

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	159,064,211	101,579,233	57,484,978
	Adjustments			
	Adjusted Net Operating Income (Loss)	159,064,211	101,579,233	57,484,978
E-APL	Electric Net Rate Base	1,920,766,233	1,259,356,842	661,409,391
	RATE OF RETURN	8.281%	8.066%	8.691%

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-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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 - AMA Percent	09-01-2013 thru 08-31-2014	365,888 100.000%	240,174 65.641%	125,714 34.359%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2013 thru 08-31-2014	22,994,204 100.000%	14,821,601 64.458%	8,172,603 35.542%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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
		Total		110,170,776	87,864,198	15,080,178	7,226,400
		Percentage		100.000%	79.753%	13.688%	6.559%
		Direct Labor Accts 500 - 894		67,800,135	51,352,909	11,789,527	4,657,699
		Direct Labor Accts 901 - 935		5,560,307	3,408,229	269,466	1,882,612
		Direct Labor Accts 901 - 905 Utility 9 Only		10,134,217	6,671,977	3,462,240	0
		Total		83,494,659	61,433,115	15,521,233	6,540,311
		Percentage		100.000%	73.578%	18.589%	7.833%
		Number of Customers at		692,224	366,305	228,433	97,486
		Percentage		100.000%	52.917%	33.000%	14.083%
		Net Direct Plant		2,661,279,881	2,100,079,490	372,868,631	188,331,760
		Percentage		100.000%	78.912%	14.011%	7.077%
		Total Percentages		400.000%	285.160%	79.288%	35.552%
		Average (CD AA)		100.000%	71.290%	19.822%	8.888%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	08-01-2013 thru 08-31-2014	892,067,138	579,864,850	312,202,288	
				100.000%	65.002%	34.998%	
11		Book Depreciation Percent	09-01-2013 thru 08-31-2014	87,916,094	56,591,949	31,324,145	
				100.000%	64.370%	35.630%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	08-01-2013 thru 08-31-2014	2,230,486,746 100.000%	1,457,410,081 65.340%	773,076,665 34.660%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2013 thru 08-31-2014	192,101,504 100.000%	128,620,636 66.955%	63,480,868 33.045%
14		Net Allocated Schedule M's - AMA Percent	09-01-2013 thru 08-31-2014	-96,908,600 100.000%	-61,563,023 63.527%	-35,345,577 36.473%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended 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	342,085,866	0	342,085,866	231,593,959	0	231,593,959	110,491,907	0	110,491,907
99	442200	Commercial - Firm & Int.	296,794,878	0	296,794,878	209,498,869	0	209,498,869	87,296,009	0	87,296,009
1	442300	Industrial	106,709,611	0	106,709,611	61,512,684	0	61,512,684	45,196,927	0	45,196,927
99	444000	Public Street & Highway Lighting	7,382,747	0	7,382,747	4,915,303	0	4,915,303	2,467,444	0	2,467,444
99	448000	Interdepartmental Revenue	1,159,828	0	1,159,828	921,289	0	921,289	238,539	0	238,539
99	499XXX	Unbilled Revenue	2,779,258	0	2,779,258	1,757,307	0	1,757,307	1,021,951	0	1,021,951
		TOTAL SALES TO ULTIMATE CUSTOMERS	756,912,188	0	756,912,188	510,199,411	0	510,199,411	246,712,777	0	246,712,777
1	447XXX	Sales for Resale	0	144,452,971	144,452,971	0	94,168,892	94,168,892	0	50,284,079	50,284,079
		TOTAL SALES OF ELECTRICITY	756,912,188	144,452,971	901,365,159	510,199,411	94,168,892	604,368,303	246,712,777	50,284,079	296,996,856
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(5,151,898)	0	(5,151,898)	0	0	0	(5,151,898)	0	(5,151,898)
99	451000	Miscellaneous Service Revenue	531,921	0	531,921	329,521	0	329,521	202,400	0	202,400
1	453000	Sales of Water & Water Power	0	466,000	466,000	0	303,785	303,785	0	162,215	162,215
1	454000	Rent from Electric Property	2,991,943	94,795	3,086,738	2,022,548	61,797	2,084,345	969,395	32,998	1,002,393
1	456XXX	Other Electric Revenues	339,361	118,618,677	118,958,038	295,105	77,327,516	77,622,621	44,256	41,291,161	41,335,417
		TOTAL OTHER OPERATING REVENUE	(1,288,673)	119,179,472	117,890,799	2,647,174	77,693,098	80,340,272	(3,935,847)	41,486,374	37,550,527
		TOTAL ELECTRIC REVENUE	755,623,515	263,632,443	1,019,255,958	512,846,585	171,861,990	684,708,575	242,776,930	91,770,453	334,547,383

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	267,592	267,627	35	174,443	174,478	0	93,149	93,149
1	501XXX	Fuel	0	26,257,422	26,257,422	0	17,117,213	17,117,213	0	9,140,209	9,140,209
1	502000	Steam Expense	0	4,108,227	4,108,227	0	2,678,153	2,678,153	0	1,430,074	1,430,074
1	505000	Electric Expense	0	1,029,302	1,029,302	0	671,002	671,002	0	358,300	358,300
1	506000	Miscellaneous Steam Power Generation Expense	0	2,352,789	2,352,789	0	1,533,783	1,533,783	0	819,006	819,006
1	507000	Rent	0	48,334	48,334	0	31,509	31,509	0	16,825	16,825
		MAINTENANCE									
1	510000	Supervision & Engineering	0	585,488	585,488	0	381,680	381,680	0	203,808	203,808
1	511000	Structures	0	794,604	794,604	0	518,002	518,002	0	276,602	276,602
1	512000	Boiler Plant	0	5,396,274	5,396,274	0	3,517,831	3,517,831	0	1,878,443	1,878,443
1	513000	Electric Plant	0	1,592,399	1,592,399	0	1,038,085	1,038,085	0	554,314	554,314
1	514000	Miscellaneous Steam Plant	0	1,920,756	1,920,756	0	1,252,141	1,252,141	0	668,615	668,615
		TOTAL STEAM POWER GENERATION EXP	35	44,353,187	44,353,222	35	28,913,842	28,913,877	0	15,439,345	15,439,345
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,151,067	2,151,067	0	1,402,281	1,402,281	0	748,786	748,786
1	536000	Water for Power	0	1,359,607	1,359,607	0	886,328	886,328	0	473,279	473,279
1	537000	Hydraulic Expense	4,668,409	2,782,227	7,450,636	3,033,915	1,813,734	4,847,649	1,634,494	968,493	2,602,987
1	538000	Electric Expense	0	6,368,482	6,368,482	0	4,151,613	4,151,613	0	2,216,869	2,216,869
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	726,306	726,306	0	473,479	473,479	0	252,827	252,827
1	540000	Rent	0	1,275,506	1,275,506	0	831,502	831,502	0	444,004	444,004
1	540100	MT Trust Funds Land Settlement Rents	5,614,956	0	5,614,956	3,653,619	0	3,653,619	1,961,337	0	1,961,337
		MAINTENANCE									
1	541000	Supervision & Engineering	0	765,187	765,187	0	498,825	498,825	0	266,362	266,362
1	542000	Structures	0	1,115,650	1,115,650	0	727,292	727,292	0	388,358	388,358
1	543000	Reservoirs, Dams, & Waterways	0	1,860,538	1,860,538	0	1,212,885	1,212,885	0	647,653	647,653
1	544000	Electric Plant	0	3,213,476	3,213,476	0	2,094,865	2,094,865	0	1,118,611	1,118,611
1	545000	Miscellaneous Hydraulic Plant	0	676,979	676,979	0	441,323	441,323	0	235,656	235,656
		TOTAL HYDRO POWER GENERATION EXP	10,283,365	22,295,025	32,578,390	6,687,534	14,534,127	21,221,661	3,595,831	7,760,898	11,356,729
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,514,888	1,514,888	0	987,555	987,555	0	527,333	527,333
1	547XXX	Fuel	0	101,370,853	101,370,853	0	66,083,659	66,083,659	0	35,287,194	35,287,194
1	548000	Generation Expense	0	2,007,629	2,007,629	0	1,308,773	1,308,773	0	698,856	698,856
1	549000	Miscellaneous Other Power Generation Expense	0	372,543	372,543	0	242,861	242,861	0	129,682	129,682
1	550000	Rent	0	(31,656)	(31,656)	0	(20,637)	(20,637)	0	(11,019)	(11,019)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,236,001	1,236,001	0	805,749	805,749	0	430,252	430,252
1	552000	Structures	0	53,827	53,827	0	35,090	35,090	0	18,737	18,737
1	553000	Generating & Electric Equipment	0	2,673,673	2,673,673	0	1,742,967	1,742,967	0	930,706	930,706
1	554000	Miscellaneous Other Power Generation Plant	0	417,400	417,400	0	272,103	272,103	0	145,297	145,297
		TOTAL OTHER POWER GENERATION EXP	0	109,615,158	109,615,158	0	71,458,120	71,458,120	0	38,157,038	38,157,038

