

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	160,121,646	107,721,505	52,400,141
	Adjustments			
	Adjusted Net Operating Income (Loss)	160,121,646	107,721,505	52,400,141
E-APL	Electric Net Rate Base	1,930,635,817	1,265,688,633	664,947,184
	RATE OF RETURN	8.294%	8.511%	7.880%

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 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 - AMA Percent	03-01-2014 thru 02-28-2015	371,070 100.000%	243,801 65.702%	127,269 34.298%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2014 thru 02-28-2015	22,586,327 100.000%	14,629,934 64.773%	7,956,393 35.227%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	02-01-2014 thru 02-28-2015	913,537,748	594,852,804	318,684,944	
				100.000%	65.115%	34.885%	
11		Book Depreciation Percent	03-01-2014 thru 02-28-2015	89,847,796	57,772,784	32,075,012	
				100.000%	64.301%	35.699%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	02-01-2014 thru 02-28-2015	2,278,353,838 100.000%	1,484,852,794 65.172%	793,501,044 34.828%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2014 thru 02-28-2015	197,730,559 100.000%	132,496,828 67.009%	65,233,731 32.991%
14		Net Allocated Schedule M's - AMA Percent	03-01-2014 thru 02-28-2015	-241,789,570 100.000%	-154,817,852 64.030%	-86,971,718 35.970%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended 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	336,237,452	0	336,237,452	227,320,395	0	227,320,395	108,917,057	0	108,917,057
99	442200	Commercial - Firm & Int.	302,492,086	0	302,492,086	213,597,229	0	213,597,229	88,894,857	0	88,894,857
1	442300	Industrial	114,064,421	0	114,064,421	64,718,173	0	64,718,173	49,346,248	0	49,346,248
99	444000	Public Street & Highway Lighting	7,192,272	0	7,192,272	4,826,230	0	4,826,230	2,366,042	0	2,366,042
99	448000	Interdepartmental Revenue	1,160,650	0	1,160,650	914,153	0	914,153	246,497	0	246,497
99	499XXX	Unbilled Revenue	(10,647,419)	0	(10,647,419)	(7,510,181)	0	(7,510,181)	(3,137,238)	0	(3,137,238)
		TOTAL SALES TO ULTIMATE CUSTOMERS	750,499,462	0	750,499,462	503,865,999	0	503,865,999	246,633,463	0	246,633,463
1	447XXX	Sales for Resale	0	144,199,407	144,199,407	0	93,311,436	93,311,436	0	50,887,971	50,887,971
		TOTAL SALES OF ELECTRICITY	750,499,462	144,199,407	894,698,869	503,865,999	93,311,436	597,177,435	246,633,463	50,887,971	297,521,434
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(7,384,689)	0	(7,384,689)	0	0	0	(7,384,689)	0	(7,384,689)
99	451000	Miscellaneous Service Revenue	485,972	0	485,972	296,628	0	296,628	189,344	0	189,344
1	453000	Sales of Water & Water Power	0	479,500	479,500	0	310,284	310,284	0	169,216	169,216
1	454000	Rent from Electric Property	2,964,023	82,982	3,047,005	2,007,197	53,698	2,060,895	956,826	29,284	986,110
1	456XXX	Other Electric Revenues	341,912	109,364,707	109,706,619	295,992	70,769,902	71,065,894	45,920	38,594,805	38,640,725
		TOTAL OTHER OPERATING REVENUE	(3,592,782)	109,927,189	106,334,407	2,599,817	71,133,884	73,733,701	(6,192,599)	38,793,305	32,600,706
		TOTAL ELECTRIC REVENUE	746,906,680	254,126,596	1,001,033,276	506,465,816	164,445,320	670,911,136	240,440,864	89,681,276	330,122,140

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	1,747	200,952	202,699	1,747	130,036	131,783	0	70,916	70,916
1	501XXX	Fuel	0	27,580,440	27,580,440	0	17,847,303	17,847,303	0	9,733,137	9,733,137
1	502000	Steam Expense	0	4,014,721	4,014,721	0	2,597,926	2,597,926	0	1,416,795	1,416,795
1	505000	Electric Expense	0	997,843	997,843	0	645,704	645,704	0	352,139	352,139
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,773,560	1,773,560	0	1,147,671	1,147,671	0	625,889	625,889
1	507000	Rent	0	46,639	46,639	0	30,180	30,180	0	16,459	16,459
		MAINTENANCE									
1	510000	Supervision & Engineering	0	616,486	616,486	0	398,928	398,928	0	217,558	217,558
1	511000	Structures	0	855,289	855,289	0	553,458	553,458	0	301,831	301,831
1	512000	Boiler Plant	0	6,218,820	6,218,820	0	4,024,198	4,024,198	0	2,194,622	2,194,622
1	513000	Electric Plant	0	2,006,238	2,006,238	0	1,298,237	1,298,237	0	708,001	708,001
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	2,364,776	2,364,776	0	1,530,247	1,530,247	0	834,529	834,529
		TOTAL STEAM POWER GENERATION EXP	1,747	46,675,764	46,677,511	1,747	30,203,888	30,205,635	0	16,471,876	16,471,876
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,164,280	2,164,280	0	1,400,506	1,400,506	0	763,774	763,774
1	536000	Water for Power	0	1,264,893	1,264,893	0	818,512	818,512	0	446,381	446,381
1	537000	Hydraulic Expense	4,284,919	2,722,463	7,007,382	2,795,189	1,761,706	4,556,895	1,489,730	960,757	2,450,487
1	538000	Electric Expense	0	5,980,765	5,980,765	0	3,870,153	3,870,153	0	2,110,612	2,110,612
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	690,863	690,863	0	447,057	447,057	0	243,806	243,806
1	540000	Rent	0	1,289,612	1,289,612	0	834,508	834,508	0	455,104	455,104
1	540100	MT Trust Funds Land Settlement Rents	5,682,810	0	5,682,810	3,707,946	0	3,707,946	1,974,864	0	1,974,864
		MAINTENANCE									
1	541000	Supervision & Engineering	0	862,465	862,465	0	558,101	558,101	0	304,364	304,364
1	542000	Structures	0	874,075	874,075	0	565,614	565,614	0	308,461	308,461
1	543000	Reservoirs, Dams, & Waterways	0	1,559,157	1,559,157	0	1,008,930	1,008,930	0	550,227	550,227
1	544000	Electric Plant	0	2,792,187	2,792,187	0	1,806,824	1,806,824	0	985,363	985,363
1	545000	Miscellaneous Hydraulic Plant	0	693,585	693,585	0	448,819	448,819	0	244,766	244,766
		TOTAL HYDRO POWER GENERATION EXP	9,967,729	20,894,345	30,862,074	6,503,135	13,520,730	20,023,865	3,464,594	7,373,615	10,838,209
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,292,376	1,292,376	0	836,297	836,297	0	456,079	456,079
1	547XXX	Fuel	0	74,848,641	74,848,641	0	48,434,556	48,434,556	0	26,414,085	26,414,085
1	548000	Generation Expense	0	1,625,106	1,625,106	0	1,051,606	1,051,606	0	573,500	573,500
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	622,266	622,266	0	402,668	402,668	0	219,598	219,598
1	550000	Rent	0	(37,501)	(37,501)	0	(24,267)	(24,267)	0	(13,234)	(13,234)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,145,889	1,145,889	0	741,505	741,505	0	404,384	404,384
1	552000	Structures	0	79,768	79,768	0	51,618	51,618	0	28,150	28,150
1	553000	Generating & Electric Equipment	0	2,665,926	2,665,926	0	1,725,121	1,725,121	0	940,805	940,805
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	451,183	451,183	0	291,961	291,961	0	159,222	159,222
		TOTAL OTHER POWER GENERATION EXP	0	82,693,654	82,693,654	0	53,511,065	53,511,065	0	29,182,589	29,182,589

