

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	11,417,279	7,498,755	3,918,524
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,417,279	7,498,755	3,918,524
E-APL	Electric Net Rate Base	2,016,809,408	1,333,261,828	683,547,580
	RATE OF RETURN	0.566%	0.562%	0.573%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers Percent	3-01-2015 thru 03-31-2015	369,302 100.000%	241,976 65.523%	127,326 34.477%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2015 thru 03-31-2015	1,802,737 100.000%	1,192,228 66.134%	610,509 33.866%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Elec/Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		71,329,474	60,416,061	7,188,338 3,725,075
		Direct O & M Accts 901 - 935		41,851,885	32,202,921	6,220,526 3,428,438
		Direct O & M Accts 901 - 905 Utility 9 Only		5,113,972	3,569,949	1,544,023 0
		Adjustments		0	0	0 0
		Total		118,295,331	96,188,931	14,952,887 7,153,513
		Percentage		100.000%	81.313%	12.640% 6.047%
		Direct Labor Accts 500 - 894		66,370,574	49,821,911	12,117,710 4,430,953
		Direct Labor Accts 901 - 935		5,437,133	3,522,548	278,804 1,635,781
		Direct Labor Accts 901 - 905 Utility 9 Only		9,861,227	6,556,215	3,305,012 0
		Total		81,668,934	59,900,674	15,701,526 6,066,734
		Percentage		100.000%	73.346%	19.226% 7.428%
		Number of Customers at		699,916	370,194	231,528 98,194
		Percentage		100.000%	52.892%	33.079% 14.029%
		Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662 204,414,586
		Percentage		100.000%	78.637%	14.060% 7.303%
		Total Percentages		400.000%	286.187%	79.005% 34.808%
		Average (CD AA)		100.000%	71.547%	19.751% 8.702%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		10,308,779	0	6,790,084 3,518,695
		Direct O & M Accts 901 - 935		9,216,208	0	5,941,535 3,274,673
		Direct O & M Accts 901 - 905 Utility 9 Only		1,544,023	0	1,544,023 0
		Total		21,069,010	0	14,275,642 6,793,368
		Percentage		100.000%	0.000%	67.757% 32.243%
		Direct Labor Accts 500 - 894		12,684,814	0	9,288,418 3,396,396
		Direct Labor Accts 901 - 935		1,603,381	0	233,486 1,369,895
		Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012 0
		Total		17,593,207	0	12,826,916 4,766,291
		Percentage		100.000%	0.000%	72.908% 27.092%
		Number of Customers at		329,722	0	231,528 98,194
		Percentage		100.000%	0.000%	70.219% 29.781%
		Net Direct Plant		588,468,040	0	385,114,173 203,353,867
		Percentage		100.000%	0.000%	65.444% 34.556%
		Total Percentages		400.000%	0.000%	276.328% 123.672%
		Average (GD AA)		100.000%	0.000%	69.082% 30.918%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at		601,722	370,194	231,528	0
		Percentage		100.000%	61.522%	38.478%	0.000%
		Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
		Percentage		100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	02-01-2015 thru 03-31-2015	936,718,033	609,623,946	327,094,087	
		Percent		100.000%	65.081%	34.919%	
11		Book Depreciation	3-01-2015 thru 03-31-2015	7,925,813	5,103,382	2,822,431	
		Percent		100.000%	64.389%	35.611%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended March 31, 2015
 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	02-01-2015 thru 03-31-2015	2,395,304,248 100.000%	1,561,925,950 65.208%	833,378,298 34.792%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2015 thru 03-31-2015	206,197,507 100.000%	137,782,944 66.821%	68,414,563 33.179%
14		Net Allocated Schedule M's - AMA Percent	3-01-2015 thru 03-31-2015	-1,826,098 100.000%	-994,313 54.450%	-831,785 45.550%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended March 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	29,054,045	0	29,054,045	19,380,004	0	19,380,004	9,674,041	0	9,674,041
99	442200	Commercial - Firm & Int.	24,565,794	0	24,565,794	17,281,108	0	17,281,108	7,284,686	0	7,284,686
1	442300	Industrial	11,212,238	0	11,212,238	7,031,443	0	7,031,443	4,180,795	0	4,180,795
99	444000	Public Street & Highway Lighting	660,132	0	660,132	449,673	0	449,673	210,459	0	210,459
99	448000	Interdepartmental Revenue	102,213	0	102,213	80,291	0	80,291	21,922	0	21,922
99	499XXX	Unbilled Revenue	(1,945,683)	0	(1,945,683)	(2,117,086)	0	(2,117,086)	171,403	0	171,403
		TOTAL SALES TO ULTIMATE CUSTOMERS	63,648,739	0	63,648,739	42,105,433	0	42,105,433	21,543,306	0	21,543,306
1	447XXX	Sales for Resale	0	13,235,802	13,235,802	0	8,564,887	8,564,887	0	4,670,915	4,670,915
		TOTAL SALES OF ELECTRICITY	63,648,739	13,235,802	76,884,541	42,105,433	8,564,887	50,670,320	21,543,306	4,670,915	26,214,221
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	7,701	0	7,701	4,625	0	4,625	3,076	0	3,076
1	453000	Sales of Water & Water Power	0	38,833	38,833	0	25,129	25,129	0	13,704	13,704
1	454000	Rent from Electric Property	242,981	6,415	249,396	162,762	4,151	166,913	80,219	2,264	82,483
1	456XXX	Other Electric Revenues	14,854	10,595,433	10,610,287	10,622	6,856,305	6,866,927	4,232	3,739,128	3,743,360
		TOTAL OTHER OPERATING REVENUE	265,536	10,640,681	10,906,217	178,009	6,885,585	7,063,594	87,527	3,755,096	3,842,623
		TOTAL ELECTRIC REVENUE	63,914,275	23,876,483	87,790,758	42,283,442	15,450,472	57,733,914	21,630,833	8,426,011	30,056,844

***** 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	2,492	27,820	30,312	2,492	18,002	20,494	0	9,818	9,818
1	501XXX	Fuel	0	2,662,100	2,662,100	0	1,722,645	1,722,645	0	939,455	939,455
1	502000	Steam Expense	0	389,373	389,373	0	251,963	251,963	0	137,410	137,410
1	505000	Electric Expense	0	99,234	99,234	0	64,214	64,214	0	35,020	35,020
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	269,333	269,333	0	174,285	174,285	0	95,048	95,048
1	507000	Rent	0	1,437	1,437	0	930	930	0	507	507
		MAINTENANCE									
1	510000	Supervision & Engineering	0	60,327	60,327	0	39,038	39,038	0	21,289	21,289
1	511000	Structures	0	52,418	52,418	0	33,920	33,920	0	18,498	18,498
1	512000	Boiler Plant	0	330,324	330,324	0	213,753	213,753	0	116,571	116,571
1	513000	Electric Plant	0	21,615	21,615	0	13,987	13,987	0	7,628	7,628
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	106,328	106,328	0	68,805	68,805	0	37,523	37,523
		TOTAL STEAM POWER GENERATION EXP	2,492	4,020,309	4,022,801	2,492	2,601,542	2,604,034	0	1,418,767	1,418,767
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	160,345	160,345	0	103,759	103,759	0	56,586	56,586
1	536000	Water for Power	0	108,929	108,929	0	70,488	70,488	0	38,441	38,441
1	537000	Hydraulic Expense	416,807	238,065	654,872	269,622	154,052	423,674	147,185	84,013	231,198
1	538000	Electric Expense	0	565,078	565,078	0	365,662	365,662	0	199,416	199,416
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	69,990	69,990	0	45,291	45,291	0	24,699	24,699
1	540000	Rent	0	180,165	180,165	0	116,585	116,585	0	63,580	63,580
1	540100	MT Trust Funds Land Settlement Rents	477,894	0	477,894	309,694	0	309,694	168,200	0	168,200
		MAINTENANCE									
1	541000	Supervision & Engineering	0	96,389	96,389	0	62,373	62,373	0	34,016	34,016
1	542000	Structures	0	14,678	14,678	0	9,498	9,498	0	5,180	5,180
1	543000	Reservoirs, Dams, & Waterways	0	167,655	167,655	0	108,490	108,490	0	59,165	59,165
1	544000	Electric Plant	0	335,822	335,822	0	217,310	217,310	0	118,512	118,512
1	545000	Miscellaneous Hydraulic Plant	0	82,237	82,237	0	53,216	53,216	0	29,021	29,021
		TOTAL HYDRO POWER GENERATION EXP	894,701	2,019,353	2,914,054	579,316	1,306,724	1,886,040	315,385	712,629	1,028,014
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	62,829	62,829	0	40,657	40,657	0	22,172	22,172
1	547XXX	Fuel	0	6,304,366	6,304,366	0	4,079,555	4,079,555	0	2,224,811	2,224,811
1	548000	Generation Expense	0	171,251	171,251	0	110,817	110,817	0	60,434	60,434
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	99,585	99,585	0	64,441	64,441	0	35,144	35,144
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	194,285	194,285	0	125,722	125,722	0	68,563	68,563
1	552000	Structures	0	2,288	2,288	0	1,481	1,481	0	807	807
1	553000	Generating & Electric Equipment	0	267,741	267,741	0	173,255	173,255	0	94,486	94,486
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	250,790	250,790	0	162,286	162,286	0	88,504	88,504
		TOTAL OTHER POWER GENERATION EXP	0	7,350,316	7,350,316	0	4,756,390	4,756,390	0	2,593,926	2,593,926