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	197,429,992	197,429,992	0	128,704,612	128,704,612	0	68,725,380	68,725,380
1	556000	System Control & Load Dispatching	0	943,596	943,596	0	615,130	615,130	0	328,466	328,466
E-557	557XXX	Other Expense	(11,325,360)	99,171,087	87,845,727	(1,376,891)	64,649,633	63,272,742	(9,948,469)	34,521,454	24,572,985
TOTAL OTHER POWER SUPPLY EXPENSE			(11,325,360)	297,544,675	286,219,315	(1,376,891)	193,969,375	192,592,484	(9,948,469)	103,575,300	93,626,831
TOTAL PRODUCTION OPERATING EXP			(1,041,960)	473,808,045	472,766,085	5,310,678	308,875,464	314,186,142	(6,352,638)	164,932,581	158,579,943
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,340,307	2,340,307	0	1,525,646	1,525,646	0	814,661	814,661
1	561000	Load Dispatching	0	2,498,401	2,498,401	0	1,628,708	1,628,708	0	869,693	869,693
1	562000	Station Expense	0	473,281	473,281	0	308,532	308,532	0	164,749	164,749
1	563000	Overhead Line Expense	0	581,527	581,527	0	379,097	379,097	0	202,430	202,430
1	565XXX	Transmission of Electricity by Others	0	19,433,503	19,433,503	0	12,668,701	12,668,701	0	6,764,802	6,764,802
1	566000	Miscellaneous Transmission Expense	0	1,788,535	1,788,535	0	1,165,946	1,165,946	0	622,589	622,589
1	567000	Rent	0	142,781	142,781	0	93,079	93,079	0	49,702	49,702
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	878,216	881,435	3,219	572,509	575,728	0	305,707	305,707
1	569000	Structures	4,099	409,024	413,123	2,738	266,643	269,381	1,361	142,381	143,742
1	570000	Station Equipment	5,216	1,670,328	1,675,544	5,216	1,088,887	1,094,103	0	581,441	581,441
1	571000	Overhead Lines	43,391	1,529,296	1,572,687	45,977	996,948	1,042,925	(2,586)	532,348	529,762
1	572000	Underground Lines	64	8,890	8,954	64	5,795	5,859	0	3,095	3,095
1	573000	Service Miscellaneous	25,618	56,759	82,377	24,838	37,001	61,839	780	19,758	20,538
TOTAL TRANSMISSION OPERATING EXP			81,607	31,810,848	31,892,455	82,052	20,737,492	20,819,544	(445)	11,073,356	11,072,911

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	25,249,978	25,249,978	0	16,460,461	16,460,461	0	8,789,517	8,789,517
E-DEPX		Depreciation Expense-Transmission	0	10,262,425	10,262,425	0	6,690,075	6,690,075	0	3,572,350	3,572,350
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,063,502	1,063,502	0	693,297	693,297	0	370,205	370,205
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(144,720)	0	(144,720)	144,720	0	144,720
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	61,044	0	61,044	61,044	0	61,044	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,380	141,445	0	69,620	69,620
99	407331	Amortization of BPA Parallel Capacity Support	(2,876,715)	0	(2,876,715)	(435,109)	0	(435,109)	(2,441,606)	0	(2,441,606)
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	286,984	0	286,984	286,984	0	286,984	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	322,425	0	322,425	153,132	0	153,132	169,293	0	169,293
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	224,556	0	224,556	173,279	0	173,279	51,277	0	51,277
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	613,499	0	613,499	0	0	0	613,499	0	613,499
99	407450/40749	Amortization of BPA Residential Exchange Credit	(8,392,487)	0	(8,392,487)	(5,332,908)	0	(5,332,908)	(3,059,579)	0	(3,059,579)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,558,417)	0	(1,558,417)	0	0	0	(1,558,417)	0	(1,558,417)
99	407462	Amortization of Deferred LiDAR O&M	(41,944)	0	(41,944)	(41,944)	0	(41,944)	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	(449,982)	0	(449,982)	(296,935)	0	(296,935)	(153,047)	0	(153,047)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,846,475	20,846,475	0	13,589,817	13,589,817	0	7,256,658	7,256,658
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,995,030)	58,530,770	53,535,740	(495,563)	38,156,210	37,660,647	(4,499,467)	20,374,560	15,875,093
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(5,955,383)	564,149,663	558,194,280	4,897,167	367,769,166	372,666,333	(10,852,550)	196,380,497	185,527,947

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	650,944	2,383,295	3,034,239	407,030	1,536,224	1,943,254	243,914	847,071	1,090,985
3	582000	Station Expense	556,639	77,742	634,381	303,101	50,111	353,212	253,538	27,631	281,169
3	583000	Overhead Line Expense	1,685,616	472,957	2,158,573	919,979	304,859	1,224,838	765,637	168,098	933,735
3	584000	Underground Line Expense	1,332,460	0	1,332,460	882,546	0	882,546	449,914	0	449,914
3	585000	Street Light & Signal System Operation Expense	71,408	0	71,408	6,875	0	6,875	64,533	0	64,533
3	586000	Meter Expense	2,017,250	104,209	2,121,459	1,609,546	67,171	1,676,717	407,704	37,038	444,742
3	587000	Customer Installations Expense	528,601	156,689	685,290	291,426	100,999	392,425	237,175	55,690	292,865
3	588000	Miscellaneous Distribution Expense	3,483,908	3,293,414	6,777,322	2,375,059	2,122,869	4,497,928	1,108,849	1,170,545	2,279,394
3	589000	Rent	337	284,570	284,907	137	183,428	183,565	200	101,142	101,342
		MAINTENANCE:									
3	590000	Supervision & Engineering	157,368	1,624,976	1,782,344	124,729	1,047,427	1,172,156	32,639	577,549	610,188
3	591000	Structures	312,744	2,598	315,342	198,102	1,675	199,777	114,642	923	115,565
3	592000	Station Equipment	692,141	261,727	953,868	532,333	168,704	701,037	159,808	93,023	252,831
3	593000	Overhead Lines	8,863,452	25,140	8,888,592	5,298,712	16,205	5,314,917	3,564,740	8,935	3,573,675
3	594000	Underground Lines	1,028,744	0	1,028,744	675,114	0	675,114	353,630	0	353,630
3	595000	Line Transformers	497,954	353,492	851,446	393,907	227,854	621,761	104,047	125,638	229,685
3	596000	Street Light & Signal System Maintenance Exp	771,169	0	771,169	526,487	0	526,487	244,682	0	244,682
3	597000	Meters	22,201	0	22,201	14,533	0	14,533	7,668	0	7,668
3	598000	Miscellaneous Distribution Expense	321,268	264,981	586,249	261,985	170,801	432,786	59,283	94,180	153,463
		TOTAL DISTRIBUTION OPERATING EXP	22,994,204	9,305,790	32,299,994	14,821,601	5,998,327	20,819,928	8,172,603	3,307,463	11,480,066
E-DEPX		Depreciation Expense-Distribution	37,557,888	132	37,558,020	23,320,073	85	23,320,158	14,237,815	47	14,237,862
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	50,192,343	0	50,192,343	42,899,696	0	42,899,696	7,292,647	0	7,292,647
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	87,777,228	132	87,777,360	66,246,766	85	66,246,851	21,530,462	47	21,530,509
		TOTAL DISTRIBUTION EXPENSES	110,771,432	9,305,922	120,077,354	81,068,367	5,998,412	87,066,779	29,703,065	3,307,510	33,010,575

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	358,036	358,036	0	235,018	235,018	0	123,018	123,018
2	902000	Meter Reading Expenses	2,910,702	94,054	3,004,756	2,590,256	61,738	2,651,994	320,446	32,316	352,762
E-903	903XXX	Customer Records & Collection Expenses	1,978,145	6,789,976	8,768,121	1,335,948	4,457,008	5,792,956	642,197	2,332,968	2,975,165
2	904000	Uncollectible Accounts	555	2,663,034	2,663,589	0	1,748,042	1,748,042	555	914,992	915,547
2	905000	Misc Customer Accounts	0	270,133	270,133	0	177,318	177,318	0	92,815	92,815
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,889,402	10,175,233	15,064,635	3,926,204	6,679,124	10,605,328	963,198	3,496,109	4,459,307
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	25,407,159	254,039	25,661,198	18,882,652	166,754	19,049,406	6,524,507	87,285	6,611,792
2	909000	Advertising	4,522	963,949	968,471	4,522	632,746	637,268	0	331,203	331,203
2	910000	Misc Customer Service & Info Exp	0	197,306	197,306	0	129,514	129,514	0	67,792	67,792
		TOTAL CUSTOMER SERVICE & INFO EXP	25,411,681	1,415,294	26,826,975	18,887,174	929,014	19,816,188	6,524,507	486,280	7,010,787
		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	574,063	22,435,428	23,009,491	421,462	15,183,625	15,605,087	152,601	7,251,803	7,404,404
4	921000	Office Supplies & Expenses	128,919	4,182,018	4,310,937	128,919	2,830,264	2,959,183	0	1,351,754	1,351,754
4	922000	Admin Exp Transferred--Credit	0	(123,017)	(123,017)	0	(83,254)	(83,254)	0	(39,763)	(39,763)
4	923000	Outside Services Employed	52,824	10,954,126	11,006,950	52,824	7,413,424	7,466,248	0	3,540,702	3,540,702
4	924000	Property Insurance Premium	0	1,391,664	1,391,664	0	941,836	941,836	0	449,828	449,828
4	925XXX	Injuries and Damages	22,840	3,399,746	3,422,586	22,682	2,300,846	2,323,528	158	1,098,900	1,099,058
4	926XXX	Employee Pensions and Benefits	234	1,398,492	1,398,726	234	946,457	946,691	0	452,035	452,035
4	927000	Franchise Requirements	4,382	0	4,382	0	0	0	4,382	0	4,382
1	928000	Regulatory Commission Expenses	2,683,474	3,205,649	5,889,123	1,890,468	2,089,763	3,980,231	793,006	1,115,886	1,908,892
4	930000	Miscellaneous General Expenses	159,102	3,045,770	3,204,872	110,028	2,061,286	2,171,314	49,074	984,484	1,033,558
4	931000	Rents	13,073	852,753	865,826	7,414	577,118	584,532	5,659	275,635	281,294
4	935000	Maintenance of General Plant	902,939	8,285,679	9,188,618	441,892	5,607,499	6,049,391	461,047	2,678,180	3,139,227
		TOTAL ADMIN & GEN OPERATING EXP	4,541,850	59,028,308	63,570,158	3,075,923	39,868,864	42,944,787	1,465,927	19,159,444	20,625,371