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	191,210,280	191,210,280	0	123,732,171	123,732,171	0	67,478,109	67,478,109
1	556000	System Control & Load Dispatching	0	972,450	972,450	0	629,272	629,272	0	343,178	343,178
E-557	557XXX	Other Expense	2,678,604	93,123,144	95,801,748	(279,073)	60,259,987	59,980,914	2,957,677	32,863,157	35,820,834
		TOTAL OTHER POWER SUPPLY EXPENSE	2,678,604	285,305,874	287,984,478	(279,073)	184,621,430	184,342,357	2,957,677	100,684,444	103,642,121
		TOTAL PRODUCTION OPERATING EXP	12,648,080	435,569,637	448,217,717	6,225,809	281,857,113	288,082,922	6,422,271	153,712,524	160,134,795
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,128,105	2,128,105	0	1,377,097	1,377,097	0	751,008	751,008
1	561000	Load Dispatching	0	2,442,071	2,442,071	0	1,580,264	1,580,264	0	861,807	861,807
1	562000	Station Expense	0	512,153	512,153	0	331,414	331,414	0	180,739	180,739
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	565,183	565,183	0	365,730	365,730	0	199,453	199,453
1	565XXX	Transmission of Electricity by Others	0	18,470,366	18,470,366	0	11,952,174	11,952,174	0	6,518,192	6,518,192
1	566000	Miscellaneous Transmission Expense	0	1,589,285	1,589,285	0	1,028,426	1,028,426	0	560,859	560,859
1	567000	Rent	0	150,100	150,100	0	97,130	97,130	0	52,970	52,970
		MAINTENANCE									
1	568000	Supervision & Engineering	3,219	769,571	772,790	3,219	497,989	501,208	0	271,582	271,582
1	569000	Structures	8,775	391,821	400,596	8,145	253,547	261,692	630	138,274	138,904
1	570000	Station Equipment	29,238	1,119,111	1,148,349	29,238	724,177	753,415	0	394,934	394,934
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	15,266	1,591,001	1,606,267	4,735	1,029,537	1,034,272	10,531	561,464	571,995
1	572000	Underground Lines	0	6,335	6,335	0	4,099	4,099	0	2,236	2,236
1	573000	Service Miscellaneous	914	74,681	75,595	914	48,326	49,240	0	26,355	26,355
		TOTAL TRANSMISSION OPERATING EXP	57,412	29,809,783	29,867,195	46,251	19,289,910	19,336,161	11,161	10,519,873	10,531,034

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	25,462,759	25,462,759	0	16,476,951	16,476,951	0	8,985,808	8,985,808
E-DEPX		Depreciation Expense-Transmission	0	10,490,604	10,490,604	0	6,788,470	6,788,470	0	3,702,134	3,702,134
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,111,116	1,111,116	0	719,003	719,003	0	392,113	392,113
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	(4,336,081)	0	(4,336,081)	(1,928,703)	0	(1,928,703)	(2,407,378)	0	(2,407,378)
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	188,526	0	188,526	137,182	0	137,182	51,344	0	51,344
99	407360	Amortization of CS2 & COLSTRIP O&M	1,841,384	0	1,841,384	973,692	0	973,692	867,692	0	867,692
99	407362	Amortization of LiDAR O&M	56,139	0	56,139	56,139	0	56,139	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	230,097	0	230,097	153,132	0	153,132	76,965	0	76,965
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	48,399	0	48,399	48,399	0	48,399	0	0	0
99	407395	Optional Renewable Power Revenue Offset	229,445	0	229,445	178,668	0	178,668	50,777	0	50,777
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	306,749	0	306,749	0	0	0	306,749	0	306,749
99	407450/40749	Amortization of BPA Residential Exchange Credit	(8,598,310)	0	(8,598,310)	(5,589,497)	0	(5,589,497)	(3,008,813)	0	(3,008,813)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,733,397)	0	(1,733,397)	0	0	0	(1,733,397)	0	(1,733,397)
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	(240,862)	0	(240,862)	(240,862)	0	(240,862)	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	304,063	0	304,063	259,207	0	259,207	44,856	0	44,856
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,364,001	20,364,001	0	13,177,544	13,177,544	0	7,186,457	7,186,457
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,892,946)	58,536,869	51,643,923	(2,154,875)	37,879,206	35,724,331	(4,738,071)	20,657,663	15,919,592
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	5,812,546	523,916,289	529,728,835	4,117,185	339,026,229	343,143,414	1,695,361	184,890,060	186,585,421

