

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	157,129,324	104,636,081	52,493,243
	Adjustments			
	Adjusted Net Operating Income (Loss)	157,129,324	104,636,081	52,493,243
E-APL	Electric Net Rate Base	1,937,764,763	1,271,373,506	666,391,257
	RATE OF RETURN	8.109%	8.230%	7.877%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended 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 - AMA Percent	04-01-2014 thru 03-31-2015	371,277 100.000%	243,889 65.689%	127,388 34.311%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2014 thru 03-31-2015	23,111,562 100.000%	15,298,104 66.192%	7,813,458 33.808%
	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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended March 31, 2015
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		71,329,474	60,416,061	7,188,338	3,725,075
		Direct O & M Accts 500 - 894		41,851,885	32,202,921	6,220,526	3,428,438
		Direct O & M Accts 901 - 935		5,113,972	3,569,949	1,544,023	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		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%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended March 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2014 thru 12-31-2014	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		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
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended March 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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	03-01-2014 thru 03-31-2015	917,036,171	597,222,260	319,813,911	
		Percent		100.000%	65.125%	34.875%	
11		Book Depreciation	04-01-2014 thru 03-31-2015	90,436,332	58,162,646	32,273,686	
		Percent		100.000%	64.313%	35.687%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 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	03-01-2014 thru 03-31-2015	2,291,030,931 100.000%	1,493,286,548 65.180%	797,744,383 34.820%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2014 thru 03-31-2015	198,730,107 100.000%	133,097,022 66.974%	65,633,085 33.026%
14		Net Allocated Schedule M's - AMA Percent	04-01-2014 thru 03-31-2015	-245,152,890 100.000%	-156,945,509 64.019%	-88,207,381 35.981%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Report ID:
E-OPS-12A

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	330,995,212	0	330,995,212	223,367,835	0	223,367,835	107,627,377	0	107,627,377
99	442200	Commercial - Firm & Int.	302,377,762	0	302,377,762	213,605,865	0	213,605,865	88,771,897	0	88,771,897
1	442300	Industrial	116,854,652	0	116,854,652	67,063,211	0	67,063,211	49,791,441	0	49,791,441
99	444000	Public Street & Highway Lighting	7,219,586	0	7,219,586	4,851,690	0	4,851,690	2,367,896	0	2,367,896
99	448000	Interdepartmental Revenue	1,153,960	0	1,153,960	912,315	0	912,315	241,645	0	241,645
99	499XXX	Unbilled Revenue	(10,018,517)	0	(10,018,517)	(7,861,603)	0	(7,861,603)	(2,156,914)	0	(2,156,914)
		TOTAL SALES TO ULTIMATE CUSTOMERS	748,582,655	0	748,582,655	501,939,313	0	501,939,313	246,643,342	0	246,643,342
1	447XXX	Sales for Resale	0	143,915,809	143,915,809	0	93,127,920	93,127,920	0	50,787,889	50,787,889
		TOTAL SALES OF ELECTRICITY	748,582,655	143,915,809	892,498,464	501,939,313	93,127,920	595,067,233	246,643,342	50,787,889	297,431,231
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(5,636,633)	0	(5,636,633)	0	0	0	(5,636,633)	0	(5,636,633)
99	451000	Miscellaneous Service Revenue	448,542	0	448,542	275,625	0	275,625	172,917	0	172,917
1	453000	Sales of Water & Water Power	0	481,750	481,750	0	311,740	311,740	0	170,010	170,010
1	454000	Rent from Electric Property	2,968,682	73,023	3,041,705	2,011,774	47,253	2,059,027	956,908	25,770	982,678
1	456XXX	Other Electric Revenues	343,589	107,848,125	108,191,714	297,060	69,788,522	70,085,582	46,529	38,059,603	38,106,132
		TOTAL OTHER OPERATING REVENUE	(1,875,820)	108,402,898	106,527,078	2,584,459	70,147,515	72,731,974	(4,460,279)	38,255,383	33,795,104
		TOTAL ELECTRIC REVENUE	746,706,835	252,318,707	999,025,542	504,523,772	163,275,435	667,799,207	242,183,063	89,043,272	331,226,335

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

Report ID:
E-OPS-12A

AVISTA UTILITIES

***** 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	4,239	205,827	210,066	4,239	133,191	137,430	0	72,636	72,636
1	501XXX	Fuel	0	28,245,237	28,245,237	0	18,277,493	18,277,493	0	9,967,744	9,967,744
1	502000	Steam Expense	0	4,071,890	4,071,890	0	2,634,920	2,634,920	0	1,436,970	1,436,970
1	505000	Electric Expense	0	1,005,877	1,005,877	0	650,903	650,903	0	354,974	354,974
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,797,406	1,797,406	0	1,163,101	1,163,101	0	634,305	634,305
1	507000	Rent	0	46,781	46,781	0	30,272	30,272	0	16,509	16,509
		MAINTENANCE									
1	510000	Supervision & Engineering	0	631,038	631,038	0	408,345	408,345	0	222,693	222,693
1	511000	Structures	0	846,354	846,354	0	547,676	547,676	0	298,678	298,678
1	512000	Boiler Plant	0	6,260,051	6,260,051	0	4,050,879	4,050,879	0	2,209,172	2,209,172
1	513000	Electric Plant	0	2,019,332	2,019,332	0	1,306,710	1,306,710	0	712,622	712,622
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,380,424	1,380,424	0	893,272	893,272	0	487,152	487,152
		TOTAL STEAM POWER GENERATION EXP	4,239	46,510,217	46,514,456	4,239	30,096,762	30,101,001	0	16,413,455	16,413,455
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,140,233	2,140,233	0	1,384,945	1,384,945	0	755,288	755,288
1	536000	Water for Power	0	1,280,808	1,280,808	0	828,811	828,811	0	451,997	451,997
1	537000	Hydraulic Expense	4,362,770	2,723,078	7,085,848	2,846,898	1,762,104	4,609,002	1,515,872	960,974	2,476,846
1	538000	Electric Expense	0	6,026,436	6,026,436	0	3,899,707	3,899,707	0	2,126,729	2,126,729
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	688,230	688,230	0	445,354	445,354	0	242,876	242,876
1	540000	Rent	0	1,369,618	1,369,618	0	886,280	886,280	0	483,338	483,338
1	540100	MT Trust Funds Land Settlement Rents	5,695,042	0	5,695,042	3,717,378	0	3,717,378	1,977,664	0	1,977,664
		MAINTENANCE									
1	541000	Supervision & Engineering	0	891,647	891,647	0	576,985	576,985	0	314,662	314,662
1	542000	Structures	0	871,576	871,576	0	563,997	563,997	0	307,579	307,579
1	543000	Reservoirs, Dams, & Waterways	0	1,703,020	1,703,020	0	1,102,024	1,102,024	0	600,996	600,996
1	544000	Electric Plant	0	2,804,346	2,804,346	0	1,814,692	1,814,692	0	989,654	989,654
1	545000	Miscellaneous Hydraulic Plant	0	669,044	669,044	0	432,938	432,938	0	236,106	236,106
		TOTAL HYDRO POWER GENERATION EXP	10,057,812	21,168,036	31,225,848	6,564,276	13,697,837	20,262,113	3,493,536	7,470,199	10,963,735
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,223,145	1,223,145	0	791,497	791,497	0	431,648	431,648
1	547XXX	Fuel	0	79,117,981	79,117,981	0	51,197,246	51,197,246	0	27,920,735	27,920,735
1	548000	Generation Expense	0	1,677,088	1,677,088	0	1,085,244	1,085,244	0	591,844	591,844
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	685,938	685,938	0	443,870	443,870	0	242,068	242,068
1	550000	Rent	0	(37,501)	(37,501)	0	(24,267)	(24,267)	0	(13,234)	(13,234)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,074,098	1,074,098	0	695,049	695,049	0	379,049	379,049
1	552000	Structures	0	77,073	77,073	0	49,874	49,874	0	27,199	27,199
1	553000	Generating & Electric Equipment	0	2,708,584	2,708,584	0	1,752,725	1,752,725	0	955,859	955,859
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	654,585	654,585	0	423,582	423,582	0	231,003	231,003
		TOTAL OTHER POWER GENERATION EXP	0	87,180,991	87,180,991	0	56,414,820	56,414,820	0	30,766,171	30,766,171

