210,446					1,210,446	1,210,446
	ED-WA	2,005,026	2,005,026			2,005,026	2,005,026	2,005,026		2,005,026			
<b>Total Electric Distribution</b>		<b>3,215,528</b>	<b>3,215,528</b>			<b>3,215,472</b>	<b>56</b>	<b>3,215,528</b>	<b>2,005,026</b>	<b>40</b>	<b>2,005,066</b>	<b>1,210,446</b>	<b>16</b>
<b>Gas Underground Storage</b>													
	GD-AN	47,441		47,441									
	GD-OR	9,405			9,405								
<b>Total Gas Underground St</b>		<b>56,846</b>		<b>47,441</b>	<b>9,405</b>								
<b>Gas Distribution</b>													
	GD-AN	5,378		5,378									
	GD-ID	348,571		348,571									
	GD-WA	711,707		711,707									
	GD-OR	469,765			469,765								
<b>Total Gas Distribution</b>		<b>1,535,421</b>		<b>1,065,656</b>	<b>469,765</b>								
<b>General Plant</b>													
4	ED-AN	225,673	225,673				225,673	225,673		152,729	152,729		72,944
	ED-ID	13,742	13,742			13,742	13,742	13,742				13,742	13,742
	ED-WA	86,606	86,606			86,606	86,606	86,606	86,606				
7,4	CD-AA	1,223,672	872,356	242,556	108,760		872,356	872,356		590,384	590,384		281,972
9,4	CD-AN	58,172	45,747	12,425			45,747	45,747		30,960	30,960		14,787
9	CD-ID	23,039	18,118	4,921		18,118	18,118	18,118				18,118	18,118
9	CD-WA	14,392	11,318	3,074		11,318	11,318	11,318	11,318				
8	GD-AA	17,091		11,747	5,344								
	GD-AN	2,733		2,733									
	GD-ID	4,035		4,035									
	GD-WA	18,288		18,288									
	GD-OR	17,237			17,237								
<b>Total General Plant</b>		<b>1,704,680</b>	<b>1,273,560</b>	<b>299,779</b>	<b>131,341</b>	<b>129,784</b>	<b>1,143,776</b>	<b>1,273,560</b>	<b>97,924</b>	<b>774,073</b>	<b>871,997</b>	<b>31,860</b>	<b>369,703</b>
<b>Total Depreciation Expense</b>		<b>9,491,709</b>	<b>7,468,322</b>	<b>1,412,876</b>	<b>610,511</b>	<b>3,345,256</b>	<b>4,123,066</b>	<b>7,468,322</b>	<b>2,102,950</b>	<b>2,716,276</b>	<b>4,819,226</b>	<b>1,242,306</b>	<b>1,406,790</b>

Allocation Ratios:  
Service -

Electric      Gas-North      Gas-South      Jurisdiction -      Washington      Idaho

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Ratio	65.190%	34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	3	Direct Distribution Operating Expe	71.511%	28.489%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended August 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	76,533	76,533			76,533		49,892	49,892		26,641	26,641	
1	Misc Intangible Plt (30300)	ED-AN	14,919	14,919			14,919		9,726	9,726		5,193	5,193	
<b>Total Production/Transmission</b>			<b>91,452</b>	<b>91,452</b>			<b>91,452</b>		<b>59,618</b>	<b>59,618</b>		<b>31,834</b>	<b>31,834</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	2,013	2,013			2,013		2,013	2,013				
	Misc Intangible Plt (30300)	ED-WA	237	237			237		237	237				
<b>Total Distribution</b>			<b>2,250</b>	<b>2,250</b>			<b>2,250</b>		<b>2,250</b>	<b>2,250</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	37,457	26,703	7,425	3,329	26,703		18,072	18,072		8,631	8,631	
9,1		CD-AN	811	638	173		638		416	416		222	222	
		GD-ID	338		338									
		GD-WA	2,072		2,072									
		GD-OR	672			672								
<b>Total General Plant - 303000</b>			<b>41,350</b>	<b>27,341</b>	<b>10,008</b>	<b>4,001</b>	<b>27,341</b>		<b>18,488</b>	<b>18,488</b>		<b>8,853</b>	<b>8,853</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	904,611	644,897	179,312	80,402	644,897		436,447	436,447		208,450	208,450	
9,4		CD-AN	849	668	181		668		452	452		216	216	