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 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	801,367	2,534,846	3,336,213	494,711	1,641,896	2,136,607	306,656	892,950	1,199,606
3	582000	Station Expense	512,922	92,109	605,031	272,119	59,662	331,781	240,803	32,447	273,250
3	583000	Overhead Line Expense	1,854,102	400,015	2,254,117	1,163,856	259,102	1,422,958	690,246	140,913	831,159
3	584000	Underground Line Expense	1,404,997	0	1,404,997	929,578	0	929,578	475,419	0	475,419
3	584100	Energy Storage Equipment	408	0	408	408	0	408	0	0	0
3	585000	Street Light & Signal System Operation Expense	47,319	0	47,319	7,868	0	7,868	39,451	0	39,451
3	586000	Meter Expense	1,620,303	85,868	1,706,171	1,300,694	55,619	1,356,313	319,609	30,249	349,858
3	587000	Customer Installations Expense	464,632	123,363	587,995	247,750	79,906	327,656	216,882	43,457	260,339
3	588000	Miscellaneous Distribution Expense	3,476,072	3,271,934	6,748,006	2,232,085	2,119,330	4,351,415	1,243,987	1,152,604	2,396,591
3	589000	Rent	614	253,202	253,816	414	164,007	164,421	200	89,195	89,395
MAINTENANCE:											
3	590000	Supervision & Engineering	117,185	1,582,533	1,699,718	99,846	1,025,054	1,124,900	17,339	557,479	574,818
3	591000	Structures	266,988	147	267,135	178,709	95	178,804	88,279	52	88,331
3	592000	Station Equipment	640,596	184,469	825,065	509,231	119,486	628,717	131,365	64,983	196,348
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,880,503	930	8,881,433	5,446,425	602	5,447,027	3,434,078	328	3,434,406
3	594000	Underground Lines	1,054,635	0	1,054,635	696,672	0	696,672	357,963	0	357,963
3	595000	Line Transformers	408,481	359,038	767,519	316,167	232,560	548,727	92,314	126,478	218,792
3	596000	Street Light & Signal System Maintenance Exp	673,261	0	673,261	437,813	0	437,813	235,448	0	235,448
3	597000	Meters	19,132	0	19,132	14,246	0	14,246	4,886	0	4,886
3	598000	Miscellaneous Distribution Expense	342,810	239,178	581,988	281,342	154,923	436,265	61,468	84,255	145,723
TOTAL DISTRIBUTION OPERATING EXP			22,586,327	9,127,632	31,713,959	14,629,934	5,912,242	20,542,176	7,956,393	3,215,390	11,171,783
E-DEPX		Depreciation Expense-Distribution	38,712,514	857	38,713,371	24,122,985	555	24,123,540	14,589,529	302	14,589,831
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	51,246,404	0	51,246,404	44,386,289	0	44,386,289	6,860,115	0	6,860,115
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			89,985,915	857	89,986,772	68,536,271	555	68,536,826	21,449,644	302	21,449,946
TOTAL DISTRIBUTION EXPENSES			112,572,242	9,128,489	121,700,731	83,166,205	5,912,797	89,079,002	29,406,037	3,215,692	32,621,729

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	318,707	318,707	0	209,397	209,397	0	109,310	109,310
2	902000	Meter Reading Expenses	2,685,978	90,435	2,776,413	2,433,868	59,418	2,493,286	252,110	31,017	283,127
E-903	903XXX	Customer Records & Collection Expenses	1,733,856	6,462,177	8,196,033	1,156,308	4,245,780	5,402,088	577,548	2,216,397	2,793,945
2	904000	Uncollectible Accounts	0	2,799,949	2,799,949	0	1,839,622	1,839,622	0	960,327	960,327
2	905000	Misc Customer Accounts	0	193,534	193,534	0	127,156	127,156	0	66,378	66,378
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,419,834	9,864,802	14,284,636	3,590,176	6,481,373	10,071,549	829,658	3,383,429	4,213,087
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	25,189,276	359,316	25,548,592	18,648,226	236,078	18,884,304	6,541,050	123,238	6,664,288
2	909000	Advertising	3,054	864,012	867,066	3,054	567,673	570,727	0	296,339	296,339
2	910000	Misc Customer Service & Info Exp	0	186,145	186,145	0	122,301	122,301	0	63,844	63,844
		TOTAL CUSTOMER SERVICE & INFO EXP	25,192,330	1,409,473	26,601,803	18,651,280	926,052	19,577,332	6,541,050	483,421	7,024,471
		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	472,916	25,687,881	26,160,797	328,348	17,442,071	17,770,419	144,568	8,245,810	8,390,378
4	921000	Office Supplies & Expenses	71,854	4,370,652	4,442,506	71,850	2,967,673	3,039,523	4	1,402,979	1,402,983
4	922000	Admin Exp Transferred--Credit	0	(133,834)	(133,834)	0	(90,873)	(90,873)	0	(42,961)	(42,961)
4	923000	Outside Services Employed	20,300	11,899,879	11,920,179	20,300	8,080,018	8,100,318	0	3,819,861	3,819,861
4	924000	Property Insurance Premium	0	1,329,817	1,329,817	0	902,946	902,946	0	426,871	426,871
4	925XXX	Injuries and Damages	22,545	3,673,894	3,696,439	22,388	2,494,574	2,516,962	157	1,179,320	1,179,477
4	926XXX	Employee Pensions and Benefits	234	2,710,867	2,711,101	234	1,840,679	1,840,913	0	870,188	870,188
4	927000	Franchise Requirements	3,624	0	3,624	0	0	0	3,624	0	3,624
1	928000	Regulatory Commission Expenses	2,690,710	3,302,209	5,992,919	1,864,358	2,136,859	4,001,217	826,352	1,165,350	1,991,702
4	930000	Miscellaneous General Expenses	148,526	3,152,748	3,301,274	104,020	2,140,716	2,244,736	44,506	1,012,032	1,056,538
4	931000	Rents	9,572	871,339	880,911	5,144	591,639	596,783	4,428	279,700	284,128
4	935000	Maintenance of General Plant	933,658	8,420,102	9,353,760	477,574	5,717,249	6,194,823	456,084	2,702,853	3,158,937
		TOTAL ADMIN & GEN OPERATING EXP	4,373,939	65,285,554	69,659,493	2,894,216	44,223,551	47,117,767	1,479,723	21,062,003	22,541,726