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

Report ID:
E-OPS-12A

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	184,194,560	184,194,560	0	119,192,300	119,192,300	0	65,002,260	65,002,260
1	556000	System Control & Load Dispatching	0	1,052,152	1,052,152	0	680,848	680,848	0	371,304	371,304
E-557	557XXX	Other Expense	5,268,044	92,133,468	97,401,512	1,116,468	59,619,568	60,736,036	4,151,576	32,513,900	36,665,476
TOTAL OTHER POWER SUPPLY EXPENSE			5,268,044	277,380,180	282,648,224	1,116,468	179,492,716	180,609,184	4,151,576	97,887,464	102,039,040
TOTAL PRODUCTION OPERATING EXP			15,330,095	432,239,424	447,569,519	7,684,983	279,702,135	287,387,118	7,645,112	152,537,289	160,182,401
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,137,632	2,137,632	0	1,383,262	1,383,262	0	754,370	754,370
1	561000	Load Dispatching	0	2,464,090	2,464,090	0	1,594,513	1,594,513	0	869,577	869,577
1	562000	Station Expense	0	492,676	492,676	0	318,811	318,811	0	173,865	173,865
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	586,876	586,876	0	379,767	379,767	0	207,109	207,109
1	565XXX	Transmission of Electricity by Others	0	18,132,402	18,132,402	0	11,733,477	11,733,477	0	6,398,925	6,398,925
1	566000	Miscellaneous Transmission Expense	0	2,464,178	2,464,178	0	1,594,570	1,594,570	0	869,608	869,608
1	567000	Rent	0	150,097	150,097	0	97,128	97,128	0	52,969	52,969
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	771,501	774,720	3,219	499,238	502,457	0	272,263	272,263
1	569000	Structures	8,272	443,154	451,426	8,628	286,765	295,393	(356)	156,389	156,033
1	570000	Station Equipment	28,490	1,179,445	1,207,935	28,490	763,219	791,709	0	416,226	416,226
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	15,266	1,551,841	1,567,107	4,735	1,004,196	1,008,931	10,531	547,645	558,176
1	572000	Underground Lines	0	6,335	6,335	0	4,099	4,099	0	2,236	2,236
1	573000	Service Miscellaneous	914	71,109	72,023	914	46,015	46,929	0	25,094	25,094
TOTAL TRANSMISSION OPERATING EXP			56,161	30,451,336	30,507,497	45,986	19,705,060	19,751,046	10,175	10,746,276	10,756,451

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

Report ID:
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AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

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Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,505,669	25,505,669	0	16,504,718	16,504,718	0	9,000,951	9,000,951
E-DEPX		Depreciation Expense-Transmission	0	10,539,536	10,539,536	0	6,820,134	6,820,134	0	3,719,402	3,719,402
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,116,201	1,116,201	0	722,293	722,293	0	393,908	393,908
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,536)	0	(145,536)	145,536	0	145,536
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	129,420	140,485	0	70,580	70,580
99	407331	Amortization of BPA Parallel Capacity Support	(3,880,448)	0	(3,880,448)	(1,723,529)	0	(1,723,529)	(2,156,919)	0	(2,156,919)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,172	21,172	0	11,547	11,547
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	167,473	0	167,473	123,464	0	123,464	44,009	0	44,009
99	407360	Amortization of CS2 & COLSTRIP O&M	1,885,842	0	1,885,842	973,692	0	973,692	912,150	0	912,150
99	407362	Amortization of LiDAR O&M	50,526	0	50,526	50,526	0	50,526	0	0	0
99	407365	Amortization of Wind Generation	866,804	0	866,804	0	0	0	866,804	0	866,804
99	407380	Amortization of Wartsila Generators	214,709	0	214,709	153,132	0	153,132	61,577	0	61,577
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	572,092	572,092	0	311,994	311,994
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	72,599	0	72,599	72,599	0	72,599	0	0	0
99	407395	Optional Renewable Power Revenue Offset	229,684	0	229,684	179,220	0	179,220	50,464	0	50,464
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	255,624	0	255,624	0	0	0	255,624	0	255,624
99	407450/407491	Amortization of BPA Residential Exchange Credit	(8,761,798)	0	(8,761,798)	(5,742,275)	0	(5,742,275)	(3,019,523)	0	(3,019,523)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,821,496)	0	(1,821,496)	0	0	0	(1,821,496)	0	(1,821,496)
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	(203,264)	0	(203,264)	(203,264)	0	(203,264)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,446)	(5,446)	0	(2,970)	(2,970)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	374,891	0	374,891	247,260	0	247,260	127,631	0	127,631
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,506,724	20,506,724	0	13,269,901	13,269,901	0	7,236,823	7,236,823
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,604,756)	58,776,519	52,171,763	(2,071,407)	38,034,284	35,962,877	(4,533,349)	20,742,235	16,208,886
		TOTAL PRODUCTION & TRANSMISSION EXPEN	8,781,500	521,467,279	530,248,779	5,659,562	337,441,479	343,101,041	3,121,938	184,025,800	187,147,738

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

Report ID:
E-OPS-12A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	871,748	2,593,724	3,465,472	555,280	1,716,838	2,272,118	316,468	876,886	1,193,354
3	582000	Station Expense	517,133	93,358	610,491	268,435	61,796	330,231	248,698	31,562	280,260
3	583000	Overhead Line Expense	1,892,462	416,798	2,309,260	1,205,726	275,887	1,481,613	686,736	140,911	827,647
3	584000	Underground Line Expense	1,396,891	0	1,396,891	917,250	0	917,250	479,641	0	479,641
3	584100	Energy Storage Equipment	482	0	482	482	0	482	0	0	0
3	585000	Street Light & Signal System Operation Expense	41,494	0	41,494	7,127	0	7,127	34,367	0	34,367
3	586000	Meter Expense	1,757,432	88,146	1,845,578	1,420,063	58,346	1,478,409	337,369	29,800	367,169
3	587000	Customer Installations Expense	460,814	125,932	586,746	246,059	83,357	329,416	214,755	42,575	257,330
3	588000	Miscellaneous Distribution Expense	4,024,082	3,318,749	7,342,831	2,774,620	2,196,746	4,971,366	1,249,462	1,122,003	2,371,465
3	589000	Rent	614	257,816	258,430	414	170,654	171,068	200	87,162	87,362
		MAINTENANCE:									
3	590000	Supervision & Engineering	110,070	1,552,509	1,662,579	94,980	1,027,637	1,122,617	15,090	524,872	539,962
3	591000	Structures	274,379	147	274,526	185,356	97	185,453	89,023	50	89,073
3	592000	Station Equipment	648,179	183,443	831,622	516,454	121,425	637,879	131,725	62,018	193,743
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,621,740	930	8,622,670	5,349,706	616	5,350,322	3,272,034	314	3,272,348
3	594000	Underground Lines	1,018,606	0	1,018,606	678,145	0	678,145	340,461	0	340,461
3	595000	Line Transformers	404,227	395,138	799,365	311,560	261,550	573,110	92,667	133,588	226,255
3	596000	Street Light & Signal System Maintenance Exp	705,311	0	705,311	462,696	0	462,696	242,615	0	242,615
3	597000	Meters	18,997	0	18,997	15,162	0	15,162	3,835	0	3,835
3	598000	Miscellaneous Distribution Expense	346,901	232,132	579,033	288,589	153,653	442,242	58,312	78,479	136,791
		TOTAL DISTRIBUTION OPERATING EXP	23,111,562	9,258,822	32,370,384	15,298,104	6,128,602	21,426,706	7,813,458	3,130,220	10,943,678
E-DEPX		Depreciation Expense-Distribution	38,885,622	2,662	38,888,284	24,235,487	1,762	24,237,249	14,650,135	900	14,651,035
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	50,674,395	0	50,674,395	43,893,547	0	43,893,547	6,780,848	0	6,780,848
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	89,587,014	2,662	89,589,676	68,156,031	1,762	68,157,793	21,430,983	900	21,431,883
		TOTAL DISTRIBUTION EXPENSES	112,698,576	9,261,484	121,960,060	83,454,135	6,130,364	89,584,499	29,244,441	3,131,120	32,375,561

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

Report ID:
E-OPS-12A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	332,821	332,821	0	218,627	218,627	0	114,194	114,194
2	902000	Meter Reading Expenses	2,692,964	95,668	2,788,632	2,441,088	62,843	2,503,931	251,876	32,825	284,701
E-903	903XXX	Customer Records & Collection Expenses	1,672,699	6,607,759	8,280,458	1,118,066	4,340,571	5,458,637	554,633	2,267,188	2,821,821
2	904000	Uncollectible Accounts	0	2,824,082	2,824,082	0	1,855,111	1,855,111	0	968,971	968,971
2	905000	Misc Customer Accounts	0	196,085	196,085	0	128,806	128,806	0	67,279	67,279
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,365,663	10,056,415	14,422,078	3,559,154	6,605,958	10,165,112	806,509	3,450,457	4,256,966
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,090,824	380,126	25,470,950	18,579,023	249,701	18,828,724	6,511,801	130,425	6,642,226
2	909000	Advertising	3,629	904,387	908,016	2,640	594,083	596,723	989	310,304	311,293
2	910000	Misc Customer Service & Info Exp	0	179,601	179,601	0	117,978	117,978	0	61,623	61,623
TOTAL CUSTOMER SERVICE & INFO EXP			25,094,453	1,464,114	26,558,567	18,581,663	961,762	19,543,425	6,512,790	502,352	7,015,142
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	456,107	26,376,223	26,832,330	312,773	17,909,455	18,222,228	143,334	8,466,768	8,610,102
4	921000	Office Supplies & Expenses	71,958	4,334,180	4,406,138	71,954	2,942,908	3,014,862	4	1,391,272	1,391,276
4	922000	Admin Exp Transferred--Credit	0	(133,730)	(133,730)	0	(90,803)	(90,803)	0	(42,927)	(42,927)
4	923000	Outside Services Employed	21,072	11,890,888	11,911,960	21,072	8,073,913	8,094,985	0	3,816,975	3,816,975
4	924000	Property Insurance Premium	0	1,317,562	1,317,562	0	894,625	894,625	0	422,937	422,937
4	925XXX	Injuries and Damages	22,545	3,755,872	3,778,417	22,388	2,550,237	2,572,625	157	1,205,635	1,205,792
4	926XXX	Employee Pensions and Benefits	234	2,751,111	2,751,345	234	1,868,004	1,868,238	0	883,107	883,107
4	927000	Franchise Requirements	3,624	0	3,624	0	0	0	3,624	0	3,624
1	928000	Regulatory Commission Expenses	2,654,925	3,297,910	5,952,835	1,847,433	2,134,078	3,981,511	807,492	1,163,832	1,971,324
4	930000	Miscellaneous General Expenses	134,427	3,263,160	3,397,587	91,289	2,215,686	2,306,975	43,138	1,047,474	1,090,612
4	931000	Rents	9,508	848,211	857,719	5,145	575,935	581,080	4,363	272,276	276,639
4	935000	Maintenance of General Plant	945,407	8,818,008	9,763,415	485,541	5,987,427	6,472,968	459,866	2,830,581	3,290,447
TOTAL ADMIN & GEN OPERATING EXP			4,319,807	66,519,395	70,839,202	2,857,829	45,061,465	47,919,294	1,461,978	21,457,930	22,919,908