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended March 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	16,700,647	16,700,647	0	10,806,989	10,806,989	0	5,893,658	5,893,658
1	556000	System Control & Load Dispatching	0	144,032	144,032	0	93,203	93,203	0	50,829	50,829
E-557	557XXX	Other Expense	2,366,403	8,424,106	10,790,509	897,636	5,451,239	6,348,875	1,468,767	2,972,867	4,441,634
TOTAL OTHER POWER SUPPLY EXPENSE			2,366,403	25,268,785	27,635,188	897,636	16,351,431	17,249,067	1,468,767	8,917,354	10,386,121
TOTAL PRODUCTION OPERATING EXP			3,263,596	38,658,763	41,922,359	1,479,444	25,016,087	26,495,531	1,784,152	13,642,676	15,426,828
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	223,623	223,623	0	144,706	144,706	0	78,917	78,917
1	561000	Load Dispatching	0	224,568	224,568	0	145,318	145,318	0	79,250	79,250
1	562000	Station Expense	0	36,398	36,398	0	23,553	23,553	0	12,845	12,845
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	33,279	33,279	0	21,535	21,535	0	11,744	11,744
1	565XXX	Transmission of Electricity by Others	0	1,470,845	1,470,845	0	951,784	951,784	0	519,061	519,061
1	566000	Miscellaneous Transmission Expense	0	1,012,065	1,012,065	0	654,907	654,907	0	357,158	357,158
1	567000	Rent	0	8,187	8,187	0	5,298	5,298	0	2,889	2,889
MAINTENANCE											
1	568000	Supervision & Engineering	0	65,861	65,861	0	42,619	42,619	0	23,242	23,242
1	569000	Structures	0	60,763	60,763	0	39,320	39,320	0	21,443	21,443
1	570000	Station Equipment	(747)	221,828	221,081	(747)	143,545	142,798	0	78,283	78,283
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	39,120	39,120	0	25,315	25,315	0	13,805	13,805
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	3,976	3,976	0	2,573	2,573	0	1,403	1,403
TOTAL TRANSMISSION OPERATING EXP			(747)	3,400,513	3,399,766	(747)	2,200,473	2,199,726	0	1,200,040	1,200,040

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended March 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,147,747	2,147,747	0	1,389,806	1,389,806	0	757,941	757,941
E-DEPX		Depreciation Expense-Transmission	0	909,963	909,963	0	588,837	588,837	0	321,126	321,126
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,537	96,537	0	62,469	62,469	0	34,068	34,068
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,128)	0	(12,128)	12,128	0	12,128
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	10,785	11,707	0	5,882	5,882
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962	962
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	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	190,497	0	190,497	81,141	0	81,141	109,356	0	109,356
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	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	47,674	47,674	0	26,000	26,000
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	19,236	0	19,236	15,164	0	15,164	4,072	0	4,072
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	407450/40749	Amortization of BPA Residential Exchange Credit	(883,969)	0	(883,969)	(594,814)	0	(594,814)	(289,155)	0	(289,155)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(189,974)	0	(189,974)	0	0	0	(189,974)	0	(189,974)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	37,598	0	37,598	37,598	0	37,598	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(454)	(454)	0	(247)	(247)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	91,346	0	91,346	0	0	0	91,346	0	91,346
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,987,249	1,987,249	0	1,285,949	1,285,949	0	701,300	701,300
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(297,397)	5,233,863	4,936,466	(107,470)	3,386,831	3,279,361	(189,927)	1,847,032	1,657,105
		TOTAL PRODUCTION & TRANSMISSION EXPEN	2,965,452	47,293,139	50,258,591	1,371,227	30,603,391	31,974,618	1,594,225	16,689,748	18,283,973

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	118,110	270,830	388,940	90,562	179,111	269,673	27,548	91,719	119,267
3	582000	Station Expense	48,364	5,516	53,880	26,154	3,648	29,802	22,210	1,868	24,078
3	583000	Overhead Line Expense	150,930	44,847	195,777	98,943	29,659	128,602	51,987	15,188	67,175
3	584000	Underground Line Expense	111,329	0	111,329	74,394	0	74,394	36,935	0	36,935
3	584100	Energy Storage Equipment	73	0	73	73	0	73	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	153,133	5,783	158,916	127,607	3,825	131,432	25,526	1,958	27,484
3	587000	Customer Installations Expense	49,090	11,822	60,912	28,305	7,818	36,123	20,785	4,004	24,789
3	588000	Miscellaneous Distribution Expense	353,452	329,765	683,217	220,173	218,087	438,260	133,279	111,678	244,957
3	589000	Rent	0	17,847	17,847	0	11,803	11,803	0	6,044	6,044
		MAINTENANCE:									
3	590000	Supervision & Engineering	8,073	97,036	105,109	7,148	64,174	71,322	925	32,862	33,787
3	591000	Structures	16,327	0	16,327	10,471	0	10,471	5,856	0	5,856
3	592000	Station Equipment	42,770	10,956	53,726	34,257	7,246	41,503	8,513	3,710	12,223
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	573,672	0	573,672	350,654	0	350,654	223,018	0	223,018
3	594000	Underground Lines	43,232	0	43,232	29,459	0	29,459	13,773	0	13,773
3	595000	Line Transformers	18,029	60,947	78,976	11,322	40,307	51,629	6,707	20,640	27,347
3	596000	Street Light & Signal System Maintenance Exp	90,658	0	90,658	62,300	0	62,300	28,358	0	28,358
3	597000	Meters	2,261	0	2,261	2,173	0	2,173	88	0	88
3	598000	Miscellaneous Distribution Expense	23,234	13,708	36,942	18,233	9,066	27,299	5,001	4,642	9,643
		TOTAL DISTRIBUTION OPERATING EXP	1,802,737	869,057	2,671,794	1,192,228	574,744	1,766,972	610,509	294,313	904,822
E-DEPX		Depreciation Expense-Distribution	3,320,487	1,805	3,322,292	2,068,836	1,194	2,070,030	1,251,651	611	1,252,262
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	4,012,750	0	4,012,750	3,361,163	0	3,361,163	651,587	0	651,587
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,335,487	1,805	7,337,292	5,432,249	1,194	5,433,443	1,903,238	611	1,903,849
		TOTAL DISTRIBUTION EXPENSES	9,138,224	870,862	10,009,086	6,624,477	575,938	7,200,415	2,513,747	294,924	2,808,671