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	1,577,288	13,504,727	15,082,015	1,182,370	9,169,709	10,352,079	394,918	4,335,018	4,729,936
E-AMTX		Amortization Expense-General Plant - 303000	0	367,587	367,587	0	249,347	249,347	0	118,240	118,240
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	898,401	8,388,177	9,286,578	885,205	5,695,572	6,580,777	13,196	2,692,605	2,705,801
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,747	30,747	0	20,877	20,877	0	9,870	9,870
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(1,580,657)	0	(1,580,657)	(1,580,657)	0	(1,580,657)	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	(1,123,663)	0	(1,123,663)	(1,123,663)	0	(1,123,663)	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	(385,551)	0	(385,551)	0	0	0	(385,551)	0	(385,551)
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	(822,186)	22,291,238	21,469,052	(636,745)	15,135,505	14,498,760	(185,441)	7,155,733	6,970,292
		TOTAL ADMIN & GENERAL EXPENSES	3,551,753	87,576,792	91,128,545	2,257,471	59,359,056	61,616,527	1,294,282	28,217,736	29,512,018
		TOTAL EXPENSES BEFORE FIT	151,548,705	631,895,845	783,444,550	111,782,317	411,705,507	523,487,824	39,766,388	220,190,338	259,956,726
		NET OPERATING INCOME (LOSS) BEFORE FIT			217,588,726			147,423,312			70,165,414
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(7,631,927)			(3,579,746)			(4,052,181)
E-FIT		DEFERRED FEDERAL INCOME TAX			65,294,535			43,408,079			21,886,456
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			160,121,646			107,721,505			52,400,141

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.702%	34.298%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.773%	35.227%
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 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	181,476,740	181,476,740	0	117,433,598	117,433,598	0	64,043,142	64,043,142
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	312,552	312,552	0	202,252	202,252	0	110,300	110,300
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	8,342,821	8,342,821	0	5,398,639	5,398,639	0	2,944,182	2,944,182
1	555710	Intercompany Purchase	0	1,078,167	1,078,167	0	697,682	697,682	0	380,485	380,485
TOTAL ACCOUNT 555			0	191,210,280	191,210,280	0	123,732,171	123,732,171	0	67,478,109	67,478,109

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 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	5,679,516	5,679,516	0	3,675,215	3,675,215	0	2,004,301	2,004,301
1	557010	Other Power Supply Expense - Financial	0	(6,464,078)	(6,464,078)	0	(4,182,905)	(4,182,905)	0	(2,281,173)	(2,281,173)
1	557150	Fuel - Economic Dispatch	0	26,474,163	26,474,163	0	17,131,431	17,131,431	0	9,342,732	9,342,732
1	557160	Power Supply Expense - Miscellaneous	706,281	477	706,758	706,281	309	706,590	0	168	168
99	557161	Unbilled Add-Ons	662,991	0	662,991	182,531	0	182,531	480,460	0	480,460
1	557170	Broker Fees - Power	0	465,972	465,972	0	301,530	301,530	0	164,442	164,442
1	557171	REC Broker Fees	47,292	74,719	122,011	47,292	48,351	95,643	0	26,368	26,368
1	557172	Trade Reporting	0	1,656	1,656	0	1,072	1,072	0	584	584
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	5,907,358	0	5,907,358	5,907,358	0	5,907,358	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	(8,693,140)	0	(8,693,140)	(8,693,140)	0	(8,693,140)	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	1,826,230	0	1,826,230	1,826,230	0	1,826,230	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(753,123)	0	(753,123)	(753,123)	0	(753,123)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,996,329	0	1,996,329	0	0	0	1,996,329	0	1,996,329
99	557390	Idaho PCA Amortization	159,684	0	159,684	0	0	0	159,684	0	159,684
1	557395	Optional Renewable Power Expense Offset	0	(14,333)	(14,333)	0	(9,275)	(9,275)	0	(5,058)	(5,058)
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	2,726,543	2,726,543	0	1,764,346	1,764,346	0	962,197	962,197
1	557711	Turbine Gas Bookout Offset	0	(2,726,543)	(2,726,543)	0	(1,764,346)	(1,764,346)	0	(962,197)	(962,197)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	66,898,599	66,898,599	0	43,290,083	43,290,083	0	23,608,516	23,608,516
TOTAL ACCOUNT 557			2,678,604	93,123,144	95,801,748	(279,073)	60,259,987	59,980,914	2,957,677	32,863,157	35,820,834

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 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	1,733,856	6,462,177	8,196,033	1,156,308	4,245,780	5,402,088	577,548	2,216,397	2,793,945
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			1,733,856	6,462,177	8,196,033	1,156,308	4,245,780	5,402,088	577,548	2,216,397	2,793,945

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.702%	34.298%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.172%	34.828%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months 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	346,453	359,316	705,769	246,123	236,078	482,201	100,330	123,238	223,568
99	908600	Public Purpose Tariff Rider Expense Offset	24,988,194	0	24,988,194	18,450,124	0	18,450,124	6,538,070	0	6,538,070
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	(378,480)	0	(378,480)	(281,130)	0	(281,130)	(97,350)	0	(97,350)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,189,276	359,316	25,548,592	18,648,226	236,078	18,884,304	6,541,050	123,238	6,664,288