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

Report ID:
E-OPS-12A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,594,058	13,809,739	15,403,797	1,191,989	9,376,813	10,568,802	402,069	4,432,926	4,834,995
E-AMTX		Amortization Expense-General Plant - 303000	0	377,922	377,922	0	256,364	256,364	0	121,558	121,558
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	923,261	8,764,324	9,687,585	909,853	5,950,975	6,860,828	13,408	2,813,349	2,826,757
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,806	30,806	0	20,917	20,917	0	9,889	9,889
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(2,795,624)	0	(2,795,624)	(2,795,624)	0	(2,795,624)	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	(1,072,776)	0	(1,072,776)	(1,072,776)	0	(1,072,776)	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	(709,991)	0	(709,991)	0	0	0	(709,991)	0	(709,991)
99	407468	Project Compass Deferral - ID	(441,563)	0	(441,563)	0	0	0	(441,563)	0	(441,563)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,502,635)	22,982,791	20,480,156	(1,766,558)	15,605,069	13,838,511	(736,077)	7,377,722	6,641,645
		TOTAL ADMIN & GENERAL EXPENSES	1,817,172	89,502,186	91,319,358	1,091,271	60,666,534	61,757,805	725,901	28,835,652	29,561,553
		TOTAL EXPENSES BEFORE FIT	152,757,364	631,751,478	784,508,842	112,345,785	411,806,097	524,151,882	40,411,579	219,945,381	260,356,960
		NET OPERATING INCOME (LOSS) BEFORE FIT			214,516,700			143,647,325			70,869,375
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(9,808,549)			(5,606,652)			(4,201,897)
E-FIT		DEFERRED FEDERAL INCOME TAX			67,391,453			44,744,422			22,647,031
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			157,129,324			104,636,081			52,493,243

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		64.710%		35.290%
E-ALL	2	Number of Customers - AMA		100.000%		65.689%		34.311%
E-ALL	3	Direct Distribution Operating Expense		100.000%		66.192%		33.808%
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-555-12A
For Twelve Months 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	175,469,575	175,469,575	0	113,546,362	113,546,362	0	61,923,213	61,923,213
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	(8,539)	(8,539)	0	(5,526)	(5,526)	0	(3,013)	(3,013)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,568,244	7,568,244	0	4,897,411	4,897,411	0	2,670,833	2,670,833
1	555710	Intercompany Purchase	0	1,165,280	1,165,280	0	754,053	754,053	0	411,227	411,227
TOTAL ACCOUNT 555			0	184,194,560	184,194,560	0	119,192,300	119,192,300	0	65,002,260	65,002,260

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-557-12A
For Twelve Months 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	5,770,307	5,770,307	0	3,733,966	3,733,966	0	2,036,341	2,036,341
1	557010	Other Power Supply Expense - Financial	0	7,184,503	7,184,503	0	4,649,092	4,649,092	0	2,535,411	2,535,411
1	557150	Fuel - Economic Dispatch	0	14,874,905	14,874,905	0	9,625,551	9,625,551	0	5,249,354	5,249,354
1	557160	Power Supply Expense - Miscellaneous	(3,638,546)	812	(3,637,734)	(2,127,529)	525	(2,127,004)	(1,511,017)	287	(1,510,730)
99	557161	Unbilled Add-Ons	660,074	0	660,074	187,690	0	187,690	472,384	0	472,384
1	557170	Broker Fees - Power	0	427,646	427,646	0	276,730	276,730	0	150,916	150,916
1	557171	REC Broker Fees	47,156	70,404	117,560	47,156	45,558	92,714	0	24,846	24,846
1	557172	Trade Reporting	0	2,928	2,928	0	1,895	1,895	0	1,033	1,033
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	10,567,868	0	10,567,868	10,567,868	0	10,567,868	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	(8,582,610)	0	(8,582,610)	(8,582,610)	0	(8,582,610)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,777,472	0	1,777,472	1,777,472	0	1,777,472	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,251,077)	0	(1,251,077)	(1,251,077)	0	(1,251,077)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,651,714	0	3,651,714	0	0	0	3,651,714	0	3,651,714
99	557390	Idaho PCA Amortization	1,217,291	0	1,217,291	0	0	0	1,217,291	0	1,217,291
1	557395	Optional Renewable Power Expense Offset	0	802	802	0	519	519	0	283	283
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,176	4,176	0	2,277	2,277
1	557700	Turbine Gas Bookout Expense	0	2,714,038	2,714,038	0	1,756,254	1,756,254	0	957,784	957,784
1	557711	Turbine Gas Bookout Offset	0	(2,714,038)	(2,714,038)	0	(1,756,254)	(1,756,254)	0	(957,784)	(957,784)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	63,794,708	63,794,708	0	41,281,556	41,281,556	0	22,513,152	22,513,152
TOTAL ACCOUNT 557			5,268,044	92,133,468	97,401,512	1,116,468	59,619,568	60,736,036	4,151,576	32,513,900	36,665,476

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-903-12A
For Twelve Months 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	1,672,699	6,607,759	8,280,458	1,118,066	4,340,571	5,458,637	554,633	2,267,188	2,821,821
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,672,699	6,607,759	8,280,458	1,118,066	4,340,571	5,458,637	554,633	2,267,188	2,821,821

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.689%	34.311%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.180%	34.820%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months 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	908000	Customer Assistance Expense	342,338	380,126	722,464	248,187	249,701	497,888	94,151	130,425	224,576
99	908600	Public Purpose Tariff Rider Expense Offset	24,877,132	0	24,877,132	18,391,914	0	18,391,914	6,485,218	0	6,485,218
99	908610	Limited Income Tax Refund Program	233,109	0	233,109	233,109	0	233,109	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(361,755)	0	(361,755)	(294,187)	0	(294,187)	(67,568)	0	(67,568)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,090,824	380,126	25,470,950	18,579,023	249,701	18,828,724	6,511,801	130,425	6,642,226

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.689%	34.311%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended 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	1,937,764,763	1,271,373,506	666,391,257
	Interest Deduction for FIT Calculation	54,600,162	35,814,592	18,785,570
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		Report ID:		
For Twelve Months Ended March 31, 2015		E-FIT-12A		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	999,025,542	667,799,207	331,226,335
E-OPS	Less: Operating & Maintenance Expense	622,267,247	406,192,701	216,074,546
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	91,060,476	60,795,733	30,264,743
E-OTX	Less: Taxes Other than FIT	71,181,119	57,163,448	14,017,671
	Net Operating Income Before FIT	214,516,700	143,647,325	70,869,375
E-INT	Less: Interest Expense	54,600,162	35,814,592	18,785,570
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(187,356,880)	(123,619,313)	(63,737,567)
	Taxable Net Operating Income	(27,440,342)	(15,641,044)	(11,799,298)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(9,604,119)	(5,474,365)	(4,129,754)
1	Production Tax Credit	(204,430)	(132,287)	(72,143)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(9,808,549)	(5,606,652)	(4,201,897)
E-DTE	Deferred FIT	67,391,453	44,744,422	22,647,031
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	57,387,376	39,011,244	18,376,132