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	1,447,758	13,298,867	14,746,625	1,089,238	9,000,274	10,089,512	358,520	4,298,593	4,657,113
E-AMTX		Amortization Expense-General Plant - 303000	0	271,107	271,107	0	183,287	183,287	0	87,820	87,820
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	668,555	7,569,509	8,238,064	655,370	5,122,816	5,778,186	13,185	2,446,693	2,459,878
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,187	30,187	0	20,430	20,430	0	9,757	9,757
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,116,313	21,169,670	23,285,983	1,744,608	14,326,807	16,071,415	371,705	6,842,863	7,214,568
		TOTAL ADMIN & GENERAL EXPENSES	6,658,163	80,197,978	86,856,141	4,820,531	54,195,671	59,016,202	1,837,632	26,002,307	27,839,939
		TOTAL EXPENSES BEFORE FIT	141,775,295	665,244,090	807,019,385	113,599,443	435,571,387	549,170,830	28,175,852	229,672,703	257,848,555
		NET OPERATING INCOME (LOSS) BEFORE FIT			212,236,573			135,537,745			76,698,828
E-FIT		FEDERAL INCOME TAX--Normal Accrual			36,305,185			24,884,438			11,420,747
E-FIT		DEFERRED FEDERAL INCOME TAX			17,052,791			9,195,076			7,857,715
E-FIT		AMORTIZED ITC - NOXON			(185,614)			(121,002)			(64,612)
		ELECTRIC NET OPERATING INCOME (LOSS)			159,064,211			101,579,233			57,484,978

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.190%		34.810%
E-ALL	2	Number of Customers - AMA		100.000%		65.641%		34.359%
E-ALL	3	Direct Distribution Operating Expense		100.000%		64.458%		35.542%
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-555-12A
For Twelve Months 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	185,291,986	185,291,986	0	120,791,846	120,791,846	0	64,500,140	64,500,140
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	(117,492)	(117,492)	0	(76,593)	(76,593)	0	(40,899)	(40,899)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	11,577,715	11,577,715	0	7,547,512	7,547,512	0	4,030,203	4,030,203
1	555710	Intercompany Purchase	0	677,783	677,783	0	441,847	441,847	0	235,936	235,936
TOTAL ACCOUNT 555			0	197,429,992	197,429,992	0	128,704,612	128,704,612	0	68,725,380	68,725,380

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended 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	5,703,885	5,703,885	0	3,718,363	3,718,363	0	1,985,522	1,985,522
1	557010	Other Power Supply Expense - Financial	0	(1,560,881)	(1,560,881)	0	(1,017,538)	(1,017,538)	0	(543,343)	(543,343)
1	557150	Fuel - Economic Dispatch	0	21,465,798	21,465,798	0	13,993,554	13,993,554	0	7,472,244	7,472,244
1	557160	Power Supply Expense - Miscellaneous	721,868	114	721,982	721,868	74	721,942	0	40	40
99	557161	Unbilled Add-Ons	(432,823)	0	(432,823)	(320,260)	0	(320,260)	(112,563)	0	(112,563)
1	557170	Broker Fees - Power	0	645,826	645,826	0	421,014	421,014	0	224,812	224,812
1	557171	REC Broker Fees	47,562	49,995	97,557	47,562	32,592	80,154	0	17,403	17,403
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,385,958	0	3,385,958	3,385,958	0	3,385,958	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	(7,008,925)	0	(7,008,925)	(7,008,925)	0	(7,008,925)	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	1,299,408	0	1,299,408	1,299,408	0	1,299,408	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(5,737,603)	0	(5,737,603)	0	0	0	(5,737,603)	0	(5,737,603)
99	557390	Idaho PCA Amortization	(4,419,507)	0	(4,419,507)	0	0	0	(4,419,507)	0	(4,419,507)
1	557395	Optional Renewable Power Expense Offset	0	(71,039)	(71,039)	0	(46,310)	(46,310)	0	(24,729)	(24,729)
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	2,306,594	2,306,594	0	1,503,669	1,503,669	0	802,925	802,925
1	557711	Turbine Gas Bookout Offset	0	(2,306,594)	(2,306,594)	0	(1,503,669)	(1,503,669)	0	(802,925)	(802,925)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	72,930,936	72,930,936	0	47,543,677	47,543,677	0	25,387,259	25,387,259
TOTAL ACCOUNT 557			(11,325,360)	99,171,087	87,845,727	(1,376,891)	64,649,633	63,272,742	(9,948,469)	34,521,454	24,572,985

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12A
For Twelve Months Ended 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	1,978,145	6,789,976	8,768,121	1,335,948	4,457,008	5,792,956	642,197	2,332,968	2,975,165
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			1,978,145	6,789,976	8,768,121	1,335,948	4,457,008	5,792,956	642,197	2,332,968	2,975,165

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.641%	34.359%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.340%	34.660%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months 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	366,043	254,039	620,082	253,033	166,754	419,787	113,010	87,285	200,295
99	908600	Public Purpose Tariff Rider Expense Offset	24,612,700	0	24,612,700	18,364,644	0	18,364,644	6,248,056	0	6,248,056
99	908610	Limited Income Tax Refund Program	200,488	0	200,488	200,488	0	200,488	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	227,928	0	227,928	64,487	0	64,487	163,441	0	163,441
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,407,159	254,039	25,661,198	18,882,652	166,754	19,049,406	6,524,507	87,285	6,611,792

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.641%	34.359%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months 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	1,920,766,233	1,259,356,842	661,409,391
	Interest Deduction for FIT Calculation	55,490,668	36,256,883	19,233,785
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended 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	1,019,255,958	684,708,575	334,547,383
E-OPS	Less: Operating & Maintenance Expense	642,420,302	429,191,917	213,228,385
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	93,560,265	63,489,400	30,070,865
E-OTX	Less: Taxes Other than FIT	71,038,818	56,489,513	14,549,305
	Net Operating Income Before FIT	212,236,573	135,537,745	76,698,828
E-INT	Less: Interest Expense	55,490,668	36,256,883	19,233,785
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(144,720)	144,720
E-SCM	Plus: Schedule M Adjustments	(52,505,354)	(27,993,773)	(24,511,581)
	Taxable Net Operating Income	104,240,551	71,431,809	32,808,742
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	36,484,193	25,001,133	11,483,060
1	Production Tax Credit	(179,008)	(116,695)	(62,313)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	36,305,185	24,884,438	11,420,747
E-DTE	Deferred FIT	17,052,791	9,195,076	7,857,715
1	411400 Amortized Investment Tax Credit - Noxon	(185,614)	(121,002)	(64,612)
	Total Net FIT/Deferred FIT	53,172,362	33,958,512	19,213,850