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.702%	34.298%
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 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	1,930,635,817	1,265,688,633	664,947,184
	Interest Deduction for FIT Calculation	54,599,665	35,768,361	18,831,304
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended February 28, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,001,033,276	670,911,136	330,122,140
E-OPS	Less: Operating & Maintenance Expense	620,344,803	404,727,907	215,616,896
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	91,489,342	61,196,084	30,293,258
E-OTX	Less: Taxes Other than FIT	71,610,405	57,563,833	14,046,572
	Net Operating Income Before FIT	217,588,726	147,423,312	70,165,414
E-INT	Less: Interest Expense	54,599,665	35,768,361	18,831,304
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(184,225,789)	(121,660,277)	(62,565,512)
	Taxable Net Operating Income	(21,236,728)	(9,859,790)	(11,376,938)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(7,432,855)	(3,450,927)	(3,981,928)
1	Production Tax Credit	(199,072)	(128,819)	(70,253)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(7,631,927)	(3,579,746)	(4,052,181)
E-DTE	Deferred FIT	65,294,535	43,408,079	21,886,456
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	57,467,080	39,701,807	17,765,273

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 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	41,215,200	59,356,573	100,571,773	26,217,557	39,120,485	65,338,042	14,997,643	20,236,088	35,233,731
12	997001 Contributions In Aid of Construction	0	3,679,392	3,679,392	0	2,397,933	2,397,933	0	1,281,459	1,281,459
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	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,348,168	1,348,168	0	915,406	915,406	0	432,762	432,762
99	997007 Idaho PCA	2,156,013	0	2,156,013	0	0	0	2,156,013	0	2,156,013
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,890)	(21,890)	0	(11,938)	(11,938)
4	997015 Airplane Lease Payments	0	424,768	424,768	0	288,417	288,417	0	136,351	136,351
12	997016 Redemption Expense Amortization	0	1,396,250	1,396,250	0	909,964	909,964	0	486,286	486,286
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	5,210,824	0	5,210,824	3,633,258	0	3,633,258	1,577,566	0	1,577,566
99	997019 CSS Temporary Service Fees	436,296	0	436,296	100,295	0	100,295	336,001	0	336,001
4	997020 FAS87 Current Pension Accrual	0	691,926	691,926	0	469,818	469,818	0	222,108	222,108
99	997021 Wartsilla Generators Amortization	230,097	0	230,097	153,132	0	153,132	76,965	0	76,965
99	997024 Kettle Falls Disallowance	(134,591)	0	(134,591)	(134,591)	0	(134,591)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	4,269,821	4,269,821	0	2,782,728	2,782,728	0	1,487,093	1,487,093
4	997033 BPA Residential Exchange	(465,755)	0	(465,755)	(31,885)	0	(31,885)	(433,870)	0	(433,870)
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(416,080)	(416,080)	0	(269,245)	(269,245)	0	(146,835)	(146,835)
99	997043 Washington Deferred Power Costs	(2,785,782)	0	(2,785,782)	(2,785,782)	0	(2,785,782)	0	0	0
1	997044 Non-Monetary Power Costs	0	312,552	312,552	0	202,252	202,252	0	110,300	110,300
1	997045 Section 199 Manufacturing Deduction	0	(700,000)	(700,000)	0	(452,970)	(452,970)	0	(247,030)	(247,030)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,879,509)	(3,879,509)	0	(2,528,354)	(2,528,354)	0	(1,351,155)	(1,351,155)
11	997049 Tax Depreciation	0	(200,709,167)	(200,709,167)	0	(129,058,001)	#####	0	(71,651,166)	(71,651,166)
99	997050 CS2 Levelized Return	306,749	0	306,749	0	0	0	306,749	0	306,749
99	997051 Wind Generation AFUDC - ID	809,960	0	809,960	0	0	0	809,960	0	809,960
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,292	47,292	0	32,111	32,111	0	15,181	15,181
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended 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	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	572,092	724,210	30,975	311,994	342,969
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	326,822	0	326,822	(133,268)	0	(133,268)	460,090	0	460,090
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,457,473	5,457,473	0	3,509,210	3,509,210	0	1,948,263	1,948,263
4	997081	Deferred Compensation	0	(52,284)	(52,284)	0	(35,501)	(35,501)	0	(16,783)	(16,783)
4	997082	Meal Disallowances	0	411,536	411,536	0	279,433	279,433	0	132,103	132,103
4	997083	Paid Time Off	0	435,299	435,299	0	295,568	295,568	0	139,731	139,731
2	997084	Customer Uncollectibles	0	404,896	404,896	0	266,025	266,025	0	138,871	138,871
99	997088	Deferred O&M Colstrip & CS2	107,987	0	107,987	973,692	0	973,692	(865,705)	0	(865,705)
99	997089	CNC Transmission	188,526	0	188,526	137,182	0	137,182	51,344	0	51,344
99	997091	LIDAR O&M Reg Def DFIT	56,139	0	56,139	56,139	0	56,139	0	0	0
99	997092	Smart Grid	1,151,793	0	1,151,793	1,151,793	0	1,151,793	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	966,873	0	966,873	966,873	0	966,873	0	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547	11,547
99	997097	BPA Parallel Capacity	(4,499,739)	0	(4,499,739)	(2,107,669)	0	(2,107,669)	(2,392,070)	0	(2,392,070)
99	997098	Provision for Rate Refund	7,384,689	0	7,384,689	0	0	0	7,384,689	0	7,384,689
1	997099	Kettle Falls Diesel Leak	0	634,026	634,026	0	410,278	410,278	0	223,748	223,748
99	997100	WA REC Amort	224,821	0	224,821	224,821	0	224,821	0	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)	(40,860,696)
1	997102	Amort Idaho Earnings Test (254229)	(385,551)	0	(385,551)	0	0	0	(385,551)	0	(385,551)
		TOTAL SCHEDULE M ADJUSTMENTS	57,563,781	(241,789,570)	(184,225,789)	33,157,575	(154,817,852)	#####	24,406,206	(86,971,718)	(62,565,512)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.702%	34.298%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.301%	35.699%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.172%	34.828%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended 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	70,446,368	70,446,368	0	45,106,809	45,106,809	0	25,339,559	25,339,559
99	410100	Deferred Federal Income Tax Expense - Washin	875,564	0	875,564	875,564	0	875,564	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,229,480)	0	(2,229,480)	0	0	0	(2,229,480)	0	(2,229,480)
	410100	Total	(1,353,916)	70,446,368	69,092,452	875,564	45,106,809	45,982,373	(2,229,480)	25,339,559	23,110,079
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(347,503)	(347,503)	0	(222,506)	(222,506)	0	(124,997)	(124,997)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,351,788)	0	(2,351,788)	(2,351,788)	0	(2,351,788)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,098,626)	0	(1,098,626)	0	0	0	(1,098,626)	0	(1,098,626)
	411100	Total	(3,450,414)	(347,503)	(3,797,917)	(2,351,788)	(222,506)	(2,574,294)	(1,098,626)	(124,997)	(1,223,623)
Total Deferred Federal Income Tax Expense			(4,804,330)	70,098,865	65,294,535	(1,476,224)	44,884,303	43,408,079	(3,328,106)	25,214,562	21,886,456