9,4		CD-ID	894	703	191		703				703		703	
4		ED-AN	14,486	14,486			14,486		9,804	9,804		4,682	4,682	
		ED-ID	396	396			396				396		396	
		ED-WA	66,543	66,543			66,543		66,543	66,543				
8		GD-AA	37,477		25,759	11,718								
		GD-AN	195		195									
		GD-OR	21			21								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>1,025,472</b>	<b>727,693</b>	<b>205,638</b>	<b>92,141</b>	<b>67,642</b>	<b>660,051</b>	<b>727,693</b>	<b>66,543</b>	<b>446,703</b>	<b>513,246</b>	<b>1,099</b>	<b>213,348</b>
<b>Gas Underground Storage</b>														
		GD-AN	19		19									
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	2,405	1,714	477	214	1,714		1,160	1,160		554	554	
4		ED-AN	883	883			883		598	598		285	285	
		GD-OR	262			262								
<b>Total General Plant - 390200, 396200</b>			<b>3,550</b>	<b>2,597</b>	<b>477</b>	<b>476</b>	<b>2,597</b>		<b>1,758</b>	<b>1,758</b>		<b>839</b>	<b>839</b>	
<b>Total Amortization Expense</b>			<b>1,164,093</b>	<b>851,333</b>	<b>216,142</b>	<b>96,618</b>	<b>69,892</b>	<b>781,441</b>	<b>851,333</b>	<b>68,793</b>	<b>526,567</b>	<b>595,360</b>	<b>1,099</b>	<b>254,874</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended August 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)	(288,652,608)	(288,652,608)			(288,652,608)	(288,652,608)		(188,172,635)	(188,172,635)		(100,479,973)	(100,479,973)	
1	Hydro (ED-AN)	(127,934,760)	(127,934,760)			(127,934,760)	(127,934,760)		(83,400,670)	(83,400,670)		(44,534,090)	(44,534,090)	
1	Other (ED-AN)	(90,196,226)	(90,196,226)			(90,196,226)	(90,196,226)		(58,798,920)	(58,798,920)		(31,397,306)	(31,397,306)	
<b>Total Electric Production</b>		<b>(506,783,594)</b>	<b>(506,783,594)</b>			<b>(506,783,594)</b>	<b>(506,783,594)</b>		<b>(330,372,225)</b>	<b>(330,372,225)</b>		<b>(176,411,369)</b>	<b>(176,411,369)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(191,060,267)	(191,060,267)			(191,060,267)	(191,060,267)		(124,552,188)	(124,552,188)		(66,508,079)	(66,508,079)	
<b>Total Electric Transmissi</b>		<b>(191,060,267)</b>	<b>(191,060,267)</b>			<b>(191,060,267)</b>	<b>(191,060,267)</b>		<b>(124,552,188)</b>	<b>(124,552,188)</b>		<b>(66,508,079)</b>	<b>(66,508,079)</b>	
<b>Electric Distribution</b>														
3	ED-AN	491	491				491		351	351		140	140	
	ED-ID	(159,640,086)	(159,640,086)			(159,640,086)	(159,640,086)					(159,640,086)	(159,640,086)	
	ED-WA	(255,201,835)	(255,201,835)			(255,201,835)	(255,201,835)	(255,201,835)		(255,201,835)				
<b>Total Electric Distribution</b>		<b>(414,841,430)</b>	<b>(414,841,430)</b>			<b>(414,841,921)</b>	<b>491</b>	<b>(414,841,430)</b>	<b>(255,201,835)</b>	<b>351</b>	<b>(255,201,484)</b>	<b>(159,640,086)</b>	<b>140</b>	<b>(159,639,946)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(13,269,845)		(13,269,845)										
	GD-OR	(585,959)				(585,959)								
<b>Total Gas Underground S</b>		<b>(13,855,804)</b>		<b>(13,269,845)</b>		<b>(585,959)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,541,636)		(1,541,636)										
	GD-ID	(57,830,217)		(57,830,217)										
	GD-WA	(114,521,753)		(114,521,753)										
	GD-OR	(90,812,537)				(90,812,537)								
<b>Total Gas Distribution</b>		<b>(264,706,143)</b>		<b>(173,893,606)</b>		<b>(90,812,537)</b>								
<b>General Plant</b>														
4	ED-AN	(37,897,055)	(37,897,055)			(37,897,055)	(37,897,055)		(25,647,590)	(25,647,590)		(12,249,465)	(12,249,465)	
