

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	5,750,413	5,392,266	358,147
	Adjustments			
	Adjusted Net Operating Income (Loss)	5,750,413	5,392,266	358,147
E-APL	Electric Net Rate Base	1,908,231,304	1,250,105,758	658,125,546
	RATE OF RETURN	0.301%	0.431%	0.054%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2014
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers Percent	9-01-2014 thru 09-30-2014	367,727 100.000%	241,207 65.594%	126,520 34.406%
3	E-OPS	Direct Distribution Operating Expense Percent	9-01-2014 thru 09-30-2014	1,578,907 100.000%	977,155 61.888%	601,752 38.112%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages Percent		400.000%	270.709%	129.291%
				100.000%	67.677%	32.323%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2014
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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%

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2014
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		9,851,125	0	6,009,988 3,841,137
		Direct O & M Accts 901 - 935		10,008,419	0	6,964,929 3,043,490
		Direct O & M Accts 901 - 905 Utility 9 Only		1,488,529	0	1,488,529 0
		Total		21,348,073	0	14,463,446 6,884,627
		Percentage		100.000%	0.000%	67.751% 32.249%
		Direct Labor Accts 500 - 894		12,458,854	0	8,930,624 3,528,230
		Direct Labor Accts 901 - 935		1,855,548	0	232,337 1,623,211
		Direct Labor Accts 901 - 905 Utility 9 Only		3,462,240	0	3,462,240 0
		Total		17,776,642	0	12,625,201 5,151,441
		Percentage		100.000%	0.000%	71.021% 28.979%
		Number of Customers at		325,919	0	228,433 97,486
		Percentage		100.000%	0.000%	70.089% 29.911%
		Net Direct Plant		552,816,448	0	365,235,362 187,581,086
		Percentage		100.000%	0.000%	66.068% 33.932%
		Total Percentages		400.000%	0.000%	274.929% 125.071%
		Average (GD AA)		100.000%	0.000%	68.732% 31.268%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended September 30, 2014
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
		Adjustments		0	0	0	0
		Total		98,276,670	84,627,761	13,648,909	0
		Percentage		100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		594,738	366,305	228,433	0
		Percentage		100.000%	61.591%	38.409%	0.000%
		Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
		Percentage		100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2014 thru 09-30-2014	916,599,903	597,795,258	318,804,645	
		Percent		100.000%	65.219%	34.781%	
11		Book Depreciation	9-01-2014 thru 09-30-2014	7,521,848	4,851,854	2,669,994	
		Percent		100.000%	64.503%	35.497%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended September 30, 2014
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	08-01-2014 thru 09-30-2014	2,272,890,963 100.000%	1,487,111,516 65.428%	785,779,447 34.572%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2014 thru 09-30-2014	198,360,555 100.000%	132,391,862 66.743%	65,968,693 33.257%
14		Net Allocated Schedule M's - AMA Percent	9-01-2014 thru 09-30-2014	-11,451,582 100.000%	-7,472,766 65.255%	-3,978,816 34.745%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: E-OPS-1A
ELECTRIC OPERATING STATEMENT		
For Month Ended September 30, 2014 Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	24,987,833	0	24,987,833	17,570,008	0	17,570,008	7,417,825	0	7,417,825
99	442200	Commercial - Firm & Int.	27,345,422	0	27,345,422	19,703,257	0	19,703,257	7,642,165	0	7,642,165
1	442300	Industrial	9,554,703	0	9,554,703	5,797,441	0	5,797,441	3,757,262	0	3,757,262
99	444000	Public Street & Highway Lighting	630,387	0	630,387	424,362	0	424,362	206,025	0	206,025
99	448000	Interdepartmental Revenue	91,892	0	91,892	73,784	0	73,784	18,108	0	18,108
99	499XXX	Unbilled Revenue	(8,350,237)	0	(8,350,237)	(5,206,694)	0	(5,206,694)	(3,143,543)	0	(3,143,543)
		TOTAL SALES TO ULTIMATE CUSTOMERS	54,260,000	0	54,260,000	38,362,158	0	38,362,158	15,897,842	0	15,897,842
1	447XXX	Sales for Resale	0	10,843,355	10,843,355	0	7,068,783	7,068,783	0	3,774,572	3,774,572
		TOTAL SALES OF ELECTRICITY	54,260,000	10,843,355	65,103,355	38,362,158	7,068,783	45,430,941	15,897,842	3,774,572	19,672,414
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(3,079,934)	0	(3,079,934)	0	0	0	(3,079,934)	0	(3,079,934)
99	451000	Miscellaneous Service Revenue	44,325	0	44,325	27,560	0	27,560	16,765	0	16,765
1	453000	Sales of Water & Water Power	0	38,833	38,833	0	25,315	25,315	0	13,518	13,518
1	454000	Rent from Electric Property	238,357	3,582	241,939	158,223	2,335	160,558	80,134	1,247	81,381
1	456XXX	Other Electric Revenues	12,150	5,581,772	5,593,922	8,527	3,638,757	3,647,284	3,623	1,943,015	1,946,638
		TOTAL OTHER OPERATING REVENUE	(2,785,102)	5,624,187	2,839,085	194,310	3,666,407	3,860,717	(2,979,412)	1,957,780	(1,021,632)
		TOTAL ELECTRIC REVENUE	51,474,898	16,467,542	67,942,440	38,556,468	10,735,190	49,291,658	12,918,430	5,732,352	18,650,782

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	14,128	14,128	0	9,210	9,210	0	4,918	4,918
1	501XXX	Fuel	0	3,447,657	3,447,657	0	2,247,528	2,247,528	0	1,200,129	1,200,129
1	502000	Steam Expense	0	429,092	429,092	0	279,725	279,725	0	149,367	149,367
1	505000	Electric Expense	0	87,601	87,601	0	57,107	57,107	0	30,494	30,494
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	195,590	195,590	0	127,505	127,505	0	68,085	68,085
1	507000	Rent	0	11,960	11,960	0	7,797	7,797	0	4,163	4,163
		MAINTENANCE									
1	510000	Supervision & Engineering	0	44,252	44,252	0	28,848	28,848	0	15,404	15,404
1	511000	Structures	0	77,771	77,771	0	50,699	50,699	0	27,072	27,072
1	512000	Boiler Plant	0	638,481	638,481	0	416,226	416,226	0	222,255	222,255
1	513000	Electric Plant	0	410,170	410,170	0	267,390	267,390	0	142,780	142,780
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	69,290	69,290	0	45,170	45,170	0	24,120	24,120
		TOTAL STEAM POWER GENERATION EXP	0	5,425,992	5,425,992	0	3,537,205	3,537,205	0	1,888,787	1,888,787
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	196,589	196,589	0	128,156	128,156	0	68,433	68,433
1	536000	Water for Power	0	106,228	106,228	0	69,250	69,250	0	36,978	36,978
1	537000	Hydraulic Expense	193,169	230,460	423,629	125,804	150,237	276,041	67,365	80,223	147,588
1	538000	Electric Expense	0	463,584	463,584	0	302,210	302,210	0	161,374	161,374
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	62,286	62,286	0	40,604	40,604	0	21,682	21,682
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	70,984	70,984	0	46,274	46,274	0	24,710	24,710
1	542000	Structures	0	46,947	46,947	0	30,605	30,605	0	16,342	16,342
1	543000	Reservoirs, Dams, & Waterways	0	187,632	187,632	0	122,317	122,317	0	65,315	65,315
1	544000	Electric Plant	0	184,681	184,681	0	120,394	120,394	0	64,287	64,287
1	545000	Miscellaneous Hydraulic Plant	0	26,292	26,292	0	17,140	17,140	0	9,152	9,152
		TOTAL HYDRO POWER GENERATION EXP	664,494	1,675,912	2,340,406	434,207	1,092,526	1,526,733	230,287	583,386	813,673
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	190,862	190,862	0	124,423	124,423	0	66,439	66,439
1	547XXX	Fuel	0	9,938,206	9,938,206	0	6,478,716	6,478,716	0	3,459,490	3,459,490
1	548000	Generation Expense	0	184,453	184,453	0	120,245	120,245	0	64,208	64,208
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	50,718	50,718	0	33,063	33,063	0	17,655	17,655
1	550000	Rent	0	(2,819)	(2,819)	0	(1,838)	(1,838)	0	(981)	(981)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	301,733	301,733	0	196,700	196,700	0	105,033	105,033
1	552000	Structures	0	18,271	18,271	0	11,911	11,911	0	6,360	6,360
1	553000	Generating & Electric Equipment	0	221,917	221,917	0	144,668	144,668	0	77,249	77,249
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(46,873)	(46,873)	0	(30,557)	(30,557)	0	(16,316)	(16,316)
		TOTAL OTHER POWER GENERATION EXP	0	10,856,468	10,856,468	0	7,077,331	7,077,331	0	3,779,137	3,779,137