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.030%	35.970%
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 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	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,705,720	1,705,720	0	1,103,771	1,103,771	0	601,949	601,949
1	408150	R&P Property Tax--Production	0	14,032,716	14,032,716	0	9,080,571	9,080,571	0	4,952,145	4,952,145
1	408180	R&P Property Tax--Transmission	0	5,120,914	5,120,914	0	3,313,743	3,313,743	0	1,807,171	1,807,171
1	409100	State Income Tax--Montana & Oregon	0	(531,304)	(531,304)	0	(343,807)	(343,807)	0	(187,497)	(187,497)
TOTAL PRODUCTION & TRANSMISSION			0	20,364,001	20,364,001	0	13,177,544	13,177,544	0	7,186,457	7,186,457
DISTRIBUTION											
99	408110	State Excise Tax	19,996,379	0	19,996,379	19,996,379	0	19,996,379	0	0	0
99	408120	Municipal Occupation & License Tax	21,530,074	0	21,530,074	18,134,539	0	18,134,539	3,395,535	0	3,395,535
99	408160	Miscellaneous State or Local Tax--WA & ID	213	0	213	0	0	0	213	0	213
99	408170	R&P Property Tax--Distribution	9,253,262	0	9,253,262	6,255,371	0	6,255,371	2,997,891	0	2,997,891
99	409100	State Income Tax--Idaho	466,476	0	466,476	0	0	0	466,476	0	466,476
TOTAL DISTRIBUTION			51,246,404	0	51,246,404	44,386,289	0	44,386,289	6,860,115	0	6,860,115
TOTAL TAXES OTHER THAN FIT			51,246,404	20,364,001	71,610,405	44,386,289	13,177,544	57,563,833	6,860,115	7,186,457	14,046,572

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-12A
For Twelve Months 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	9,016,667	9,016,667	0	5,834,685	5,834,685	0	3,181,982	3,181,982
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	1,288,328	1,288,328	0	833,677	833,677	0	454,651	454,651
1	182381	CDA Settlement Past Storage	0	34,810,872	34,810,872	0	22,526,115	22,526,115	0	12,284,757	12,284,757
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	13,225,773	13,378,952	153,179	8,730,622	8,883,801	0	4,495,151	4,495,151
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,488,800	45,136,373	49,625,173	4,423,031	30,647,597	35,070,628	65,769	14,488,776	14,554,545
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,326,448	3,326,448	0	2,258,658	2,258,658	0	1,067,790	1,067,790
		TOTAL INTANGIBLE PLANT	5,244,683	152,853,679	158,098,362	5,178,914	100,629,803	105,808,717	65,769	52,223,876	52,289,645
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,113	3,577,113	0	2,314,750	2,314,750	0	1,262,363	1,262,363
1	311XXX	Structures & Improvements	0	127,923,018	127,923,018	0	82,778,985	82,778,985	0	45,144,033	45,144,033
1	312000	Boiler Plant	0	175,212,466	175,212,466	0	113,379,987	113,379,987	0	61,832,479	61,832,479
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,969,206	54,969,206	0	35,570,573	35,570,573	0	19,398,633	19,398,633
1	315000	Accessory Electric Equipment	0	26,836,679	26,836,679	0	17,366,015	17,366,015	0	9,470,664	9,470,664
1	316000	Miscellaneous Power Plant Equipment	0	16,771,231	16,771,231	0	10,852,664	10,852,664	0	5,918,567	5,918,567
		TOTAL STEAM PRODUCTION PLANT	0	405,296,483	405,296,483	0	262,267,355	262,267,355	0	143,029,128	143,029,128
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,258,277	59,258,277	0	38,346,031	38,346,031	0	20,912,246	20,912,246
1	331XXX	Structures & Improvements	0	52,430,705	52,430,705	0	33,927,909	33,927,909	0	18,502,796	18,502,796
1	332XXX	Reservoirs, Dams, & Waterways	0	133,668,475	133,668,475	0	86,496,870	86,496,870	0	47,171,605	47,171,605
1	333000	Waterwheels, Turbines, & Generators	0	164,406,935	164,406,935	0	106,387,728	106,387,728	0	58,019,207	58,019,207
1	334000	Accessory Electric Equipment	0	37,686,409	37,686,409	0	24,386,875	24,386,875	0	13,299,534	13,299,534
1	335XXX	Miscellaneous Power Plant Equipment	0	9,279,437	9,279,437	0	6,004,724	6,004,724	0	3,274,713	3,274,713
1	336000	Roads, Railroads, & Bridges	0	2,546,259	2,546,259	0	1,647,684	1,647,684	0	898,575	898,575
		TOTAL HYDRAULIC PRODUCTION PLANT	0	459,276,497	459,276,497	0	297,197,821	297,197,821	0	162,078,676	162,078,676
		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	16,767,796	16,767,796	0	10,850,441	10,850,441	0	5,917,355	5,917,355
1	342000	Fuel Holders, Producers, & Accessories	0	21,220,502	21,220,502	0	13,731,787	13,731,787	0	7,488,715	7,488,715
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	207,775,653	207,775,653	0	134,451,625	134,451,625	0	73,324,028	73,324,028
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	20,505,556	20,505,556	0	13,269,145	13,269,145	0	7,236,411	7,236,411
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	1,499,861	1,499,861	0	970,560	970,560	0	529,301	529,301
		TOTAL OTHER PRODUCTION PLANT	0	292,766,885	292,766,885	0	189,449,451	189,449,451	0	103,317,434	103,317,434
		TOTAL PRODUCTION PLANT	0	1,157,339,865	1,157,339,865	0	748,914,627	748,914,627	0	408,425,238	408,425,238