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended 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	39,701,197	57,745,707	97,446,904	25,091,678	38,170,725	63,262,403	14,609,519	19,574,982	34,184,501
12	997001 Contributions In Aid of Construction	0	2,818,124	2,818,124	0	1,841,362	1,841,362	0	976,762	976,762
2	997002 Injuries and Damages	0	(35,000)	(35,000)	0	(22,974)	(22,974)	0	(12,026)	(12,026)
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	1,402,958	1,402,958	0	949,480	949,480	0	453,478	453,478
99	997007 Idaho PCA	(10,157,110)	0	(10,157,110)	0	0	0	(10,157,110)	0	(10,157,110)
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	414,977	414,977	0	280,844	280,844	0	134,133	134,133
12	997016 Redemption Expense Amortization	0	1,517,924	1,517,924	0	991,812	991,812	0	526,112	526,112
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	4,613,287	0	4,613,287	2,989,249	0	2,989,249	1,624,038	0	1,624,038
99	997019 CSS Temporary Service Fees	301,420	0	301,420	49,282	0	49,282	252,138	0	252,138
4	997020 FAS87 Current Pension Accrual	0	(7,269,944)	(7,269,944)	0	(4,920,080)	(4,920,080)	0	(2,349,864)	(2,349,864)
99	997021 Wartsilla Generators Amortization	322,425	0	322,425	153,132	0	153,132	169,293	0	169,293
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	472,136	472,136	0	308,494	308,494	0	163,642	163,642
4	997033 BPA Residential Exchange	2,835,247	0	2,835,247	2,231,444	0	2,231,444	603,803	0	603,803
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	(362,489)	(362,489)	0	(236,307)	(236,307)	0	(126,182)	(126,182)
99	997043 Washington Deferred Power Costs	(3,561,923)	0	(3,561,923)	(3,561,923)	0	(3,561,923)	0	0	0
1	997044 Non-Monetary Power Costs	0	(117,492)	(117,492)	0	(76,593)	(76,593)	0	(40,899)	(40,899)
1	997045 Section 199 Manufacturing Deduction	0	(6,920,000)	(6,920,000)	0	(4,511,148)	(4,511,148)	0	(2,408,852)	(2,408,852)
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)	8,204	0	8,204	0	0	0	8,204	0	8,204
12	997048 AFUDC	0	(3,245,093)	(3,245,093)	0	(2,120,344)	(2,120,344)	0	(1,124,749)	(1,124,749)
11	997049 Tax Depreciation	0	(151,388,158)	(151,388,158)	0	(97,448,557)	(97,448,557)	0	(53,939,601)	(53,939,601)
99	997050 CS2 Levelized Return	613,499	0	613,499	0	0	0	613,499	0	613,499
99	997051 Wind Generation AFUDC - ID	809,960	0	809,960	0	0	0	809,960	0	809,960
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended 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	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	(383,985)	0	(383,985)	(326,445)	0	(326,445)	(57,540)	0	(57,540)
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	5,645,056	5,645,056	0	3,633,723	3,633,723	0	2,011,333	2,011,333
4	997081	Deferred Compensation	0	177,800	177,800	0	120,330	120,330	0	57,470	57,470
4	997082	Meal Disallowances	0	392,247	392,247	0	265,461	265,461	0	126,786	126,786
4	997083	Paid Time Off	0	378,473	378,473	0	256,139	256,139	0	122,334	122,334
2	997084	Customer Uncollectibles	0	(236,471)	(236,471)	0	(155,222)	(155,222)	0	(81,249)	(81,249)
99	997088	Deferred O&M Colstrip & CS2	194,051	0	194,051	973,692	0	973,692	(779,641)	0	(779,641)
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	245,040	0	245,040	245,040	0	245,040	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	1,373,572	0	1,373,572	1,373,572	0	1,373,572	0	0	0
1	997096	CDA Settlement Costs	0	29,993	29,993	0	19,552	19,552	0	10,441	10,441
99	997097	BPA Parallel Capacity	(3,557,725)	0	(3,557,725)	(1,129,261)	0	(1,129,261)	(2,428,464)	0	(2,428,464)
99	997098	Provision for Rate Refund	5,151,898	0	5,151,898	0	0	0	5,151,898	0	5,151,898
1	997099	Kettle Falls Diesel Leak	0	772,833	772,833	0	503,810	503,810	0	269,023	269,023
TOTAL SCHEDULE M ADJUSTMENTS			44,403,245	(96,908,599)	(52,505,354)	33,569,247	(61,563,020)	(27,993,773)	10,833,998	(35,345,579)	(24,511,581)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.641%	34.359%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.370%	35.630%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.340%	34.660%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended 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	18,282,828	18,282,828	0	11,614,532	11,614,532	0	6,668,296	6,668,296
99	410100	Deferred Federal Income Tax Expense - Washin	785,745	0	785,745	785,745	0	785,745	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,591,061	0	2,591,061	0	0	0	2,591,061	0	2,591,061
	410100	Total	3,376,806	18,282,828	21,659,634	785,745	11,614,532	12,400,277	2,591,061	6,668,296	9,259,357
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(171,414)	(171,414)	0	(108,894)	(108,894)	0	(62,520)	(62,520)
99	411100	Deferred Federal Income Tax Expense - Washin	(3,096,307)	0	(3,096,307)	(3,096,307)	0	(3,096,307)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,339,122)	0	(1,339,122)	0	0	0	(1,339,122)	0	(1,339,122)
	411100	Total	(4,435,429)	(171,414)	(4,606,843)	(3,096,307)	(108,894)	(3,205,201)	(1,339,122)	(62,520)	(1,401,642)
Total Deferred Federal Income Tax Expense			(1,058,623)	18,111,414	17,052,791	(2,310,562)	11,505,638	9,195,076	1,251,939	6,605,776	7,857,715

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.527%	36.473%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended 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	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,469,058	1,469,058	0	957,679	957,679	0	511,379	511,379
1	408150	R&P Property Tax--Production	0	13,559,303	13,559,303	0	8,839,310	8,839,310	0	4,719,993	4,719,993
1	408180	R&P Property Tax--Transmission	0	4,954,326	4,954,326	0	3,229,725	3,229,725	0	1,724,601	1,724,601
1	409100	State Income Tax--Montana & Oregon	0	841,743	841,743	0	548,732	548,732	0	293,011	293,011
TOTAL PRODUCTION & TRANSMISSION			0	20,846,475	20,846,475	0	13,589,817	13,589,817	0	7,256,658	7,256,658
DISTRIBUTION											
99	408110	State Excise Tax	19,568,876	0	19,568,876	19,568,876	0	19,568,876	0	0	0
99	408120	Municipal Occupation & License Tax	21,055,355	0	21,055,355	17,705,173	0	17,705,173	3,350,182	0	3,350,182
99	408160	Miscellaneous State or Local Tax--WA & ID	227	0	227	0	0	0	227	0	227
99	408170	R&P Property Tax--Distribution	8,821,536	0	8,821,536	5,625,647	0	5,625,647	3,195,889	0	3,195,889
99	409100	State Income Tax--Idaho	746,349	0	746,349	0	0	0	746,349	0	746,349
TOTAL DISTRIBUTION			50,192,343	0	50,192,343	42,899,696	0	42,899,696	7,292,647	0	7,292,647
TOTAL TAXES OTHER THAN FIT			50,192,343	20,846,475	71,038,818	42,899,696	13,589,817	56,489,513	7,292,647	7,256,658	14,549,305

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-12A
For Twelve Months 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	9,116,667	9,116,667	0	5,943,155	5,943,155	0	3,173,512	3,173,512
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	1,304,688	1,304,688	0	850,526	850,526	0	454,162	454,162
1	182381	CDA Settlement Past Storage	0	35,252,915	35,252,915	0	22,981,375	22,981,375	0	12,271,540	12,271,540
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	9,158,716	9,311,895	153,179	6,068,849	6,222,028	0	3,089,867	3,089,867
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,346,551	40,262,795	43,609,346	3,280,838	27,248,652	30,529,490	65,713	13,014,143	13,079,856
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,218,189	3,218,189	0	2,177,974	2,177,974	0	1,040,215	1,040,215
		TOTAL INTANGIBLE PLANT	4,102,434	144,363,188	148,465,622	4,036,721	95,290,016	99,326,737	65,713	49,073,172	49,138,885
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,543,151	3,543,151	0	2,309,780	2,309,780	0	1,233,371	1,233,371
1	311XXX	Structures & Improvements	0	127,621,244	127,621,244	0	83,196,289	83,196,289	0	44,424,955	44,424,955
1	312000	Boiler Plant	0	174,254,740	174,254,740	0	113,596,665	113,596,665	0	60,658,075	60,658,075
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	54,255,459	54,255,459	0	35,369,134	35,369,134	0	18,886,325	18,886,325
1	315000	Accessory Electric Equipment	0	26,591,497	26,591,497	0	17,334,997	17,334,997	0	9,256,500	9,256,500
1	316000	Miscellaneous Power Plant Equipment	0	16,471,405	16,471,405	0	10,737,709	10,737,709	0	5,733,696	5,733,696
		TOTAL STEAM PRODUCTION PLANT	0	402,744,266	402,744,266	0	262,548,987	262,548,987	0	140,195,279	140,195,279
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,687,049	58,687,049	0	38,258,087	38,258,087	0	20,428,962	20,428,962
1	331XXX	Structures & Improvements	0	47,851,183	47,851,183	0	31,194,186	31,194,186	0	16,656,997	16,656,997
1	332XXX	Reservoirs, Dams, & Waterways	0	132,675,285	132,675,285	0	86,491,018	86,491,018	0	46,184,267	46,184,267
1	333000	Waterwheels, Turbines, & Generators	0	163,002,204	163,002,204	0	106,261,137	106,261,137	0	56,741,067	56,741,067
1	334000	Accessory Electric Equipment	0	37,349,515	37,349,515	0	24,348,149	24,348,149	0	13,001,366	13,001,366
1	335XXX	Miscellaneous Power Plant Equipment	0	8,931,980	8,931,980	0	5,822,758	5,822,758	0	3,109,222	3,109,222
1	336000	Roads, Railroads, & Bridges	0	2,352,450	2,352,450	0	1,533,562	1,533,562	0	818,888	818,888
		TOTAL HYDRAULIC PRODUCTION PLANT	0	450,849,666	450,849,666	0	293,908,897	293,908,897	0	156,940,769	156,940,769
		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	16,766,257	16,766,257	0	10,929,923	10,929,923	0	5,836,334	5,836,334
1	342000	Fuel Holders, Producers, & Accessories	0	21,172,536	21,172,536	0	13,802,376	13,802,376	0	7,370,160	7,370,160
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	207,607,243	207,607,243	0	135,339,162	135,339,162	0	72,268,081	72,268,081
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	20,279,485	20,279,485	0	13,220,196	13,220,196	0	7,059,289	7,059,289
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	1,537,282	1,537,282	0	1,002,154	1,002,154	0	535,128	535,128
		TOTAL OTHER PRODUCTION PLANT	0	292,360,319	292,360,319	0	190,589,692	190,589,692	0	101,770,627	101,770,627
		TOTAL PRODUCTION PLANT	0	1,145,954,251	1,145,954,251	0	747,047,576	747,047,576	0	398,906,675	398,906,675