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	13,509,093	13,509,093	0	8,806,577	8,806,577	0	4,702,516	4,702,516
1	556000	System Control & Load Dispatching	0	79,386	79,386	0	51,752	51,752	0	27,634	27,634
E-557	557XXX	Other Expense	(3,281,197)	4,829,497	1,548,300	(1,160,234)	3,148,349	1,988,115	(2,120,963)	1,681,148	(439,815)
TOTAL OTHER POWER SUPPLY EXPENSE			(3,281,197)	18,417,976	15,136,779	(1,160,234)	12,006,678	10,846,444	(2,120,963)	6,411,298	4,290,335
TOTAL PRODUCTION OPERATING EXP			(2,616,703)	36,376,348	33,759,645	(726,027)	23,713,740	22,987,713	(1,890,676)	12,662,608	10,771,932
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	187,447	187,447	0	122,197	122,197	0	65,250	65,250
1	561000	Load Dispatching	0	196,950	196,950	0	128,392	128,392	0	68,558	68,558
1	562000	Station Expense	0	50,037	50,037	0	32,619	32,619	0	17,418	17,418
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	57,094	57,094	0	37,220	37,220	0	19,874	19,874
1	565XXX	Transmission of Electricity by Others	0	1,464,333	1,464,333	0	954,599	954,599	0	509,734	509,734
1	566000	Miscellaneous Transmission Expense	0	78,323	78,323	0	51,059	51,059	0	27,264	27,264
1	567000	Rent	0	8,882	8,882	0	5,790	5,790	0	3,092	3,092
MAINTENANCE											
1	568000	Supervision & Engineering	0	76,175	76,175	0	49,658	49,658	0	26,517	26,517
1	569000	Structures	(1,324)	18,181	16,857	(1,324)	11,852	10,528	0	6,329	6,329
1	570000	Station Equipment	0	96,184	96,184	0	62,702	62,702	0	33,482	33,482
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	13,203	168,800	182,003	0	110,041	110,041	13,203	58,759	71,962
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	3,910	3,910	0	2,549	2,549	0	1,361	1,361
TOTAL TRANSMISSION OPERATING EXP			11,879	2,406,316	2,418,195	(1,324)	1,568,678	1,567,354	13,203	837,638	850,841

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,124,613	2,124,613	0	1,385,035	1,385,035	0	739,578	739,578
E-DEPX		Depreciation Expense-Transmission	0	865,518	865,518	0	564,231	564,231	0	301,287	301,287
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	91,614	91,614	0	59,723	59,723	0	31,891	31,891
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	(403,309)	0	(403,309)	(186,836)	0	(186,836)	(216,473)	0	(216,473)
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	18,734	0	18,734	14,554	0	14,554	4,180	0	4,180
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	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(431,820)	0	(431,820)	(286,519)	0	(286,519)	(145,301)	0	(145,301)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(423,689)	0	(423,689)	0	0	0	(423,689)	0	(423,689)
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	89,964	0	89,964	53,370	0	53,370	36,594	0	36,594
E-OTX		Taxes Other Than FIT-Prod & Trans	0	1,578,987	1,578,987	0	1,029,342	1,029,342	0	549,645	549,645
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(563,746)	4,753,099	4,189,353	24,457	3,098,545	3,123,002	(588,203)	1,654,554	1,066,351
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	(3,168,570)	43,535,763	40,367,193	(702,894)	28,380,963	27,678,069	(2,465,676)	15,154,800	12,689,124

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	23,628	183,172	206,800	2,648	113,361	116,009	20,980	69,811	90,791
3	582000	Station Expense	33,782	5,777	39,559	19,219	3,575	22,794	14,563	2,202	16,765
3	583000	Overhead Line Expense	190,544	39,761	230,305	134,642	24,607	159,249	55,902	15,154	71,056
3	584000	Underground Line Expense	123,240	0	123,240	73,756	0	73,756	49,484	0	49,484
3	584100	Energy Storage Equipment	633	0	633	633	0	633	0	0	0
3	585000	Street Light & Signal System Operation Expense	4,096	0	4,096	319	0	319	3,777	0	3,777
3	586000	Meter Expense	154,495	16,892	171,387	128,520	10,454	138,974	25,975	6,438	32,413
3	587000	Customer Installations Expense	33,633	8,580	42,213	16,258	5,310	21,568	17,375	3,270	20,645
3	588000	Miscellaneous Distribution Expense	135,976	243,003	378,979	65,693	150,390	216,083	70,283	92,613	162,896
3	589000	Rent	0	12,262	12,262	0	7,589	7,589	0	4,673	4,673
		MAINTENANCE:									
3	590000	Supervision & Engineering	5,972	111,504	117,476	5,778	69,008	74,786	194	42,496	42,690
3	591000	Structures	22,351	0	22,351	8,497	0	8,497	13,854	0	13,854
3	592000	Station Equipment	24,569	17,022	41,591	20,674	10,535	31,209	3,895	6,487	10,382
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	584,671	213	584,884	335,971	132	336,103	248,700	81	248,781
3	594000	Underground Lines	106,070	0	106,070	68,340	0	68,340	37,730	0	37,730
3	595000	Line Transformers	32,074	28,545	60,619	25,956	17,666	43,622	6,118	10,879	16,997
3	596000	Street Light & Signal System Maintenance Exp	76,714	0	76,714	51,415	0	51,415	25,299	0	25,299
3	597000	Meters	685	0	685	695	0	695	(10)	0	(10)
3	598000	Miscellaneous Distribution Expense	25,774	12,677	38,451	18,141	7,846	25,987	7,633	4,831	12,464
		TOTAL DISTRIBUTION OPERATING EXP	1,578,907	679,408	2,258,315	977,155	420,473	1,397,628	601,752	258,935	860,687
E-DEPX		Depreciation Expense-Distribution	3,236,365	55	3,236,420	2,019,511	34	2,019,545	1,216,854	21	1,216,875
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	4,170,046	0	4,170,046	3,748,740	0	3,748,740	421,306	0	421,306
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,408,661	55	7,408,716	5,770,501	34	5,770,535	1,638,160	21	1,638,181
		TOTAL DISTRIBUTION EXPENSES	8,987,568	679,463	9,667,031	6,747,656	420,507	7,168,163	2,239,912	258,956	2,498,868