	ED-ID	(6,627,948)	(6,627,948)			(6,627,948)	(6,627,948)					(6,627,948)	(6,627,948)	
	ED-WA	(14,135,696)	(14,135,696)			(14,135,696)	(14,135,696)	(14,135,696)		(14,135,696)				
7,4	CD-AA	(40,097,073)	(28,585,203)	(7,948,042)	(3,563,828)	(28,585,203)	(28,585,203)		(19,345,608)	(19,345,608)		(9,239,595)	(9,239,595)	
9,4	CD-AN	(11,148,331)	(8,767,159)	(2,381,172)		(8,767,159)	(8,767,159)		(5,933,350)	(5,933,350)		(2,833,809)	(2,833,809)	
9	CD-ID	(5,013,268)	(3,942,484)	(1,070,784)		(3,942,484)	(3,942,484)					(3,942,484)	(3,942,484)	
9	CD-WA	(2,334,697)	(1,836,029)	(498,668)		(1,836,029)	(1,836,029)	(1,836,029)		(1,836,029)				
8	GD-AA	(1,589,235)		(1,092,313)	(496,922)									
	GD-AN	(1,709,145)		(1,709,145)										
	GD-ID	(1,367,934)		(1,367,934)										
	GD-WA	(3,555,402)		(3,555,402)										
	GD-OR	(4,081,911)			(4,081,911)									
<b>Total General Plant</b>		<b>(129,557,695)</b>	<b>(101,791,574)</b>	<b>(19,623,460)</b>	<b>(8,142,661)</b>	<b>(26,542,157)</b>	<b>(75,249,417)</b>	<b>(101,791,574)</b>	<b>(15,971,725)</b>	<b>(50,926,548)</b>	<b>(66,898,273)</b>	<b>(10,570,432)</b>	<b>(24,322,869)</b>	<b>(34,893,301)</b>
<b>Total Accumulated Depr</b>		<b>(1,520,804,933)</b>	<b>(1,214,476,865)</b>	<b>(206,786,911)</b>	<b>(99,541,157)</b>	<b>(441,384,078)</b>	<b>(773,092,787)</b>	<b>(1,214,476,865)</b>	<b>(271,173,560)</b>	<b>(505,850,610)</b>	<b>(777,024,170)</b>	<b>(170,210,518)</b>	<b>(267,242,177)</b>	<b>(437,452,695)</b>

<b>Allocation Ratios:</b>												
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	71.511%		28.489%			
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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-1A</b>
For Month Ended August 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	(7,960,153)	(7,960,153)			(7,960,153)	(7,960,153)		(5,189,224)	(5,189,224)		(2,770,929)	(2,770,929)	
1	Misc Intangible Plt (3030 ED-AN)	(808,834)	(808,834)			(808,834)	(808,834)		(527,279)	(527,279)		(281,555)	(281,555)	
<b>Total Production/Transmission</b>		<b>(8,768,987)</b>	<b>(8,768,987)</b>			<b>(8,768,987)</b>	<b>(8,768,987)</b>		<b>(5,716,503)</b>	<b>(5,716,503)</b>		<b>(3,052,484)</b>	<b>(3,052,484)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(112,025)	(112,025)			(112,025)	(112,025)	(112,025)			(112,025)			
	Misc Intangible Plt (3030 ED-WA)	(26,965)	(26,965)			(26,965)	(26,965)	(26,965)			(26,965)			
<b>Total Distribution</b>		<b>(138,990)</b>	<b>(138,990)</b>			<b>(138,990)</b>	<b>(138,990)</b>	<b>(138,990)</b>			<b>(138,990)</b>			
<b>General Plant - 303000</b>														
7,4	CD-AA	(516,791)	(368,421)	(102,438)	(45,932)	(368,421)	(368,421)		(249,336)	(249,336)		(119,085)	(119,085)	
9,1	CD-AN	(63,933)	(50,278)	(13,655)		(50,278)	(50,278)		(32,776)	(32,776)		(17,502)	(17,502)	
	GD-ID	(49,565)		(49,565)										
	GD-WA	(107,381)		(107,381)										
	GD-OR	(61,455)			(61,455)									
<b>Total General Plant - 303000</b>		<b>(799,125)</b>	<b>(418,699)</b>	<b>(273,039)</b>	<b>(107,387)</b>	<b>(418,699)</b>	<b>(418,699)</b>		<b>(282,112)</b>	<b>(282,112)</b>		<b>(136,587)</b>	<b>(136,587)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(27,631,856)	(19,698,750)	(5,477,186)	(2,455,920)	(19,698,750)	(19,698,750)		(13,331,523)	(13,331,523)		(6,367,227)	(6,367,227)	
9,4	CD-AN	(12,704)	(9,990)	(2,714)		(9,990)	(9,990)		(6,761)	(6,761)		(3,229)	(3,229)	
