

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 28, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,152,352	11,375,090	4,777,262
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,152,352	11,375,090	4,777,262
E-APL	Electric Net Rate Base	1,997,865,512	1,324,111,177	673,754,335
	RATE OF RETURN	0.808%	0.859%	0.709%

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 February 28, 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	2-01-2015 thru 02-28-2015	409,809	271,605	138,204
		Percent		100.000%	66.276%	33.724%
3	E-OPS	Direct Distribution Operating Expense	2-01-2015 thru 02-28-2015	1,877,039	1,264,985	612,054
		Percent		100.000%	67.393%	32.607%
	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		400.000%	271.602%	128.398%
		Percent		100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 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%

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 28, 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 February 28, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		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 Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				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 Percent	01-01-2015 thru 02-28-2015	932,710,973	606,607,750	326,103,223	
				100.000%	65.037%	34.963%	
11		Book Depreciation Percent	2-01-2015 thru 02-28-2015	7,595,991	4,880,315	2,715,676	
				100.000%	64.249%	35.751%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 28, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	01-01-2015 thru 02-28-2015	2,357,817,497 100.000%	1,536,383,882 65.161%	821,433,615 34.839%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2015 thru 02-28-2015	202,561,309 100.000%	135,416,482 66.852%	67,144,827 33.148%
14		Net Allocated Schedule M's - AMA Percent	2-01-2015 thru 02-28-2015	-6,071,230 100.000%	-3,768,052 62.064%	-2,303,178 37.936%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	36,503,061	0	36,503,061	24,997,215	0	24,997,215	11,505,846	0	11,505,846
99	442200	Commercial - Firm & Int.	30,017,372	0	30,017,372	21,135,507	0	21,135,507	8,881,865	0	8,881,865
1	442300	Industrial	12,215,559	0	12,215,559	6,873,323	0	6,873,323	5,342,236	0	5,342,236
99	444000	Public Street & Highway Lighting	299,705	0	299,705	189,825	0	189,825	109,880	0	109,880
99	448000	Interdepartmental Revenue	109,098	0	109,098	81,689	0	81,689	27,409	0	27,409
99	499XXX	Unbilled Revenue	(16,518,975)	0	(16,518,975)	(11,158,256)	0	(11,158,256)	(5,360,719)	0	(5,360,719)
		TOTAL SALES TO ULTIMATE CUSTOMERS	62,625,820	0	62,625,820	42,119,303	0	42,119,303	20,506,517	0	20,506,517
1	447XXX	Sales for Resale	0	10,823,998	10,823,998	0	7,004,209	7,004,209	0	3,819,789	3,819,789
		TOTAL SALES OF ELECTRICITY	62,625,820	10,823,998	73,449,818	42,119,303	7,004,209	49,123,512	20,506,517	3,819,789	24,326,306
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	7,246	0	7,246	4,330	0	4,330	2,916	0	2,916
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	263,786	3,197	266,983	177,068	2,069	179,137	86,718	1,128	87,846
1	456XXX	Other Electric Revenues	12,668	9,563,105	9,575,773	8,336	6,188,285	6,196,621	4,332	3,374,820	3,379,152
		TOTAL OTHER OPERATING REVENUE	283,700	9,605,135	9,888,835	189,734	6,215,483	6,405,217	93,966	3,389,652	3,483,618
		TOTAL ELECTRIC REVENUE	62,909,520	20,429,133	83,338,653	42,309,037	13,219,692	55,528,729	20,600,483	7,209,441	27,809,924

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	522	19,893	20,415	522	12,873	13,395	0	7,020	7,020
1	501XXX	Fuel	0	864,994	864,994	0	559,738	559,738	0	305,256	305,256
1	502000	Steam Expense	0	559,132	559,132	0	361,814	361,814	0	197,318	197,318
1	505000	Electric Expense	0	64,213	64,213	0	41,552	41,552	0	22,661	22,661
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	108,171	108,171	0	69,997	69,997	0	38,174	38,174
1	507000	Rent	0	7,076	7,076	0	4,579	4,579	0	2,497	2,497
		MAINTENANCE									
1	510000	Supervision & Engineering	0	53,981	53,981	0	34,931	34,931	0	19,050	19,050
1	511000	Structures	0	56,956	56,956	0	36,856	36,856	0	20,100	20,100
1	512000	Boiler Plant	0	415,444	415,444	0	268,834	268,834	0	146,610	146,610
1	513000	Electric Plant	0	(25,303)	(25,303)	0	(16,374)	(16,374)	0	(8,929)	(8,929)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	53,114	53,114	0	34,370	34,370	0	18,744	18,744
		TOTAL STEAM POWER GENERATION EXP	522	2,177,671	2,178,193	522	1,409,170	1,409,692	0	768,501	768,501
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	157,105	157,105	0	101,663	101,663	0	55,442	55,442
1	536000	Water for Power	0	93,415	93,415	0	60,449	60,449	0	32,966	32,966
1	537000	Hydraulic Expense	355,154	248,006	603,160	229,726	160,485	390,211	125,428	87,521	212,949
1	538000	Electric Expense	0	512,597	512,597	0	331,702	331,702	0	180,895	180,895
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	88,863	88,863	0	57,503	57,503	0	31,360	31,360
1	540000	Rent	0	108,571	108,571	0	70,256	70,256	0	38,315	38,315
1	540100	MT Trust Funds Land Settlement Rents	477,894	0	477,894	307,815	0	307,815	170,079	0	170,079
		MAINTENANCE									
1	541000	Supervision & Engineering	0	83,544	83,544	0	54,061	54,061	0	29,483	29,483
1	542000	Structures	0	12,528	12,528	0	8,107	8,107	0	4,421	4,421
1	543000	Reservoirs, Dams, & Waterways	0	275,111	275,111	0	178,024	178,024	0	97,087	97,087
1	544000	Electric Plant	0	335,151	335,151	0	216,876	216,876	0	118,275	118,275
1	545000	Miscellaneous Hydraulic Plant	0	56,961	56,961	0	36,859	36,859	0	20,102	20,102
		TOTAL HYDRO POWER GENERATION EXP	833,048	1,971,852	2,804,900	537,541	1,275,985	1,813,526	295,507	695,867	991,374
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	95,804	95,804	0	61,995	61,995	0	33,809	33,809
1	547XXX	Fuel	0	4,606,393	4,606,393	0	2,980,797	2,980,797	0	1,625,596	1,625,596
1	548000	Generation Expense	0	15,345	15,345	0	9,930	9,930	0	5,415	5,415
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	16,948	16,948	0	10,967	10,967	0	5,981	5,981
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	111,424	111,424	0	72,102	72,102	0	39,322	39,322
1	552000	Structures	0	14,797	14,797	0	9,575	9,575	0	5,222	5,222
1	553000	Generating & Electric Equipment	0	261,143	261,143	0	168,986	168,986	0	92,157	92,157
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(176,246)	(176,246)	0	(114,049)	(114,049)	0	(62,197)	(62,197)
		TOTAL OTHER POWER GENERATION EXP	0	4,942,789	4,942,789	0	3,198,479	3,198,479	0	1,744,310	1,744,310