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	24,843	24,843	0	16,296	16,296	0	8,547	8,547
2	902000	Meter Reading Expenses	205,913	5,652	211,565	188,657	3,707	192,364	17,256	1,945	19,201
E-903	903XXX	Customer Records & Collection Expenses	153,328	539,375	692,703	104,721	353,798	458,519	48,607	185,577	234,184
2	904000	Uncollectible Accounts	0	229,307	229,307	0	150,412	150,412	0	78,895	78,895
2	905000	Misc Customer Accounts	0	26,665	26,665	0	17,491	17,491	0	9,174	9,174
TOTAL CUSTOMER ACCOUNTS EXPENSES			359,241	825,842	1,185,083	293,378	541,704	835,082	65,863	284,138	350,001
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,873,939	29,510	1,903,449	1,452,073	19,357	1,471,430	421,866	10,153	432,019
2	909000	Advertising	0	67,887	67,887	0	44,530	44,530	0	23,357	23,357
2	910000	Misc Customer Service & Info Exp	0	20,995	20,995	0	13,771	13,771	0	7,224	7,224
TOTAL CUSTOMER SERVICE & INFO EXP			1,873,939	118,392	1,992,331	1,452,073	77,658	1,529,731	421,866	40,734	462,600
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	37,271	3,007,286	3,044,557	26,262	2,035,241	2,061,503	11,009	972,045	983,054
4	921000	Office Supplies & Expenses	766	390,153	390,919	766	264,044	264,810	0	126,109	126,109
4	922000	Admin Exp Transferred--Credit	0	(10,426)	(10,426)	0	(7,056)	(7,056)	0	(3,370)	(3,370)
4	923000	Outside Services Employed	(545)	956,550	956,005	(545)	647,364	646,819	0	309,186	309,186
4	924000	Property Insurance Premium	0	121,061	121,061	0	81,930	81,930	0	39,131	39,131
4	925XXX	Injuries and Damages	0	282,664	282,664	0	191,299	191,299	0	91,365	91,365
4	926XXX	Employee Pensions and Benefits	0	85,065	85,065	0	57,569	57,569	0	27,496	27,496
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	158,443	369,926	528,369	99,623	241,155	340,778	58,820	128,771	187,591
4	930000	Miscellaneous General Expenses	24,539	236,837	261,376	19,893	160,284	180,177	4,646	76,553	81,199
4	931000	Rents	649	88,081	88,730	429	59,611	60,040	220	28,470	28,690
4	935000	Maintenance of General Plant	77,757	699,768	777,525	44,406	473,582	517,988	33,351	226,186	259,537
TOTAL ADMIN & GEN OPERATING EXP			299,207	6,226,965	6,526,172	190,834	4,205,023	4,395,857	108,373	2,021,942	2,130,315

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	133,556	1,153,486	1,287,042	99,752	780,645	880,397	33,804	372,841	406,645
E-AMTX		Amortization Expense-General Plant - 303000	0	30,672	30,672	0	20,742	20,742	0	9,930	9,930
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	79,616	676,114	755,730	78,517	457,574	536,091	1,099	218,540	219,639
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,597	2,597	0	1,758	1,758	0	839	839
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			213,172	1,862,869	2,076,041	178,269	1,260,719	1,438,988	34,903	602,150	637,053
TOTAL ADMIN & GENERAL EXPENSES			512,379	8,089,834	8,602,213	369,103	5,465,742	5,834,845	143,276	2,624,092	2,767,368
TOTAL EXPENSES BEFORE FIT			8,564,557	53,249,294	61,813,851	8,159,316	34,886,574	43,045,890	405,241	18,362,720	18,767,961
NET OPERATING INCOME (LOSS) BEFORE FIT					6,128,589			6,245,768			(117,179)
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(2,057,998)			(970,390)			(1,087,608)
E-FIT		DEFERRED FEDERAL INCOME TAX			2,452,468			1,834,514			617,954
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,622)			(5,672)
ELECTRIC NET OPERATING INCOME (LOSS)					5,750,413			5,392,266			358,147

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.594%	34.406%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.888%	38.112%
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-555-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	12,590,635	12,590,635	0	8,207,835	8,207,835	0	4,382,800	4,382,800
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	81,094	81,094	0	52,865	52,865	0	28,229	28,229
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	791,861	791,861	0	516,214	516,214	0	275,647	275,647
1	555710	Intercompany Purchase	0	45,503	45,503	0	29,663	29,663	0	15,840	15,840
TOTAL ACCOUNT 555			0	13,509,093	13,509,093	0	8,806,577	8,806,577	0	4,702,516	4,702,516

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-557-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	485,240	485,240	0	316,328	316,328	0	168,912	168,912
1	557010	Other Power Supply Expense - Financial	0	(599,024)	(599,024)	0	(390,504)	(390,504)	0	(208,520)	(208,520)
1	557150	Fuel - Economic Dispatch	0	(3,783,001)	(3,783,001)	0	(2,466,138)	(2,466,138)	0	(1,316,863)	(1,316,863)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	174,039	0	174,039	112,915	0	112,915	61,124	0	61,124
1	557170	Broker Fees - Power	0	48,638	48,638	0	31,707	31,707	0	16,931	16,931
1	557171	REC Broker Fees	3,964	3,421	7,385	3,964	2,230	6,194	0	1,191	1,191
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	(824,808)	0	(824,808)	(824,808)	0	(824,808)	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	(757,754)	0	(757,754)	(757,754)	0	(757,754)	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	263,991	0	263,991	263,991	0	263,991	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,847,268)	0	(1,847,268)	0	0	0	(1,847,268)	0	(1,847,268)
99	557390	Idaho PCA Amortization	(361,586)	0	(361,586)	0	0	0	(361,586)	0	(361,586)
1	557395	Optional Renewable Power Expense Offset	0	105	105	0	68	68	0	37	37
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	559,845	559,845	0	364,963	364,963	0	194,882	194,882
1	557711	Turbine Gas Bookout Offset	0	(559,845)	(559,845)	0	(364,963)	(364,963)	0	(194,882)	(194,882)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	8,674,118	8,674,118	0	5,654,658	5,654,658	0	3,019,460	3,019,460
TOTAL ACCOUNT 557			(3,281,197)	4,829,497	1,548,300	(1,160,234)	3,148,349	1,988,115	(2,120,963)	1,681,148	(439,815)

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-903-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	153,328	539,375	692,703	104,721	353,798	458,519	48,607	185,577	234,184
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			153,328	539,375	692,703	104,721	353,798	458,519	48,607	185,577	234,184

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.594%	34.406%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.428%	34.572%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	32,706	29,510	62,216	21,935	19,357	41,292	10,771	10,153	20,924
99	908600	Public Purpose Tariff Rider Expense Offset	2,093,006	0	2,093,006	1,586,134	0	1,586,134	506,872	0	506,872
99	908610	Limited Income Tax Refund Program	77,279	0	77,279	77,279	0	77,279	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(329,052)	0	(329,052)	(233,275)	0	(233,275)	(95,777)	0	(95,777)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,873,939	29,510	1,903,449	1,452,073	19,357	1,471,430	421,866	10,153	432,019

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC INTEREST DEDUCTION FOR FIT
 For Month Ended September 30, 2014
 Average of Monthly Averages Basis

Report ID:
E-INT-1A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.77%	53.77%
2	Cost of Debt		5.350%	5.397%
	Total Weighted Cost		2.877%	2.902%
E-APL	Net Rate Base	1,908,231,304	1,250,105,758	658,125,546
	Interest Deduction for FIT Calculation	55,064,346	35,965,543	19,098,803
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended September 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	67,942,440	49,291,658	18,650,782
E-OPS	Less: Operating & Maintenance Expense	48,139,741	32,713,365	15,426,376
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,925,077	5,554,443	2,370,634
E-OTX	Less: Taxes Other than FIT	5,749,033	4,778,082	970,951
	Net Operating Income Before FIT	6,128,589	6,245,768	(117,179)
E-INT	Less: Monthly Interest Expense	4,588,696	2,997,129	1,591,567
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,953)	11,953
E-SCM	Plus: Schedule M Adjustments	(7,401,560)	(6,021,188)	(1,380,372)
	Taxable Net Operating Income	(5,861,667)	(2,760,596)	(3,101,071)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,051,584)	(966,209)	(1,085,375)
1	Production Tax Credit	(6,414)	(4,181)	(2,233)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(2,057,998)	(970,390)	(1,087,608)
E-DTE	Deferred FIT	2,452,468	1,834,514	617,954
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,622)	(5,672)
	Total Net FIT/Deferred FIT	378,176	853,502	(475,326)