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	39,922	39,922	0	26,158	26,158	0	13,764	13,764
2	902000	Meter Reading Expenses	242,252	13,927	256,179	217,509	9,125	226,634	24,743	4,802	29,545
E-903	903XXX	Customer Records & Collection Expenses	97,714	694,674	792,388	71,015	455,171	526,186	26,699	239,503	266,202
2	904000	Uncollectible Accounts	0	253,441	253,441	0	166,062	166,062	0	87,379	87,379
2	905000	Misc Customer Accounts	0	11,398	11,398	0	7,468	7,468	0	3,930	3,930
TOTAL CUSTOMER ACCOUNTS EXPENSES			339,966	1,013,362	1,353,328	288,524	663,984	952,508	51,442	349,378	400,820
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,096,903	39,264	2,136,167	1,540,530	25,727	1,566,257	556,373	13,537	569,910
2	909000	Advertising	887	63,288	64,175	(102)	41,468	41,366	989	21,820	22,809
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMER SERVICE & INFO EXP			2,097,790	102,552	2,200,342	1,540,428	67,195	1,607,623	557,362	35,357	592,719
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	35,351	2,725,918	2,761,269	24,014	1,850,898	1,874,912	11,337	875,020	886,357
4	921000	Office Supplies & Expenses	13,286	370,741	384,027	13,286	251,733	265,019	0	119,008	119,008
4	922000	Admin Exp Transferred--Credit	0	(10,310)	(10,310)	0	(7,000)	(7,000)	0	(3,310)	(3,310)
4	923000	Outside Services Employed	0	1,025,352	1,025,352	0	696,214	696,214	0	329,138	329,138
4	924000	Property Insurance Premium	0	102,935	102,935	0	69,893	69,893	0	33,042	33,042
4	925XXX	Injuries and Damages	0	289,973	289,973	0	196,892	196,892	0	93,081	93,081
4	926XXX	Employee Pensions and Benefits	0	109,007	109,007	0	74,016	74,016	0	34,991	34,991
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	246,157	270,579	516,736	187,313	175,092	362,405	58,844	95,487	154,331
4	930000	Miscellaneous General Expenses	2,140	411,293	413,433	837	279,268	280,105	1,303	132,025	133,328
4	931000	Rents	779	17,333	18,112	429	11,769	12,198	350	5,564	5,914
4	935000	Maintenance of General Plant	116,372	1,034,874	1,151,246	62,690	702,679	765,369	53,682	332,195	385,877
TOTAL ADMIN & GEN OPERATING EXP			414,412	6,347,695	6,762,107	288,569	4,301,454	4,590,023	125,843	2,046,241	2,172,084

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended March 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	138,594	1,398,963	1,537,557	102,168	949,896	1,052,064	36,426	449,067	485,493
E-AMTX		Amortization Expense-General Plant - 303000	0	35,881	35,881	0	24,343	24,343	0	11,538	11,538
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	87,392	1,021,738	1,109,130	86,080	693,760	779,840	1,312	327,978	329,290
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	2,604	2,604	0	1,768	1,768	0	836	836
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(1,214,968)	0	(1,214,968)	(1,214,968)	0	(1,214,968)	0	0	0
99	407X29	Reg Credit/Debit Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	50,886	0	50,886	50,886	0	50,886	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(324,440)	0	(324,440)	0	0	0	(324,440)	0	(324,440)
99	407468	Project Compass Deferral - ID	(233,559)	0	(233,559)	0	0	0	(233,559)	0	(233,559)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,496,095)	2,459,186	963,091	(975,834)	1,669,767	693,933	(520,261)	789,419	269,158
		TOTAL ADMIN & GENERAL EXPENSES	(1,081,683)	8,806,881	7,725,198	(687,265)	5,971,221	5,283,956	(394,418)	2,835,660	2,441,242
		TOTAL EXPENSES BEFORE FIT	13,459,749	58,086,796	71,546,545	9,137,391	37,881,729	47,019,120	4,322,358	20,205,067	24,527,425
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,244,213			10,714,794			5,529,419
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,153,622			2,943,296			2,210,326
E-FIT		DEFERRED FEDERAL INCOME TAX			(310,394)			283,287			(593,681)
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		ELECTRIC NET OPERATING INCOME (LOSS)			11,417,279			7,498,755			3,918,524

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		64.710%		35.290%
E-ALL	2	Number of Customers		100.000%		65.523%		34.477%
E-ALL	3	Direct Distribution Operating Expense		100.000%		66.134%		33.866%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.900%		32.100%
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 March 31, 2015	
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	16,414,723	16,414,723	0	10,621,967	10,621,967	0	5,792,756	5,792,756
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	(29,442)	(29,442)	0	(19,052)	(19,052)	0	(10,390)	(10,390)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	166,552	166,552	0	107,776	107,776	0	58,776	58,776
1	555710	Intercompany Purchase	0	148,814	148,814	0	96,298	96,298	0	52,516	52,516
TOTAL ACCOUNT 555			0	16,700,647	16,700,647	0	10,806,989	10,806,989	0	5,893,658	5,893,658

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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 March 31, 2015	
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	547,249	547,249	0	354,125	354,125	0	193,124	193,124
1	557010	Other Power Supply Expense - Financial	0	4,958,303	4,958,303	0	3,208,518	3,208,518	0	1,749,785	1,749,785
1	557150	Fuel - Economic Dispatch	0	41,601	41,601	0	26,920	26,920	0	14,681	14,681
1	557160	Power Supply Expense - Miscellaneous	(4,344,826)	335	(4,344,491)	(2,833,809)	217	(2,833,592)	(1,511,017)	118	(1,510,899)
99	557161	Unbilled Add-Ons	41,048	0	41,048	34,808	0	34,808	6,240	0	6,240
1	557170	Broker Fees - Power	0	35,278	35,278	0	22,828	22,828	0	12,450	12,450
1	557171	REC Broker Fees	3,828	1,288	5,116	3,828	833	4,661	0	455	455
1	557172	Trade Reporting	0	1,272	1,272	0	823	823	0	449	449
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	4,660,509	0	4,660,509	4,660,509	0	4,660,509	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	(678,424)	0	(678,424)	(678,424)	0	(678,424)	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	167,220	0	167,220	167,220	0	167,220	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(497,954)	0	(497,954)	(497,954)	0	(497,954)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,307,521	0	2,307,521	0	0	0	2,307,521	0	2,307,521
99	557390	Idaho PCA Amortization	639,256	0	639,256	0	0	0	639,256	0	639,256
1	557395	Optional Renewable Power Expense Offset	0	37	37	0	24	24	0	13	13
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	173,218	173,218	0	112,089	112,089	0	61,129	61,129
1	557711	Turbine Gas Bookout Offset	0	(173,218)	(173,218)	0	(112,089)	(112,089)	0	(61,129)	(61,129)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,838,743	2,838,743	0	1,836,951	1,836,951	0	1,001,792	1,001,792
TOTAL ACCOUNT 557			2,366,403	8,424,106	10,790,509	897,636	5,451,239	6,348,875	1,468,767	2,972,867	4,441,634

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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 March 31, 2015	
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	97,714	694,674	792,388	71,015	455,171	526,186	26,699	239,503	266,202
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			97,714	694,674	792,388	71,015	455,171	526,186	26,699	239,503	266,202

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.523%	34.477%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.208%	34.792%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended March 31, 2015	
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	28,645	39,264	67,909	22,920	25,727	48,647	5,725	13,537	19,262
99	908600	Public Purpose Tariff Rider Expense Offset	2,136,400	0	2,136,400	1,592,015	0	1,592,015	544,385	0	544,385
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(68,142)	0	(68,142)	(74,405)	0	(74,405)	6,263	0	6,263
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,096,903	39,264	2,136,167	1,540,530	25,727	1,566,257	556,373	13,537	569,910

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.523%	34.477%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.35%	52.35%
2	Cost of Debt		5.381%	5.384%
	Total Weighted Cost		2.817%	2.819%
E-APL	Net Rate Base	2,016,809,408	1,333,261,828	683,547,580
	Interest Deduction for FIT Calculation	56,827,192	37,557,986	19,269,206
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-1A		
For Month Ended March 31, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	87,790,758	57,733,914	30,056,844
E-OPS	Less: Operating & Maintenance Expense	58,309,696	37,612,383	20,697,313
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	7,236,850	4,759,625	2,477,225
E-OTX	Less: Taxes Other than FIT	5,999,999	4,647,112	1,352,887
	Net Operating Income Before FIT	16,244,213	10,714,794	5,529,419
E-INT	Less: Monthly Interest Expense	4,735,599	3,129,832	1,605,767
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128
E-SCM	Plus: Schedule M Adjustments	3,271,896	848,484	2,423,412
	Taxable Net Operating Income	14,780,510	8,445,574	6,334,936
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	5,173,179	2,955,951	2,217,228
1	Production Tax Credit	(19,557)	(12,655)	(6,902)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	5,153,622	2,943,296	2,210,326
E-DTE	Deferred FIT	(310,394)	283,287	(593,681)
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)
	Total Net FIT/Deferred FIT	4,826,934	3,216,039	1,610,895