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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	19,778,070	19,778,070	0	12,893,324	12,893,324	0	6,884,746	6,884,746
1	352XXX	Structures & Improvements	0	19,114,522	19,114,522	0	12,460,757	12,460,757	0	6,653,765	6,653,765
1	353000	Station Equipment	0	219,801,571	219,801,571	0	143,288,644	143,288,644	0	76,512,927	76,512,927
1	354000	Towers & Fixtures	0	17,124,636	17,124,636	0	11,163,550	11,163,550	0	5,961,086	5,961,086
1	355000	Poles & Fixtures	0	163,340,134	163,340,134	0	106,481,433	106,481,433	0	56,858,701	56,858,701
1	356000	Overhead Conductors & Devices	0	120,610,942	120,610,942	0	78,626,273	78,626,273	0	41,984,669	41,984,669
1	357000	Underground Conduit	0	2,855,219	2,855,219	0	1,861,317	1,861,317	0	993,902	993,902
1	358000	Underground Conductors & Devices	0	2,331,092	2,331,092	0	1,519,639	1,519,639	0	811,453	811,453
1	359000	Roads & Trails	0	1,950,279	1,950,279	0	1,271,387	1,271,387	0	678,892	678,892
TOTAL TRANSMISSION PLANT			0	566,906,465	566,906,465	0	369,566,324	369,566,324	0	197,340,141	197,340,141
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,606,526	0	4,606,526	3,362,833	0	3,362,833	1,243,693	0	1,243,693
99	360400	Land Easements	2,356,722	0	2,356,722	489,389	0	489,389	1,867,333	0	1,867,333
99	361000	Structures & Improvements	18,257,312	0	18,257,312	12,830,074	0	12,830,074	5,427,238	0	5,427,238
3	362000	Station Equipment	117,471,478	6,677	117,478,155	77,407,240	4,304	77,411,544	40,064,238	2,373	40,066,611
99	364000	Poles, Towers, & Fixtures	283,926,505	0	283,926,505	178,149,871	0	178,149,871	105,776,634	0	105,776,634
99	365000	Overhead Conductors & Devices	190,024,215	0	190,024,215	119,921,083	0	119,921,083	70,103,132	0	70,103,132
99	366000	Underground Conduit	89,081,056	0	89,081,056	56,253,510	0	56,253,510	32,827,546	0	32,827,546
99	367000	Underground Conductors & Devices	151,662,864	0	151,662,864	96,939,635	0	96,939,635	54,723,229	0	54,723,229
99	368000	Line Transformers	210,367,643	0	210,367,643	141,423,417	0	141,423,417	68,944,226	0	68,944,226
99	369XXX	Services	138,245,392	0	138,245,392	88,932,002	0	88,932,002	49,313,390	0	49,313,390
99	370000	Meters	48,036,104	0	48,036,104	26,638,982	0	26,638,982	21,397,122	0	21,397,122
99	373XXX	Street Light & Signal Systems	39,372,350	0	39,372,350	24,314,686	0	24,314,686	15,057,664	0	15,057,664
TOTAL DISTRIBUTION PLANT			1,293,408,167	6,677	1,293,414,844	826,662,722	4,304	826,667,026	466,745,445	2,373	466,747,818
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,899	3,080,939	4,170,838	383,782	2,085,087	2,468,869	706,117	995,852	1,701,969
4	390XXX	Structures & Improvements	12,971,630	65,352,120	78,323,750	6,427,200	44,228,354	50,655,554	6,544,430	21,123,766	27,668,196
4	391XXX	Office Furniture & Equipment	2,823,551	40,870,891	43,694,442	2,792,283	27,660,193	30,452,476	31,268	13,210,698	13,241,966
4	392XXX	Transportation Equipment	17,752,010	10,245,664	27,997,674	13,079,571	6,933,958	20,013,529	4,672,439	3,311,706	7,984,145
4	393000	Stores Equipment	277,096	2,114,099	2,391,195	122,245	1,430,759	1,553,004	154,851	683,340	838,191
4	394000	Tools, Shop & Garage Equipment	1,437,318	8,385,732	9,823,050	1,087,791	5,675,212	6,763,003	349,527	2,710,520	3,060,047
4	395000	Laboratory Equipment	228,987	902,926	1,131,913	161,668	611,073	772,741	67,319	291,853	359,172
4	396XXX	Power Operated Equipment	29,014,031	10,826,145	39,840,176	18,043,286	7,326,810	25,370,096	10,970,745	3,499,335	14,470,080
4	397XXX	Communications Equipment	16,564,363	63,432,920	79,997,283	10,193,184	42,929,497	53,122,681	6,371,179	20,503,423	26,874,602
4	398000	Miscellaneous Equipment	6,241	429,223	435,464	3,930	290,485	294,415	2,311	138,738	141,049
TOTAL GENERAL PLANT			82,165,126	205,640,659	287,805,785	52,294,940	139,171,428	191,466,368	29,870,186	66,469,231	96,339,417
TOTAL PLANT IN SERVICE			1,379,675,727	2,062,871,240	3,442,546,967	882,994,383	1,351,079,648	2,234,074,031	496,681,344	711,791,592	1,208,472,936

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(285,626,547)	(285,626,547)	0	(186,199,946)	(186,199,946)	0	(99,426,601)	(99,426,601)
E-ADEP		Hydro Production Plant	0	(124,428,485)	(124,428,485)	0	(81,114,929)	(81,114,929)	0	(43,313,556)	(43,313,556)
E-ADEP		Other Production Plant	0	(86,121,517)	(86,121,517)	0	(56,142,617)	(56,142,617)	0	(29,978,900)	(29,978,900)
E-ADEP		Transmission Plant	0	(190,442,716)	(190,442,716)	0	(124,149,607)	(124,149,607)	0	(66,293,109)	(66,293,109)
E-ADEP		Distribution Plant	(401,348,006)	300	(401,347,706)	(246,802,369)	193	(246,802,176)	(154,545,637)	107	(154,545,530)
E-ADEP		General Plant	(24,868,363)	(70,835,918)	(95,704,281)	(14,906,107)	(47,939,625)	(62,845,732)	(9,962,256)	(22,896,293)	(32,858,549)
TOTAL ACCUMULATED DEPRECIATION			(426,216,369)	(757,454,883)	(1,183,671,252)	(261,708,476)	(495,546,531)	(757,255,007)	(164,507,893)	(261,908,352)	(426,416,245)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,272,445)	(8,272,445)	0	(5,392,807)	(5,392,807)	0	(2,879,638)	(2,879,638)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(126,617)	0	(126,617)	(126,617)	0	(126,617)	0	0	0
E-AAAMT		General Plant - 303000	0	(282,660)	(282,660)	0	(190,133)	(190,133)	0	(92,527)	(92,527)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,062,110)	(18,331,280)	(19,393,390)	(1,045,445)	(12,406,060)	(13,451,505)	(16,665)	(5,925,220)	(5,941,885)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(193,055)	(313,853)	(117,230)	(130,654)	(247,884)	(3,568)	(62,401)	(65,969)
TOTAL ACCUMULATED AMORTIZATION			(1,309,525)	(27,079,440)	(28,388,965)	(1,289,292)	(18,119,654)	(19,408,946)	(20,233)	(8,959,786)	(8,980,019)
TOTAL ACCUMULATED DEPR/AMORT			(427,525,894)	(784,534,323)	(1,212,060,217)	(262,997,768)	(513,666,185)	(776,663,953)	(164,528,126)	(270,868,138)	(435,396,264)
NET ELECTRIC UTILITY PLANT before DFIT			952,149,833	1,278,336,917	2,230,486,750	619,996,615	837,413,463	1,457,410,078	332,153,218	440,923,454	773,076,672
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	(276,269)	(276,269)	0	(180,100)	(180,100)	0	(96,169)	(96,169)
12		ADFIT - Electric Plant In Service (282900)	0	(299,176,192)	(299,176,192)	0	(195,481,724)	(195,481,724)	0	(103,694,468)	(103,694,468)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,197,946)	(32,197,946)	0	(21,790,604)	(21,790,604)	0	(10,407,342)	(10,407,342)
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	(12,338,520)	(12,338,520)	0	(8,043,481)	(8,043,481)	0	(4,295,039)	(4,295,039)
1		ADFIT - CDA Settlement Costs (283333)	0	360,044	360,044	0	234,713	234,713	0	125,331	125,331
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,009,354)	(4,009,354)	0	(2,619,712)	(2,619,712)	0	(1,389,642)	(1,389,642)
TOTAL ACCUMULATED DFIT			0	(348,027,762)	(348,027,762)	0	(228,144,527)	(228,144,527)	0	(119,883,235)	(119,883,235)
NET ELECTRIC UTILITY PLANT			952,149,833	930,309,155	1,882,458,988	619,996,615	609,268,936	1,229,265,551	332,153,218	321,040,219	653,193,437