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-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,451,785	4,944,672	8,396,457	2,200,029	3,269,744	5,469,773	1,251,756	1,674,928	2,926,684
12	997001 Contributions In Aid of Construction	0	373,544	373,544	0	244,402	244,402	0	129,142	129,142
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	145,985	145,985	0	98,798	98,798	0	47,187	47,187
99	997007 Idaho PCA	(1,495,456)	0	(1,495,456)	0	0	0	(1,495,456)	0	(1,495,456)
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	35,452	35,452	0	23,993	23,993	0	11,459	11,459
12	997016 Redemption Expense Amortization	0	112,572	112,572	0	73,654	73,654	0	38,918	38,918
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	328,635	0	328,635	234,049	0	234,049	94,586	0	94,586
99	997019 CSS Temporary Service Fees	49,031	0	49,031	5,130	0	5,130	43,901	0	43,901
4	997020 FAS87 Current Pension Accrual	0	(5,262,466)	(5,262,466)	0	(3,561,479)	(3,561,479)	0	(1,700,987)	(1,700,987)
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	(22,583)	0	(22,583)	1,468	0	1,468	(24,051)	0	(24,051)
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	(1,582,562)	0	(1,582,562)	(1,582,562)	0	(1,582,562)	0	0	0
1	997044 Non-Monetary Power Costs	0	81,094	81,094	0	52,865	52,865	0	28,229	28,229
1	997045 Section 199 Manufacturing Deduction	0	(1,944,286)	(1,944,286)	0	(1,267,480)	(1,267,480)	0	(676,806)	(676,806)
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	(306,476)	(306,476)	0	(200,521)	(200,521)	0	(105,955)	(105,955)
11	997049 Tax Depreciation	0	(10,452,681)	(10,452,681)	0	(6,742,293)	(6,742,293)	0	(3,710,388)	(3,710,388)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	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	59,793	0	59,793	4,792	0	4,792	55,001	0	55,001
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	453,012	453,012	0	292,206	292,206	0	160,806	160,806
4	997081	Deferred Compensation	0	51,968	51,968	0	35,170	35,170	0	16,798	16,798
4	997082	Meal Disallowances	0	35,413	35,413	0	23,966	23,966	0	11,447	11,447
4	997083	Paid Time Off	0	46,406	46,406	0	31,406	31,406	0	15,000	15,000
2	997084	Customer Uncollectibles	0	(15,081)	(15,081)	0	(9,892)	(9,892)	0	(5,189)	(5,189)
99	997088	Deferred O&M Colstrip & CS2	(277,650)	0	(277,650)	81,141	0	81,141	(358,791)	0	(358,791)
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	278,823	0	278,823	278,823	0	278,823	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	(401,706)	0	(401,706)	(186,836)	0	(186,836)	(214,870)	0	(214,870)
99	997098	Provision for Rate Refund	3,079,934	0	3,079,934	0	0	0	3,079,934	0	3,079,934
1	997099	Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		4,050,022	(11,451,582)	(7,401,560)	1,451,579	(7,472,767)	(6,021,188)	2,598,443	(3,978,815)	(1,380,372)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.594%	34.406%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.503%	35.497%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.428%	34.572%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	2,373,308	2,373,308	0	1,548,702	1,548,702	0	824,606	824,606
99	410100	Deferred Federal Income Tax Expense - Washington	475,216	0	475,216	475,216	0	475,216	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(114,361)	0	(114,361)	0	0	0	(114,361)	0	(114,361)
	410100	Total	360,855	2,373,308	2,734,163	475,216	1,548,702	2,023,918	(114,361)	824,606	710,245
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(35,131)	(35,131)	0	(22,925)	(22,925)	0	(12,206)	(12,206)
99	411100	Deferred Federal Income Tax Expense - Washington	(166,479)	0	(166,479)	(166,479)	0	(166,479)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(80,085)	0	(80,085)	0	0	0	(80,085)	0	(80,085)
	411100	Total	(246,564)	(35,131)	(281,695)	(166,479)	(22,925)	(189,404)	(80,085)	(12,206)	(92,291)
Total Deferred Federal Income Tax Expense			114,291	2,338,177	2,452,468	308,737	1,525,777	1,834,514	(194,446)	812,400	617,954

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.255%	34.745%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	86,353	86,353	0	56,294	56,294	0	30,059	30,059
1	408150	R&P Property Tax--Production	0	1,166,748	1,166,748	0	760,603	760,603	0	406,145	406,145
1	408180	R&P Property Tax--Transmission	0	415,723	415,723	0	271,010	271,010	0	144,713	144,713
1	409100	State Income Tax--Montana & Oregon	0	(89,837)	(89,837)	0	(58,565)	(58,565)	0	(31,272)	(31,272)
TOTAL PRODUCTION & TRANSMISSION			0	1,578,987	1,578,987	0	1,029,342	1,029,342	0	549,645	549,645
DISTRIBUTION											
99	408110	State Excise Tax	1,611,115	0	1,611,115	1,611,115	0	1,611,115	0	0	0
99	408120	Municipal Occupation & License Tax	1,812,170	0	1,812,170	1,534,348	0	1,534,348	277,822	0	277,822
99	408160	Miscellaneous State or Local Tax--WA & ID	26	0	26	0	0	0	26	0	26
99	408170	R&P Property Tax--Distribution	792,083	0	792,083	603,277	0	603,277	188,806	0	188,806
99	409100	State Income Tax--Idaho	(45,348)	0	(45,348)	0	0	0	(45,348)	0	(45,348)
TOTAL DISTRIBUTION			4,170,046	0	4,170,046	3,748,740	0	3,748,740	421,306	0	421,306
TOTAL TAXES OTHER THAN FIT			4,170,046	1,578,987	5,749,033	3,748,740	1,029,342	4,778,082	421,306	549,645	970,951

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 September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,008,333	9,008,333	0	5,872,532	5,872,532	0	3,135,801	3,135,801
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	1,286,964	1,286,964	0	838,972	838,972	0	447,992	447,992
1	182381	CDA Settlement Past Storage	0	34,774,035	34,774,035	0	22,669,193	22,669,193	0	12,104,842	12,104,842
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	12,584,469	12,737,648	153,179	8,338,266	8,491,445	0	4,246,203	4,246,203
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,779,619	44,137,024	48,916,643	4,713,906	29,870,614	34,584,520	65,713	14,266,410	14,332,123
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,428,979	3,428,979	0	2,320,630	2,320,630	0	1,108,349	1,108,349
TOTAL INTANGIBLE PLANT			5,535,502	151,269,022	156,804,524	5,469,789	99,929,692	105,399,481	65,713	51,339,330	51,405,043
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,132	3,578,132	0	2,332,584	2,332,584	0	1,245,548	1,245,548
1	311XXX	Structures & Improvements	0	127,995,300	127,995,300	0	83,440,136	83,440,136	0	44,555,164	44,555,164
1	312000	Boiler Plant	0	176,489,799	176,489,799	0	115,053,700	115,053,700	0	61,436,099	61,436,099
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	56,103,361	56,103,361	0	36,573,781	36,573,781	0	19,529,580	19,529,580
1	315000	Accessory Electric Equipment	0	26,868,060	26,868,060	0	17,515,288	17,515,288	0	9,352,772	9,352,772
1	316000	Miscellaneous Power Plant Equipment	0	16,868,589	16,868,589	0	10,996,633	10,996,633	0	5,871,956	5,871,956
TOTAL STEAM PRODUCTION PLANT			0	407,910,011	407,910,011	0	265,916,535	265,916,535	0	141,993,476	141,993,476
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,202,260	59,202,260	0	38,593,953	38,593,953	0	20,608,307	20,608,307
1	331XXX	Structures & Improvements	0	53,843,778	53,843,778	0	35,100,759	35,100,759	0	18,743,019	18,743,019
1	332XXX	Reservoirs, Dams, & Waterways	0	132,627,761	132,627,761	0	86,460,037	86,460,037	0	46,167,724	46,167,724
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	37,559,422	37,559,422	0	24,484,987	24,484,987	0	13,074,435	13,074,435
1	335XXX	Miscellaneous Power Plant Equipment	0	9,273,836	9,273,836	0	6,045,614	6,045,614	0	3,228,222	3,228,222
1	336000	Roads, Railroads, & Bridges	0	2,514,100	2,514,100	0	1,638,942	1,638,942	0	875,158	875,158
TOTAL HYDRAULIC PRODUCTION PLANT			0	458,038,596	458,038,596	0	298,595,360	298,595,360	0	159,443,236	159,443,236
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,767,914	16,767,914	0	10,931,003	10,931,003	0	5,836,911	5,836,911
1	342000	Fuel Holders, Producers, & Accessories	0	21,174,792	21,174,792	0	13,803,847	13,803,847	0	7,370,945	7,370,945
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	207,752,511	207,752,511	0	135,433,862	135,433,862	0	72,318,649	72,318,649
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	20,436,815	20,436,815	0	13,322,760	13,322,760	0	7,114,055	7,114,055
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	1,493,645	1,493,645	0	973,707	973,707	0	519,938	519,938
TOTAL OTHER PRODUCTION PLANT			0	292,623,193	292,623,193	0	190,761,060	190,761,060	0	101,862,133	101,862,133
TOTAL PRODUCTION PLANT			0	1,158,571,800	1,158,571,800	0	755,272,955	755,272,955	0	403,298,845	403,298,845