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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 March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	997000 Book Depreciation & Amortization	3,548,722	5,615,238	9,163,960	2,259,333	3,712,074	5,971,407	1,289,389	1,903,164
12	997001 Contributions In Aid of Construction	0	1,196,799	1,196,799	0	780,409	780,409	0	416,390
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0
12	997003 Salvage	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
4	997005 FAS106 Current Retiree Medical Accrual	0	413,119	413,119	0	280,508	280,508	0	132,611
99	997007 Idaho PCA	2,946,777	0	2,946,777	0	0	0	2,946,777	0
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	109,470	109,470	0	71,383	71,383	0	38,087
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.96)	204,169	0	204,169	204,169	0	204,169	0	0
4	997018 DSM Tariff Rider	95,407	0	95,407	62,707	0	62,707	32,700	0
99	997019 CSS Temporary Service Fees	38,171	0	38,171	21,442	0	21,442	16,729	0
4	997020 FAS87 Current Pension Accrual	0	949,133	949,133	0	644,461	644,461	0	304,672
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	12,761	0	12,761	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(3,879,988)	0	(3,879,988)	(3,879,988)	0	(3,879,988)	0	0
12	997032 Interest Rate Swaps	0	24,404	24,404	0	15,913	15,913	0	8,491
4	997033 BPA Residential Exchange	41,217	0	41,217	13,015	0	13,015	28,202	0
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0
1	997041 Rathdrum Turbine Lease, Tax	0	(28,088)	(28,088)	0	(18,176)	(18,176)	0	(9,912)
99	997043 Washington Deferred Power Costs	3,982,085	0	3,982,085	3,982,085	0	3,982,085	0	0
1	997044 Non-Monetary Power Costs	0	(29,442)	(29,442)	0	(19,052)	(19,052)	0	(10,390)
1	997045 Section 199 Manufacturing Deduction	0	(50,000)	(50,000)	0	(32,355)	(32,355)	0	(17,645)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(220,865)	(220,865)	0	(144,022)	(144,022)	0	(76,843)
11	997049 Tax Depreciation	0	(11,616,432)	(11,616,432)	0	(7,479,704)	(7,479,704)	0	(4,136,728)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	72,233	0	72,233	0	0	0	72,233	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,828	3,828	0	2,599	2,599	0	1,229
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	47,674	60,351	2,581	26,000
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	15,349	0	15,349	11,131	0	11,131	4,218	0
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,850	107,850	0	58,817
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	472,910	472,910	0	304,502	304,502	0	168,408
4	997081 Deferred Compensation	0	366,229	366,229	0	248,669	248,669	0	117,560
4	997082 Meal Disallowances	0	35,647	35,647	0	24,204	24,204	0	11,443
4	997083 Paid Time Off	0	229,391	229,391	0	155,756	155,756	0	73,635
2	997084 Customer Uncollectibles	0	478,334	478,334	0	313,419	313,419	0	164,915
99	997088 Deferred O&M Colstrip & CS2	523	0	523	81,141	0	81,141	(80,618)	0
99	997089 CNC Transmission	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(472,916)	0	(472,916)	(472,916)	0	(472,916)	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(16,023)	(16,023)	0	(10,368)	(10,368)	0	(5,655)
99	997100 WA REC Amort	167,220	0	167,220	167,220	0	167,220	0	0
1	997101 Repairs 481 (a)	0	0	0	0	0	0	0	0
1	997102 Amort Idaho Earnings Test (254229)	(230,842)	0	(230,842)	0	0	0	(230,842)	0
99	997103 Def Project Compass	(441,563)	0	(441,563)	0	0	0	(441,563)	0
99	997104 Spokane River TDG	(1,267,478)	0	(1,267,478)	(798,585)	0	(798,585)	(468,893)	0
	TOTAL SCHEDULE M ADJUSTMENTS	6,807,036	(1,826,099)	3,271,896	1,842,799	(994,315)	848,484	3,255,196	(831,784)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.523%	34.477%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.389%	35.611%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.208%	34.792%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<u>Total</u>
3,192,553
416,390
0
0
(8,607)
132,611
2,946,777
0
(995)
0
38,087
0
32,700
16,729
304,672
0
0
0
0
0
0
8,491
28,202
30,057
(9,912)
0
(10,390)
(17,645)
26,767
0
(76,843)
(4,136,728)
0
72,233
0
1,229
483
0

<u>Total</u>
2,250
33,333
0
28,581
0
4,218
0
0
0
58,817
0
168,408
117,560
11,443
73,635
164,915
(80,618)
0
0
0
0
0
0
962
0
0
(5,655)
0
0
(230,842)
(441,563)
(468,893)
<u>2,423,412</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	550,486	550,486	0	299,740	299,740	0	250,746	250,746
99	410100	Deferred Federal Income Tax Expense - Washir	453,199	0	453,199	453,199	0	453,199	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(560,071)	0	(560,071)	0	0	0	(560,071)	0	(560,071)
	410100	Total	(106,872)	550,486	443,614	453,199	299,740	752,939	(560,071)	250,746	(309,325)
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(381,862)	(381,862)	0	(207,924)	(207,924)	0	(173,938)	(173,938)
99	411100	Deferred Federal Income Tax Expense - Washir	(261,728)	0	(261,728)	(261,728)	0	(261,728)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(110,418)	0	(110,418)	0	0	0	(110,418)	0	(110,418)
	411100	Total	(372,146)	(381,862)	(754,008)	(261,728)	(207,924)	(469,652)	(110,418)	(173,938)	(284,356)
Total Deferred Federal Income Tax Expense			(479,018)	168,624	(310,394)	191,471	91,816	283,287	(670,489)	76,808	(593,681)

E-ALL	14	Net Allocated Schedule M's - AMA		100.000%		54.450%		45.550%
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 March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	151,931	151,931	0	98,315	98,315	0	53,616	53,616
1	408150	R&P Property Tax--Production	0	1,299,753	1,299,753	0	841,070	841,070	0	458,683	458,683
1	408180	R&P Property Tax--Transmission	0	484,663	484,663	0	313,625	313,625	0	171,038	171,038
1	409100	State Income Tax--Montana & Oregon	0	50,902	50,902	0	32,939	32,939	0	17,963	17,963
TOTAL PRODUCTION & TRANSMISSION			0	1,987,249	1,987,249	0	1,285,949	1,285,949	0	701,300	701,300
DISTRIBUTION											
99	408110	State Excise Tax	1,648,693	0	1,648,693	1,648,693	0	1,648,693	0	0	0
99	408120	Municipal Occupation & License Tax	1,425,955	0	1,425,955	1,139,012	0	1,139,012	286,943	0	286,943
99	408160	Miscellaneous State or Local Tax--WA & ID	55	0	55	0	0	0	55	0	55
99	408170	R&P Property Tax--Distribution	868,955	0	868,955	573,458	0	573,458	295,497	0	295,497
99	409100	State Income Tax--Idaho	69,092	0	69,092	0	0	0	69,092	0	69,092
TOTAL DISTRIBUTION			4,012,750	0	4,012,750	3,361,163	0	3,361,163	651,587	0	651,587
TOTAL TAXES OTHER THAN FIT			4,012,750	1,987,249	5,999,999	3,361,163	1,285,949	4,647,112	651,587	701,300	1,352,887