9	CD-ID	(14,305)	(11,250)	(3,055)		(11,250)	(11,250)				(11,250)		(11,250)	
4	ED-AN	(569,337)	(569,337)			(569,337)	(569,337)		(385,310)	(385,310)		(184,027)	(184,027)	
	ED-ID	(11,459)	(11,459)			(11,459)	(11,459)				(11,459)		(11,459)	
	ED-WA	(1,366,642)	(1,366,642)			(1,366,642)	(1,366,642)	(1,366,642)			(1,366,642)			
8	GD-AA	(1,504,862)		(1,034,322)	(470,540)									
	GD-AN	(10,677)		(10,677)										
	GD-OR	(1,140)			(1,140)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(31,122,982)</b>	<b>(21,667,428)</b>	<b>(6,527,954)</b>	<b>(2,927,600)</b>	<b>(1,389,351)</b>	<b>(20,278,077)</b>	<b>(21,667,428)</b>	<b>(1,366,642)</b>	<b>(13,723,594)</b>	<b>(15,090,236)</b>	<b>(22,709)</b>	<b>(6,554,483)</b>	<b>(6,577,192)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(239,774)		(239,774)										
<b>Total Gas Underground Storage</b>		<b>(239,774)</b>		<b>(239,774)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(205,884)	(146,775)	(40,810)	(18,299)	(146,775)	(146,775)		(99,333)	(99,333)		(47,442)	(47,442)	
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	(60,139)	(60,139)			(60,139)	(60,139)		(40,700)	(40,700)		(19,439)	(19,439)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)			
	GD-WA	(1,863)		(1,863)										
	GD-OR	(49,096)			(49,096)									
<b>Total General Plant - 390200, 396200</b>		<b>(440,529)</b>	<b>(327,712)</b>	<b>(45,422)</b>	<b>(67,395)</b>	<b>(120,798)</b>	<b>(206,914)</b>	<b>(327,712)</b>	<b>(117,230)</b>	<b>(140,033)</b>	<b>(257,263)</b>	<b>(3,568)</b>	<b>(66,881)</b>	<b>(70,449)</b>
<b>Total Accumulated Amortization</b>		<b>(41,510,387)</b>	<b>(31,321,816)</b>	<b>(7,086,189)</b>	<b>(3,102,382)</b>	<b>(1,649,139)</b>	<b>(29,672,677)</b>	<b>(31,321,816)</b>	<b>(1,622,862)</b>	<b>(19,862,242)</b>	<b>(21,485,104)</b>	<b>(26,277)</b>	<b>(9,810,435)</b>	<b>(9,836,712)</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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,772,910</b>	<b>383,783</b>	<b>706,117</b>	<b>3,099,389</b>	<b>4,189,289</b>	<b>577,703</b>	<b>93,387</b>	<b>853,934</b>	<b>1,525,024</b>	<b>704,242</b>	<b>354,355</b>	<b>1,058,597</b>
	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	
99		GD-WA / ID / AN	2,204,834	0	0	0	0	2,204,834	0	0	2,204,834	0	0	
99		GD-OR / AS	3,679,936	0	0	0	0	0	0	0	0	3,679,936	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,623,373	0	0	58,189,303	58,189,303	0	0	16,179,385	16,179,385	0	7,254,685	
9		CD-WA / ID / AN	21,795,457	5,464,231	4,472,116	7,203,818	17,140,165	1,484,092	1,214,633	1,956,567	4,655,292	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,091,545</b>	<b>6,394,747</b>	<b>6,611,281</b>	<b>69,111,385</b>	<b>82,117,413</b>	<b>3,688,926</b>	<b>1,214,633</b>	<b>18,135,952</b>	<b>23,039,511</b>	<b>3,679,936</b>	<b>7,254,685</b>	<b>10,934,621</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,148,543	3,101,557	14,649	6,032,337	9,148,543	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	
7		CD-AA	50,123,817	0	0	35,733,269	35,733,269	0	0	9,935,543	9,935,543	0	4,455,005	
9		CD-WA / ID / AN	201,959	29,873	56,322	72,627	158,822	8,114	15,297	19,726	43,137	0	0	
		<b>TOTAL ACCOUNT</b>	<b>59,957,168</b>	<b>3,131,430</b>	<b>70,971</b>	<b>41,838,233</b>	<b>45,040,634</b>	<b>8,114</b>	<b>15,297</b>	<b>10,289,220</b>	<b>10,312,631</b>	<b>0</b>	<b>4,603,903</b>	<b>4,603,903</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	27,866,372	13,759,384	4,621,019	9,485,969	27,866,372	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	