RESULTS OF OPERATIONS		Report ID: E-PLT-1A
ELECTRIC UTILITY PLANT		
For Month Ended September 30, 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	19,887,480	19,887,480	0	12,964,648	12,964,648	0	6,922,832	6,922,832
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	19,521,228	19,521,228	0	12,725,889	12,725,889	0	6,795,339	6,795,339
1	353000	Station Equipment	0	220,087,058	220,087,058	0	143,474,753	143,474,753	0	76,612,305	76,612,305
1	354000	Towers & Fixtures	0	17,125,188	17,125,188	0	11,163,910	11,163,910	0	5,961,278	5,961,278
1	355000	Poles & Fixtures	0	167,994,942	167,994,942	0	109,515,903	109,515,903	0	58,479,039	58,479,039
1	356000	Overhead Conductors & Devices	0	123,115,189	123,115,189	0	80,258,792	80,258,792	0	42,856,397	42,856,397
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	575,220,244	575,220,244	0	374,986,078	374,986,078	0	200,234,166	200,234,166
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	18,468,636	0	18,468,636	12,878,245	0	12,878,245	5,590,391	0	5,590,391
3	362000	Station Equipment	119,707,601	33,926	119,741,527	78,113,022	20,996	78,134,018	41,594,579	12,930	41,607,509
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	295,133,173	0	295,133,173	186,203,466	0	186,203,466	108,929,707	0	108,929,707
99	365000	Overhead Conductors & Devices	197,942,870	0	197,942,870	125,454,761	0	125,454,761	72,488,109	0	72,488,109
99	366000	Underground Conduit	91,020,033	0	91,020,033	57,627,578	0	57,627,578	33,392,455	0	33,392,455
99	367000	Underground Conductors & Devices	157,195,893	0	157,195,893	100,969,367	0	100,969,367	56,226,526	0	56,226,526
99	368000	Line Transformers	216,592,903	0	216,592,903	146,095,621	0	146,095,621	70,497,282	0	70,497,282
99	369XXX	Services	142,434,005	0	142,434,005	91,815,298	0	91,815,298	50,618,707	0	50,618,707
99	370000	Meters	48,129,003	0	48,129,003	26,587,740	0	26,587,740	21,541,263	0	21,541,263
99	373XXX	Street Light & Signal Systems	40,216,484	0	40,216,484	24,840,748	0	24,840,748	15,375,736	0	15,375,736
TOTAL DISTRIBUTION PLANT			1,334,057,671	33,926	1,334,091,597	854,656,075	20,996	854,677,071	479,401,596	12,930	479,414,526
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,899	3,099,388	4,189,287	383,782	2,097,573	2,481,355	706,117	1,001,815	1,707,932
4	390XXX	Structures & Improvements	13,007,340	69,368,373	82,375,713	6,396,059	46,946,434	53,342,493	6,611,281	22,421,939	29,033,220
4	391XXX	Office Furniture & Equipment	3,239,667	42,081,573	45,321,240	3,168,111	28,479,546	31,647,657	71,556	13,602,027	13,673,583
4	392XXX	Transportation Equipment	21,080,258	12,144,040	33,224,298	15,407,529	8,218,722	23,626,251	5,672,729	3,925,318	9,598,047
4	393000	Stores Equipment	277,431	2,252,464	2,529,895	122,431	1,524,400	1,646,831	155,000	728,064	883,064
4	394000	Tools, Shop & Garage Equipment	1,740,488	8,565,481	10,305,969	1,039,103	5,796,861	6,835,964	701,385	2,768,620	3,470,005
4	395000	Laboratory Equipment	301,828	844,491	1,146,319	241,437	571,526	812,963	60,391	272,965	333,356
4	396XXX	Power Operated Equipment	26,850,654	9,383,074	36,233,728	16,402,083	6,350,183	22,752,266	10,448,571	3,032,891	13,481,462
4	397XXX	Communications Equipment	18,016,034	67,928,595	85,944,629	10,941,485	45,972,035	56,913,520	7,074,549	21,956,560	29,031,109
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			85,609,819	216,170,935	301,780,754	54,105,941	146,298,004	200,403,945	31,503,878	69,872,931	101,376,809
TOTAL PLANT IN SERVICE			1,425,202,992	2,101,265,927	3,526,468,919	914,231,805	1,376,507,725	2,290,739,530	510,971,187	724,758,202	1,235,729,389

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(289,301,354)	(289,301,354)	0	(188,595,553)	(188,595,553)	0	(100,705,801)	(100,705,801)
E-ADEP		Hydro Production Plant	0	(128,533,445)	(128,533,445)	0	(83,790,953)	(83,790,953)	0	(44,742,492)	(44,742,492)
E-ADEP		Other Production Plant	0	(90,975,554)	(90,975,554)	0	(59,306,964)	(59,306,964)	0	(31,668,590)	(31,668,590)
E-ADEP		Transmission Plant	0	(191,666,792)	(191,666,792)	0	(124,947,582)	(124,947,582)	0	(66,719,210)	(66,719,210)
E-ADEP		Distribution Plant	(417,492,129)	435	(417,491,694)	(256,882,082)	269	(256,881,813)	(160,610,047)	166	(160,609,881)
E-ADEP		General Plant	(27,004,667)	(76,415,532)	(103,420,199)	(16,296,344)	(51,715,739)	(68,012,083)	(10,708,323)	(24,699,793)	(35,408,116)
TOTAL ACCUMULATED DEPRECIATION			(444,496,796)	(776,892,242)	(1,221,389,038)	(273,178,426)	(508,356,522)	(781,534,948)	(171,318,370)	(268,535,720)	(439,854,090)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,860,520)	(8,860,520)	0	(5,776,173)	(5,776,173)	0	(3,084,347)	(3,084,347)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(141,240)	0	(141,240)	(141,240)	0	(141,240)	0	0	0
E-AAAMT		General Plant - 303000	0	(447,704)	(447,704)	0	(301,727)	(301,727)	0	(145,977)	(145,977)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,462,981)	(20,946,159)	(22,409,140)	(1,439,173)	(14,175,731)	(15,614,904)	(23,808)	(6,770,428)	(6,794,236)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(209,511)	(330,309)	(117,230)	(141,791)	(259,021)	(3,568)	(67,720)	(71,288)
TOTAL ACCUMULATED AMORTIZATION			(1,725,019)	(30,463,894)	(32,188,913)	(1,697,643)	(20,395,422)	(22,093,065)	(27,376)	(10,068,472)	(10,095,848)
TOTAL ACCUMULATED DEPR/AMORT			(446,221,815)	(807,356,136)	(1,253,577,951)	(274,876,069)	(528,751,944)	(803,628,013)	(171,345,746)	(278,604,192)	(449,949,938)
NET ELECTRIC UTILITY PLANT before DFIT			978,981,177	1,293,909,791	2,272,890,968	639,355,736	847,755,781	1,487,111,517	339,625,441	446,154,010	785,779,451
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	(237,414)	(237,414)	0	(154,770)	(154,770)	0	(82,644)	(82,644)
12		ADFIT - Electric Plant In Service (282900)	0	(313,584,687)	(313,584,687)	0	(205,172,189)	(205,172,189)	0	(108,412,498)	(108,412,498)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(66,989,113)	(66,989,113)	0	(45,336,222)	(45,336,222)	0	(21,652,891)	(21,652,891)
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	(12,170,913)	(12,170,913)	0	(7,934,218)	(7,934,218)	0	(4,236,695)	(4,236,695)
1		ADFIT - CDA Settlement Costs (283333)	0	366,248	366,248	0	238,757	238,757	0	127,491	127,491
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,769,073)	(3,769,073)	0	(2,466,029)	(2,466,029)	0	(1,303,044)	(1,303,044)
TOTAL ACCUMULATED DFIT			0	(396,774,477)	(396,774,477)	0	(261,088,290)	(261,088,290)	0	(135,686,187)	(135,686,187)
NET ELECTRIC UTILITY PLANT			978,981,177	897,135,314	1,876,116,491	639,355,736	586,667,491	1,226,023,227	339,625,441	310,467,823	650,093,264