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	20,548,224	20,548,224	0	13,296,756	13,296,756	0	7,251,468	7,251,468
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,599,687	20,599,687	0	13,330,057	13,330,057	0	7,269,630	7,269,630
1	353000	Station Equipment	0	233,165,639	233,165,639	0	150,881,485	150,881,485	0	82,284,154	82,284,154
1	354000	Towers & Fixtures	0	17,125,571	17,125,571	0	11,081,957	11,081,957	0	6,043,614	6,043,614
1	355000	Poles & Fixtures	0	180,304,032	180,304,032	0	116,674,739	116,674,739	0	63,629,293	63,629,293
1	356000	Overhead Conductors & Devices	0	125,754,533	125,754,533	0	81,375,758	81,375,758	0	44,378,775	44,378,775
1	357000	Underground Conduit	0	2,973,023	2,973,023	0	1,923,843	1,923,843	0	1,049,180	1,049,180
1	358000	Underground Conductors & Devices	0	2,330,071	2,330,071	0	1,507,789	1,507,789	0	822,282	822,282
1	359000	Roads & Trails	0	1,951,875	1,951,875	0	1,263,058	1,263,058	0	688,817	688,817
TOTAL TRANSMISSION PLANT			0	604,752,655	604,752,655	0	391,335,442	391,335,442	0	213,417,213	213,417,213
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,794,104	0	4,794,104	3,552,402	0	3,552,402	1,241,702	0	1,241,702
99	360400	Land Easements	2,533,194	0	2,533,194	545,919	0	545,919	1,987,275	0	1,987,275
99	361000	Structures & Improvements	18,896,841	0	18,896,841	12,900,996	0	12,900,996	5,995,845	0	5,995,845
3	362000	Station Equipment	123,434,796	1,099,403	124,534,199	78,976,500	727,079	79,703,579	44,458,296	372,324	44,830,620
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	310,488,650	0	310,488,650	197,215,510	0	197,215,510	113,273,140	0	113,273,140
99	365000	Overhead Conductors & Devices	200,791,336	0	200,791,336	126,756,796	0	126,756,796	74,034,540	0	74,034,540
99	366000	Underground Conduit	92,825,612	0	92,825,612	58,783,046	0	58,783,046	34,042,566	0	34,042,566
99	367000	Underground Conductors & Devices	161,626,346	0	161,626,346	103,505,750	0	103,505,750	58,120,596	0	58,120,596
99	368000	Line Transformers	221,214,972	0	221,214,972	149,494,358	0	149,494,358	71,720,614	0	71,720,614
99	369XXX	Services	144,175,950	0	144,175,950	93,016,303	0	93,016,303	51,159,647	0	51,159,647
99	370000	Meters	48,370,837	0	48,370,837	26,371,342	0	26,371,342	21,999,495	0	21,999,495
99	373XXX	Street Light & Signal Systems	40,825,338	0	40,825,338	25,193,128	0	25,193,128	15,632,210	0	15,632,210
TOTAL DISTRIBUTION PLANT			1,369,977,976	1,099,403	1,371,077,379	876,312,050	727,079	877,039,129	493,665,926	372,324	494,038,250
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,578,599	4,669,433	384,267	2,429,869	2,814,136	706,567	1,148,730	1,855,297
4	390XXX	Structures & Improvements	13,643,064	66,717,161	80,360,225	7,000,780	45,300,952	52,301,732	6,642,284	21,416,209	28,058,493
4	391XXX	Office Furniture & Equipment	3,258,545	44,964,012	48,222,557	3,182,985	30,530,564	33,713,549	75,560	14,433,448	14,509,008
4	392XXX	Transportation Equipment	22,352,601	13,094,891	35,447,492	16,348,725	8,891,431	25,240,156	6,003,876	4,203,460	10,207,336
4	393000	Stores Equipment	274,125	2,480,634	2,754,759	121,608	1,684,350	1,805,958	152,517	796,284	948,801
4	394000	Tools, Shop & Garage Equipment	2,057,719	8,950,675	11,008,394	993,356	6,077,508	7,070,864	1,064,363	2,873,167	3,937,530
4	395000	Laboratory Equipment	273,623	716,683	990,306	228,163	486,628	714,791	45,460	230,055	275,515
4	396XXX	Power Operated Equipment	26,556,081	9,271,674	35,827,755	16,197,893	6,295,467	22,493,360	10,358,188	2,976,207	13,334,395
4	397XXX	Communications Equipment	19,201,066	71,280,100	90,481,166	11,610,054	48,399,188	60,009,242	7,591,012	22,880,912	30,471,924
4	398000	Miscellaneous Equipment	6,225	377,571	383,796	3,926	256,371	260,297	2,299	121,200	123,499
TOTAL GENERAL PLANT			88,713,883	221,432,000	310,145,883	56,071,757	150,352,328	206,424,085	32,642,126	71,079,672	103,721,798
TOTAL PLANT IN SERVICE			1,464,681,424	2,211,493,230	3,676,174,654	938,294,878	1,441,610,925	2,379,905,803	526,386,546	769,882,305	1,296,268,851

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended March 31, 2015
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

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	(287,700,604)	(287,700,604)	0	(186,171,061)	(186,171,061)	0	(101,529,543)	(101,529,543)
E-ADEP		Hydro Production Plant	0	(132,294,403)	(132,294,403)	0	(85,607,708)	(85,607,708)	0	(46,686,695)	(46,686,695)
E-ADEP		Other Production Plant	0	(95,136,416)	(95,136,416)	0	(61,562,775)	(61,562,775)	0	(33,573,641)	(33,573,641)
E-ADEP		Transmission Plant	0	(195,379,731)	(195,379,731)	0	(126,430,224)	(126,430,224)	0	(68,949,507)	(68,949,507)
E-ADEP		Distribution Plant	(434,358,180)	(1,166)	(434,359,346)	(267,414,412)	(771)	(267,415,183)	(166,943,768)	(395)	(166,944,163)
E-ADEP		General Plant	(29,329,797)	(74,618,579)	(103,948,376)	(17,975,126)	(50,666,015)	(68,641,141)	(11,354,671)	(23,952,564)	(35,307,235)
TOTAL ACCUMULATED DEPRECIATION			(463,687,977)	(785,130,899)	(1,248,818,876)	(285,389,538)	(510,438,554)	(795,828,092)	(178,298,439)	(274,692,345)	(452,990,784)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,438,770)	(9,438,770)	0	(6,107,828)	(6,107,828)	0	(3,330,942)	(3,330,942)
E-AAMT		Distribution-Franchises/Misc Intangibles	(154,738)	0	(154,738)	(154,738)	0	(154,738)	0	0	0
E-AAMT		General Plant - 303000	0	(657,546)	(657,546)	0	(444,725)	(444,725)	0	(212,821)	(212,821)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(1,985,260)	(19,468,741)	(21,454,001)	(1,954,733)	(13,219,275)	(15,174,008)	(30,527)	(6,249,466)	(6,279,993)
E-AAMT		General Plant - 390200, 396200	(120,812)	(225,667)	(346,479)	(117,239)	(153,228)	(270,467)	(3,573)	(72,439)	(76,012)
TOTAL ACCUMULATED AMORTIZATION			(2,260,810)	(29,790,724)	(32,051,534)	(2,226,710)	(19,925,056)	(22,151,766)	(34,100)	(9,865,668)	(9,899,768)
TOTAL ACCUMULATED DEPR/AMORT			(465,948,787)	(814,921,623)	(1,280,870,410)	(287,616,248)	(530,363,610)	(817,979,858)	(178,332,539)	(284,558,013)	(462,890,552)
NET ELECTRIC UTILITY PLANT before DFIT			998,732,637	1,396,571,607	2,395,304,244	650,678,630	911,247,315	1,561,925,945	348,054,007	485,324,292	833,378,299
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	(201,547)	(201,547)	0	(130,421)	(130,421)	0	(71,126)	(71,126)
12		ADFIT - Electric Plant In Service (282900)	0	(396,618,881)	(396,618,881)	0	(258,627,240)	(258,627,240)	0	(137,991,641)	(137,991,641)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,345,352)	(45,345,352)	0	(30,789,494)	(30,789,494)	0	(14,555,858)	(14,555,858)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,441)	(265,441)	0	(125,488)	(125,488)
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	(12,016,197)	(12,016,197)	0	(7,775,681)	(7,775,681)	0	(4,240,516)	(4,240,516)
1		ADFIT - CDA Settlement Costs (283333)	0	371,973	371,973	0	240,704	240,704	0	131,269	131,269
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,588,038)	(3,588,038)	0	(2,339,688)	(2,339,688)	0	(1,248,350)	(1,248,350)
TOTAL ACCUMULATED DFIT			0	(457,788,971)	(457,788,971)	0	(299,687,261)	(299,687,261)	0	(158,101,710)	(158,101,710)
NET ELECTRIC UTILITY PLANT			998,732,637	938,782,636	1,937,515,273	650,678,630	611,560,054	1,262,238,684	348,054,007	327,222,582	675,276,589