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	18,357,256	18,357,256	0	11,878,979	11,878,979	0	6,478,277	6,478,277
1	556000	System Control & Load Dispatching	0	71,913	71,913	0	46,535	46,535	0	25,378	25,378
E-557	557XXX	Other Expense	1,829,784	7,611,713	9,441,497	642,765	4,925,539	5,568,304	1,187,019	2,686,174	3,873,193
		TOTAL OTHER POWER SUPPLY EXPENSE	1,829,784	26,040,882	27,870,666	642,765	16,851,053	17,493,818	1,187,019	9,189,829	10,376,848
		TOTAL PRODUCTION OPERATING EXP	2,663,354	35,133,194	37,796,548	1,180,828	22,734,687	23,915,515	1,482,526	12,398,507	13,881,033
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	165,312	165,312	0	106,973	106,973	0	58,339	58,339
1	561000	Load Dispatching	0	204,652	204,652	0	132,430	132,430	0	72,222	72,222
1	562000	Station Expense	0	34,889	34,889	0	22,577	22,577	0	12,312	12,312
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	33,964	33,964	0	21,978	21,978	0	11,986	11,986
1	565XXX	Transmission of Electricity by Others	0	1,407,165	1,407,165	0	910,576	910,576	0	496,589	496,589
1	566000	Miscellaneous Transmission Expense	0	66,395	66,395	0	42,964	42,964	0	23,431	23,431
1	567000	Rent	0	12,079	12,079	0	7,816	7,816	0	4,263	4,263
		MAINTENANCE									
1	568000	Supervision & Engineering	0	49,138	49,138	0	31,797	31,797	0	17,341	17,341
1	569000	Structures	0	38,723	38,723	0	25,058	25,058	0	13,665	13,665
1	570000	Station Equipment	5,875	100,658	106,533	5,875	65,136	71,011	0	35,522	35,522
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	35,283	35,283	0	22,832	22,832	0	12,451	12,451
1	572000	Underground Lines	0	5,896	5,896	0	3,815	3,815	0	2,081	2,081
1	573000	Service Miscellaneous	0	6,106	6,106	0	3,951	3,951	0	2,155	2,155
		TOTAL TRANSMISSION OPERATING EXP	5,875	2,160,260	2,166,135	5,875	1,397,903	1,403,778	0	762,357	762,357

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,140,995	2,140,995	0	1,385,438	1,385,438	0	755,557	755,557
E-DEPX		Depreciation Expense-Transmission	0	908,812	908,812	0	588,092	588,092	0	320,720	320,720
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,536	96,536	0	62,468	62,468	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	22,638	0	22,638	18,252	0	18,252	4,386	0	4,386
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	(840,851)	0	(840,851)	(596,000)	0	(596,000)	(244,851)	0	(244,851)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	43,399	0	43,399	0	0	0	43,399	0	43,399
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	146,271	0	146,271	146,271	0	146,271	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(454)	(454)	0	(248)	(248)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	62,533	0	62,533	0	0	0	62,533	0	62,533
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,058,128	2,058,128	0	1,331,814	1,331,814	0	726,314	726,314
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	62,356	5,296,837	5,359,193	3,105	3,427,582	3,430,687	59,251	1,869,255	1,928,506
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	2,731,585	42,590,291	45,321,876	1,189,808	27,560,172	28,749,980	1,541,777	15,030,119	16,571,896

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	94,204	229,876	324,080	80,839	154,920	235,759	13,365	74,956	88,321
3	582000	Station Expense	39,339	4,377	43,716	22,445	2,950	25,395	16,894	1,427	18,321
3	583000	Overhead Line Expense	193,253	29,304	222,557	142,787	19,749	162,536	50,466	9,555	60,021
3	584000	Underground Line Expense	84,181	0	84,181	58,610	0	58,610	25,571	0	25,571
3	584100	Energy Storage Equipment	36	0	36	36	0	36	0	0	0
3	585000	Street Light & Signal System Operation Expense	(816)	0	(816)	(248)	0	(248)	(568)	0	(568)
3	586000	Meter Expense	171,338	(945)	170,393	142,391	(637)	141,754	28,947	(308)	28,639
3	587000	Customer Installations Expense	27,584	10,384	37,968	14,470	6,998	21,468	13,114	3,386	16,500
3	588000	Miscellaneous Distribution Expense	258,645	246,511	505,156	95,175	166,131	261,306	163,470	80,380	243,850
3	589000	Rent	0	18,412	18,412	0	12,408	12,408	0	6,004	6,004
		MAINTENANCE:									
3	590000	Supervision & Engineering	9,682	118,004	127,686	8,249	79,526	87,775	1,433	38,478	39,911
3	591000	Structures	12,682	0	12,682	9,214	0	9,214	3,468	0	3,468
3	592000	Station Equipment	68,217	7,742	75,959	55,760	5,218	60,978	12,457	2,524	14,981
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	782,188	0	782,188	541,275	0	541,275	240,913	0	240,913
3	594000	Underground Lines	61,113	0	61,113	54,451	0	54,451	6,662	0	6,662
3	595000	Line Transformers	1,769	22,310	24,079	(2,636)	15,035	12,399	4,405	7,275	11,680
3	596000	Street Light & Signal System Maintenance Exp	45,732	0	45,732	26,105	0	26,105	19,627	0	19,627
3	597000	Meters	3,423	0	3,423	1,484	0	1,484	1,939	0	1,939
3	598000	Miscellaneous Distribution Expense	24,469	11,336	35,805	14,578	7,640	22,218	9,891	3,696	13,587
		TOTAL DISTRIBUTION OPERATING EXP	1,877,039	697,311	2,574,350	1,264,985	469,938	1,734,923	612,054	227,373	839,427
E-DEPX		Depreciation Expense-Distribution	3,306,265	187	3,306,452	2,059,285	126	2,059,411	1,246,980	61	1,247,041
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	5,803,807	0	5,803,807	5,022,138	0	5,022,138	781,669	0	781,669
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,112,322	187	9,112,509	7,083,673	126	7,083,799	2,028,649	61	2,028,710
		TOTAL DISTRIBUTION EXPENSES	10,989,361	697,498	11,686,859	8,348,658	470,064	8,818,722	2,640,703	227,434	2,868,137

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	29,112	29,112	0	19,294	19,294	0	9,818	9,818
2	902000	Meter Reading Expenses	226,399	13,844	240,243	207,910	9,175	217,085	18,489	4,669	23,158
E-903	903XXX	Customer Records & Collection Expenses	(24,846)	694,424	669,578	(18,106)	460,236	442,130	(6,740)	234,188	227,448
2	904000	Uncollectible Accounts	0	253,438	253,438	0	167,969	167,969	0	85,469	85,469
2	905000	Misc Customer Accounts	0	20,055	20,055	0	13,292	13,292	0	6,763	6,763
		TOTAL CUSTOMER ACCOUNTS EXPENSES	201,553	1,010,873	1,212,426	189,804	669,966	859,770	11,749	340,907	352,656
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	1,519,910	36,358	1,556,268	1,112,888	24,097	1,136,985	407,022	12,261	419,283
2	909000	Advertising	0	75,355	75,355	0	49,942	49,942	0	25,413	25,413
2	910000	Misc Customer Service & Info Exp	0	8,330	8,330	0	5,521	5,521	0	2,809	2,809
		TOTAL CUSTOMER SERVICE & INFO EXP	1,519,910	120,043	1,639,953	1,112,888	79,560	1,192,448	407,022	40,483	447,505
		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	20,266	2,479,244	2,499,510	7,557	1,683,407	1,690,964	12,709	795,837	808,546
4	921000	Office Supplies & Expenses	(11,202)	334,649	323,447	(11,202)	227,227	216,025	0	107,422	107,422
4	922000	Admin Exp Transferred--Credit	0	(5,096)	(5,096)	0	(3,460)	(3,460)	0	(1,636)	(1,636)
4	923000	Outside Services Employed	(719)	873,102	872,383	(719)	592,836	592,117	0	280,266	280,266
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	304,539	304,539	0	206,782	206,782	0	97,757	97,757
4	926XXX	Employee Pensions and Benefits	0	49,325	49,325	0	33,492	33,492	0	15,833	15,833
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	256,507	281,277	537,784	201,477	182,014	383,491	55,030	99,263	154,293
4	930000	Miscellaneous General Expenses	5,387	277,888	283,275	2,699	188,686	191,385	2,688	89,202	91,890
4	931000	Rents	779	82,607	83,386	429	56,090	56,519	350	26,517	26,867
4	935000	Maintenance of General Plant	24,464	531,143	555,607	(15,920)	360,646	344,726	40,384	170,497	210,881
		TOTAL ADMIN & GEN OPERATING EXP	295,809	5,311,613	5,607,422	184,321	3,597,613	3,781,934	111,488	1,714,000	1,825,488