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.458%	35.542%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.340%	34.660%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended August 31, 2014
Average of Monthly Averages Basis

Report ID:
E-APL-12A

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	952,149,833	930,309,155	1,882,458,988	619,996,615	609,268,936	1,229,265,551	332,153,218	321,040,219	653,193,437
	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	(856,654)	0	(856,654)	856,654	0	856,654
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)	(2,690,773)	0	(2,690,773)	(862,346)	0	(862,346)	(1,828,427)	0	(1,828,427)
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)	7,171,807	0	7,171,807	4,594,906	0	4,594,906	2,576,901	0	2,576,901
99	ADFIT - Kettle Falls Disallowed (190420)	266,142	0	266,142	266,142	0	266,142	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)	1,235,814	0	1,235,814	0	0	0	1,235,814	0	1,235,814
99	ADFIT - Boulder Park Disallowed (190040)	477,465	0	477,465	0	0	0	477,465	0	477,465
99	Investment in WNP3 Exchange Power (124900, 124930)	13,474,777	0	13,474,777	13,474,777	0	13,474,777	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,421,659)	0	(2,421,659)	(2,421,659)	0	(2,421,659)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,026,798	0	1,026,798	1,026,798	0	1,026,798	0	0	0
99	CDA Lake Settlement - ID (186382)	203,918	0	203,918	0	0	0	203,918	0	203,918
99	ADFIT - CDA Lake Settlement - Direct (283382)	(430,752)	0	(430,752)	(359,380)	0	(359,380)	(71,372)	0	(71,372)
99	CDA CDR Fund - Direct (182324)	74,689	0	74,689	74,689	0	74,689	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	530,503	0	530,503	492,342	0	492,342	38,161	0	38,161
99	ADFIT - Spokane River Relicensing (283322)	(185,652)	0	(185,652)	(172,301)	0	(172,301)	(13,351)	0	(13,351)
99	Spokane River PM&Es (182323)	490,356	0	490,356	312,633	0	312,633	177,723	0	177,723
99	ADFIT - Spokane River PM&Es (283323)	(171,649)	0	(171,649)	(109,446)	0	(109,446)	(62,203)	0	(62,203)
99	Montana Riverbed Settlement (186360)	2,848,843	0	2,848,843	1,917,076	0	1,917,076	931,767	0	931,767
99	ADFIT - Montana Riverbed Settlement (283365)	(997,095)	0	(997,095)	(670,977)	0	(670,977)	(326,118)	0	(326,118)
99	Lancaster Generation (182312)	2,380,000	0	2,380,000	2,380,000	0	2,380,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(833,000)	0	(833,000)	(833,000)	0	(833,000)	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)	(1,306,292)	201	(1,306,091)	(458,028)	136	(457,892)	(848,264)	65	(848,199)
99	Customer Deposits (235199)	(1,471,699)	0	(1,471,699)	(1,471,699)	0	(1,471,699)	0	0	0
C-WKC	Working Capital	17,904,008	8,059,847	25,963,855	17,904,008	0	17,904,008	0	8,059,847	8,059,847
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	30,247,197	8,060,048	38,307,245	30,091,155	136	30,091,291	156,042	8,059,912	8,215,954
	NET RATE BASE	982,397,030	938,369,203	1,920,766,233	650,087,770	609,269,072	1,259,356,842	332,309,260	329,100,131	661,409,391

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,742,585	7,742,585			7,742,585	7,742,585		5,047,391	5,047,391		2,695,194	2,695,194	
1	Hydro (ED-AN)	8,168,645	8,168,645			8,168,645	8,168,645		5,325,140	5,325,140		2,843,505	2,843,505	
1	Other (ED-AN)	9,338,748	9,338,748			9,338,748	9,338,748		6,087,930	6,087,930		3,250,818	3,250,818	
Total Electric Production		25,249,978	25,249,978			25,249,978	25,249,978		16,460,461	16,460,461		8,789,517	8,789,517	
Electric Transmission														
1	ED-AN	10,262,425	10,262,425			10,262,425	10,262,425		6,690,075	6,690,075		3,572,350	3,572,350	
Total Electric Transmissio		10,262,425	10,262,425			10,262,425	10,262,425		6,690,075	6,690,075		3,572,350	3,572,350	
Electric Distribution														
3	ED-AN	132	132				132		85	85		47	47	
	ED-ID	14,237,815	14,237,815			14,237,815	14,237,815				14,237,815		14,237,815	
	ED-WA	23,320,073	23,320,073			23,320,073	23,320,073	23,320,073		23,320,073				
Total Electric Distribution		37,558,020	37,558,020			37,557,888	132	37,558,020	23,320,073	85	23,320,158	14,237,815	47	14,237,862
Gas Underground Storage														
	GD-AN	554,790		554,790										
	GD-OR	113,724			113,724									
Total Gas Underground St		668,514		554,790	113,724									
Gas Distribution														
	GD-AN	62,668		62,668										
	GD-ID	4,118,670		4,118,670										
	GD-WA	8,297,038		8,297,038										
	GD-OR	4,402,352			4,402,352									
Total Gas Distribution		16,880,728		12,478,376	4,402,352									
General Plant														
4	ED-AN	2,636,804	2,636,804			2,636,804	2,636,804		1,784,510	1,784,510		852,294	852,294	
	ED-ID	150,561	150,561			150,561	150,561				150,561		150,561	
	ED-WA	956,184	956,184			956,184	956,184	956,184		956,184				
7,4	CD-AA	14,171,880	10,103,133	2,809,150	1,259,597	10,103,133	10,103,133		6,837,497	6,837,497		3,265,636	3,265,636	
9,4	CD-AN	710,736	558,930	151,806		558,930	558,930		378,267	378,267		180,663	180,663	
9	CD-ID	264,441	207,959	56,482		207,959	207,959				207,959		207,959	
9	CD-WA	169,192	133,054	36,138		133,054	133,054	133,054		133,054				
8	GD-AA	175,491		120,618	54,873									
	GD-AN	34,015		34,015										
	GD-ID	48,031		48,031										
	GD-WA	218,766		218,766										
	GD-OR	251,574			251,574									
Total General Plant		19,787,675	14,746,625	3,475,006	1,566,044	1,447,758	13,298,867	14,746,625	1,089,238	9,000,274	10,089,512	358,520	4,298,593	4,657,113
Total Depreciation Expense		110,407,340	87,817,048	16,508,172	6,082,120	39,005,646	48,811,402	87,817,048	24,409,311	32,150,895	56,560,206	14,596,335	16,660,507	31,256,842

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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	64.458%	35.542%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended 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			
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 Plt (30300)	ED-AN	145,102	145,102		145,102	145,102		94,592	94,592		50,510	50,510			
Total Production/Transmission			1,063,502	1,063,502		1,063,502	1,063,502		693,297	693,297		370,205	370,205			
Distribution																
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153						
	Misc Intangible Plt (30300)	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	369,555	263,456	73,253	32,846			178,299	178,299		85,157	85,157			
9,1		CD-AN	9,729	7,651	2,078		7,651	7,651	4,988	4,988		2,663	2,663			
		GD-ID	4,058		4,058											
		GD-WA	24,197		24,197											
		GD-OR	7,916			7,916										
Total General Plant - 303000			415,455	271,107	103,586	40,762		271,107	271,107	183,287	183,287		87,820	87,820		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	10,341,574	7,372,508	2,049,907	919,159		7,372,508	7,372,508	4,989,492	4,989,492		2,383,016	2,383,016		
9,4		CD-AN	10,182	8,007	2,175		8,007	8,007	5,419	5,419		2,588	2,588			
9,4		CD-ID	10,730	8,438	2,292		8,438	8,438			8,438		8,438			
4		ED-AN	188,994	188,994			188,994	188,994	127,905	127,905		61,089	61,089			
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747			
		ED-WA	655,370	655,370			655,370	655,370	655,370	655,370						
8		GD-AA	444,085		305,228	138,857										
		GD-AN	1,779		1,779											
		GD-OR	250			250										
Total Miscellaneous IT Intangible Plt - 3031XX			11,657,711	8,238,064	2,361,381	1,058,266		668,555	7,569,509	8,238,064	655,370	5,122,816	5,778,186	13,185	2,446,693	2,459,878
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	20,571	13,922	13,922		6,649	6,649		
4		ED-AN	9,616	9,616			9,616	9,616	6,508	6,508		3,108	3,108			
		GD-OR	3,139			3,139										
Total General Plant - 390200, 396200			41,611	30,187	5,720	5,704		30,187	30,187	20,430	20,430		9,757	9,757		
Total Amortization Expense			13,205,504	9,629,857	2,470,915	1,104,732		695,552	8,934,305	9,629,857	682,367	6,019,830	6,702,197	13,185	2,914,475	2,927,660