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-12A
For Twelve Months 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	41,429,938	60,146,857	101,576,795	26,364,326	39,653,977	66,018,303	15,065,612	20,492,880
12	997001 Contributions In Aid of Construction	0	4,684,613	4,684,613	0	3,053,431	3,053,431	0	1,631,182
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	(103,282)	0	(103,282)	0	0	0	(103,282)	0
4	997005 FAS106 Current Retiree Medical Accrual	0	1,652,995	1,652,995	0	1,122,384	1,122,384	0	530,611
99	997007 Idaho PCA	4,869,005	0	4,869,005	0	0	0	4,869,005	0
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,890)	(21,890)	0	(11,938)
4	997015 Airplane Lease Payments	0	390,279	390,279	0	264,999	264,999	0	125,280
12	997016 Redemption Expense Amortization	0	1,376,725	1,376,725	0	897,349	897,349	0	479,376
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.96)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0
4	997018 DSM Tariff Rider	5,482,990	0	5,482,990	3,847,236	0	3,847,236	1,635,754	0
99	997019 CSS Temporary Service Fees	433,149	0	433,149	114,177	0	114,177	318,972	0
4	997020 FAS87 Current Pension Accrual	0	970,489	970,489	0	658,962	658,962	0	311,527
99	997021 Wartsilla Generators Amortization	214,709	0	214,709	153,132	0	153,132	61,577	0
99	997024 Kettle Falls Disallowance	(134,591)	0	(134,591)	(134,591)	0	(134,591)	0	0
2	997027 Uncollectibles	0	6,453	6,453	0	4,239	4,239	0	2,214
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	4,259,157	4,259,157	0	2,776,119	2,776,119	0	1,483,038
4	997033 BPA Residential Exchange	(589,903)	0	(589,903)	(168,479)	0	(168,479)	(421,424)	0
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0
1	997041 Rathdrum Turbine Lease, Tax	0	(354,195)	(354,195)	0	(229,200)	(229,200)	0	(124,995)
99	997043 Washington Deferred Power Costs	1,985,258	0	1,985,258	1,985,258	0	1,985,258	0	0
1	997044 Non-Monetary Power Costs	0	(8,539)	(8,539)	0	(5,526)	(5,526)	0	(3,013)
1	997045 Section 199 Manufacturing Deduction	0	(750,000)	(750,000)	0	(485,325)	(485,325)	0	(264,675)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,824,242)	(3,824,242)	0	(2,492,641)	(2,492,641)	0	(1,331,601)
11	997049 Tax Depreciation	0	(205,714,598)	(205,714,598)	0	(132,301,229)	(132,301,229)	0	(73,413,369)
99	997050 CS2 Levelized Return	255,624	0	255,624	0	0	0	255,624	0
99	997051 Wind Generation AFUDC - ID	809,960	0	809,960	0	0	0	809,960	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,156	47,156	0	32,019	32,019	0	15,137
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months 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	73,312	0	73,312	46,316	0	46,316	26,996	0
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	572,092	724,210	30,975	311,994
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	314,583	0	314,583	(133,246)	0	(133,246)	447,829	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	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,477,595	5,477,595	0	3,522,806	3,522,806	0	1,954,789
4	997081 Deferred Compensation	0	9,089	9,089	0	6,171	6,171	0	2,918
4	997082 Meal Disallowances	0	414,125	414,125	0	281,191	281,191	0	132,934
4	997083 Paid Time Off	0	457,088	457,088	0	310,363	310,363	0	146,725
2	997084 Customer Uncollectibles	0	890,560	890,560	0	585,000	585,000	0	305,560
99	997088 Deferred O&M Colstrip & CS2	64,346	0	64,346	973,692	0	973,692	(909,346)	0
99	997089 CNC Transmission	167,473	0	167,473	123,464	0	123,464	44,009	0
99	997091 LIDAR O&M Reg Def DFIT	50,526	0	50,526	50,526	0	50,526	0	0
99	997092 Smart Grid	1,151,793	0	1,151,793	1,151,793	0	1,151,793	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	272,942	0	272,942	272,942	0	272,942	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547
99	997097 BPA Parallel Capacity	(3,867,453)	0	(3,867,453)	(1,723,529)	0	(1,723,529)	(2,143,924)	0
99	997098 Provision for Rate Refund	5,636,633	0	5,636,633	0	0	0	5,636,633	0
1	997099 Kettle Falls Diesel Leak	0	(381,996)	(381,996)	0	(247,190)	(247,190)	0	(134,806)
99	997100 WA REC Amort	392,041	0	392,041	392,041	0	392,041	0	0
1	997101 Repairs 481 (a)	0	(115,785,481)	(115,785,481)	0	(74,924,785)	(74,924,785)	0	(40,860,696)
1	997102 Amort Idaho Earnings Test (254229)	(616,393)	0	(616,393)	0	0	0	(616,393)	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	59,505,052	(245,152,891)	(187,356,880)	33,326,197	(156,945,510)	(123,619,313)	24,469,814	(88,207,381)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.689%	34.311%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.313%	35.687%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.180%	34.820%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total

35,558,492
1,631,182
0
0
(103,282)
530,611
4,869,005
0
(11,938)
125,280
479,376
0
1,635,754
318,972
311,527
61,577
0
2,214
0
0
0
1,483,038
(421,424)
360,684
(124,995)
0
(3,013)
(264,675)
5,212
0
(1,331,601)
(73,413,369)
255,624
809,960
0
15,137
5,797
0

<u>Total</u>
26,996
0
0
342,969
0
447,829
0
0
0
0
0
1,954,789
2,918
132,934
146,725
305,560
(909,346)
44,009
0
0
0
0
0
11,547
(2,143,924)
5,636,633
(134,806)
0
(40,860,696)
(616,393)
(441,563)
(468,893)
<u>(63,737,567)</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	72,752,786	72,752,786	0	46,575,606	46,575,606	0	26,177,180	26,177,180
99	410100	Deferred Federal Income Tax Expense - Washir	872,241	0	872,241	872,241	0	872,241	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,243,587)	0	(2,243,587)	0	0	0	(2,243,587)	0	(2,243,587)
	410100	Total	(1,371,346)	72,752,786	71,381,440	872,241	46,575,606	47,447,847	(2,243,587)	26,177,180	23,933,593
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(548,850)	(548,850)	0	(351,368)	(351,368)	0	(197,482)	(197,482)
99	411100	Deferred Federal Income Tax Expense - Washir	(2,352,057)	0	(2,352,057)	(2,352,057)	0	(2,352,057)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,089,080)	0	(1,089,080)	0	0	0	(1,089,080)	0	(1,089,080)
	411100	Total	(3,441,137)	(548,850)	(3,989,987)	(2,352,057)	(351,368)	(2,703,425)	(1,089,080)	(197,482)	(1,286,562)
Total Deferred Federal Income Tax Expense			(4,812,483)	72,203,936	67,391,453	(1,479,816)	46,224,238	44,744,422	(3,332,667)	25,979,698	22,647,031

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.019%	35.981%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,733,743	1,733,743	0	1,121,905	1,121,905	0	611,838	611,838
1	408150	R&P Property Tax--Production	0	14,198,299	14,198,299	0	9,187,719	9,187,719	0	5,010,580	5,010,580
1	408180	R&P Property Tax--Transmission	0	5,188,686	5,188,686	0	3,357,599	3,357,599	0	1,831,087	1,831,087
1	409100	State Income Tax--Montana & Oregon	0	(649,959)	(649,959)	0	(420,588)	(420,588)	0	(229,371)	(229,371)
TOTAL PRODUCTION & TRANSMISSION			0	20,506,724	20,506,724	0	13,269,901	13,269,901	0	7,236,823	7,236,823
DISTRIBUTION											
99	408110	State Excise Tax	19,861,046	0	19,861,046	19,861,046	0	19,861,046	0	0	0
99	408120	Municipal Occupation & License Tax	21,050,654	0	21,050,654	17,674,344	0	17,674,344	3,376,310	0	3,376,310
99	408160	Miscellaneous State or Local Tax--WA & ID	159	0	159	0	0	0	159	0	159
99	408170	R&P Property Tax--Distribution	9,383,276	0	9,383,276	6,358,157	0	6,358,157	3,025,119	0	3,025,119
99	409100	State Income Tax--Idaho	379,260	0	379,260	0	0	0	379,260	0	379,260
TOTAL DISTRIBUTION			50,674,395	0	50,674,395	43,893,547	0	43,893,547	6,780,848	0	6,780,848
TOTAL TAXES OTHER THAN FIT			50,674,395	20,506,724	71,181,119	43,893,547	13,269,901	57,163,448	6,780,848	7,236,823	14,017,671

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
ELECTRIC UTILITY PLANT
For Twelve Months Ended March 31, 2015
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,000,000	9,000,000	0	5,823,900	5,823,900	0	3,176,100	3,176,100
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	1,285,601	1,285,601	0	831,912	831,912	0	453,689	453,689
1	182381	CDA Settlement Past Storage	0	34,737,198	34,737,198	0	22,478,441	22,478,441	0	12,258,757	12,258,757
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	13,661,380	13,814,559	153,179	9,017,449	9,170,628	0	4,643,931	4,643,931
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,611,965	50,072,268	54,684,233	4,545,136	33,999,070	38,544,206	66,829	16,073,198	16,140,027
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,340,804	3,340,804	0	2,268,406	2,268,406	0	1,072,398	1,072,398
TOTAL INTANGIBLE PLANT			5,367,848	158,146,469	163,514,317	5,301,019	104,217,627	109,518,646	66,829	53,928,842	53,995,671
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,529	3,577,529	0	2,315,019	2,315,019	0	1,262,510	1,262,510
1	311XXX	Structures & Improvements	0	128,060,090	128,060,090	0	82,867,684	82,867,684	0	45,192,406	45,192,406
1	312000	Boiler Plant	0	175,305,947	175,305,947	0	113,440,478	113,440,478	0	61,865,469	61,865,469
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,961,351	54,961,351	0	35,565,490	35,565,490	0	19,395,861	19,395,861
1	315000	Accessory Electric Equipment	0	26,873,664	26,873,664	0	17,389,948	17,389,948	0	9,483,716	9,483,716
1	316000	Miscellaneous Power Plant Equipment	0	16,820,152	16,820,152	0	10,884,320	10,884,320	0	5,935,832	5,935,832
TOTAL STEAM PRODUCTION PLANT			0	405,605,503	405,605,503	0	262,467,320	262,467,320	0	143,138,183	143,138,183
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,321,494	59,321,494	0	38,386,939	38,386,939	0	20,934,555	20,934,555
1	331XXX	Structures & Improvements	0	53,126,435	53,126,435	0	34,378,116	34,378,116	0	18,748,319	18,748,319
1	332XXX	Reservoirs, Dams, & Waterways	0	134,122,775	134,122,775	0	86,790,848	86,790,848	0	47,331,927	47,331,927
1	333000	Waterwheels, Turbines, & Generators	0	164,805,016	164,805,016	0	106,645,326	106,645,326	0	58,159,690	58,159,690
1	334000	Accessory Electric Equipment	0	37,918,462	37,918,462	0	24,537,037	24,537,037	0	13,381,425	13,381,425
1	335XXX	Miscellaneous Power Plant Equipment	0	9,280,221	9,280,221	0	6,005,231	6,005,231	0	3,274,990	3,274,990
1	336000	Roads, Railroads, & Bridges	0	2,560,428	2,560,428	0	1,656,853	1,656,853	0	903,575	903,575
TOTAL HYDRAULIC PRODUCTION PLANT			0	461,134,831	461,134,831	0	298,400,350	298,400,350	0	162,734,481	162,734,481
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	16,768,096	16,768,096	0	10,850,635	10,850,635	0	5,917,461	5,917,461
1	342000	Fuel Holders, Producers, & Accessories	0	21,231,473	21,231,473	0	13,738,886	13,738,886	0	7,492,587	7,492,587
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	207,817,916	207,817,916	0	134,478,973	134,478,973	0	73,338,943	73,338,943
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	20,549,456	20,549,456	0	13,297,553	13,297,553	0	7,251,903	7,251,903
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	1,502,548	1,502,548	0	972,299	972,299	0	530,249	530,249
TOTAL OTHER PRODUCTION PLANT			0	292,867,006	292,867,006	0	189,514,239	189,514,239	0	103,352,767	103,352,767
TOTAL PRODUCTION PLANT			0	1,159,607,340	1,159,607,340	0	750,381,909	750,381,909	0	409,225,431	409,225,431