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	138,778	1,092,701	1,231,479	102,785	741,944	844,729	35,993	350,757	386,750
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	88,158	540,425	628,583	87,058	366,948	454,006	1,100	173,477	174,577
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	(2,857,582)	0	(2,857,582)	(2,857,582)	0	(2,857,582)	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	(936,725)	0	(936,725)	(936,725)	0	(936,725)	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	(283,244)	0	(283,244)	0	0	0	(283,244)	0	(283,244)
99	407468	Project Compass Deferral - ID	(208,004)	0	(208,004)	0	0	0	(208,004)	0	(208,004)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(4,058,619)	1,671,611	(2,387,008)	(3,604,464)	1,135,003	(2,469,461)	(454,155)	536,608	82,453
		TOTAL ADMIN & GENERAL EXPENSES	(3,762,810)	6,983,224	3,220,414	(3,420,143)	4,732,616	1,312,473	(342,667)	2,250,608	1,907,941
		TOTAL EXPENSES BEFORE FIT	11,679,599	51,401,929	63,081,528	7,421,015	33,512,378	40,933,393	4,258,584	17,889,551	22,148,135
		NET OPERATING INCOME (LOSS) BEFORE FIT			20,257,125			14,595,336			5,661,789
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,464,754			3,951,196			1,513,558
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,343,687)			(720,406)			(623,281)
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		ELECTRIC NET OPERATING INCOME (LOSS)			16,152,352			11,375,090			4,777,262

ALLOCATION RATIOS:

Account	Description	SYSTEM	WASHINGTON	IDAHO
E-ALL 1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL 2	Number of Customers	100.000%	66.276%	33.724%
E-ALL 3	Direct Distribution Operating Expense	100.000%	67.393%	32.607%
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 February 28, 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	17,853,762	17,853,762	0	11,553,169	11,553,169	0	6,300,593	6,300,593
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	64,927	64,927	0	42,014	42,014	0	22,913	22,913
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	300,968	300,968	0	194,756	194,756	0	106,212	106,212
1	555710	Intercompany Purchase	0	137,599	137,599	0	89,040	89,040	0	48,559	48,559
TOTAL ACCOUNT 555			0	18,357,256	18,357,256	0	11,878,979	11,878,979	0	6,478,277	6,478,277

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 February 28, 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	511,128	511,128	0	330,751	330,751	0	180,377	180,377
1	557010	Other Power Supply Expense - Financial	0	4,538,335	4,538,335	0	2,936,757	2,936,757	0	1,601,578	1,601,578
1	557150	Fuel - Economic Dispatch	0	1,095,205	1,095,205	0	708,707	708,707	0	386,498	386,498
1	557160	Power Supply Expense - Miscellaneous	0	477	477	0	309	309	0	168	168
99	557161	Unbilled Add-Ons	13,832	0	13,832	187,000	0	187,000	(173,168)	0	(173,168)
1	557170	Broker Fees - Power	0	39,248	39,248	0	25,397	25,397	0	13,851	13,851
1	557171	REC Broker Fees	3,828	1,377	5,205	3,828	891	4,719	0	486	486
1	557172	Trade Reporting	0	1,281	1,281	0	829	829	0	452	452
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,711,043	0	1,711,043	1,711,043	0	1,711,043	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	(814,433)	0	(814,433)	(814,433)	0	(814,433)	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	104,324	0	104,324	104,324	0	104,324	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(590,455)	0	(590,455)	(590,455)	0	(590,455)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	549,053	0	549,053	0	0	0	549,053	0	549,053
99	557390	Idaho PCA Amortization	784,367	0	784,367	0	0	0	784,367	0	784,367
1	557395	Optional Renewable Power Expense Offset	0	27	27	0	17	17	0	10	10
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,424,635	1,424,635	0	921,881	921,881	0	502,754	502,754
TOTAL ACCOUNT 557			1,829,784	7,611,713	9,441,497	642,765	4,925,539	5,568,304	1,187,019	2,686,174	3,873,193

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 February 28, 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	(24,846)	694,424	669,578	(18,106)	460,236	442,130	(6,740)	234,188	227,448
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			(24,846)	694,424	669,578	(18,106)	460,236	442,130	(6,740)	234,188	227,448

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	66.276%	33.724%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.161%	34.839%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended February 28, 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	908000	Customer Assistance Expense	30,090	36,358	66,448	24,346	24,097	48,443	5,744	12,261	18,005
99	908600	Public Purpose Tariff Rider Expense Offset	2,063,845	0	2,063,845	1,520,113	0	1,520,113	543,732	0	543,732
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(574,025)	0	(574,025)	(431,571)	0	(431,571)	(142,454)	0	(142,454)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,519,910	36,358	1,556,268	1,112,888	24,097	1,136,985	407,022	12,261	419,283

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	66.276%	33.724%
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 February 28, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.380%	5.391%
	Total Weighted Cost		2.826%	2.832%
E-APL	Net Rate Base	1,997,865,512	1,324,111,177	673,754,335
	Interest Deduction for FIT Calculation	56,500,105	37,419,382	19,080,723
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended February 28, 2015						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	83,338,653	55,528,729	27,809,924		
E-OPS	Less: Operating & Maintenance Expense	50,996,834	32,888,368	18,108,466		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	4,222,759	1,691,073	2,531,686		
E-OTX	Less: Taxes Other than FIT	7,861,935	6,353,952	1,507,983		
	Net Operating Income Before FIT	20,257,125	14,595,336	5,661,789		
E-INT	Less: Monthly Interest Expense	4,708,342	3,118,282	1,590,060		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128		
E-SCM	Plus: Schedule M Adjustments	118,792	(165,114)	283,906		
	Taxable Net Operating Income	15,667,575	11,324,068	4,343,507		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	5,483,651	3,963,424	1,520,227		
1	Production Tax Credit	(18,897)	(12,228)	(6,669)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	5,464,754	3,951,196	1,513,558		
E-DTE	Deferred FIT	(1,343,687)	(720,406)	(623,281)		
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)		
	Total Net FIT/Deferred FIT	4,104,773	3,220,246	884,527		
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 February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,535,450	4,818,139	8,353,589	2,251,378	3,171,127	5,422,505	1,284,072	1,647,012	2,931,084
12	997001 Contributions In Aid of Construction	0	74,666	74,666	0	48,653	48,653	0	26,013	26,013
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	126,382	126,382	0	85,813	85,813	0	40,569	40,569
99	997007 Idaho PCA	1,333,420	0	1,333,420	0	0	0	1,333,420	0	1,333,420
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	(1,824)	(1,824)	0	(995)	(995)
4	997015 Airplane Lease Payments	0	36,406	36,406	0	24,720	24,720	0	11,686	11,686
12	997016 Redemption Expense Amortization	0	109,470	109,470	0	71,332	71,332	0	38,138	38,138
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	722,623	0	722,623	569,002	0	569,002	153,621	0	153,621
99	997019 CSS Temporary Service Fees	44,706	0	44,706	35,544	0	35,544	9,162	0	9,162
4	997020 FAS87 Current Pension Accrual	0	949,133	949,133	0	644,461	644,461	0	304,672	304,672
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	24,404	24,404	0	15,902	15,902	0	8,502	8,502
4	997033 BPA Residential Exchange	(292,367)	0	(292,367)	(230,917)	0	(230,917)	(61,450)	0	(61,450)
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	(26,184)	(26,184)	0	(16,944)	(16,944)	0	(9,240)	(9,240)
99	997043 Washington Deferred Power Costs	896,610	0	896,610	896,610	0	896,610	0	0	0
1	997044 Non-Monetary Power Costs	0	64,927	64,927	0	42,014	42,014	0	22,913	22,913
1	997045 Section 199 Manufacturing Deduction	0	(342,857)	(342,857)	0	(221,863)	(221,863)	0	(120,994)	(120,994)
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	(280,318)	(280,318)	0	(182,658)	(182,658)	0	(97,660)	(97,660)
11	997049 Tax Depreciation	0	(12,944,525)	(12,944,525)	0	(8,316,728)	(8,316,728)	0	(4,627,797)	(4,627,797)
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	3,828	3,828	0	2,599	2,599	0	1,229	1,229
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 February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,674	60,351	2,581	26,000	28,581
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(70,252)	0	(70,252)	90,099	0	90,099	(160,351)	0	(160,351)
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	107,850	107,850	0	58,817	58,817
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	470,399	470,399	0	302,227	302,227	0	168,172	168,172
4	997081	Deferred Compensation	0	21,858	21,858	0	14,842	14,842	0	7,016	7,016
4	997082	Meal Disallowances	0	38,709	38,709	0	26,283	26,283	0	12,426	12,426
4	997083	Paid Time Off	0	223,818	223,818	0	151,972	151,972	0	71,846	71,846
2	997084	Customer Uncollectibles	0	350,314	350,314	0	232,174	232,174	0	118,140	118,140
99	997088	Deferred O&M Colstrip & CS2	233,896	0	233,896	81,141	0	81,141	152,755	0	152,755
99	997089	CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	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	(590,455)	0	(590,455)	(590,455)	0	(590,455)	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962	962
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(30,049)	(30,049)	0	(19,445)	(19,445)	0	(10,604)	(10,604)
99	997100	WA REC Amort	104,324	0	104,324	104,324	0	104,324	0	0	0
1	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
1	997102	Amort Idaho Earnings Test (254229)	(283,244)	0	(283,244)	0	0	0	(283,244)	0	(283,244)
		TOTAL SCHEDULE M ADJUSTMENTS	6,190,023	(6,071,231)	118,792	3,602,940	(3,768,054)	(165,114)	2,587,083	(2,303,177)	283,906