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.888%	38.112%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.428%	34.572%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended September 30, 2014
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

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		978,981,177	897,135,314	1,876,116,491	639,355,736	586,667,491	1,226,023,227	339,625,441	310,467,823	650,093,264
	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	(769,957)	0	(769,957)	769,957	0	769,957
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)		(2,744,423)	0	(2,744,423)	(879,540)	0	(879,540)	(1,864,883)	0	(1,864,883)
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)		7,291,539	0	7,291,539	4,668,064	0	4,668,064	2,623,475	0	2,623,475
99	ADFIT - Kettle Falls Disallowed (190420)		235,791	0	235,791	235,791	0	235,791	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)		1,291,759	0	1,291,759	0	0	0	1,291,759	0	1,291,759
99	ADFIT - Boulder Park Disallowed (190040)		457,884	0	457,884	0	0	0	457,884	0	457,884
99	Investment in WNP3 Exchange Power (124900, 124930)		12,147,677	0	12,147,677	12,147,677	0	12,147,677	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,183,161)	0	(2,183,161)	(2,183,161)	0	(2,183,161)	0	0	0
99	CDA Lake Settlement - WA (182382)		944,400	0	944,400	944,400	0	944,400	0	0	0
99	CDA Lake Settlement - ID (186382)		187,140	0	187,140	0	0	0	187,140	0	187,140
99	ADFIT - CDA Lake Settlement - Direct (283382)		(396,040)	0	(396,040)	(330,541)	0	(330,541)	(65,499)	0	(65,499)
99	CDA CDR Fund - Direct (182324)		68,696	0	68,696	68,696	0	68,696	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		487,854	0	487,854	452,833	0	452,833	35,021	0	35,021
99	ADFIT - Spokane River Relicensing (283322)		(170,725)	0	(170,725)	(158,473)	0	(158,473)	(12,252)	0	(12,252)
99	Spokane River PM&Es (182323)		450,645	0	450,645	287,545	0	287,545	163,100	0	163,100
99	ADFIT - Spokane River PM&Es (283323)		(157,750)	0	(157,750)	(100,665)	0	(100,665)	(57,085)	0	(57,085)
99	Montana Riverbed Settlement (186360)		2,286,964	0	2,286,964	1,550,567	0	1,550,567	736,397	0	736,397
99	ADFIT - Montana Riverbed Settlement (283365)		(800,437)	0	(800,437)	(542,699)	0	(542,699)	(257,738)	0	(257,738)
99	Lancaster Generation (182312)		1,643,333	0	1,643,333	1,643,333	0	1,643,333	0	0	0
99	ADFIT - Lancaster Generation (283312)		(575,167)	0	(575,167)	(575,167)	0	(575,167)	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)		(1,659,407)	(230)	(1,659,637)	(437,124)	(156)	(437,280)	(1,222,283)	(74)	(1,222,357)
99	Customer Deposits (235199)		(1,865,394)	0	(1,865,394)	(1,865,394)	0	(1,865,394)	0	0	0
C-WKC	Working Capital		14,063,228	8,439,989	22,503,217	14,063,228	0	14,063,228	0	8,439,989	8,439,989
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		23,675,054	8,439,759	32,114,813	24,082,687	(156)	24,082,531	(407,633)	8,439,915	8,032,282
	NET RATE BASE		1,002,656,231	905,575,073	1,908,231,304	663,438,423	586,667,335	1,250,105,758	339,217,808	318,907,738	658,125,546

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-1A
For Month Ended September 30, 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)	654,426	654,426			654,426	654,426		426,620	426,620		227,806	227,806
1	Hydro (ED-AN)	690,888	690,888			690,888	690,888		450,390	450,390		240,498	240,498
1	Other (ED-AN)	779,299	779,299			779,299	779,299		508,025	508,025		271,274	271,274
Total Electric Production		2,124,613	2,124,613			2,124,613	2,124,613		1,385,035	1,385,035		739,578	739,578
Electric Transmission													
1	ED-AN	865,518	865,518			865,518	865,518		564,231	564,231		301,287	301,287
Total Electric Transmission		865,518	865,518			865,518	865,518		564,231	564,231		301,287	301,287
Electric Distribution													
3	ED-AN	55	55			55	55		34	34		21	21
	ED-ID	1,216,854	1,216,854		1,216,854		1,216,854				1,216,854		1,216,854
	ED-WA	2,019,511	2,019,511		2,019,511		2,019,511	2,019,511		2,019,511			
Total Electric Distribution		3,236,420	3,236,420		3,236,365	55	3,236,420	2,019,511	34	2,019,545	1,216,854	21	1,216,875
Gas Underground Storage													
	GD-AN	47,804		47,804									
	GD-OR	9,446			9,446								
Total Gas Underground Stor		57,250		47,804	9,446								
Gas Distribution													
	GD-AN	5,472		5,472									
	GD-ID	350,899		350,899									
	GD-WA	716,405		716,405									
	GD-OR	474,196			474,196								
Total Gas Distribution		1,546,972		1,072,776	474,196								
General Plant													
4	ED-AN	225,846	225,846			225,846	225,846		152,846	152,846		73,000	73,000
	ED-ID	14,090	14,090		14,090		14,090				14,090		14,090
	ED-WA	88,408	88,408		88,408		88,408	88,408		88,408			
7,4	CD-AA	1,236,970	881,836	245,192	109,942	881,836	881,836		596,800	596,800		285,036	285,036
9,4	CD-AN	58,244	45,804	12,440		45,804	45,804		30,999	30,999		14,805	14,805
9	CD-ID	25,068	19,714	5,354		19,714	19,714				19,714		19,714
9	CD-WA	14,425	11,344	3,081		11,344	11,344	11,344		11,344			
8	GD-AA	18,376		12,630	5,746								
	GD-AN	2,735		2,735									
	GD-ID	4,034		4,034									
	GD-WA	18,368		18,368									
	GD-OR	17,346			17,346								
Total General Plant		1,723,910	1,287,042	303,834	133,034	133,556	1,153,486	1,287,042	99,752	780,645	880,397	33,804	372,841
Total Depreciation Expense		9,554,683	7,513,593	1,424,414	616,676	3,369,921	4,143,672	7,513,593	2,119,263	2,729,945	4,849,208	1,250,658	1,413,727

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Ratio	65.190%	34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	3	Direct Distribution Operating Expens	61.888%	38.112%
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 September 30, 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	76,533	76,533		76,533	76,533		49,892	49,892		26,641	26,641			
1	Misc Intangible Plt (303000)	ED-AN	15,081	15,081		15,081	15,081		9,831	9,831		5,250	5,250			
Total Production/Transmission			91,614	91,614		91,614	91,614		59,723	59,723		31,891	31,891			
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237						
Total Distribution			2,250	2,250		2,250	2,250		2,250	2,250						
General Plant - 303000																
7,4		CD-AA	42,129	30,034	8,351	3,744						9,708	9,708			
9,1		CD-AN	811	638	173		30,034	30,034	20,326	20,326		222	222			
		GD-ID	338		338		638	638	416	416						
		GD-WA	2,072		2,072											
		GD-OR	672			672										
Total General Plant - 303000			46,022	30,672	10,934	4,416		30,672	30,672	20,742	20,742		9,930	9,930		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	927,143	660,960	183,778	82,405		660,960	660,960	447,318	447,318		213,642	213,642		
9,4		CD-AN	849	668	181			668	668	452	452		216	216		
9,4		CD-ID	894	703	191		703	703				703	703			
4		ED-AN	14,486	14,486				14,486	14,486	9,804	9,804		4,682	4,682		
		ED-ID	396	396			396	396				396	396			
		ED-WA	78,517	78,517			78,517	78,517	78,517	78,517						
8		GD-AA	35,393		24,326	11,067										
		GD-AN	195		195											
		GD-OR	21			21										
Total Miscellaneous IT Intangible Plt - 3031XX			1,057,894	755,730	208,671	93,493		79,616	676,114	755,730	78,517	457,574	536,091	1,099	218,540	219,639
Gas Underground Storage																
		GD-AN	19		19											
Total Gas Underground Storage			19		19											
General Plant - 390200, 396200																
7,4		CD-AA	2,405	1,714	477	214		1,714	1,714	1,160	1,160		554	554		
4		ED-AN	883	883				883	883	598	598		285	285		
		GD-OR	262			262										
Total General Plant - 390200, 396200			3,550	2,597	477	476		2,597	2,597	1,758	1,758		839	839		
Total Amortization Expense			1,201,349	882,863	220,101	98,385		81,866	800,997	882,863	80,767	539,797	620,564	1,099	261,200	262,299