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months 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	
Electric Production														
1	Steam (ED-AN)	(285,626,547)	(285,626,547)			(285,626,547)	(285,626,547)		(186,199,946)	(186,199,946)		(99,426,601)	(99,426,601)	
1	Hydro (ED-AN)	(124,428,485)	(124,428,485)			(124,428,485)	(124,428,485)		(81,114,929)	(81,114,929)		(43,313,556)	(43,313,556)	
1	Other (ED-AN)	(86,121,517)	(86,121,517)			(86,121,517)	(86,121,517)		(56,142,617)	(56,142,617)		(29,978,900)	(29,978,900)	
Total Electric Production		(496,176,549)	(496,176,549)			(496,176,549)	(496,176,549)		(323,457,492)	(323,457,492)		(172,719,057)	(172,719,057)	
Electric Transmission														
1	ED-AN	(190,442,716)	(190,442,716)			(190,442,716)	(190,442,716)		(124,149,607)	(124,149,607)		(66,293,109)	(66,293,109)	
Total Electric Transmissi		(190,442,716)	(190,442,716)			(190,442,716)	(190,442,716)		(124,149,607)	(124,149,607)		(66,293,109)	(66,293,109)	
Electric Distribution														
3	ED-AN	300	300						193	193		107	107	
	ED-ID	(154,545,637)	(154,545,637)			(154,545,637)	(154,545,637)					(154,545,637)	(154,545,637)	
	ED-WA	(246,802,369)	(246,802,369)			(246,802,369)	(246,802,369)		(246,802,369)	(246,802,369)				
Total Electric Distribution		(401,347,706)	(401,347,706)			(401,348,006)	300	(401,347,706)	(246,802,369)	193	(246,802,176)	(154,545,637)	107	(154,545,530)
Gas Underground Storage														
	GD-AN	(13,013,976)		(13,013,976)										
	GD-OR	(533,851)		(533,851)										
Total Gas Underground S		(13,547,827)		(13,013,976)		(533,851)								
Gas Distribution														
	GD-AN	(1,516,215)		(1,516,215)										
	GD-ID	(56,115,999)		(56,115,999)										
	GD-WA	(111,728,659)		(111,728,659)										
	GD-OR	(89,803,426)		(89,803,426)										
Total Gas Distribution		(259,164,299)		(169,360,873)		(89,803,426)								
General Plant														
4	ED-AN	(36,959,621)	(36,959,621)			(36,959,621)	(36,959,621)		(25,013,163)	(25,013,163)		(11,946,458)	(11,946,458)	
	ED-ID	(6,173,773)	(6,173,773)			(6,173,773)	(6,173,773)					(6,173,773)	(6,173,773)	
	ED-WA	(13,036,911)	(13,036,911)			(13,036,911)	(13,036,911)		(13,036,911)	(13,036,911)				
7,4	CD-AA	(35,396,257)	(25,233,992)	(7,016,246)	(3,146,019)	(25,233,992)	(25,233,992)		(17,077,609)	(17,077,609)		(8,156,383)	(8,156,383)	
9,4	CD-AN	(10,989,567)	(8,642,305)	(2,347,262)		(8,642,305)	(8,642,305)		(5,848,853)	(5,848,853)		(2,793,452)	(2,793,452)	
9	CD-ID	(4,817,440)	(3,788,483)	(1,028,957)		(3,788,483)	(3,788,483)					(3,788,483)	(3,788,483)	
9	CD-WA	(2,376,872)	(1,869,196)	(507,676)		(1,869,196)	(1,869,196)		(1,869,196)	(1,869,196)				
8	GD-AA	(1,504,797)		(1,034,277)	(470,520)									
	GD-AN	(1,612,761)		(1,612,761)										
	GD-ID	(1,244,061)		(1,244,061)										
	GD-WA	(3,168,163)		(3,168,163)										
	GD-OR	(3,925,318)		(3,925,318)										
Total General Plant		(121,205,541)	(95,704,281)	(17,959,403)	(7,541,857)	(24,868,363)	(70,835,918)	(95,704,281)	(14,906,107)	(47,939,625)	(62,845,732)	(9,962,256)	(22,896,293)	(32,858,549)
Total Accumulated Depr		(1,481,884,638)	(1,183,671,252)	(200,334,252)	(97,879,134)	(426,216,369)	(757,454,883)	(1,183,671,252)	(261,708,476)	(495,546,531)	(757,255,007)	(164,507,893)	(261,908,352)	(426,416,245)

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			64.458%	35.542%			
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	4	Jurisdictional 4-Factor Ratio			67.677%	32.323%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended 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				
Production/Transmission																	
1	Franchises (302000)	ED-AN	(7,539,219)	(7,539,219)			(7,539,219)	(7,539,219)		(4,914,817)	(4,914,817)		(2,624,402)	(2,624,402)			
1	Misc Intangible Plt (3030)	ED-AN	(733,226)	(733,226)			(733,226)	(733,226)		(477,990)	(477,990)		(255,236)	(255,236)			
Total Production/Transmission			(8,272,445)	(8,272,445)			(8,272,445)	(8,272,445)		(5,392,807)	(5,392,807)		(2,879,638)	(2,879,638)			
Distribution																	
	Franchises (302000)	ED-WA	(100,955)	(100,955)			(100,955)	(100,955)		(100,955)	(100,955)						
	Misc Intangible Plt (3030)	ED-WA	(25,662)	(25,662)			(25,662)	(25,662)		(25,662)	(25,662)						
Total Distribution			(126,617)	(126,617)			(126,617)	(126,617)		(126,617)	(126,617)						
General Plant - 303000																	
7,4		CD-AA	(330,886)	(235,889)	(65,588)	(29,409)		(235,889)	(235,889)		(159,643)	(159,643)	(76,246)	(76,246)			
9,1		CD-AN	(59,474)	(46,771)	(12,703)		(46,771)	(46,771)		(30,490)	(30,490)		(16,281)	(16,281)			
		GD-ID	(47,705)		(47,705)												
		GD-WA	(96,201)		(96,201)												
		GD-OR	(57,798)			(57,798)											
Total General Plant - 303000			(592,064)	(282,660)	(222,197)	(87,207)		(282,660)	(282,660)		(190,133)	(190,133)		(92,527)	(92,527)		
Miscellaneous IT Intangible Plant -3031XX																	
7,4		CD-AA	(24,970,346)	(17,801,360)	(4,949,622)	(2,219,364)		(17,801,360)	(17,801,360)		(12,047,426)	(12,047,426)	(5,753,934)	(5,753,934)			
9,4		CD-AN	(8,036)	(6,320)	(1,716)		(6,320)	(6,320)		(4,277)	(4,277)		(2,043)	(2,043)			
9		CD-ID	(9,387)	(7,382)	(2,005)		(7,382)	(7,382)				(7,382)		(7,382)			
4		ED-AN	(523,600)	(523,600)			(523,600)	(523,600)		(354,357)	(354,357)		(169,243)	(169,243)			
		ED-ID	(9,283)	(9,283)			(9,283)	(9,283)				(9,283)		(9,283)			
		ED-WA	(1,045,445)	(1,045,445)			(1,045,445)	(1,045,445)		(1,045,445)	(1,045,445)						
8		GD-AA	(1,300,736)		(894,022)	(406,714)											
		GD-AN	(9,863)		(9,863)												
		GD-OR	(1,026)			(1,026)											
Total Misc IT Intangible Plant - 3031XX			(27,877,722)	(19,393,390)	(5,857,228)	(2,627,104)		(1,062,110)	(18,331,280)	(19,393,390)		(1,045,445)	(12,406,060)	(13,451,505)	(16,665)	(5,925,220)	(5,941,885)
Gas Underground Storage																	
		GD-AN	(239,670)		(239,670)												
Total Gas Underground Storage			(239,670)		(239,670)												
General Plant - 390200, 396200																	
7,4		CD-AA	(192,658)	(137,346)	(38,189)	(17,123)		(137,346)	(137,346)		(92,952)	(92,952)	(44,394)	(44,394)			
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	(55,709)	(55,709)			(55,709)	(55,709)		(37,702)	(37,702)		(18,007)	(18,007)			
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)						
		GD-WA	(1,863)		(1,863)												
		GD-OR	(48,752)			(48,752)											
Total General Plant - 390200, 396200			(422,529)	(313,853)	(42,801)	(65,875)		(120,798)	(193,055)	(313,853)		(117,230)	(130,654)	(247,884)	(3,568)	(62,401)	(65,969)
Total Accumulated Amortization			(37,531,047)	(28,388,965)	(6,361,896)	(2,780,186)		(1,309,525)	(27,079,440)	(28,388,965)		(1,289,292)	(18,119,654)	(19,408,946)	(20,233)	(8,959,786)	(8,980,019)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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	3,961,008	0	0	2,823,803	2,823,803	0	0	785,151	785,151	0	352,054	
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	
		TOTAL ACCOUNT	6,747,029	383,783	706,117	3,080,939	4,170,839	577,703	93,387	848,804	1,519,894	704,242	352,054	1,056,296
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,759,582	931,172	2,127,131	3,701,279	6,759,582	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,180,023	0	0	0	0	2,180,023	0	0	0	2,180,023	0	
99		GD-OR / AS	3,597,197	0	0	0	0	0	0	0	0	3,597,197	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	76,296,224	0	0	54,391,578	54,391,578	0	0	15,123,438	15,123,438	0	6,781,208	
9		CD-WA / ID / AN	21,836,688	5,496,028	4,417,299	7,259,263	17,172,590	1,492,729	1,199,744	1,971,625	4,664,098	0	0	
		TOTAL ACCOUNT	110,669,714	6,427,200	6,544,430	65,352,120	78,323,750	3,672,752	1,199,744	17,095,063	21,967,559	3,597,197	6,781,208	10,378,405
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,606,503	2,788,561	14,649	5,803,293	8,606,503	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	472,435	0	0	0	0	0	0	324,714	324,714	0	147,721	
7		CD-AA	49,088,190	0	0	34,994,971	34,994,971	0	0	9,730,261	9,730,261	0	4,362,958	
9		CD-WA / ID / AN	118,219	3,722	16,619	72,627	92,968	1,011	4,514	19,726	25,251	0	0	
		TOTAL ACCOUNT	58,291,997	2,792,283	31,268	40,870,891	43,694,442	1,011	4,514	10,081,351	10,086,876	0	4,510,679	4,510,679
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,530,142	11,552,269	3,877,080	8,100,793	23,530,142	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,680,257	0	0	0	0	5,705,209	1,677,476	1,297,572	8,680,257	0	0	
99		GD-OR / AS	2,879,739	0	0	0	0	0	0	0	0	2,879,739	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	534,430	0	0	380,995	380,995	0	0	105,935	105,935	0	47,500	
9		CD-WA / ID / AN	5,196,444	1,527,301	795,358	1,763,877	4,086,536	414,817	216,020	479,071	1,109,908	0	0	
		TOTAL ACCOUNT	40,821,012	13,079,570	4,672,438	10,245,665	27,997,673	6,120,026	1,893,496	1,882,578	9,896,100	2,879,739	47,500	2,927,239