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	66.276%	33.724%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.249%	35.751%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.161%	34.839%
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 February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(265,551)	(265,551)	0	(164,812)	(164,812)	0	(100,739)	(100,739)
99	410100	Deferred Federal Income Tax Expense - Washin	(156,678)	0	(156,678)	(156,678)	0	(156,678)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(400,655)	0	(400,655)	0	0	0	(400,655)	0	(400,655)
	410100	Total	(557,333)	(265,551)	(822,884)	(156,678)	(164,812)	(321,490)	(400,655)	(100,739)	(501,394)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(214,574)	(214,574)	0	(133,173)	(133,173)	0	(81,401)	(81,401)
99	411100	Deferred Federal Income Tax Expense - Washin	(265,743)	0	(265,743)	(265,743)	0	(265,743)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(40,486)	0	(40,486)	0	0	0	(40,486)	0	(40,486)
	411100	Total	(306,229)	(214,574)	(520,803)	(265,743)	(133,173)	(398,916)	(40,486)	(81,401)	(121,887)
Total Deferred Federal Income Tax Expense			(863,562)	(480,125)	(1,343,687)	(422,421)	(297,985)	(720,406)	(441,141)	(182,140)	(623,281)

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	62.064%	37.936%
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 February 28, 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	158,073	158,073	0	102,289	102,289	0	55,784	55,784
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	115,639	115,639	0	74,830	74,830	0	40,809	40,809
TOTAL PRODUCTION & TRANSMISSION			0	2,058,128	2,058,128	0	1,331,814	1,331,814	0	726,314	726,314
DISTRIBUTION											
99	408110	State Excise Tax	2,213,479	0	2,213,479	2,213,479	0	2,213,479	0	0	0
99	408120	Municipal Occupation & License Tax	2,582,132	0	2,582,132	2,235,201	0	2,235,201	346,931	0	346,931
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	868,955	0	868,955	573,458	0	573,458	295,497	0	295,497
99	409100	State Income Tax--Idaho	139,241	0	139,241	0	0	0	139,241	0	139,241
TOTAL DISTRIBUTION			5,803,807	0	5,803,807	5,022,138	0	5,022,138	781,669	0	781,669
TOTAL TAXES OTHER THAN FIT			5,803,807	2,058,128	7,861,935	5,022,138	1,331,814	6,353,952	781,669	726,314	1,507,983

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%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended February 28, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,924,999	8,924,999	0	5,775,367	5,775,367	0	3,149,632	3,149,632
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,294,200	1,294,200	0	705,800	705,800
1	182333	CDA Settlement Costs	0	1,273,332	1,273,332	0	823,973	823,973	0	449,359	449,359
1	182381	CDA Settlement Past Storage	0	34,405,665	34,405,665	0	22,263,906	22,263,906	0	12,141,759	12,141,759
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,782,759	16,935,938	153,179	11,062,491	11,215,670	0	5,720,268	5,720,268
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,273,605	70,132,460	75,406,065	5,207,836	47,619,940	52,827,776	65,769	22,512,520	22,578,289
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,245,837	3,245,837	0	2,203,923	2,203,923	0	1,041,914	1,041,914
		TOTAL INTANGIBLE PLANT	6,029,488	180,814,270	186,843,758	5,963,719	119,548,049	125,511,768	65,769	61,266,221	61,331,990
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,315,435	2,315,435	0	1,262,737	1,262,737
1	311XXX	Structures & Improvements	0	128,311,876	128,311,876	0	83,030,615	83,030,615	0	45,281,261	45,281,261
1	312000	Boiler Plant	0	175,298,232	175,298,232	0	113,435,486	113,435,486	0	61,862,746	61,862,746
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,713,710	53,713,710	0	34,758,142	34,758,142	0	18,955,568	18,955,568
1	315000	Accessory Electric Equipment	0	27,009,121	27,009,121	0	17,477,602	17,477,602	0	9,531,519	9,531,519
1	316000	Miscellaneous Power Plant Equipment	0	17,033,680	17,033,680	0	11,022,494	11,022,494	0	6,011,186	6,011,186
		TOTAL STEAM PRODUCTION PLANT	0	404,951,561	404,951,561	0	262,044,155	262,044,155	0	142,907,406	142,907,406
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,736,100	59,736,100	0	38,655,230	38,655,230	0	21,080,870	21,080,870
1	331XXX	Structures & Improvements	0	56,830,014	56,830,014	0	36,774,702	36,774,702	0	20,055,312	20,055,312
1	332XXX	Reservoirs, Dams, & Waterways	0	137,861,347	137,861,347	0	89,210,078	89,210,078	0	48,651,269	48,651,269
1	333000	Waterwheels, Turbines, & Generators	0	167,787,109	167,787,109	0	108,575,038	108,575,038	0	59,212,071	59,212,071
1	334000	Accessory Electric Equipment	0	38,081,075	38,081,075	0	24,642,264	24,642,264	0	13,438,811	13,438,811
1	335XXX	Miscellaneous Power Plant Equipment	0	9,307,717	9,307,717	0	6,023,024	6,023,024	0	3,284,693	3,284,693
1	336000	Roads, Railroads, & Bridges	0	2,677,401	2,677,401	0	1,732,546	1,732,546	0	944,855	944,855
		TOTAL HYDRAULIC PRODUCTION PLANT	0	472,280,763	472,280,763	0	305,612,882	305,612,882	0	166,667,881	166,667,881
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	Structures & Improvements	0	16,769,342	16,769,342	0	10,851,441	10,851,441	0	5,917,901	5,917,901
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,376	21,303,376	0	13,785,415	13,785,415	0	7,517,961	7,517,961
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	Generators	0	208,065,639	208,065,639	0	134,639,275	134,639,275	0	73,426,364	73,426,364
1	344010	Generators - Solar	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	Accessory Electric Equipment	0	20,835,589	20,835,589	0	13,482,710	13,482,710	0	7,352,879	7,352,879
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,524,984	1,524,984	0	986,817	986,817	0	538,167	538,167
		TOTAL OTHER PRODUCTION PLANT	0	293,496,447	293,496,447	0	189,921,551	189,921,551	0	103,574,896	103,574,896
		TOTAL PRODUCTION PLANT	0	1,170,728,771	1,170,728,771	0	757,578,588	757,578,588	0	413,150,183	413,150,183