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended September 30, 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)	(289,301,354)	(289,301,354)			(289,301,354)	(289,301,354)		(188,595,553)	(188,595,553)		(100,705,801)	(100,705,801)	
1	Hydro (ED-AN)	(128,533,445)	(128,533,445)			(128,533,445)	(128,533,445)		(83,790,953)	(83,790,953)		(44,742,492)	(44,742,492)	
1	Other (ED-AN)	(90,975,554)	(90,975,554)			(90,975,554)	(90,975,554)		(59,306,964)	(59,306,964)		(31,668,590)	(31,668,590)	
Total Electric Production		(508,810,353)	(508,810,353)			(508,810,353)	(508,810,353)		(331,693,470)	(331,693,470)		(177,116,883)	(177,116,883)	
Electric Transmission														
1	ED-AN	(191,666,792)	(191,666,792)			(191,666,792)	(191,666,792)		(124,947,582)	(124,947,582)		(66,719,210)	(66,719,210)	
Total Electric Transmission		(191,666,792)	(191,666,792)			(191,666,792)	(191,666,792)		(124,947,582)	(124,947,582)		(66,719,210)	(66,719,210)	
Electric Distribution														
3	ED-AN	435	435				435		269	269		166	166	
	ED-ID	(160,610,047)	(160,610,047)			(160,610,047)	(160,610,047)					(160,610,047)	(160,610,047)	
	ED-WA	(256,882,082)	(256,882,082)			(256,882,082)	(256,882,082)	(256,882,082)		(256,882,082)				
Total Electric Distribution		(417,491,694)	(417,491,694)			(417,492,129)	435	(417,491,694)	(256,882,082)	269	(256,881,815)	(160,610,047)	166	(160,609,881)
Gas Underground Storage														
	GD-AN	(13,317,467)		(13,317,467)										
	GD-OR	(595,384)				(595,384)								
Total Gas Underground Storage		(13,912,851)		(13,317,467)		(595,384)								
Gas Distribution														
	GD-AN	(1,514,739)		(1,514,739)										
	GD-ID	(58,156,402)		(58,156,402)										
	GD-WA	(114,908,613)		(114,908,613)										
	GD-OR	(91,166,778)				(91,166,778)								
Total Gas Distribution		(265,746,532)		(174,579,754)		(91,166,778)								
General Plant														
4	ED-AN	(38,253,652)	(38,253,652)				(38,253,652)		(25,888,924)	(25,888,924)		(12,364,728)	(12,364,728)	
	ED-ID	(6,733,262)	(6,733,262)			(6,733,262)	(6,733,262)				(6,733,262)	(6,733,262)	(6,733,262)	
	ED-WA	(14,426,890)	(14,426,890)			(14,426,890)	(14,426,890)	(14,426,890)		(14,426,890)				
7.4	CD-AA	(41,130,257)	(29,321,761)	(8,152,839)	(3,655,657)		(29,321,761)		(19,844,088)	(19,844,088)		(9,477,673)	(9,477,673)	
9.4	CD-AN	(11,241,107)	(8,840,119)	(2,400,988)			(8,840,119)		(5,982,727)	(5,982,727)		(2,857,392)	(2,857,392)	
9	CD-ID	(5,054,693)	(3,975,061)	(1,079,632)		(3,975,061)	(3,975,061)				(3,975,061)	(3,975,061)	(3,975,061)	
9	CD-WA	(2,377,200)	(1,869,454)	(507,746)		(1,869,454)	(1,869,454)	(1,869,454)		(1,869,454)				
8	GD-AA	(1,606,969)		(1,104,502)	(502,467)									
	GD-AN	(1,732,033)		(1,732,033)										
	GD-ID	(1,392,734)		(1,392,734)										
	GD-WA	(3,651,002)		(3,651,002)										
	GD-OR	(4,117,591)			(4,117,591)									
Total General Plant		(131,717,390)	(103,420,199)	(20,021,476)	(8,275,715)	(27,004,667)	(76,415,532)	(103,420,199)	(16,296,344)	(51,715,739)	(68,012,083)	(10,708,323)	(24,699,793)	(35,408,116)
Total Accumulated Depr		(1,529,345,612)	(1,221,389,038)	(207,918,697)	(100,037,877)	(444,496,796)	(776,892,242)	(1,221,389,038)	(273,178,426)	(508,356,522)	(781,534,948)	(171,318,370)	(268,535,720)	(439,854,090)

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	61.888%	38.112%
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-1A
For Month Ended September 30, 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	(8,036,687)	(8,036,687)			(8,036,687)	(8,036,687)		(5,239,116)	(5,239,116)		(2,797,571)	(2,797,571)	
1	Misc Intangible Plt (30300 ED-AN	(823,833)	(823,833)			(823,833)	(823,833)		(537,057)	(537,057)		(286,776)	(286,776)	
Total Production/Transmission		(8,860,520)	(8,860,520)			(8,860,520)	(8,860,520)		(5,776,173)	(5,776,173)		(3,084,347)	(3,084,347)	
Distribution														
	Franchises (302000) ED-WA	(114,038)	(114,038)			(114,038)	(114,038)		(114,038)	(114,038)				
	Misc Intangible Plt (30300 ED-WA	(27,202)	(27,202)			(27,202)	(27,202)		(27,202)	(27,202)				
Total Distribution		(141,240)	(141,240)			(141,240)	(141,240)		(141,240)	(141,240)				
General Plant - 303000														
7,4	CD-AA	(556,585)	(396,790)	(110,326)	(49,469)		(396,790)	(396,790)		(268,536)	(268,536)		(128,254)	(128,254)
9,1	CD-AN	(64,742)	(50,914)	(13,828)			(50,914)	(50,914)		(33,191)	(33,191)		(17,723)	(17,723)
	GD-ID	(49,903)		(49,903)										
	GD-WA	(109,453)		(109,453)										
	GD-OR	(62,128)			(62,128)									
Total General Plant - 303000		(842,811)	(447,704)	(283,510)	(111,597)		(447,704)	(447,704)		(301,727)	(301,727)		(145,977)	(145,977)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(28,547,733)	(20,351,679)	(5,658,731)	(2,537,323)		(20,351,679)	(20,351,679)		(13,773,405)	(13,773,405)		(6,578,274)	(6,578,274)
9,4	CD-AN	(13,551)	(10,657)	(2,894)			(10,657)	(10,657)		(7,212)	(7,212)		(3,445)	(3,445)
9	CD-ID	(15,199)	(11,953)	(3,246)		(11,953)	(11,953)					(11,953)	(11,953)	
4	ED-AN	(583,823)	(583,823)				(583,823)	(583,823)		(395,114)	(395,114)		(188,709)	(188,709)
	ED-ID	(11,855)	(11,855)			(11,855)	(11,855)					(11,855)	(11,855)	
	ED-WA	(1,439,173)	(1,439,173)			(1,439,173)	(1,439,173)		(1,439,173)	(1,439,173)				
8	GD-AA	(1,541,297)		(1,059,364)	(481,933)									
	GD-AN	(10,872)		(10,872)										
	GD-OR	(1,161)			(1,161)									
Total Misc IT Intangible Plant - 3031XX		(32,164,664)	(22,409,140)	(6,735,107)	(3,020,417)		(20,946,159)	(22,409,140)		(14,399,173)	(15,614,904)		(23,808)	(6,770,428)
Gas Underground Storage														
	GD-AN	(239,793)		(239,793)										
Total Gas Underground Storage		(239,793)		(239,793)										
General Plant - 390200, 396200														
7,4	CD-AA	(208,289)	(148,489)	(41,287)	(18,513)		(148,489)	(148,489)		(100,493)	(100,493)		(47,996)	(47,996)
9	CD-ID	(4,537)	(3,568)	(969)		(3,568)	(3,568)					(3,568)	(3,568)	
9	CD-WA	(8,332)	(6,552)	(1,780)		(6,552)	(6,552)		(6,552)	(6,552)				
4	ED-AN	(61,022)	(61,022)				(61,022)	(61,022)		(41,298)	(41,298)		(19,724)	(19,724)
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	(49,358)			(49,358)									
Total General Plant - 390200, 396200		(444,079)	(330,309)	(45,899)	(67,871)		(209,511)	(330,309)		(117,230)	(259,021)		(3,568)	(67,720)
Total Accumulated Amortization		(42,693,107)	(32,188,913)	(7,304,309)	(3,199,885)		(30,463,894)	(32,188,913)		(16,977,643)	(22,093,065)		(27,376)	(10,095,848)