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

Report ID:
E-PLT-12A

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	19,984,741	19,984,741	0	12,932,126	12,932,126	0	7,052,615	7,052,615
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	19,801,835	19,801,835	0	12,813,767	12,813,767	0	6,988,068	6,988,068
1	353000	Station Equipment	0	224,504,421	224,504,421	0	145,276,811	145,276,811	0	79,227,610	79,227,610
1	354000	Towers & Fixtures	0	17,125,160	17,125,160	0	11,081,691	11,081,691	0	6,043,469	6,043,469
1	355000	Poles & Fixtures	0	171,069,340	171,069,340	0	110,698,970	110,698,970	0	60,370,370	60,370,370
1	356000	Overhead Conductors & Devices	0	123,458,337	123,458,337	0	79,889,890	79,889,890	0	43,568,447	43,568,447
1	357000	Underground Conduit	0	3,030,797	3,030,797	0	1,961,229	1,961,229	0	1,069,568	1,069,568
1	358000	Underground Conductors & Devices	0	2,330,984	2,330,984	0	1,508,380	1,508,380	0	822,604	822,604
1	359000	Roads & Trails	0	1,951,455	1,951,455	0	1,262,787	1,262,787	0	688,668	688,668
TOTAL TRANSMISSION PLANT			0	583,257,070	583,257,070	0	377,425,651	377,425,651	0	205,831,419	205,831,419
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,729,535	0	4,729,535	3,486,755	0	3,486,755	1,242,780	0	1,242,780
99	360400	Land Easements	2,453,748	0	2,453,748	525,825	0	525,825	1,927,923	0	1,927,923
99	361000	Structures & Improvements	18,561,066	0	18,561,066	12,885,564	0	12,885,564	5,675,502	0	5,675,502
3	362000	Station Equipment	120,363,591	135,118	120,498,709	78,230,291	89,437	78,319,728	42,133,300	45,681	42,178,981
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	297,263,743	0	297,263,743	187,725,677	0	187,725,677	109,538,066	0	109,538,066
99	365000	Overhead Conductors & Devices	196,935,601	0	196,935,601	124,547,618	0	124,547,618	72,387,983	0	72,387,983
99	366000	Underground Conduit	91,110,578	0	91,110,578	57,671,831	0	57,671,831	33,438,747	0	33,438,747
99	367000	Underground Conductors & Devices	157,549,328	0	157,549,328	101,024,850	0	101,024,850	56,524,478	0	56,524,478
99	368000	Line Transformers	216,831,590	0	216,831,590	146,237,569	0	146,237,569	70,594,021	0	70,594,021
99	369XXX	Services	141,788,459	0	141,788,459	91,340,191	0	91,340,191	50,448,268	0	50,448,268
99	370000	Meters	48,180,807	0	48,180,807	26,534,786	0	26,534,786	21,646,021	0	21,646,021
99	373XXX	Street Light & Signal Systems	40,159,394	0	40,159,394	24,764,180	0	24,764,180	15,395,214	0	15,395,214
TOTAL DISTRIBUTION PLANT			1,335,927,440	135,118	1,336,062,558	854,975,137	89,437	855,064,574	480,952,303	45,681	480,997,984
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,157,027	4,247,861	384,267	2,143,621	2,527,888	706,567	1,013,406	1,719,973
4	390XXX	Structures & Improvements	13,207,783	67,721,792	80,929,575	6,593,340	45,983,097	52,576,437	6,614,443	21,738,695	28,353,138
4	391XXX	Office Furniture & Equipment	3,207,731	41,413,701	44,621,432	3,149,231	28,119,903	31,269,134	58,500	13,293,798	13,352,298
4	392XXX	Transportation Equipment	20,600,488	11,860,688	32,461,176	15,123,446	8,053,407	23,176,853	5,477,042	3,807,281	9,284,323
4	393000	Stores Equipment	276,634	2,319,760	2,596,394	122,295	1,575,117	1,697,412	154,339	744,643	898,982
4	394000	Tools, Shop & Garage Equipment	1,765,913	8,633,069	10,398,982	1,032,125	5,861,854	6,893,979	733,788	2,771,215	3,505,003
4	395000	Laboratory Equipment	259,997	807,760	1,067,757	203,959	548,469	752,428	56,038	259,291	315,329
4	396XXX	Power Operated Equipment	27,489,375	9,708,602	37,197,977	16,885,457	6,592,141	23,477,598	10,603,918	3,116,461	13,720,379
4	397XXX	Communications Equipment	17,980,557	68,392,054	86,372,611	10,956,116	46,438,205	57,394,321	7,024,441	21,953,849	28,978,290
4	398000	Miscellaneous Equipment	6,225	479,589	485,814	3,926	325,641	329,567	2,299	153,948	156,247
TOTAL GENERAL PLANT			85,885,537	214,494,042	300,379,579	54,454,162	145,641,455	200,095,617	31,431,375	68,852,587	100,283,962
TOTAL PLANT IN SERVICE			1,427,180,825	2,115,640,039	3,542,820,864	914,730,318	1,377,756,079	2,292,486,397	512,450,507	737,883,960	1,250,334,467

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

Report ID:
E-PLT-12A

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	(287,687,117)	(287,687,117)	0	(186,162,333)	(186,162,333)	0	(101,524,784)	(101,524,784)
E-ADEP		Hydro Production Plant	0	(128,778,793)	(128,778,793)	0	(83,332,757)	(83,332,757)	0	(45,446,036)	(45,446,036)
E-ADEP		Other Production Plant	0	(91,198,331)	(91,198,331)	0	(59,014,440)	(59,014,440)	0	(32,183,891)	(32,183,891)
E-ADEP		Transmission Plant	0	(192,317,274)	(192,317,274)	0	(124,448,508)	(124,448,508)	0	(67,868,766)	(67,868,766)
E-ADEP		Distribution Plant	(419,027,024)	637	(419,026,387)	(257,842,736)	422	(257,842,314)	(161,184,288)	215	(161,184,073)
E-ADEP		General Plant	(27,275,283)	(74,374,189)	(101,649,472)	(16,498,521)	(50,500,074)	(66,998,595)	(10,776,762)	(23,874,115)	(34,650,877)
TOTAL ACCUMULATED DEPRECIATION			(446,302,307)	(774,355,067)	(1,220,657,374)	(274,341,257)	(503,457,690)	(777,798,947)	(171,961,050)	(270,897,377)	(442,858,427)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,912,009)	(8,912,009)	0	(5,766,961)	(5,766,961)	0	(3,145,048)	(3,145,048)
E-AAMT		Distribution-Franchises/Misc Intangibles	(142,365)	0	(142,365)	(142,365)	0	(142,365)	0	0	0
E-AAMT		General Plant - 303000	0	(474,043)	(474,043)	0	(320,239)	(320,239)	0	(153,804)	(153,804)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(1,530,521)	(19,741,441)	(21,271,962)	(1,506,140)	(13,404,438)	(14,910,578)	(24,381)	(6,337,003)	(6,361,384)
E-AAMT		General Plant - 390200, 396200	(120,812)	(211,366)	(332,178)	(117,239)	(143,517)	(260,756)	(3,573)	(67,849)	(71,422)
TOTAL ACCUMULATED AMORTIZATION			(1,793,698)	(29,338,859)	(31,132,557)	(1,765,744)	(19,635,155)	(21,400,899)	(27,954)	(9,703,704)	(9,731,658)
TOTAL ACCUMULATED DEPR/AMORT			(448,096,005)	(803,693,926)	(1,251,789,931)	(276,107,001)	(523,092,845)	(799,199,846)	(171,989,004)	(280,601,081)	(452,590,085)
NET ELECTRIC UTILITY PLANT before DFIT			979,084,820	1,311,946,113	2,291,030,933	638,623,317	854,663,234	1,493,286,551	340,461,503	457,282,879	797,744,382
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	(234,424)	(234,424)	0	(151,696)	(151,696)	0	(82,728)	(82,728)
12		ADFIT - Electric Plant In Service (282900)	0	(334,058,731)	(334,058,731)	0	(217,739,481)	(217,739,481)	0	(116,319,250)	(116,319,250)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,735,714)	(54,735,714)	0	(37,165,550)	(37,165,550)	0	(17,570,164)	(17,570,164)
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	(12,158,019)	(12,158,019)	0	(7,867,454)	(7,867,454)	0	(4,290,565)	(4,290,565)
1		ADFIT - CDA Settlement Costs (283333)	0	366,724	366,724	0	237,307	237,307	0	129,417	129,417
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,769,723)	(3,769,723)	0	(2,457,105)	(2,457,105)	0	(1,312,618)	(1,312,618)
TOTAL ACCUMULATED DFIT			0	(404,980,816)	(404,980,816)	0	(265,409,420)	(265,409,420)	0	(139,571,396)	(139,571,396)
NET ELECTRIC UTILITY PLANT			979,084,820	906,965,297	1,886,050,117	638,623,317	589,253,814	1,227,877,131	340,461,503	317,711,483	658,172,986