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,924,168	19,924,168	0	12,892,929	12,892,929	0	7,031,239	7,031,239
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	19,693,158	19,693,158	0	12,743,443	12,743,443	0	6,949,715	6,949,715
1	353000	Station Equipment	0	223,483,795	223,483,795	0	144,616,364	144,616,364	0	78,867,431	78,867,431
1	354000	Towers & Fixtures	0	17,125,078	17,125,078	0	11,081,638	11,081,638	0	6,043,440	6,043,440
1	355000	Poles & Fixtures	0	169,819,748	169,819,748	0	109,890,359	109,890,359	0	59,929,389	59,929,389
1	356000	Overhead Conductors & Devices	0	123,100,433	123,100,433	0	79,658,290	79,658,290	0	43,442,143	43,442,143
1	357000	Underground Conduit	0	3,019,578	3,019,578	0	1,953,969	1,953,969	0	1,065,609	1,065,609
1	358000	Underground Conductors & Devices	0	2,331,091	2,331,091	0	1,508,449	1,508,449	0	822,642	822,642
1	359000	Roads & Trails	0	1,951,287	1,951,287	0	1,262,678	1,262,678	0	688,609	688,609
TOTAL TRANSMISSION PLANT			0	580,448,336	580,448,336	0	375,608,119	375,608,119	0	204,840,217	204,840,217
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,711,511	0	4,711,511	3,468,565	0	3,468,565	1,242,946	0	1,242,946
99	360400	Land Easements	2,444,229	0	2,444,229	523,376	0	523,376	1,920,853	0	1,920,853
99	361000	Structures & Improvements	18,513,739	0	18,513,739	12,883,800	0	12,883,800	5,629,939	0	5,629,939
3	362000	Station Equipment	119,935,132	43,501	119,978,633	78,127,312	28,177	78,155,489	41,807,820	15,324	41,823,144
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	295,060,499	0	295,060,499	186,126,056	0	186,126,056	108,934,443	0	108,934,443
99	365000	Overhead Conductors & Devices	196,061,845	0	196,061,845	123,990,042	0	123,990,042	72,071,803	0	72,071,803
99	366000	Underground Conduit	90,798,293	0	90,798,293	57,459,423	0	57,459,423	33,338,870	0	33,338,870
99	367000	Underground Conductors & Devices	156,827,054	0	156,827,054	100,546,783	0	100,546,783	56,280,271	0	56,280,271
99	368000	Line Transformers	215,915,650	0	215,915,650	145,562,293	0	145,562,293	70,353,357	0	70,353,357
99	369XXX	Services	141,309,978	0	141,309,978	91,008,547	0	91,008,547	50,301,431	0	50,301,431
99	370000	Meters	48,149,414	0	48,149,414	26,548,028	0	26,548,028	21,601,386	0	21,601,386
99	373XXX	Street Light & Signal Systems	40,056,304	0	40,056,304	24,703,997	0	24,703,997	15,352,307	0	15,352,307
TOTAL DISTRIBUTION PLANT			1,329,783,648	43,501	1,329,827,149	850,948,222	28,177	850,976,399	478,835,426	15,324	478,850,750
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,116,548	4,207,382	384,267	2,116,136	2,500,403	706,567	1,000,412	1,706,979
4	390XXX	Structures & Improvements	13,151,499	67,677,959	80,829,458	6,543,324	45,953,334	52,496,658	6,608,175	21,724,625	28,332,800
4	391XXX	Office Furniture & Equipment	3,184,422	40,990,302	44,174,724	3,130,083	27,832,415	30,962,498	54,339	13,157,887	13,212,226
4	392XXX	Transportation Equipment	20,223,374	11,630,175	31,853,549	14,869,212	7,896,889	22,766,101	5,354,162	3,733,286	9,087,448
4	393000	Stores Equipment	276,892	2,292,318	2,569,210	122,375	1,556,484	1,678,859	154,517	735,834	890,351
4	394000	Tools, Shop & Garage Equipment	1,711,037	8,581,365	10,292,402	1,037,583	5,826,747	6,864,330	673,454	2,754,618	3,428,072
4	395000	Laboratory Equipment	254,879	818,289	1,073,168	197,597	555,618	753,215	57,282	262,671	319,953
4	396XXX	Power Operated Equipment	27,726,466	9,855,103	37,581,569	17,065,513	6,691,615	23,757,128	10,660,953	3,163,488	13,824,441
4	397XXX	Communications Equipment	17,716,486	67,857,990	85,574,476	10,808,629	46,075,575	56,884,204	6,907,857	21,782,415	28,690,272
4	398000	Miscellaneous Equipment	6,225	484,558	490,783	3,926	329,015	332,941	2,299	155,543	157,842
TOTAL GENERAL PLANT			85,342,114	213,304,607	298,646,721	54,162,509	144,833,828	198,996,337	31,179,605	68,470,779	99,650,384
TOTAL PLANT IN SERVICE			1,420,370,445	2,103,989,988	3,524,360,433	910,289,645	1,370,014,554	2,280,304,199	510,080,800	733,975,434	1,244,056,234