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.134%	33.866%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.208%	34.792%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended March 31, 2015
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	998,732,637	938,782,636	1,937,515,273	650,678,630	611,560,054	1,262,238,684	348,054,007	327,222,582	675,276,589
	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	(708,487)	0	(708,487)	708,487	0	708,487
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)	(2,793,947)	0	(2,793,947)	(895,412)	0	(895,412)	(1,898,535)	0	(1,898,535)
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)	7,402,061	0	7,402,061	4,735,594	0	4,735,594	2,666,467	0	2,666,467
99	ADFIT - Kettle Falls Disallowed (190420)	207,775	0	207,775	207,775	0	207,775	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)	1,343,400	0	1,343,400	0	0	0	1,343,400	0	1,343,400
99	ADFIT - Boulder Park Disallowed (190040)	439,810	0	439,810	0	0	0	439,810	0	439,810
99	Investment in WNP3 Exchange Power (124900, 124930)	10,922,661	0	10,922,661	10,922,661	0	10,922,661	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,963,009)	0	(1,963,009)	(1,963,009)	0	(1,963,009)	0	0	0
99	CDA Lake Settlement - WA (182382)	868,341	0	868,341	868,341	0	868,341	0	0	0
99	CDA Lake Settlement - ID (186382)	171,653	0	171,653	0	0	0	171,653	0	171,653
99	ADFIT - CDA Lake Settlement - Direct (283382)	(364,000)	0	(364,000)	(303,921)	0	(303,921)	(60,079)	0	(60,079)
99	CDA CDR Fund - Direct (182324)	63,163	0	63,163	63,163	0	63,163	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	448,486	0	448,486	416,363	0	416,363	32,123	0	32,123
99	ADFIT - Spokane River Relicensing (283322)	(156,946)	0	(156,946)	(145,708)	0	(145,708)	(11,238)	0	(11,238)
99	Spokane River PM&Es (182323)	413,989	0	413,989	264,387	0	264,387	149,602	0	149,602
99	ADFIT - Spokane River PM&Es (283323)	(144,921)	0	(144,921)	(92,560)	0	(92,560)	(52,361)	0	(52,361)
99	Montana Riverbed Settlement (186360)	1,768,306	0	1,768,306	1,212,251	0	1,212,251	556,055	0	556,055
99	ADFIT - Montana Riverbed Settlement (283365)	(618,908)	0	(618,908)	(424,289)	0	(424,289)	(194,619)	0	(194,619)
99	Lancaster Generation (182312)	963,334	0	963,334	963,334	0	963,334	0	0	0
99	ADFIT - Lancaster Generation (283312)	(337,167)	0	(337,167)	(337,167)	0	(337,167)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,317	0	60,317	0	0	0	60,317	0	60,317
4	Customer Advances (252000)	(1,772,963)	0	(1,772,963)	(446,687)	0	(446,687)	(1,326,276)	0	(1,326,276)
99	Customer Deposits (235199)	(1,879,075)	0	(1,879,075)	(1,879,075)	0	(1,879,075)	0	0	0
C-WKC	Working Capital	62,702,316	8,939,988	71,642,304	62,702,316	0	62,702,316	0	8,939,988	8,939,988
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	70,354,147	8,939,988	79,294,135	71,023,144	0	71,023,144	(668,997)	8,939,988	8,270,991
	NET RATE BASE	#####	947,722,624	2,016,809,408	721,701,774	611,560,054	1,333,261,828	347,385,010	336,162,570	683,547,580

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
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 March 31, 2015	
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)	648,670	648,670			648,670	648,670		419,754	419,754		228,916	228,916	
1	Hydro (ED-AN)	716,559	716,559			716,559	716,559		463,685	463,685		252,874	252,874	
1	Other (ED-AN)	782,518	782,518			782,518	782,518		506,367	506,367		276,151	276,151	
Total Electric Production		2,147,747	2,147,747			2,147,747	2,147,747		1,389,806	1,389,806		757,941	757,941	
Electric Transmission														
1	ED-AN	909,963	909,963			909,963	909,963		588,837	588,837		321,126	321,126	
Total Electric Transmissic		909,963	909,963			909,963	909,963		588,837	588,837		321,126	321,126	
Electric Distribution														
3	ED-AN	1,805	1,805				1,805		1,194	1,194		611	611	
	ED-ID	1,251,651	1,251,651			1,251,651	1,251,651				1,251,651		1,251,651	
	ED-WA	2,068,836	2,068,836			2,068,836	2,068,836	2,068,836						
Total Electric Distribution		3,322,292	3,322,292			3,320,487	1,805	3,322,292	2,068,836	1,194	2,070,030	1,251,651	611	1,252,262
Gas Underground Storage														
	GD-AN	50,353		50,353										
	GD-OR	9,737			9,737									
Total Gas Underground S		60,090		50,353	9,737									
Gas Distribution														
	GD-AN	5,383		5,383										
	GD-ID	375,265		375,265										
	GD-WA	735,419		735,419										
	GD-OR	487,922			487,922									
Total Gas Distribution		1,603,989		1,116,067	487,922									
General Plant														
4	ED-AN	222,600	222,600				222,600		151,145	151,145		71,455	71,455	
	ED-ID	15,093	15,093			15,093	15,093				15,093		15,093	
	ED-WA	90,399	90,399			90,399	90,399	90,399						
7,4	CD-AA	1,580,140	1,130,543	312,093	137,504		1,130,543	1,130,543		767,639	767,639	362,904	362,904	
9,4	CD-AN	58,189	45,820	12,369			45,820	45,820		31,112	31,112	14,708	14,708	
9	CD-ID	27,109	21,333	5,776		21,333	21,333				21,333		21,333	
9	CD-WA	14,946	11,769	3,177		11,769	11,769	11,769						
8	GD-AA	20,910		14,445	6,465									
	GD-AN	3,331		3,331										
	GD-ID	3,876		3,876										
	GD-WA	17,968		17,968										
	GD-OR	17,450			17,450									
Total General Plant		2,072,011	1,537,557	373,035	161,419	138,594	1,398,963	1,537,557	102,168	949,896	1,052,064	36,426	449,067	485,493
Total Depreciation Expense		10,116,092	7,917,559	1,539,455	659,078	3,459,081	4,458,478	7,917,559	2,171,004	2,929,733	5,100,737	1,288,077	1,528,745	2,816,822

Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho		
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%		1	Production/Transmission Ratio	64.710%		35.290%		

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	66.134%	33.866%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended March 31, 2015	
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	76,534	76,534		76,534	76,534		49,525	49,525		27,009	27,009			
1	Misc Intangible Plt (30300)	ED-AN	20,003	20,003		20,003	20,003		12,944	12,944		7,059	7,059			
Total Production/Transmission			96,537	96,537		96,537	96,537		62,469	62,469		34,068	34,068			
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013						
	Misc Intangible Plt (30300)	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	49,259	35,243	9,729	4,287		35,243	35,243		23,930	23,930	11,313	11,313		
9,1		CD-AN	810	638	172			638	638		413	413	225	225		
		GD-ID	338		338											
		GD-WA	2,072		2,072											
		GD-OR	672			672										
Total General Plant - 303000			53,151	35,881	12,311	4,959		35,881	35,881		24,343	24,343	11,538	11,538		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	1,383,698	989,994	273,295	120,409		989,994	989,994		672,206	672,206	317,788	317,788		
9,4		CD-AN	763	601	162			601	601		408	408	193	193		
9,4		CD-ID	1,163	916	247			916	916				916	916		
4		ED-AN	31,143	31,143				31,143	31,143		21,146	21,146	9,997	9,997		
		ED-ID	396	396				396	396				396	396		
		ED-WA	86,080	86,080				86,080	86,080	86,080						
8		GD-AA	37,896		26,179	11,717										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			1,541,139	1,109,130	299,883	132,126		87,392	1,021,738	1,109,130	86,080	693,760	779,840	1,312	327,978	329,290
Gas Underground Storage																
		GD-AN	19		19											
Total Gas Underground Storage			19		19											
General Plant - 390200, 396200																
7,4		CD-AA	2,404	1,720	475	209		1,720	1,720		1,168	1,168	552	552		
4		ED-AN	884	884				884	884		600	600	284	284		
		GD-OR	0			0										
Total General Plant - 390200, 396200			3,288	2,604	475	209		2,604	2,604		1,768	1,768	836	836		
Total Amortization Expense			1,696,384	1,246,402	312,688	137,294		89,642	1,156,760	1,246,402	88,330	782,340	870,670	1,312	374,420	375,732