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.192%	33.808%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.180%	34.820%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended March 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-APL-12A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	979,084,820	906,965,297	1,886,050,117	638,623,317	589,253,814	1,227,877,131	340,461,503	317,711,483	658,172,986
	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	(775,191)	0	(775,191)	775,191	0	775,191
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)	(2,748,551)	0	(2,748,551)	(880,863)	0	(880,863)	(1,867,688)	0	(1,867,688)
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)	7,300,749	0	7,300,749	4,673,691	0	4,673,691	2,627,058	0	2,627,058
99	ADFIT - Kettle Falls Disallowed (190420)	233,456	0	233,456	233,456	0	233,456	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)	1,296,062	0	1,296,062	0	0	0	1,296,062	0	1,296,062
99	ADFIT - Boulder Park Disallowed (190040)	456,378	0	456,378	0	0	0	456,378	0	456,378
99	Investment in WNP3 Exchange Power (124900, 124930)	12,045,592	0	12,045,592	12,045,592	0	12,045,592	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,164,815)	0	(2,164,815)	(2,164,815)	0	(2,164,815)	0	0	0
99	CDA Lake Settlement - WA (182382)	938,062	0	938,062	938,062	0	938,062	0	0	0
99	CDA Lake Settlement - ID (186382)	185,850	0	185,850	0	0	0	185,850	0	185,850
99	ADFIT - CDA Lake Settlement - Direct (283382)	(393,371)	0	(393,371)	(328,323)	0	(328,323)	(65,048)	0	(65,048)
99	CDA CDR Fund - Direct (182324)	68,235	0	68,235	68,235	0	68,235	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	484,574	0	484,574	449,794	0	449,794	34,780	0	34,780
99	ADFIT - Spokane River Relicensing (283322)	(169,577)	0	(169,577)	(157,409)	0	(157,409)	(12,168)	0	(12,168)
99	Spokane River PM&Es (182323)	447,590	0	447,590	285,615	0	285,615	161,975	0	161,975
99	ADFIT - Spokane River PM&Es (283323)	(156,680)	0	(156,680)	(99,989)	0	(99,989)	(56,691)	0	(56,691)
99	Montana Riverbed Settlement (186360)	2,243,742	0	2,243,742	1,522,374	0	1,522,374	721,368	0	721,368
99	ADFIT - Montana Riverbed Settlement (283365)	(785,310)	0	(785,310)	(532,832)	0	(532,832)	(252,478)	0	(252,478)
99	Lancaster Generation (182312)	1,586,667	0	1,586,667	1,586,667	0	1,586,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(555,333)	0	(555,333)	(555,333)	0	(555,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,998	0	60,998	0	0	0	60,998	0	60,998
4	Customer Advances (252000)	(1,601,996)	119	(1,601,877)	(438,083)	81	(438,002)	(1,163,913)	38	(1,163,875)
99	Customer Deposits (235199)	(1,837,770)	0	(1,837,770)	(1,837,770)	0	(1,837,770)	0	0	0
C-WKC	Working Capital	33,600,142	8,570,362	42,170,504	33,600,142	0	33,600,142	0	8,570,362	8,570,362
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	43,144,165	8,570,481	51,714,646	43,496,294	81	43,496,375	(352,129)	8,570,400	8,218,271
	NET RATE BASE	#####	915,535,778	1,937,764,763	682,119,611	589,253,895	1,271,373,506	340,109,374	326,281,883	666,391,257

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-12A
For Twelve Months 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)	7,797,206	7,797,206			7,797,206	7,797,206		5,045,572	5,045,572		2,751,634	2,751,634
1	Hydro (ED-AN)	8,346,067	8,346,067			8,346,067	8,346,067		5,400,740	5,400,740		2,945,327	2,945,327
1	Other (ED-AN)	9,362,396	9,362,396			9,362,396	9,362,396		6,058,406	6,058,406		3,303,990	3,303,990
Total Electric Production		25,505,669	25,505,669			25,505,669	25,505,669		16,504,718	16,504,718		9,000,951	9,000,951
Electric Transmission													
1	ED-AN	10,539,536	10,539,536			10,539,536	10,539,536		6,820,134	6,820,134		3,719,402	3,719,402
Total Electric Transmissic		10,539,536	10,539,536			10,539,536	10,539,536		6,820,134	6,820,134		3,719,402	3,719,402
Electric Distribution													
3	ED-AN	2,662	2,662				2,662		1,762	1,762		900	900
	ED-ID	14,650,135	14,650,135			14,650,135	14,650,135				14,650,135		14,650,135
	ED-WA	24,235,487	24,235,487			24,235,487	24,235,487	24,235,487		24,235,487			
Total Electric Distribution		38,888,284	38,888,284			38,885,622	38,888,284		24,235,487	24,237,249		14,650,135	14,651,035
Gas Underground Storage													
	GD-AN	579,019		579,019									
	GD-OR	114,594			114,594								
Total Gas Underground S		693,613		579,019	114,594								
Gas Distribution													
	GD-AN	63,980		63,980									
	GD-ID	4,258,046		4,258,046									
	GD-WA	8,604,793		8,604,793									
	GD-OR	5,367,801			5,367,801								
Total Gas Distribution		18,294,620		12,926,819	5,367,801								
General Plant													
4	ED-AN	2,686,069	2,686,069			2,686,069	2,686,069		1,823,841	1,823,841		862,228	862,228
	ED-ID	166,837	166,837			166,837	166,837				166,837		166,837
	ED-WA	1,054,966	1,054,966			1,054,966	1,054,966	1,054,966		1,054,966			
7,4	CD-AA	14,778,277	10,573,414	2,918,857	1,286,006		10,573,414	10,573,414		7,179,348	7,179,348	3,394,066	3,394,066
9,4	CD-AN	698,791	550,256	148,535			550,256	550,256		373,624	373,624	176,632	176,632
9	CD-ID	298,748	235,232	63,516		235,232	235,232				235,232		235,232
9	CD-WA	174,011	137,023	36,988		137,023	137,023	137,023		137,023			
8	GD-AA	229,831		158,772	71,059								
	GD-AN	34,774		34,774									
	GD-ID	47,956		47,956									
	GD-WA	218,350		218,350									
	GD-OR	225,387			225,387								
Total General Plant		20,613,997	15,403,797	3,627,748	1,582,452	1,594,058	13,809,739	15,403,797	1,191,989	9,376,813	10,568,802	402,069	4,432,926
Total Depreciation Expense		114,535,719	90,337,286	17,133,586	7,064,847	40,479,680	49,857,606	90,337,286	25,427,476	32,703,427	58,130,903	15,052,204	17,154,179

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-12A
For Twelve Months 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	66.192%	33.808%
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-12A
For Twelve Months 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	918,401	918,401		918,401	918,401		594,297	594,297		324,104	324,104		
1	Misc Intangible Plt (30300)	ED-AN	197,800	197,800		197,800	197,800		127,996	127,996		69,804	69,804		
Total Production/Transmission			1,116,201	1,116,201		1,116,201	1,116,201		722,293	722,293		393,908	393,908		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153					
	Misc Intangible Plt (30300)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844					
Total Distribution			26,997	26,997		26,997	26,997	26,997		26,997					
General Plant - 303000															
7,4		CD-AA	517,507	370,261	102,213	45,033	370,261	370,261		251,407	251,407		118,854	118,854	
9,1		CD-AN	9,729	7,661	2,068		7,661	7,661		4,957	4,957		2,704	2,704	
		GD-ID	4,058		4,058										
		GD-WA	24,789		24,789										
		GD-OR	8,069			8,069									
Total General Plant - 303000			564,152	377,922	133,128	53,102	377,922	377,922		256,364	256,364		121,558	121,558	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	11,903,270	8,516,432	2,351,015	1,035,823	8,516,432	8,516,432		5,782,657	5,782,657		2,733,775	2,733,775	
9,4		CD-AN	9,672	7,616	2,056		7,616	7,616		5,171	5,171		2,445	2,445	
9,4		CD-ID	10,999	8,661	2,338		8,661	8,661				8,661		8,661	
4		ED-AN	240,276	240,276			240,276	240,276		163,147	163,147		77,129	77,129	
		ED-ID	4,747	4,747			4,747	4,747				4,747		4,747	
		ED-WA	909,853	909,853			909,853	909,853	909,853		909,853			909,853	
8		GD-AA	446,553		308,488	138,065									
		GD-AN	1,728		1,728										
		GD-OR	185			185									
Total Miscellaneous IT Intangible Plt - 3031XX			13,527,283	9,687,585	2,665,625	1,174,073	923,261	8,764,324	9,687,585	909,853	5,950,975	6,860,828	13,408	2,813,349	2,826,757
Gas Underground Storage															
		GD-AN	227		227										
Total Gas Underground Storage			227		227										
General Plant - 390200, 396200															
7,4		CD-AA	28,856	20,645	5,700	2,511	20,645	20,645		14,018	14,018		6,627	6,627	
4		ED-AN	10,161	10,161			10,161	10,161		6,899	6,899		3,262	3,262	
		GD-OR	1,570			1,570									
Total General Plant - 390200, 396200			40,587	30,806	5,700	4,081	30,806	30,806		20,917	20,917		9,889	9,889	
Total Amortization Expense			15,275,447	11,239,511	2,804,680	1,231,256	950,258	10,289,253	11,239,511	936,850	6,950,549	7,887,399	13,408	3,338,704	3,352,112