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended February 28, 2015		
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	20,172,283	20,172,283	0	13,053,484	13,053,484	0	7,118,799	7,118,799
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,529,901	20,529,901	0	13,284,899	13,284,899	0	7,245,002	7,245,002
1	353000	Station Equipment	0	232,887,059	232,887,059	0	150,701,216	150,701,216	0	82,185,843	82,185,843
1	354000	Towers & Fixtures	0	17,125,506	17,125,506	0	11,081,915	11,081,915	0	6,043,591	6,043,591
1	355000	Poles & Fixtures	0	180,011,887	180,011,887	0	116,485,692	116,485,692	0	63,526,195	63,526,195
1	356000	Overhead Conductors & Devices	0	125,629,411	125,629,411	0	81,294,792	81,294,792	0	44,334,619	44,334,619
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	603,611,016	603,611,016	0	390,596,688	390,596,688	0	213,014,328	213,014,328
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	18,877,699	0	18,877,699	12,895,415	0	12,895,415	5,982,284	0	5,982,284
3	362000	Station Equipment	122,874,213	113,498	122,987,711	78,642,962	76,490	78,719,452	44,231,251	37,008	44,268,259
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	309,221,566	0	309,221,566	196,301,793	0	196,301,793	112,919,773	0	112,919,773
99	365000	Overhead Conductors & Devices	199,505,625	0	199,505,625	125,883,286	0	125,883,286	73,622,339	0	73,622,339
99	366000	Underground Conduit	92,425,668	0	92,425,668	58,522,317	0	58,522,317	33,903,351	0	33,903,351
99	367000	Underground Conductors & Devices	161,032,705	0	161,032,705	103,174,771	0	103,174,771	57,857,934	0	57,857,934
99	368000	Line Transformers	220,219,887	0	220,219,887	148,621,265	0	148,621,265	71,598,622	0	71,598,622
99	369XXX	Services	143,608,093	0	143,608,093	92,605,195	0	92,605,195	51,002,898	0	51,002,898
99	370000	Meters	48,254,666	0	48,254,666	26,326,871	0	26,326,871	21,927,795	0	21,927,795
99	373XXX	Street Light & Signal Systems	40,669,364	0	40,669,364	25,044,138	0	25,044,138	15,625,226	0	15,625,226
TOTAL DISTRIBUTION PLANT			1,364,016,784	113,498	1,364,130,282	872,116,334	76,490	872,192,824	491,900,450	37,008	491,937,458
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,325,951	4,416,785	384,267	2,258,321	2,642,588	706,567	1,067,630	1,774,197
4	390XXX	Structures & Improvements	13,641,093	66,395,892	80,036,985	6,999,194	45,082,811	52,082,005	6,641,899	21,313,081	27,954,980
4	391XXX	Office Furniture & Equipment	3,297,873	40,918,002	44,215,875	3,226,122	27,783,323	31,009,445	71,751	13,134,679	13,206,430
4	392XXX	Transportation Equipment	22,285,817	13,000,900	35,286,717	16,264,154	8,827,611	25,091,765	6,021,663	4,173,289	10,194,952
4	393000	Stores Equipment	274,125	2,465,915	2,740,040	121,608	1,674,356	1,795,964	152,517	791,559	944,076
4	394000	Tools, Shop & Garage Equipment	2,057,719	8,833,274	10,890,993	993,356	5,997,793	6,991,149	1,064,363	2,835,481	3,899,844
4	395000	Laboratory Equipment	273,645	716,683	990,328	228,185	486,628	714,813	45,460	230,055	275,515
4	396XXX	Power Operated Equipment	26,912,511	9,385,297	36,297,808	16,402,420	6,372,617	22,775,037	10,510,091	3,012,680	13,522,771
4	397XXX	Communications Equipment	18,975,202	71,084,459	90,059,661	11,548,046	48,266,348	59,814,394	7,427,156	22,818,111	30,245,267
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			88,815,044	216,503,944	305,318,988	56,171,278	147,006,179	203,177,457	32,643,766	69,497,765	102,141,531
TOTAL PLANT IN SERVICE			1,458,861,316	2,171,771,499	3,630,632,815	934,251,331	1,414,805,994	2,349,057,325	524,609,985	756,965,505	1,281,575,490

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended February 28, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(287,052,584)	(287,052,584)	0	(185,751,727)	(185,751,727)	0	(101,300,857)	(101,300,857)
E-ADEP		Hydro Production Plant	0	(131,616,701)	(131,616,701)	0	(85,169,167)	(85,169,167)	0	(46,447,534)	(46,447,534)
E-ADEP		Other Production Plant	0	(94,399,241)	(94,399,241)	0	(61,085,749)	(61,085,749)	0	(33,313,492)	(33,313,492)
E-ADEP		Transmission Plant	0	(194,524,396)	(194,524,396)	0	(125,876,737)	(125,876,737)	0	(68,647,659)	(68,647,659)
E-ADEP		Distribution Plant	(431,419,140)	(169)	(431,419,309)	(265,584,960)	(114)	(265,585,074)	(165,834,180)	(55)	(165,834,235)
E-ADEP		General Plant	(29,267,428)	(73,490,251)	(102,757,679)	(17,861,095)	(49,899,880)	(67,760,975)	(11,406,333)	(23,590,371)	(34,996,704)
TOTAL ACCUMULATED DEPRECIATION			(460,686,568)	(781,083,342)	(1,241,769,910)	(283,446,055)	(507,783,374)	(791,229,429)	(177,240,513)	(273,299,968)	(450,540,481)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,342,236)	(9,342,236)	0	(6,045,361)	(6,045,361)	0	(3,296,875)	(3,296,875)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(152,489)	0	(152,489)	(152,489)	0	(152,489)	0	0	0
E-AAAMT		General Plant - 303000	0	(621,664)	(621,664)	0	(420,382)	(420,382)	0	(201,282)	(201,282)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,897,485)	(18,687,660)	(20,585,145)	(1,868,164)	(12,688,921)	(14,557,085)	(29,321)	(5,998,739)	(6,028,060)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(223,065)	(343,877)	(117,239)	(151,461)	(268,700)	(3,573)	(71,604)	(75,177)
TOTAL ACCUMULATED AMORTIZATION			(2,170,786)	(28,874,625)	(31,045,411)	(2,137,892)	(19,306,125)	(21,444,017)	(32,894)	(9,568,500)	(9,601,394)
TOTAL ACCUMULATED DEPR/AMORT			(462,857,354)	(809,957,967)	(1,272,815,321)	(285,583,947)	(527,089,499)	(812,673,446)	(177,273,407)	(282,868,468)	(460,141,875)
NET ELECTRIC UTILITY PLANT before DFIT			996,003,962	1,361,813,532	2,357,817,494	648,667,384	887,716,495	1,536,383,879	347,336,578	474,097,037	821,433,615
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	(207,524)	(207,524)	0	(134,289)	(134,289)	0	(73,235)	(73,235)
12		ADFIT - Electric Plant In Service (282900)	0	(393,374,825)	(393,374,825)	0	(256,326,970)	(256,326,970)	0	(137,047,855)	(137,047,855)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(41,228,194)	(41,228,194)	0	(27,993,944)	(27,993,944)	0	(13,234,250)	(13,234,250)
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	(12,041,983)	(12,041,983)	0	(7,792,367)	(7,792,367)	0	(4,249,616)	(4,249,616)
1		ADFIT - CDA Settlement Costs (283333)	0	371,019	371,019	0	240,086	240,086	0	130,933	130,933
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,620,374)	(3,620,374)	0	(2,359,072)	(2,359,072)	0	(1,261,302)	(1,261,302)
TOTAL ACCUMULATED DFIT			0	(450,492,810)	(450,492,810)	0	(294,631,997)	(294,631,997)	0	(155,860,813)	(155,860,813)
NET ELECTRIC UTILITY PLANT			996,003,962	911,320,722	1,907,324,684	648,667,384	593,084,498	1,241,751,882	347,336,578	318,236,224	665,572,802