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-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,787,945	930,516	2,139,165	3,718,264	6,787,945	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,231,901	0	0	0	0	2,231,901	0	0	2,231,901	0	0	0
99		GD-OR / AS	3,710,656	0	0	0	0	0	0	0	0	3,710,656	0	3,710,656
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	81,983,807	0	0	58,446,256	58,446,256	0	0	16,250,830	16,250,830	0	7,286,721	7,286,721
9		CD-WA / ID / AN	21,797,170	5,465,543	4,472,116	7,203,853	17,141,512	1,484,449	1,214,633	1,956,576	4,655,658	0	0	0
		TOTAL ACCOUNT	116,511,479	6,396,059	6,611,281	69,368,373	82,375,713	3,716,350	1,214,633	18,207,406	23,138,389	3,710,656	7,286,721	10,997,377
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,187,556	3,137,867	14,649	6,035,040	9,187,556	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	545,544	0	0	0	0	0	0	374,963	374,963	0	170,581	170,581
7		CD-AA	50,461,362	0	0	35,973,905	35,973,905	0	0	10,002,451	10,002,451	0	4,485,006	4,485,006
9		CD-WA / ID / AN	203,173	30,243	56,907	72,627	159,777	8,214	15,456	19,726	43,396	0	0	0
		TOTAL ACCOUNT	60,404,285	3,168,110	71,556	42,081,572	45,321,238	8,214	15,456	10,403,790	10,427,460	0	4,655,587	4,655,587
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	28,465,705	13,834,810	4,785,216	9,845,679	28,465,705	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	0
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	2,881,107
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	50,382
9		CD-WA / ID / AN	5,537,165	1,572,718	887,513	1,894,251	4,354,482	427,152	241,050	514,481	1,182,683	0	0	0
		TOTAL ACCOUNT	46,642,411	15,407,528	5,672,729	12,144,040	33,224,297	6,480,677	2,058,021	1,947,927	10,486,625	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,714,318	111,692	140,255	1,882,619	2,134,566	30,336	38,094	511,322	579,752	0	0	0
		TOTAL ACCOUNT	3,251,145	122,431	155,000	2,252,464	2,529,895	114,607	38,094	511,322	664,023	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,041,319	1,016,309	315,599	1,709,411	3,041,319	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,812,830	0	0	0	0	2,032,507	395,678	384,645	2,812,830	0	0	0
99		GD-OR / AS	859,599	0	0	0	0	0	0	0	0	859,599	0	859,599
8		GD-AA	2,178,460	0	0	0	0	0	0	1,497,299	1,497,299	0	681,161	681,161
7		CD-AA	9,324,211	0	0	6,647,230	6,647,230	0	0	1,848,245	1,848,245	0	828,736	828,736
9		CD-WA / ID / AN	785,113	22,794	385,787	208,840	617,421	6,191	104,780	56,721	167,692	0	0	0
		TOTAL ACCOUNT	19,001,532	1,039,103	701,386	8,565,481	10,305,970	2,038,698	500,458	3,786,910	6,326,066	859,599	1,509,897	2,369,496
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	808,294	236,276	58,744	513,274	808,294	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,710,893	241,436	60,391	844,491	1,146,318	47,387	15,444	283,129	345,960	136,412	82,203	218,615
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,564,324	16,145,055	10,041,058	8,378,211	34,564,324	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,246,264	0	0	0	0	2,625,908	789,862	830,494	4,246,264	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	0
		TOTAL ACCOUNT	41,029,027	16,402,083	10,448,571	9,383,074	36,233,728	2,695,717	900,543	1,105,962	4,702,222	43,834	49,243	93,077

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,985,043	10,537,559	3,886,777	41,560,707	55,985,043	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,347,149	0	0	0	0	698,036	555,694	93,419	1,347,149	0	0	0
99		GD-OR / AS	1,218,968	0	0	0	0	0	0	0	0	1,218,968	0	1,218,968
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	28,254,572	0	0	20,142,685	20,142,685	0	0	5,600,621	5,600,621	0	2,511,266	2,511,266
9		CD-WA/ ID / AN	12,483,184	403,926	3,187,772	6,225,203	9,816,901	109,707	865,803	1,690,773	2,666,283	0	0	0
		TOTAL ACCOUNT	100,281,848	10,941,485	7,074,549	67,928,595	85,944,629	807,743	1,421,497	8,067,275	10,296,515	1,218,968	2,821,736	4,040,704
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	52,479
9		CD-WA/ ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		TOTAL ACCOUNT	683,692	3,921	2,299	503,456	509,676	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	396,289,222	54,105,939	31,503,879	216,170,935	301,780,753	16,488,161	6,257,533	45,285,760	68,031,454	9,614,412	16,862,603	26,477,015

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-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,178,888	153,179	0	7,025,709	7,178,888	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,583,323	0	0	5,406,151	5,406,151	0	0	1,503,166	1,503,166	0	674,006	674,006
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	16,586,023	153,179	0	12,584,469	12,737,648	1,022,594	181,037	1,544,615	2,748,246	426,123	674,006	1,100,129
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	5,873,219	4,713,906	23,524	1,135,789	5,873,219	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,269,752	0	0	0	0	0	0	1,560,046	1,560,046	0	709,706	709,706
7		CD-AA	60,262,612	0	0	42,961,216	42,961,216	0	0	11,945,255	11,945,255	0	5,356,141	5,356,141
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		TOTAL ACCOUNT	68,510,119	4,713,906	65,713	44,137,024	48,916,643	0	11,459	13,516,170	13,527,629	0	6,065,847	6,065,847
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,792,525	0	0	3,416,591	3,416,591	0	0	949,974	949,974	0	425,960	425,960
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,817,670	0	0	3,428,979	3,428,979	0	0	961,500	961,500	1,231	425,960	427,191
		TOTAL	89,913,812	4,867,085	65,713	60,150,472	65,083,270	1,022,594	192,496	16,022,285	17,237,375	427,354	7,165,813	7,593,167

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 30, 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	(91,755,724)	(65,412,655)	(18,187,820)	(8,155,249)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(2,004,626)	(1,576,458)	(428,168)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	(94,306,745)	(67,378,638)	(18,724,294)	(8,203,813)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended September 30, 2014
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	1,464,976	782,264		2,247,240		782,264			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,346,748	719,133		2,065,881		719,133			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,688,373	7,161,741	2,229,035	25,079,149	5,779,005			1,382,736	2,229,035
1	154300 PLANT MATERIALS & OPER SUP-CS2	569,137	303,906		873,043	303,906				
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,592,949	850,599		2,443,548	850,599				
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	6,344	2,896	901	10,141	2,337			559	901
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	7,232	3,301	1,028	11,561	2,664			637	1,028
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	14,063,228			14,063,228	14,063,228			0	
TOTAL		34,739,206	9,823,940	2,230,995	46,794,141	14,063,228	8,439,989	0	1,383,951	2,230,995

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						