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-12A
For Twelve Months 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)	(287,687,117)				(287,687,117)	(287,687,117)		(186,162,333)	(186,162,333)		(101,524,784)	(101,524,784)			
1	Hydro (ED-AN)	(128,778,793)				(128,778,793)	(128,778,793)		(83,332,757)	(83,332,757)		(45,446,036)	(45,446,036)			
1	Other (ED-AN)	(91,198,331)				(91,198,331)	(91,198,331)		(59,014,440)	(59,014,440)		(32,183,891)	(32,183,891)			
Total Electric Production		(507,664,241)				(507,664,241)	(507,664,241)		(328,509,530)	(328,509,530)		(179,154,711)	(179,154,711)			
Electric Transmission																
1	ED-AN	(192,317,274)				(192,317,274)	(192,317,274)		(124,448,508)	(124,448,508)		(67,868,766)	(67,868,766)			
Total Electric Transmissic		(192,317,274)				(192,317,274)	(192,317,274)		(124,448,508)	(124,448,508)		(67,868,766)	(67,868,766)			
Electric Distribution																
3	ED-AN	637		637			637		422	422		215	215			
	ED-ID	(161,184,288)			(161,184,288)						(161,184,288)		(161,184,288)			
	ED-WA	(257,842,736)			(257,842,736)			(257,842,736)		(257,842,736)						
Total Electric Distribution		(419,026,387)		(419,026,387)		(419,027,024)	637	(419,026,387)	(257,842,736)	422	(257,842,314)	(161,184,288)	215	(161,184,073)		
Gas Underground Storage																
	GD-AN	(13,339,968)			(13,339,968)											
	GD-OR	(600,348)			(600,348)											
Total Gas Underground S		(13,940,316)			(13,339,968)		(600,348)									
Gas Distribution																
	GD-AN	(1,509,076)			(1,509,076)											
	GD-ID	(58,303,611)			(58,303,611)											
	GD-WA	(115,334,450)			(115,334,450)											
	GD-OR	(91,461,242)			(91,461,242)											
Total Gas Distribution		(266,608,379)			(175,147,137)		(91,461,242)									
General Plant																
4	ED-AN	(38,303,710)			(38,303,710)				(26,008,219)	(26,008,219)		(12,295,491)	(12,295,491)			
	ED-ID	(6,775,161)			(6,775,161)	(6,775,161)					(6,775,161)		(6,775,161)			
	ED-WA	(14,572,612)			(14,572,612)	(14,572,612)		(14,572,612)								
7,4	CD-AA	(38,032,316)		(7,511,763)	(3,309,572)		(27,210,981)	(27,210,981)		(18,476,256)	(18,476,256)		(8,734,725)			
9,4	CD-AN	(11,251,013)			(2,391,515)		(8,859,498)	(8,859,498)		(6,015,599)	(6,015,599)		(2,843,899)			
9	CD-ID	(5,081,785)			(1,080,184)	(4,001,601)		(4,001,601)			(4,001,601)		(4,001,601)			
9	CD-WA	(2,445,785)			(519,876)	(1,925,909)		(1,925,909)	(1,925,909)							
8	GD-AA	(1,619,051)			(1,118,473)								(500,578)			
	GD-AN	(1,708,863)			(1,708,863)											
	GD-ID	(1,396,391)			(1,396,391)											
	GD-WA	(3,682,992)			(3,682,992)											
	GD-OR	(4,112,819)			(4,112,819)											
Total General Plant		(128,982,498)		(101,649,472)	(19,410,057)	(7,922,969)		(27,275,283)	(74,374,189)	(101,649,472)	(16,498,521)	(50,500,074)	(66,998,595)	(10,776,762)	(23,874,115)	(34,650,877)
Total Accumulated Depr		(1,528,539,095)		(1,220,657,374)	(207,897,162)	(99,984,559)		(446,302,307)	(774,355,067)	(1,220,657,374)	(274,341,257)	(503,457,690)	(777,798,947)	(171,961,050)	(270,897,377)	(442,858,427)

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			66.192%	33.808%			
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-12A
For Twelve Months 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	(8,074,953)	(8,074,953)			(8,074,953)	(8,074,953)		(5,225,302)	(5,225,302)		(2,849,651)	(2,849,651)	
1	Misc Intangible Plt (3030 ED-AN)	(837,056)	(837,056)			(837,056)	(837,056)		(541,659)	(541,659)		(295,397)	(295,397)	
Total Production/Transmission		(8,912,009)	(8,912,009)			(8,912,009)	(8,912,009)		(5,766,961)	(5,766,961)		(3,145,048)	(3,145,048)	
Distribution														
	Franchises (302000) ED-WA	(115,044)	(115,044)		(115,044)		(115,044)	(115,044)		(115,044)			(115,044)	
	Misc Intangible Plt (3030 ED-WA)	(27,321)	(27,321)		(27,321)		(27,321)	(27,321)		(27,321)			(27,321)	
Total Distribution		(142,365)	(142,365)		(142,365)		(142,365)	(142,365)		(142,365)			(142,365)	
General Plant - 303000														
7,4	CD-AA	(590,860)	(422,742)	(116,701)	(51,417)	(422,742)	(422,742)		(287,042)	(287,042)		(135,700)	(135,700)	
9,1	CD-AN	(65,149)	(51,301)	(13,848)		(51,301)	(51,301)		(33,197)	(33,197)		(18,104)	(18,104)	
	GD-ID	(50,072)		(50,072)										
	GD-WA	(110,494)		(110,494)										
	GD-OR	(62,464)			(62,464)									
Total General Plant - 303000		(879,039)	(474,043)	(291,115)	(113,881)		(474,043)	(474,043)		(320,239)	(320,239)		(153,804)	(153,804)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(26,872,716)	(19,226,622)	(5,307,630)	(2,338,464)	(19,226,622)	(19,226,622)		(13,054,876)	(13,054,876)		(6,171,746)	(6,171,746)	
9,4	CD-AN	(13,848)	(10,904)	(2,944)		(10,904)	(10,904)		(7,404)	(7,404)		(3,500)	(3,500)	
9	CD-ID	(15,657)	(12,329)	(3,328)		(12,329)	(12,329)				(12,329)		(12,329)	
4	ED-AN	(503,915)	(503,915)			(503,915)	(503,915)		(342,158)	(342,158)		(161,757)	(161,757)	
	ED-ID	(12,052)	(12,052)			(12,052)	(12,052)				(12,052)		(12,052)	
	ED-WA	(1,506,140)	(1,506,140)			(1,506,140)	(1,506,140)	(1,506,140)		(1,506,140)			(1,506,140)	
8	GD-AA	(1,496,905)		(1,034,092)	(462,813)									
	GD-AN	(10,891)		(10,891)										
	GD-OR	(1,163)			(1,163)									
Total Misc IT Intangible Plant - 3031XX		(30,433,287)	(21,271,962)	(6,358,885)	(2,802,440)	(1,530,521)	(19,741,441)	(21,271,962)	(1,506,140)	(13,404,438)	(14,910,578)	(24,381)	(6,337,003)	(6,361,384)
Gas Underground Storage														
	GD-AN	(239,802)		(239,802)										
Total Gas Underground Storage		(239,802)		(239,802)										
General Plant - 390200, 396200														
7,4	CD-AA	(209,490)	(149,884)	(41,376)	(18,230)		(149,884)	(149,884)		(101,771)	(101,771)		(48,113)	(48,113)
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)			(6,561)	
4	ED-AN	(61,482)	(61,482)			(61,482)	(61,482)		(41,746)	(41,746)		(19,736)	(19,736)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)			(110,678)	
	GD-WA	(1,863)		(1,863)										
	GD-OR	(28,153)			(28,153)									
Total General Plant - 390200, 396200		(424,535)	(332,178)	(45,974)	(46,383)	(120,812)	(211,366)	(332,178)	(117,239)	(143,517)	(260,756)	(3,573)	(67,849)	(71,422)
Total Accumulated Amortization		(41,031,037)	(31,132,557)	(6,935,776)	(2,962,704)	(1,793,698)	(29,338,859)	(31,132,557)	(1,765,744)	(19,635,155)	(21,400,899)	(27,954)	(9,703,704)	(9,731,658)