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.393%	32.607%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.161%	34.839%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended February 28, 2015
Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	996,003,962	911,320,722	1,907,324,684	648,667,384	593,084,498	1,241,751,882	347,336,578	318,236,224	665,572,802
	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	(720,615)	0	(720,615)	720,615	0	720,615
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)	(2,785,693)	0	(2,785,693)	(892,766)	0	(892,766)	(1,892,927)	0	(1,892,927)
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)	7,383,640	0	7,383,640	4,724,339	0	4,724,339	2,659,301	0	2,659,301
99	ADFIT - Kettle Falls Disallowed (190420)	212,445	0	212,445	212,445	0	212,445	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)	1,334,793	0	1,334,793	0	0	0	1,334,793	0	1,334,793
99	ADFIT - Boulder Park Disallowed (190040)	442,822	0	442,822	0	0	0	442,822	0	442,822
99	Investment in WNP3 Exchange Power (124900, 12493)	11,126,831	0	11,126,831	11,126,831	0	11,126,831	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,999,701)	0	(1,999,701)	(1,999,701)	0	(1,999,701)	0	0	0
99	CDA Lake Settlement - WA (182382)	881,018	0	881,018	881,018	0	881,018	0	0	0
99	CDA Lake Settlement - ID (186382)	174,234	0	174,234	0	0	0	174,234	0	174,234
99	ADFIT - CDA Lake Settlement - Direct (283382)	(369,339)	0	(369,339)	(308,357)	0	(308,357)	(60,982)	0	(60,982)
99	CDA CDR Fund - Direct (182324)	64,085	0	64,085	64,085	0	64,085	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	455,047	0	455,047	422,441	0	422,441	32,606	0	32,606
99	ADFIT - Spokane River Relicensing (283322)	(159,243)	0	(159,243)	(147,836)	0	(147,836)	(11,407)	0	(11,407)
99	Spokane River PM&Es (182323)	420,099	0	420,099	268,247	0	268,247	151,852	0	151,852
99	ADFIT - Spokane River PM&Es (283323)	(147,059)	0	(147,059)	(93,911)	0	(93,911)	(53,148)	0	(53,148)
99	Montana Riverbed Settlement (186360)	1,854,749	0	1,854,749	1,268,637	0	1,268,637	586,112	0	586,112
99	ADFIT - Montana Riverbed Settlement (283365)	(649,162)	0	(649,162)	(444,024)	0	(444,024)	(205,138)	0	(205,138)
99	Lancaster Generation (182312)	1,076,667	0	1,076,667	1,076,667	0	1,076,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(376,833)	0	(376,833)	(376,833)	0	(376,833)	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)	(1,785,362)	0	(1,785,362)	(446,882)	0	(446,882)	(1,338,480)	0	(1,338,480)
99	Customer Deposits (235199)	(1,874,673)	0	(1,874,673)	(1,874,673)	0	(1,874,673)	0	0	0
C-WKC	Working Capital	73,756,909	8,834,766	82,591,675	73,756,909	0	73,756,909	0	8,834,766	8,834,766
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	81,706,062	8,834,766	90,540,828	82,359,295	0	82,359,295	(653,233)	8,834,766	8,181,533
	NET RATE BASE	#####	920,155,488	1,997,865,512	731,026,679	593,084,498	1,324,111,177	346,683,345	327,070,990	673,754,335

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 February 28, 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	
Electric Production														
1	Steam (ED-AN)	647,371	647,371			647,371	647,371		418,914	418,914		228,457	228,457	
1	Hydro (ED-AN)	711,127	711,127			711,127	711,127		460,170	460,170		250,957	250,957	
1	Other (ED-AN)	782,497	782,497			782,497	782,497		506,354	506,354		276,143	276,143	
Total Electric Production		2,140,995	2,140,995			2,140,995	2,140,995		1,385,438	1,385,438		755,557	755,557	
Electric Transmission														
1	ED-AN	908,812	908,812			908,812	908,812		588,092	588,092		320,720	320,720	
Total Electric Transmissio		908,812	908,812			908,812	908,812		588,092	588,092		320,720	320,720	
Electric Distribution														
3	ED-AN	187	187				187		126	126		61	61	
	ED-ID	1,246,980	1,246,980			1,246,980	1,246,980				1,246,980		1,246,980	
	ED-WA	2,059,285	2,059,285			2,059,285	2,059,285	2,059,285		2,059,285				
Total Electric Distribution		3,306,452	3,306,452			3,306,265	187	3,306,452	2,059,285	126	2,059,411	1,246,980	61	1,247,041
Gas Underground Storage														
	GD-AN	50,062		50,062										
	GD-OR	9,704			9,704									
Total Gas Underground St		59,766		50,062	9,704									
Gas Distribution														
	GD-AN	5,383		5,383										
	GD-ID	367,751		367,751										
	GD-WA	732,701		732,701										
	GD-OR	485,427			485,427									
Total Gas Distribution		1,591,262		1,105,835	485,427									
General Plant														
4	ED-AN	219,935	219,935			219,935	219,935		149,336	149,336		70,599	70,599	
	ED-ID	14,709	14,709			14,709	14,709				14,709		14,709	
	ED-WA	91,019	91,019			91,019	91,019	91,019		91,019				
7,4	CD-AA	1,155,871	826,991	228,296	100,584		826,991	826,991	561,527	561,527		265,464	265,464	
9,4	CD-AN	58,131	45,775	12,356			45,775	45,775	31,081	31,081		14,694	14,694	
9	CD-ID	27,029	21,284	5,745		21,284	21,284				21,284		21,284	
9	CD-WA	14,942	11,766	3,176		11,766	11,766	11,766		11,766				
8	GD-AA	27,589		19,059	8,530									
	GD-AN	3,331		3,331										
	GD-ID	3,876		3,876										
	GD-WA	17,962		17,962										
	GD-OR	17,450			17,450									
Total General Plant		1,651,844	1,231,479	293,801	126,564	138,778	1,092,701	1,231,479	102,785	741,944	844,729	35,993	350,757	386,750
Total Depreciation Expense		9,659,131	7,587,738	1,449,698	621,695	3,445,043	4,142,695	7,587,738	2,162,070	2,715,600	4,877,670	1,282,973	1,427,095	2,710,068