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	2,537,946	111,506	140,106	1,744,254	1,995,866	30,285	38,053	473,742	542,080	0	0	
		TOTAL ACCOUNT	3,074,773	122,245	154,851	2,114,099	2,391,195	114,556	38,053	473,742	626,351	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,098,860	1,048,211	326,975	1,723,674	3,098,860	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,880,810	0	0	0	0	2,067,676	419,694	393,440	2,880,810	0	0	
99		GD-OR / AS	883,074	0	0	0	0	0	0	0	883,074	0	883,074	
8		GD-AA	1,661,353	0	0	0	0	0	0	1,141,881	1,141,881	0	519,472	
7		CD-AA	9,049,557	0	0	6,451,429	6,451,429	0	0	1,793,803	1,793,803	0	804,325	
9		CD-WA / ID / AN	346,843	39,580	22,552	210,629	272,761	10,750	6,125	57,207	74,082	0	0	
		TOTAL ACCOUNT	17,920,497	1,087,791	349,527	8,385,732	9,823,050	2,078,426	425,819	3,386,331	5,890,576	883,074	1,323,797	2,206,871
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	781,086	155,709	65,417	559,960	781,086	0	0	0	0	0	0	
99		GD-WA / ID / AN	150,144	0	0	0	0	48,861	15,935	85,348	150,144	0	0	
99		GD-OR / AS	141,097	0	0	0	0	0	0	0	141,097	0	141,097	
8		GD-AA	118,876	0	0	0	0	0	0	81,706	81,706	0	37,170	
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	123,694	5,959	1,902	89,413	97,274	1,618	517	24,285	26,420	0	0	
		TOTAL ACCOUNT	1,670,560	161,668	67,319	902,925	1,131,912	50,479	16,452	261,839	328,770	141,097	68,781	209,878
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,226,431	17,786,258	10,563,232	9,876,941	38,226,431	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,495,926	0	0	0	0	2,766,902	898,530	830,494	4,495,926	0	0	
99		GD-OR / AS	43,834	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	
7		CD-AA	563,300	0	0	401,577	401,577	0	0	111,657	111,657	0	50,066	
9		CD-WA / ID / AN	1,541,394	257,028	407,513	547,627	1,212,168	69,809	110,681	148,736	329,226	0	0	
		TOTAL ACCOUNT	44,870,885	18,043,286	10,970,745	10,826,145	39,840,176	2,836,711	1,009,211	1,090,887	4,936,809	43,834	50,066	93,900

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	53,539,928	9,795,462	3,183,424	40,561,042	53,539,928	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,235,448	0	0	0	0	638,439	503,590	93,419	1,235,448	0	0	0
99		GD-OR / AS	1,085,609	0	0	0	0	0	0	0	0	1,085,609	0	1,085,609
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	22,858,334	0	0	16,295,706	16,295,706	0	0	4,530,979	4,530,979	0	2,031,649	2,031,649
9		CD-WA / ID / AN	12,921,567	397,722	3,187,755	6,576,172	10,161,649	108,022	865,799	1,786,097	2,759,918	0	0	0
		TOTAL ACCOUNT	92,633,818	10,193,184	6,371,179	63,432,920	79,997,283	746,461	1,369,389	7,092,957	9,208,807	1,085,609	2,342,119	3,427,728
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	60,058	0	2,299	57,759	60,058	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	515,539	0	0	367,528	367,528	0	0	102,190	102,190	0	45,821	45,821
9		CD-WA / ID / AN	10,017	3,930	12	3,936	7,878	1,067	3	1,069	2,139	0	0	0
		TOTAL ACCOUNT	587,981	3,930	2,311	429,223	435,464	1,067	3	103,259	104,329	2,367	45,821	48,188
		TOTAL GENERAL PLANT	377,288,266	52,294,940	29,870,185	205,640,659	287,805,784	16,199,192	6,050,068	42,316,811	64,566,071	9,394,386	15,522,025	24,916,411

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			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	5,207,449	153,179	0	5,054,270	5,207,449	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,167,101	0	0	0	0	986,064	181,037	0	1,167,101	0	0	
99		GD-OR / AS	417,744	0	0	0	0	0	0	0	0	417,744	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,543,326	0	0	3,951,837	3,951,837	0	0	1,098,798	1,098,798	0	492,691	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	12,529,678	153,179	0	9,158,716	9,311,895	986,064	181,037	1,140,247	2,307,348	417,744	492,691	910,435
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,363,439	3,280,838	23,524	1,059,077	4,363,439	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	2,189,117	0	0	0	0	0	0	1,504,624	1,504,624	0	684,493	
7		CD-AA	54,935,753	0	0	39,163,698	39,163,698	0	0	10,889,365	10,889,365	0	4,882,690	
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	
		TOTAL ACCOUNT	61,592,845	3,280,838	65,713	40,262,794	43,609,345	0	11,459	12,404,858	12,416,317	0	5,567,183	5,567,183
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	27,234	0	0	27,234	27,234	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	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,476,021	0	0	3,190,955	3,190,955	0	0	887,237	887,237	0	397,829	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,516,012	0	0	3,218,189	3,218,189	0	0	898,763	898,763	1,231	397,829	399,060
		TOTAL	78,638,535	3,434,017	65,713	52,639,699	56,139,429	986,064	192,496	14,443,868	15,622,428	418,975	6,457,703	6,876,678

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(42,988,745)	(30,646,676)	(8,521,229)	(3,820,840)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,972,597)	(1,551,270)	(421,327)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(45,507,737)</u>	<u>(32,587,471)</u>	<u>(9,050,862)</u>	<u>(3,869,404)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended August 31, 2014	
Average of Monthly Averages Basis	

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	1,549,060	827,163		2,376,223		827,163			
1	151210 FUEL STOCK HOG FUEL-KFGS	945,351	504,796		1,450,147		504,796			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,069,304	6,879,136	2,141,076	24,089,516		5,550,963		1,328,173	2,141,076
1	154300 PLANT MATERIALS & OPER SUP-CS2	561,422	299,787		861,209		299,787			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,638,388	874,862		2,513,250		874,862			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	1,894	865	269	3,028		698		167	269
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,658)	(757)	(236)	(2,651)		(611)		(146)	(236)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	5,942	2,713	844	9,499		2,189		524	844
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	17,904,008			17,904,008	17,904,008		0		
TOTAL		37,673,711	9,388,565	2,141,953	49,204,229	17,904,008	8,059,847	0	1,328,718	2,141,953

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						