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 Production/Transmission Rat	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended March 31, 2015	
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)	(287,700,604)				(287,700,604)	(287,700,604)		(186,171,061)	(186,171,061)		(101,529,543)	(101,529,543)	
1	Hydro (ED-AN)	(132,294,403)				(132,294,403)	(132,294,403)		(85,607,708)	(85,607,708)		(46,686,695)	(46,686,695)	
1	Other (ED-AN)	(95,136,416)				(95,136,416)	(95,136,416)		(61,562,775)	(61,562,775)		(33,573,641)	(33,573,641)	
Total Electric Production		(515,131,423)				(515,131,423)	(515,131,423)		(333,341,544)	(333,341,544)		(181,789,879)	(181,789,879)	
Electric Transmission														
1	ED-AN	(195,379,731)				(195,379,731)	(195,379,731)		(126,430,224)	(126,430,224)		(68,949,507)	(68,949,507)	
Total Electric Transmissic		(195,379,731)				(195,379,731)	(195,379,731)		(126,430,224)	(126,430,224)		(68,949,507)	(68,949,507)	
Electric Distribution														
3	ED-AN	(1,166)					(1,166)		(771)	(771)		(395)	(395)	
	ED-ID	(166,943,768)				(166,943,768)						(166,943,768)	(166,943,768)	
	ED-WA	(267,414,412)				(267,414,412)		(267,414,412)		(267,414,412)				
Total Electric Distribution		(434,359,346)				(434,358,180)	(1,166)	(434,359,346)	(267,414,412)	(771)	(267,415,183)	(166,943,768)	(395)	(166,944,163)
Gas Underground Storage														
	GD-AN	(13,598,168)					(13,598,168)							
	GD-OR	(653,079)					(653,079)							
Total Gas Underground S		(14,251,247)					(13,598,168)	(653,079)						
Gas Distribution														
	GD-AN	(1,509,459)					(1,509,459)							
	GD-ID	(60,102,046)					(60,102,046)							
	GD-WA	(118,446,053)					(118,446,053)							
	GD-OR	(93,230,958)					(93,230,958)							
Total Gas Distribution		(273,288,516)					(180,057,558)	(93,230,958)						
General Plant														
4	ED-AN	(39,461,611)					(39,461,611)		(26,794,434)	(26,794,434)		(12,667,177)	(12,667,177)	
	ED-ID	(7,165,494)				(7,165,494)					(7,165,494)		(7,165,494)	
	ED-WA	(15,942,285)				(15,942,285)		(15,942,285)		(15,942,285)				
7,4	CD-AA	(36,324,586)	(25,989,152)	(7,174,469)	(3,160,965)		(25,989,152)			(17,646,634)		(8,342,518)	(8,342,518)	
9,4	CD-AN	(11,642,558)	(9,167,816)	(2,474,742)			(9,167,816)			(6,224,947)		(2,942,869)	(2,942,869)	
9	CD-ID	(5,319,995)	(4,189,177)	(1,130,818)		(4,189,177)					(4,189,177)		(4,189,177)	
9	CD-WA	(2,581,582)	(2,032,841)	(548,741)		(2,032,841)		(2,032,841)						
8	GD-AA	(1,727,257)			(534,033)		(1,193,224)							
	GD-AN	(1,788,977)					(1,788,977)							
	GD-ID	(1,491,784)					(1,491,784)							
	GD-WA	(4,187,755)					(4,187,755)							
	GD-OR	(4,239,220)					(4,239,220)							
Total General Plant		(131,873,104)	(103,948,376)	(19,990,510)	(7,934,218)	(29,329,797)	(74,618,579)	(103,948,376)	(17,975,126)	(50,666,015)	(68,641,141)	(11,354,671)	(23,952,564)	(35,307,235)
Total Accumulated Depr		(1,564,283,367)	(1,248,818,876)	(213,646,236)	(101,818,255)	(463,687,977)	(785,130,899)	(1,248,818,876)	(285,389,538)	(510,438,554)	(795,828,092)	(178,298,439)	(274,692,345)	(452,990,784)

Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington			Idaho		
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%			35.290%		
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	66.134%			33.866%		
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%			32.100%		

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended March 31, 2015	
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	
Production/Transmission														
1	Franchises (302000) ED-AN	(8,495,886)	(8,495,886)			(8,495,886)	(8,495,886)		(5,497,688)	(5,497,688)		(2,998,198)	(2,998,198)	
1	Misc Intangible Plt (3030 ED-AN	(942,884)	(942,884)			(942,884)	(942,884)		(610,140)	(610,140)		(332,744)	(332,744)	
Total Production/Transmission		(9,438,770)	(9,438,770)			(9,438,770)	(9,438,770)		(6,107,828)	(6,107,828)		(3,330,942)	(3,330,942)	
Distribution														
	Franchises (302000) ED-WA	(126,114)	(126,114)			(126,114)	(126,114)		(126,114)	(126,114)				
	Misc Intangible Plt (3030 ED-WA	(28,624)	(28,624)			(28,624)	(28,624)		(28,624)	(28,624)				
Total Distribution		(154,738)	(154,738)			(154,738)	(154,738)		(154,738)	(154,738)				
General Plant - 303000														
7,4	CD-AA	(842,430)	(602,734)	(166,388)	(73,308)	(602,734)	(602,734)		(409,256)	(409,256)		(193,478)	(193,478)	
9,1	CD-AN	(69,608)	(54,812)	(14,796)		(54,812)	(54,812)		(35,469)	(35,469)		(19,343)	(19,343)	
	GD-ID	(51,933)		(51,933)										
	GD-WA	(121,884)		(121,884)										
	GD-OR	(66,162)			(66,162)									
Total General Plant - 303000		(1,152,017)	(657,546)	(355,001)	(139,470)		(657,546)	(657,546)		(444,725)	(444,725)		(212,821)	(212,821)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(26,653,164)	(19,069,540)	(5,264,266)	(2,319,358)	(19,069,540)	(19,069,540)		(12,948,218)	(12,948,218)		(6,121,322)	(6,121,322)	
9,4	CD-AN	(18,174)	(14,311)	(3,863)		(14,311)	(14,311)		(9,717)	(9,717)		(4,594)	(4,594)	
9	CD-ID	(20,699)	(16,299)	(4,400)			(16,299)	(16,299)			(16,299)		(16,299)	
4	ED-AN	(384,890)	(384,890)			(384,890)	(384,890)		(261,340)	(261,340)		(123,550)	(123,550)	
	ED-ID	(14,228)	(14,228)			(14,228)	(14,228)				(14,228)		(14,228)	
	ED-WA	(1,954,733)	(1,954,733)			(1,954,733)	(1,954,733)	(1,954,733)		(1,954,733)				
8	GD-AA	(1,549,793)		(1,070,628)	(479,165)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(30,608,439)	(21,454,001)	(6,354,684)	(2,799,754)	(1,985,260)	(19,468,741)	(21,454,001)	(1,954,733)	(13,219,275)	(15,174,008)	(30,527)	(6,249,466)	(6,279,993)
Gas Underground Storage														
	GD-AN	(239,907)		(239,907)										
Total Gas Underground Storage		(239,907)		(239,907)										
General Plant - 390200, 396200														
7,4	CD-AA	(222,715)	(159,346)	(43,988)	(19,381)	(159,346)	(159,346)		(108,196)	(108,196)		(51,150)	(51,150)	
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)	
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)		(6,561)				
4	ED-AN	(66,321)	(66,321)			(66,321)	(66,321)		(45,032)	(45,032)		(21,289)	(21,289)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(414,446)	(346,479)	(48,586)	(19,381)	(120,812)	(225,667)	(346,479)	(117,239)	(153,228)	(270,467)	(3,573)	(72,439)	(76,012)
Total Accumulated Amortization		(42,008,317)	(32,051,534)	(6,998,178)	(2,958,605)	(2,260,810)	(29,790,724)	(32,051,534)	(2,226,710)	(19,925,056)	(22,151,766)	(34,100)	(9,865,668)	(9,899,768)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%	35.290%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2015	
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	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	4,641,923	0	0	3,321,157	3,321,157	0	0	916,826	916,826	0	403,940	403,940
9	CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
	TOTAL ACCOUNT	7,573,564	384,267	706,567	3,578,600	4,669,434	577,218	92,936	980,172	1,650,326	849,864	403,940	1,253,804
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,494,060	1,441,940	2,164,385	3,887,735	7,494,060	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,237,126	0	0	0	0	2,237,126	0	0	2,237,126	0	0	0
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	77,692,668	0	0	55,586,773	55,586,773	0	0	15,345,079	15,345,079	0	6,760,816	6,760,816
9	CD-WA / ID / AN	21,943,756	5,558,841	4,477,898	7,242,653	17,279,392	1,500,542	1,208,755	1,955,067	4,664,364	0	0	0
	TOTAL ACCOUNT	112,894,343	7,000,781	6,642,283	66,717,161	80,360,225	3,737,668	1,208,755	17,300,146	22,246,569	3,526,733	6,760,816	10,287,549
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,025,032	3,152,619	14,649	5,857,764	9,025,032	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	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337
7	CD-AA	54,552,402	0	0	39,030,607	39,030,607	0	0	10,774,645	10,774,645	0	4,747,150	4,747,150
9	CD-WA / ID / AN	211,974	30,366	60,910	75,641	166,917	8,197	16,442	20,418	45,057	0	0	0
	TOTAL ACCOUNT	64,434,318	3,182,985	75,559	44,964,012	48,222,556	8,197	16,442	11,242,636	11,267,275	0	4,944,487	4,944,487
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	30,497,368	14,629,194	5,109,477	10,758,697	30,497,368	0	0	0	0	0	0	0
99	GD-WA / ID / AN	9,671,597	0	0	0	0	6,330,182	1,990,892	1,350,523	9,671,597	0	0	0
99	GD-OR / AS	2,949,264	0	0	0	0	0	0	0	0	2,949,264	0	2,949,264
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9	CD-WA / ID / AN	5,771,306	1,719,531	894,399	1,930,627	4,544,557	464,167	241,432	521,150	1,226,749	0	0	0
	TOTAL ACCOUNT	49,456,389	16,348,725	6,003,876	13,094,891	35,447,492	6,794,349	2,232,324	1,983,632	11,010,305	2,949,264	49,328	2,998,592