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 February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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 Expe	67.393%	32.607%
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 February 28, 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	20,002	20,002			20,002	20,002		12,943	12,943		7,059	7,059			
Total Production/Transmission			96,536	96,536			96,536	96,536		62,468	62,468		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	714,641	511,304	141,149	62,188		511,304	511,304		347,175	347,175		164,129	164,129		
9,4		CD-AN	763	601	162		601	601		408	408		193	193			
9,4		CD-ID	894	704	190		704	704	704				704	704			
4		ED-AN	28,520	28,520			28,520	28,520		19,365	19,365		9,155	9,155			
		ED-ID	396	396			396	396				396		396			
		ED-WA	87,058	87,058			87,058	87,058	87,058		87,058						
8		GD-AA	35,448		24,488	10,960											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			867,720	628,583	165,989	73,148		88,158	540,425	628,583		87,058	366,948	454,006	1,100	173,477	174,577
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			1,022,964	765,854	178,794	78,316		90,408	675,446	765,854		89,308	455,527	544,835	1,100	219,919	221,019

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 February 28, 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)	(287,052,584)	(287,052,584)			(287,052,584)	(287,052,584)		(185,751,727)	(185,751,727)		(101,300,857)	(101,300,857)	
1	Hydro (ED-AN)	(131,616,701)	(131,616,701)			(131,616,701)	(131,616,701)		(85,169,167)	(85,169,167)		(46,447,534)	(46,447,534)	
1	Other (ED-AN)	(94,399,241)	(94,399,241)			(94,399,241)	(94,399,241)		(61,085,749)	(61,085,749)		(33,313,492)	(33,313,492)	
Total Electric Production		(513,068,526)	(513,068,526)			(513,068,526)	(513,068,526)		(332,006,643)	(332,006,643)		(181,061,883)	(181,061,883)	
Electric Transmission														
1	ED-AN	(194,524,396)	(194,524,396)			(194,524,396)	(194,524,396)		(125,876,737)	(125,876,737)		(68,647,659)	(68,647,659)	
Total Electric Transmissi		(194,524,396)	(194,524,396)			(194,524,396)	(194,524,396)		(125,876,737)	(125,876,737)		(68,647,659)	(68,647,659)	
Electric Distribution														
3	ED-AN	(169)	(169)						(114)	(114)		(55)	(55)	
	ED-ID	(165,834,180)	(165,834,180)			(165,834,180)	(165,834,180)					(165,834,180)	(165,834,180)	
	ED-WA	(265,584,960)	(265,584,960)			(265,584,960)	(265,584,960)	(265,584,960)		(265,584,960)				
Total Electric Distribution		(431,419,309)	(431,419,309)			(431,419,140)	(169)	(431,419,309)	(265,584,960)	(114)	(265,585,074)	(165,834,180)	(55)	(165,834,235)
Gas Underground Storage														
	GD-AN	(13,547,959)		(13,547,959)										
	GD-OR	(643,359)					(643,359)							
Total Gas Underground S		(14,191,318)		(13,547,959)			(643,359)							
Gas Distribution														
	GD-AN	(1,491,528)		(1,491,528)										
	GD-ID	(59,739,593)		(59,739,593)										
	GD-WA	(117,741,897)		(117,741,897)										
	GD-OR	(92,902,490)					(92,902,490)							
Total Gas Distribution		(271,875,508)		(178,973,018)			(92,902,490)							
General Plant														
4	ED-AN	(39,355,775)	(39,355,775)			(39,355,775)	(39,355,775)		(26,722,571)	(26,722,571)		(12,633,204)	(12,633,204)	
	ED-ID	(7,254,537)	(7,254,537)			(7,254,537)	(7,254,537)					(7,254,537)	(7,254,537)	
	ED-WA	(15,833,744)	(15,833,744)			(15,833,744)	(15,833,744)	(15,833,744)		(15,833,744)				
7,4	CD-AA	(34,964,594)	(25,016,118)	(6,905,857)	(3,042,619)		(25,016,118)		(16,985,944)	(16,985,944)		(8,030,174)	(8,030,174)	
9,4	CD-AN	(11,579,749)	(9,118,358)	(2,461,391)			(9,118,358)		(6,191,365)	(6,191,365)		(2,926,993)	(2,926,993)	
9	CD-ID	(5,272,524)	(4,151,796)	(1,120,728)		(4,151,796)	(4,151,796)					(4,151,796)	(4,151,796)	
9	CD-WA	(2,574,610)	(2,027,351)	(547,259)		(2,027,351)	(2,027,351)	(2,027,351)		(2,027,351)				
8	GD-AA	(1,703,008)		(1,176,472)	(526,536)									
	GD-AN	(1,760,946)		(1,760,946)										
	GD-ID	(1,497,744)		(1,497,744)										
	GD-WA	(4,061,163)		(4,061,163)										
	GD-OR	(4,230,843)			(4,230,843)									
Total General Plant		(130,089,237)	(102,757,679)	(19,531,560)	(7,799,998)	(29,267,428)	(73,490,251)	(102,757,679)	(17,861,095)	(49,899,880)	(67,760,975)	(11,406,333)	(23,590,371)	(34,996,704)
Total Accumulated Depr		(1,555,168,294)	(1,241,769,910)	(212,052,537)	(101,345,847)	(460,686,568)	(781,083,342)	(1,241,769,910)	(283,446,055)	(507,783,374)	(791,229,429)	(177,240,513)	(273,299,968)	(450,540,481)

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	67.393%		32.607%			
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-AAAMT-1A
For Month Ended February 28, 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	(8,419,354)	(8,419,354)		(8,419,354)	(8,419,354)		(5,448,164)	(5,448,164)		(2,971,190)	(2,971,190)	
1	Misc Intangible Plt (3030)	ED-AN	(922,882)	(922,882)		(922,882)	(922,882)		(597,197)	(597,197)		(325,685)	(325,685)	
Total Production/Transmission			(9,342,236)	(9,342,236)		(9,342,236)	(9,342,236)		(6,045,361)	(6,045,361)		(3,296,875)	(3,296,875)	
Distribution														
	Franchises (302000)	ED-WA	(124,102)	(124,102)		(124,102)	(124,102)	(124,102)		(124,102)				
	Misc Intangible Plt (3030)	ED-WA	(28,387)	(28,387)		(28,387)	(28,387)	(28,387)		(28,387)				
Total Distribution			(152,489)	(152,489)		(152,489)	(152,489)	(152,489)		(152,489)				
General Plant - 303000														
7,4		CD-AA	(793,171)	(567,490)	(156,659)	(69,022)	(567,490)	(567,490)		(385,326)	(385,326)	(182,164)	(182,164)	
9,1		CD-AN	(68,797)	(54,174)	(14,623)		(54,174)	(54,174)		(35,056)	(35,056)	(19,118)	(19,118)	
		GD-ID	(51,594)		(51,594)									
		GD-WA	(119,812)		(119,812)									
		GD-OR	(65,489)			(65,489)								
Total General Plant - 303000			(1,098,863)	(621,664)	(342,688)	(134,511)	(621,664)	(621,664)		(420,382)	(420,382)	(201,282)	(201,282)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(25,603,996)	(18,318,891)	(5,057,045)	(2,228,060)	(18,318,891)	(18,318,891)		(12,438,527)	(12,438,527)	(5,880,364)	(5,880,364)	
9,4		CD-AN	(17,411)	(13,710)	(3,701)		(13,710)	(13,710)		(9,309)	(9,309)	(4,401)	(4,401)	
9		CD-ID	(19,670)	(15,489)	(4,181)		(15,489)	(15,489)				(15,489)	(15,489)	
4		ED-AN	(355,059)	(355,059)			(355,059)	(355,059)		(241,085)	(241,085)	(113,974)	(113,974)	
		ED-ID	(13,832)	(13,832)			(13,832)	(13,832)				(13,832)	(13,832)	
		ED-WA	(1,868,164)	(1,868,164)			(1,868,164)	(1,868,164)	(1,868,164)					
8		GD-AA	(1,513,122)		(1,045,295)	(467,827)								
		GD-AN	(11,527)		(11,527)									
		GD-OR	(1,231)			(1,231)								
Total Misc IT Intangible Plant - 3031XX			(29,404,012)	(20,585,145)	(6,121,749)	(2,697,118)	(18,977,485)	(18,687,660)	(20,585,145)	(1,868,164)	(12,688,921)	(14,557,085)	(29,321)	(5,998,739)
Gas Underground Storage														
		GD-AN	(239,887)		(239,887)									
Total Gas Underground Storage			(239,887)	(239,887)										
General Plant - 390200, 396200														
7,4		CD-AA	(220,311)	(157,626)	(43,513)	(19,172)	(157,626)	(157,626)		(107,028)	(107,028)	(50,598)	(50,598)	
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	(65,439)	(65,439)			(65,439)	(65,439)		(44,433)	(44,433)	(21,006)	(21,006)	
		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			(411,160)	(343,877)	(48,111)	(19,172)	(120,812)	(223,065)	(343,877)	(117,239)	(151,461)	(268,700)	(3,573)	(71,604)
Total Accumulated Amortization			(40,648,647)	(31,045,411)	(6,752,435)	(2,850,801)	(2,170,786)	(28,874,625)	(31,045,411)	(2,137,892)	(19,306,125)	(21,444,017)	(32,894)	(9,568,500)