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-12A
For Twelve Months 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	770,985	0	0	0	0	0	0	0	0	770,985	0	770,985
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	4,052,698	0	0	2,899,584	2,899,584	0	0	800,448	800,448	0	352,666	352,666
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	6,905,460	384,267	706,567	3,157,027	4,247,861	577,218	92,936	863,794	1,533,948	770,985	352,666	1,123,651
390XXX Structures & Improvements													
99	ED-WA / ID / AN	7,010,683	1,082,004	2,145,009	3,783,670	7,010,683	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,212,720	0	0	0	0	2,212,720	0	0	2,212,720	0	0	0
99	GD-OR / AS	3,599,911	0	0	0	0	0	0	0	0	3,599,911	0	3,599,911
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	79,271,405	0	0	56,716,312	56,716,312	0	0	15,656,895	15,656,895	0	6,898,198	6,898,198
9	CD-WA / ID / AN	21,846,210	5,511,336	4,469,434	7,221,810	17,202,580	1,487,719	1,206,470	1,949,441	4,643,630	0	0	0
	TOTAL ACCOUNT	113,940,929	6,593,340	6,614,443	67,721,792	80,929,575	3,700,439	1,206,470	17,606,336	22,513,245	3,599,911	6,898,198	10,498,109
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	9,055,643	3,127,797	14,649	5,913,197	9,055,643	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	555,893	0	0	0	0	0	0	384,022	384,022	0	171,871	171,871
7	CD-AA	49,514,926	0	0	35,426,444	35,426,444	0	0	9,779,693	9,779,693	0	4,308,789	4,308,789
9	CD-WA / ID / AN	176,960	21,434	43,851	74,060	139,345	5,786	11,837	19,992	37,615	0	0	0
	TOTAL ACCOUNT	59,310,072	3,149,231	58,500	41,413,701	44,621,432	5,786	11,837	10,190,357	10,207,980	0	4,480,660	4,480,660
392XXX Transportation Equipment													
99	ED-WA / ID / AN	27,713,375	13,529,868	4,622,101	9,561,406	27,713,375	0	0	0	0	0	0	0
99	GD-WA / ID / AN	9,203,708	0	0	0	0	6,058,764	1,823,027	1,321,917	9,203,708	0	0	0
99	GD-OR / AS	2,871,881	0	0	0	0	0	0	0	0	2,871,881	0	2,871,881
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	556,046	0	0	397,834	397,834	0	0	109,825	109,825	0	48,387	48,387
9	CD-WA / ID / AN	5,524,188	1,593,578	854,942	1,901,447	4,349,967	430,167	230,781	513,273	1,174,221	0	0	0
	TOTAL ACCOUNT	45,869,198	15,123,446	5,477,043	11,860,687	32,461,176	6,488,931	2,053,808	1,945,015	10,487,754	2,871,881	48,387	2,920,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	396,408	10,739	14,745	370,924	396,408	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	2,793,846	111,555	139,595	1,948,836	2,199,986	30,113	37,682	526,065	593,860	0	0	0
	TOTAL ACCOUNT	3,331,752	122,294	154,340	2,319,760	2,596,394	114,384	37,682	526,065	678,131	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,034,854	1,004,569	310,678	1,719,607	3,034,854	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,786,383	0	0	0	0	2,018,184	390,844	377,355	2,786,383	0	0	0
99	GD-OR / AS	909,349	0	0	0	0	0	0	0	0	909,349	0	909,349
8	GD-AA	2,153,877	0	0	0	0	0	0	1,487,941	1,487,941	0	665,936	665,936
7	CD-AA	9,377,489	0	0	6,709,312	6,709,312	0	0	1,852,148	1,852,148	0	816,029	816,029
9	CD-WA / ID / AN	831,577	27,556	423,110	204,151	654,817	7,439	114,213	55,108	176,760	0	0	0
	TOTAL ACCOUNT	19,093,529	1,032,125	733,788	8,633,070	10,398,983	2,025,623	505,057	3,772,552	6,303,232	909,349	1,481,965	2,391,314
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	736,766	199,295	54,549	482,922	736,766	0	0	0	0	0	0	0
99	GD-WA / ID / AN	153,549	0	0	0	0	41,102	13,405	99,042	153,549	0	0	0
99	GD-OR / AS	129,147	0	0	0	0	0	0	0	0	129,147	0	129,147
8	GD-AA	184,552	0	0	0	0	0	0	127,492	127,492	0	57,060	57,060
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	97,182	4,665	1,489	70,371	76,525	1,259	402	18,996	20,657	0	0	0
	TOTAL ACCOUNT	1,656,859	203,960	56,038	807,759	1,067,757	42,361	13,807	315,777	371,945	129,147	88,010	217,157
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	35,534,315	16,628,092	10,195,871	8,710,352	35,534,315	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,337,004	0	0	0	0	2,668,295	838,215	830,494	4,337,004	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	562,235	0	0	402,262	402,262	0	0	111,047	111,047	0	48,926	48,926
9	CD-WA / ID / AN	1,601,898	257,365	408,046	595,987	1,261,398	69,473	110,147	160,880	340,500	0	0	0
	TOTAL ACCOUNT	42,079,286	16,885,457	10,603,917	9,708,601	37,197,975	2,737,768	948,362	1,102,421	4,788,551	43,834	48,926	92,760

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	56,138,114	10,513,450	3,832,528	41,792,136	56,138,114	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,320,446	0	0	0	0	698,157	556,117	66,172	1,320,446	0	0	0
99	GD-OR / AS	1,214,782	0	0	0	0	0	0	0	0	1,214,782	0	1,214,782
8	GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7	CD-AA	28,490,511	0	0	20,384,106	20,384,106	0	0	5,627,161	5,627,161	0	2,479,244	2,479,244
9	CD-WA / ID / AN	12,509,388	442,667	3,191,913	6,215,812	9,850,392	119,493	861,619	1,677,884	2,658,996	0	0	0
	TOTAL ACCOUNT	100,666,173	10,956,117	7,024,441	68,392,054	86,372,612	817,650	1,417,736	8,057,154	10,292,540	1,214,782	2,786,239	4,001,021
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	76,899	0	2,299	74,600	76,899	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	560,552	0	0	401,058	401,058	0	0	110,715	110,715	0	48,779	48,779
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	649,796	3,926	2,299	479,589	485,814	1,060	0	111,776	112,836	2,367	48,779	51,146
	TOTAL GENERAL PLANT	393,503,054	54,454,163	31,431,376	214,494,040	300,379,579	16,511,220	6,287,695	44,491,247	67,290,162	9,599,483	16,233,830	25,833,313

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-12A
For Twelve Months 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	8,107,837	153,179	0	7,954,658	8,107,837	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,199,639	0	0	0	0	1,018,602	181,037	0	1,199,639	0	0	
99		GD-OR / AS	426,160	0	0	0	0	0	0	0	0	426,160	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,762,609	0	0	5,553,914	5,553,914	0	0	1,533,193	1,533,193	0	675,502	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	17,690,303	153,179	0	13,661,381	13,814,560	1,018,602	181,037	1,574,442	2,774,081	426,160	675,502	1,101,662
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	5,938,569	4,545,136	23,524	1,369,909	5,938,569	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	2,308,170	0	0	0	0	0	0	1,594,530	1,594,530	0	713,640	
7		CD-AA	68,016,304	0	0	48,663,625	48,663,625	0	0	13,433,900	13,433,900	0	5,918,779	
9		CD-WA / ID / AN	104,185	0	43,305	38,734	82,039	0	11,690	10,456	22,146	0	0	
		TOTAL ACCOUNT	76,367,228	4,545,136	66,829	50,072,268	54,684,233	0	11,690	15,038,886	15,050,576	0	6,632,419	6,632,419
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	8,775	0	0	8,775	8,775	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	4,657,121	0	0	3,332,030	3,332,030	0	0	919,828	919,828	0	405,263	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,678,653	0	0	3,340,805	3,340,805	0	0	931,354	931,354	1,231	405,263	406,494
		TOTAL	98,736,184	4,698,315	66,829	67,074,454	71,839,598	1,018,602	192,727	17,544,682	18,756,011	427,391	7,713,184	8,140,575

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(74,494,127)	(53,298,313)	(14,713,335)	(6,482,479)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,825,410)	(1,437,401)	(388,009)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(76,865,931)</u>	<u>(55,126,643)</u>	<u>(15,209,262)</u>	<u>(6,530,026)</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 Twelve Months Ended March 31, 2015
Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

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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	1,489,287	812,192		2,301,479		812,192			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,309,508	714,149		2,023,657		714,149			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	15,916,958	7,313,275	2,214,172	25,444,405		5,843,711		1,469,564	2,214,172
1 154300 PLANT MATERIALS & OPER SUP-CS2	570,994	311,395		882,389		311,395			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,628,827	888,291		2,517,118		888,291			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	2,802	1,288	390	4,480		1,029		259	390
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,347)	(619)	(187)	(2,153)		(495)		(124)	(187)
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	243	113	34	390		90		23	34
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	37,964,008			37,964,008	33,600,142		4,363,866		
TOTAL	58,881,280	10,040,084	2,214,409	71,135,773	33,600,142	8,570,362	4,363,866	1,469,722	2,214,409

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						