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2015	
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
393000 Stores Equipment													
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	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	2,989,756	110,869	137,772	2,105,612	2,354,253	29,928	37,190	568,385	635,503	0	0	0
	TOTAL ACCOUNT	3,531,760	121,608	152,517	2,480,634	2,754,759	114,199	37,190	568,385	719,774	57,227	0	57,227
394000 Tools, Shop, & Garage Equipment													
99	ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	0
99	GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8	GD-AA	2,291,215	0	0	0	0	0	0	1,582,817	1,582,817	0	708,398	708,398
7	CD-AA	9,802,814	0	0	7,013,619	7,013,619	0	0	1,936,154	1,936,154	0	853,041	853,041
9	CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0
	TOTAL ACCOUNT	20,050,530	993,357	1,064,363	8,950,675	11,008,395	1,982,950	577,775	3,934,133	6,494,858	985,838	1,561,439	2,547,277
395000 Laboratory Equipment													
99	ED-WA / ID / AN	678,885	224,719	44,361	409,805	678,885	0	0	0	0	0	0	0
99	GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0
99	GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504
8	GD-AA	242,804	0	0	0	0	0	0	167,734	167,734	0	75,070	75,070
7	CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9	CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0
	TOTAL ACCOUNT	1,644,465	228,163	45,460	716,683	990,306	30,173	9,834	396,628	436,635	111,504	106,020	217,524
396XXX Power Operated Equipment													
99	ED-WA / ID / AN	34,143,946	15,940,528	9,950,142	8,253,276	34,143,946	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	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	541,257	0	0	387,253	387,253	0	0	106,904	106,904	0	47,100	47,100
9	CD-WA / ID / AN	1,646,546	257,365	408,046	631,145	1,296,556	69,473	110,147	170,370	349,990	0	0	0
	TOTAL ACCOUNT	40,840,831	16,197,893	10,358,188	9,271,674	35,827,755	2,779,409	1,034,965	1,107,768	4,922,142	43,834	47,100	90,934

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2015	
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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	58,003,697	11,103,471	4,399,335	42,500,891	58,003,697	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	0
99	GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8	GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7	CD-AA	31,601,915	0	0	22,610,222	22,610,222	0	0	6,241,694	6,241,694	0	2,749,999	2,749,999
9	CD-WA / ID / AN	12,530,794	506,583	3,191,677	6,168,988	9,867,248	136,746	861,555	1,665,245	2,663,546	0	0	0
	TOTAL ACCOUNT	105,615,071	11,610,054	7,591,012	71,280,101	90,481,167	835,954	1,417,249	8,592,876	10,846,079	1,230,831	3,056,994	4,287,825
	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	412,374	0	0	295,041	295,041	0	0	81,448	81,448	0	35,885	35,885
9	CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
	TOTAL ACCOUNT	505,617	3,926	2,299	377,571	383,796	1,060	0	82,509	83,569	2,367	35,885	38,252
	TOTAL GENERAL PLANT	406,546,888	56,071,759	32,642,124	221,432,002	310,145,885	16,861,177	6,627,470	46,188,885	69,677,532	9,757,462	16,966,009	26,723,471

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	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 March 31, 2015	
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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,476	153,179	0	10,286,297	10,439,476	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	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0	771,575	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,129,924	153,179	0	16,782,918	16,936,097	1,022,594	181,037	1,792,498	2,996,129	426,123	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,021,221	5,155,188	23,524	1,842,509	7,021,221	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	2,502,617	0	0	0	0	0	0	1,728,858	1,728,858	0	773,759	
7		CD-AA	136,114,885	0	0	97,386,117	97,386,117	0	0	26,884,051	26,884,051	0	11,844,717	
9		CD-WA / ID / AN	116,991	0	54,970	37,153	92,123	0	14,839	10,029	24,868	0	0	
		TOTAL ACCOUNT	145,755,714	5,155,188	78,494	99,265,779	104,499,461	0	14,839	28,622,938	28,637,777	0	12,618,476	12,618,476
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	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	
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	4,616,937	0	0	3,303,280	3,303,280	0	0	911,891	911,891	0	401,766	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,629,694	0	0	3,303,280	3,303,280	0	0	923,417	923,417	1,231	401,766	402,997
		TOTAL	171,515,332	5,308,367	78,494	119,351,977	124,738,838	1,022,594	195,876	31,338,853	32,557,323	427,354	13,791,817	14,219,171

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	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 March 31, 2015 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	(62,737,586)	(44,886,860)	(12,391,301)	(5,459,425)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(582,256)	(458,492)	(123,764)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
Total			<u>(63,866,236)</u>	<u>(45,736,281)</u>	<u>(12,622,983)</u>	<u>(5,506,972)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended March 31, 2015
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	1,509,510	823,221		2,332,731		823,221			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,404,291	765,839		2,170,130		765,839			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,668,652	7,658,653	2,318,739	26,646,044		6,119,687		1,538,966	2,318,739
1	154300 PLANT MATERIALS & OPER SUP-CS2	582,778	317,822		900,600		317,822			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,676,621	914,356		2,590,977		914,356			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(595)	(273)	(83)	(951)		(218)		(55)	(83)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(3,425)	(1,573)	(476)	(5,474)		(1,257)		(316)	(476)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,465	673	204	2,342		538		135	204
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	80,671,088			80,671,088	62,702,316		17,968,772		
TOTAL		102,510,385	10,478,718	2,318,384	115,307,487	62,702,316	8,939,988	17,968,772	1,538,730	2,318,384

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				35.290%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%	32.100%	29.242%	100.000%
99	Not Allocated						