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%	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 February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,288,802	0	0	3,068,509	3,068,509	0	0	847,081	847,081	0	373,212	
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	
		TOTAL ACCOUNT	7,220,443	384,267	706,567	3,325,952	4,416,786	577,218	92,936	910,427	1,580,581	849,864	373,212	1,223,076
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,493,638	1,441,940	2,163,963	3,887,735	7,493,638	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,235,182	0	0	0	0	2,235,182	0	0	0	2,235,182	0	
99		GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,243,684	0	0	55,265,539	55,265,539	0	0	15,256,400	15,256,400	0	6,721,745	
9		CD-WA / ID / AN	21,941,746	5,557,254	4,477,936	7,242,619	17,277,809	1,500,114	1,208,765	1,955,058	4,663,937	0	0	
		TOTAL ACCOUNT	112,440,983	6,999,194	6,641,899	66,395,893	80,036,986	3,735,296	1,208,765	17,211,458	22,155,519	3,526,733	6,721,745	10,248,478
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,845,805	3,195,755	14,649	5,635,401	8,845,805	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	628,122	0	0	0	0	0	0	433,919	433,919	0	194,203	
7		CD-AA	49,208,157	0	0	35,206,960	35,206,960	0	0	9,719,103	9,719,103	0	4,282,094	
9		CD-WA / ID / AN	207,138	30,366	57,102	75,641	163,109	8,197	15,414	20,418	44,029	0	0	
		TOTAL ACCOUNT	58,895,872	3,226,121	71,751	40,918,002	44,215,874	8,197	15,414	10,180,090	10,203,701	0	4,476,297	4,476,297
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,308,382	14,536,401	5,132,775	10,639,206	30,308,382	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,496,653	0	0	0	0	6,229,408	1,916,724	1,350,521	9,496,653	0	0	
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,807,132	1,727,753	888,888	1,956,127	4,572,768	466,386	239,945	528,033	1,234,364	0	0	
		TOTAL ACCOUNT	49,060,128	16,264,154	6,021,663	13,000,900	35,286,717	6,695,794	2,156,669	1,990,513	10,842,976	2,881,107	49,328	2,930,435

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,971,063	110,869	137,772	2,090,893	2,339,534	29,928	37,190	564,411	631,529	0	0	
		TOTAL ACCOUNT	3,513,067	121,608	152,517	2,465,915	2,740,040	114,199	37,190	564,411	715,800	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	2,289,266	0	0	0	0	0	0	1,581,471	1,581,471	0	707,795	707,795
7		CD-AA	9,638,725	0	0	6,896,218	6,896,218	0	0	1,903,745	1,903,745	0	838,762	838,762
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	19,884,492	993,357	1,064,363	8,833,274	10,890,994	1,982,950	577,775	3,900,378	6,461,103	985,838	1,546,557	2,532,395
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	678,907	224,741	44,361	409,805	678,907	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	240,740	0	0	0	0	0	0	166,308	166,308	0	74,432	74,432
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	1,642,423	228,185	45,460	716,683	990,328	30,173	9,834	395,202	435,209	111,504	105,382	216,886
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,625,310	16,145,055	10,102,044	8,378,211	34,625,310	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	554,036	0	0	396,396	396,396	0	0	109,428	109,428	0	48,212	48,212
9		CD-WA / ID / AN	1,620,569	257,365	408,046	610,690	1,276,101	69,473	110,147	164,848	344,468	0	0	0
		TOTAL ACCOUNT	41,308,997	16,402,420	10,510,090	9,385,297	36,297,807	2,779,409	1,034,965	1,104,770	4,919,144	43,834	48,212	92,046

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	57,704,047	11,041,463	4,235,344	42,427,240	57,704,047	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	31,427,640	0	0	22,485,534	22,485,534	0	0	6,207,273	6,207,273	0	2,734,833	2,734,833
9		CD-WA / ID / AN	12,534,390	506,583	3,191,812	6,171,685	9,870,080	136,746	861,591	1,665,973	2,664,310	0	0	0
		TOTAL ACCOUNT	105,144,742	11,548,046	7,427,156	71,084,459	90,059,661	835,954	1,417,285	8,559,183	10,812,422	1,230,831	3,041,828	4,272,659
	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	399,616,764	56,171,278	32,643,765	216,503,946	305,318,989	16,760,250	6,550,833	44,898,941	68,210,024	9,689,305	16,398,446	26,087,751

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 February 28, 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,317	153,179	0	10,286,138	10,439,317	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,129,765	153,179	0	16,782,759	16,935,938	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,942,510	5,207,836	23,524	1,711,150	6,942,510	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,426,794	0	0	0	0	0	0	1,676,478	1,676,478	0
7		CD-AA	95,579,349	0	0	68,384,157	68,384,157	0	0	18,877,877	18,877,877	0
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0
		TOTAL ACCOUNT	105,049,483	5,207,836	65,769	70,132,460	75,406,065	0	11,403	20,564,384	20,575,787	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,536,649	0	0	3,245,836	3,245,836	0	0	896,034	896,034	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,549,406	0	0	3,245,836	3,245,836	0	0	907,560	907,560	1,231
		TOTAL	130,728,654	5,361,015	65,769	90,161,055	95,587,839	1,022,594	192,440	23,264,442	24,479,476	427,354

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 February 28, 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	(56,189,945)	(40,202,220)	(11,098,076)	(4,889,649)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,302,923)	(1,025,974)	(276,949)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
Total			<u>(58,039,262)</u>	<u>(41,619,123)</u>	<u>(11,482,943)</u>	<u>(4,937,196)</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 February 28, 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	1,413,687	770,963		2,184,650		770,963			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,330,310	725,493		2,055,803		725,493			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,667,604	7,658,171	2,318,593	26,644,368		6,119,302		1,538,869	2,318,593
1	154300 PLANT MATERIALS & OPER SUP-CS2	572,342	312,130		884,472		312,130			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,666,935	909,073		2,576,008		909,073			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(595)	(273)	(83)	(951)		(218)		(55)	(83)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(6,850)	(3,147)	(953)	(10,950)		(2,515)		(632)	(953)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,467	673	204	2,344		538		135	204
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	96,695,253			96,695,253	73,756,909		22,938,344		
TOTAL		118,340,153	10,373,083	2,317,761	131,030,997	73,756,909	8,834,766	22,938,344	1,538,317	2,317,761

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						