8		GD-AA	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	
9		CD-WA / ID / AN	5,514,113	1,572,718	869,385	1,894,251	4,336,354	427,152	236,126	514,481	1,177,759	0	0	
		<b>TOTAL ACCOUNT</b>	<b>46,020,026</b>	<b>15,332,102</b>	<b>5,490,404</b>	<b>11,784,330</b>	<b>32,606,836</b>	<b>6,480,677</b>	<b>2,053,097</b>	<b>1,947,927</b>	<b>10,481,701</b>	<b>2,881,107</b>	<b>50,382</b>	<b>2,931,489</b>

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,697,945	111,692	140,255	1,869,743	2,121,690	30,336	38,094	507,825	576,255	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,234,772</b>	<b>122,431</b>	<b>155,000</b>	<b>2,239,588</b>	<b>2,517,019</b>	<b>114,607</b>	<b>38,094</b>	<b>507,825</b>	<b>660,526</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,039,531	1,016,309	315,599	1,707,623	3,039,531	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,812,135	0	0	0	0	2,032,507	395,678	383,950	2,812,135	0	0	
99		GD-OR / AS	859,599	0	0	0	0	0	0	0	0	859,599	859,599	
8		GD-AA	2,169,647	0	0	0	0	0	0	1,491,242	1,491,242	0	678,405	
7		CD-AA	9,251,540	0	0	6,595,423	6,595,423	0	0	1,833,840	1,833,840	0	822,277	
9		CD-WA / ID / AN	299,984	22,794	6,925	206,191	235,910	6,191	1,881	56,002	64,074	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,432,436</b>	<b>1,039,103</b>	<b>322,524</b>	<b>8,509,237</b>	<b>9,870,864</b>	<b>2,038,698</b>	<b>397,559</b>	<b>3,765,034</b>	<b>6,201,291</b>	<b>859,599</b>	<b>1,500,682</b>	<b>2,360,281</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	763,370	191,531	58,744	513,095	763,370	0	0	0	0	0	0	
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	136,412	
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,665,969</b>	<b>196,691</b>	<b>60,391</b>	<b>844,312</b>	<b>1,101,394</b>	<b>47,387</b>	<b>15,444</b>	<b>283,129</b>	<b>345,960</b>	<b>136,412</b>	<b>82,203</b>	<b>218,615</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,579,850	16,145,055	10,056,584	8,378,211	34,579,850	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,218,928	0	0	0	0	2,625,908	762,526	830,494	4,218,928	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	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	
		<b>TOTAL ACCOUNT</b>	<b>41,017,217</b>	<b>16,402,083</b>	<b>10,464,097</b>	<b>9,383,074</b>	<b>36,249,254</b>	<b>2,695,717</b>	<b>873,207</b>	<b>1,105,962</b>	<b>4,674,886</b>	<b>43,834</b>	<b>49,243</b>	<b>93,077</b>

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,511,268	10,261,828	3,738,183	41,511,257	55,511,268	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,347,713	0	0	0	0	698,036	556,258	93,419	1,347,713	0	0	0
99		GD-OR / AS	1,206,138	0	0	0	0	0	0	0	0	1,206,138	0	1,206,138
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	26,257,572	0	0	18,719,023	18,719,023	0	0	5,204,776	5,204,776	0	2,333,773	2,333,773
9		CD-WA / ID / AN	12,475,316	397,739	3,187,772	6,225,203	9,810,714	108,026	865,803	1,690,773	2,664,602	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>97,790,939</b>	<b>10,659,567</b>	<b>6,925,955</b>	<b>66,455,483</b>	<b>84,041,005</b>	<b>806,062</b>	<b>1,422,061</b>	<b>7,671,430</b>	<b>9,899,553</b>	<b>1,206,138</b>	<b>2,644,243</b>	<b>3,850,381</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>683,692</b>	<b>3,921</b>	<b>2,299</b>	<b>503,456</b>	<b>509,676</b>	<b>1,065</b>	<b>0</b>	<b>118,105</b>	<b>119,170</b>	<b>2,367</b>	<b>52,479</b>	<b>54,846</b>
		<b>TOTAL GENERAL PLANT</b>	<b>391,666,674</b>	<b>53,665,858</b>	<b>30,809,039</b>	<b>213,768,487</b>	<b>298,243,384</b>	<b>16,458,956</b>	<b>6,122,779</b>	<b>44,678,518</b>	<b>67,260,253</b>	<b>9,570,862</b>	<b>16,592,175</b>	<b>26,163,037</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	7,073,229	153,179	0	6,920,050	7,073,229	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,742,452	0	0	4,806,694	4,806,694	0	0	1,336,489	1,336,489	599,269
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		<b>TOTAL ACCOUNT</b>	<b>15,639,493</b>	<b>153,179</b>	<b>0</b>	<b>11,879,353</b>	<b>12,032,532</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,377,938</b>	<b>2,581,569</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	5,155,633	3,996,320	23,524	1,135,789	5,155,633	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,217,296	0	0	0	0	0	0	1,523,992	1,523,992	693,304
7		CD-AA	58,644,180	0	0	41,807,436	41,807,436	0	0	11,624,449	11,624,449	5,212,295
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0
		<b>TOTAL ACCOUNT</b>	<b>66,121,645</b>	<b>3,996,320</b>	<b>65,713</b>	<b>42,983,244</b>	<b>47,045,277</b>	<b>0</b>	<b>11,459</b>	<b>13,159,310</b>	<b>13,170,769</b>	<b>5,905,599</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,755,246	0	0	3,390,015	3,390,015	0	0	942,585	942,585	422,646
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,780,391</b>	<b>0</b>	<b>0</b>	<b>3,402,403</b>	<b>3,402,403</b>	<b>0</b>	<b>0</b>	<b>954,111</b>	<b>954,111</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>86,541,529</b>	<b>4,149,499</b>	<b>65,713</b>	<b>58,265,000</b>	<b>62,480,212</b>	<b>1,022,594</b>	<b>192,496</b>	<b>15,491,359</b>	<b>16,706,449</b>	<b>427,354</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(43,359,348)	(30,910,879)	(8,594,690)	(3,853,779)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,999,627)	(1,572,527)	(427,100)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			<u>(45,905,370)</u>	<u>(32,872,931)</u>	<u>(9,130,096)</u>	<u>(3,902,343)</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
<b>COMMON WORKING CAPITAL</b>
For Month Ended August 31, 2014
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	1,523,014	813,255		2,336,269		813,255			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,395,461	745,145		2,140,606		745,145			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,817,023	7,220,470	2,247,314	25,284,807		5,826,395		1,394,075	2,247,314
1	154300 PLANT MATERIALS & OPER SUP-CS2	573,897	306,448		880,345		306,448			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,596,490	852,490		2,448,980		852,490			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	5,036	2,299	716	8,051		1,855		444	716
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	7,139	3,259	1,014	11,412		2,630		629	1,014
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	219	100	31	350		81		19	31
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	7,070,701			7,070,701	7,070,701		0		
<b>TOTAL</b>		<b>27,988,980</b>	<b>9,943,466</b>	<b>2,249,075</b>	<b>40,181,521</b>	<b>7,070,701</b>	<b>8,548,299</b>	<b>0</b>	<b>1,395,167</b>	<b>2,249,075</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						