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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
ACUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(287,515,375)	(287,515,375)	0	(186,051,199)	(186,051,199)	0	(101,464,176)	(101,464,176)
E-ADEP		Hydro Production Plant	0	(128,144,346)	(128,144,346)	0	(82,922,206)	(82,922,206)	0	(45,222,140)	(45,222,140)
E-ADEP		Other Production Plant	0	(90,462,477)	(90,462,477)	0	(58,538,269)	(58,538,269)	0	(31,924,208)	(31,924,208)
E-ADEP		Transmission Plant	0	(191,950,831)	(191,950,831)	0	(124,211,383)	(124,211,383)	0	(67,739,448)	(67,739,448)
E-ADEP		Distribution Plant	(416,290,181)	780	(416,289,401)	(256,124,100)	505	(256,123,595)	(160,166,081)	275	(160,165,806)
E-ADEP		General Plant	(26,910,468)	(74,005,694)	(100,916,162)	(16,249,643)	(50,249,866)	(66,499,509)	(10,660,825)	(23,755,828)	(34,416,653)
TOTAL ACCUMULATED DEPRECIATION			(443,200,649)	(772,077,943)	(1,215,278,592)	(272,373,743)	(501,972,418)	(774,346,161)	(170,826,906)	(270,105,525)	(440,932,431)
ACUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,818,089)	(8,818,089)	0	(5,706,186)	(5,706,186)	0	(3,111,903)	(3,111,903)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(140,116)	0	(140,116)	(140,116)	0	(140,116)	0	0	0
E-AAAMT		General Plant - 303000	0	(442,981)	(442,981)	0	(299,168)	(299,168)	0	(143,813)	(143,813)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,454,615)	(19,542,591)	(20,997,206)	(1,431,342)	(13,269,419)	(14,700,761)	(23,273)	(6,273,172)	(6,296,445)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(208,802)	(329,614)	(117,239)	(141,776)	(259,015)	(3,573)	(67,026)	(70,599)
TOTAL ACCUMULATED AMORTIZATION			(1,715,543)	(29,012,463)	(30,728,006)	(1,688,697)	(19,416,549)	(21,105,246)	(26,846)	(9,595,914)	(9,622,760)
TOTAL ACCUMULATED DEPR/AMORT			(444,916,192)	(801,090,406)	(1,246,006,598)	(274,062,440)	(521,388,967)	(795,451,407)	(170,853,752)	(279,701,439)	(450,555,191)
NET ELECTRIC UTILITY PLANT before DFIT			975,454,253	1,302,899,582	2,278,353,835	636,227,205	848,625,587	1,484,852,792	339,227,048	454,273,995	793,501,043
ACUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(240,402)	(240,402)	0	(155,564)	(155,564)	0	(84,838)	(84,838)
12		ADFIT - Electric Plant In Service (282900)	0	(326,026,175)	(326,026,175)	0	(212,477,779)	(212,477,779)	0	(113,548,396)	(113,548,396)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,509,155)	(54,509,155)	0	(37,011,716)	(37,011,716)	0	(17,497,439)	(17,497,439)
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	(12,183,805)	(12,183,805)	0	(7,884,140)	(7,884,140)	0	(4,299,665)	(4,299,665)
1		ADFIT - CDA Settlement Costs (283333)	0	365,770	365,770	0	236,690	236,690	0	129,080	129,080
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,804,284)	(3,804,284)	0	(2,479,328)	(2,479,328)	0	(1,324,956)	(1,324,956)
TOTAL ACCUMULATED DFIT			0	(396,788,980)	(396,788,980)	0	(260,037,278)	(260,037,278)	0	(136,751,702)	(136,751,702)
NET ELECTRIC UTILITY PLANT			975,454,253	906,110,602	1,881,564,855	636,227,205	588,588,309	1,224,815,514	339,227,048	317,522,293	656,749,341

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.773%	35.227%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.172%	34.828%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

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	975,454,253	906,110,602	1,881,564,855	636,227,205	588,588,309	1,224,815,514	339,227,048	317,522,293	656,749,341
	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	(787,319)	0	(787,319)	787,319	0	787,319
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)	(2,740,297)	0	(2,740,297)	(878,218)	0	(878,218)	(1,862,079)	0	(1,862,079)
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)	7,282,328	0	7,282,328	4,662,436	0	4,662,436	2,619,892	0	2,619,892
99	ADFIT - Kettle Falls Disallowed (190420)	238,126	0	238,126	238,126	0	238,126	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)	1,287,455	0	1,287,455	0	0	0	1,287,455	0	1,287,455
99	ADFIT - Boulder Park Disallowed (190040)	459,390	0	459,390	0	0	0	459,390	0	459,390
99	Investment in WNP3 Exchange Power (124900, 124930)	12,249,761	0	12,249,761	12,249,761	0	12,249,761	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,201,507)	0	(2,201,507)	(2,201,507)	0	(2,201,507)	0	0	0
99	CDA Lake Settlement - WA (182382)	950,739	0	950,739	950,739	0	950,739	0	0	0
99	CDA Lake Settlement - ID (186382)	188,431	0	188,431	0	0	0	188,431	0	188,431
99	ADFIT - CDA Lake Settlement - Direct (283382)	(398,711)	0	(398,711)	(332,760)	0	(332,760)	(65,951)	0	(65,951)
99	CDA CDR Fund - Direct (182324)	69,157	0	69,157	69,157	0	69,157	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	491,135	0	491,135	455,872	0	455,872	35,263	0	35,263
99	ADFIT - Spokane River Relicensing (283322)	(171,873)	0	(171,873)	(159,536)	0	(159,536)	(12,337)	0	(12,337)
99	Spokane River PM&Es (182323)	453,700	0	453,700	289,475	0	289,475	164,225	0	164,225
99	ADFIT - Spokane River PM&Es (283323)	(158,819)	0	(158,819)	(101,340)	0	(101,340)	(57,479)	0	(57,479)
99	Montana Riverbed Settlement (186360)	2,330,185	0	2,330,185	1,578,760	0	1,578,760	751,425	0	751,425
99	ADFIT - Montana Riverbed Settlement (283365)	(815,565)	0	(815,565)	(552,567)	0	(552,567)	(262,998)	0	(262,998)
99	Lancaster Generation (182312)	1,700,000	0	1,700,000	1,700,000	0	1,700,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(595,000)	0	(595,000)	(595,000)	0	(595,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,070	0	61,070	0	0	0	61,070	0	61,070
4	Customer Advances (252000)	(1,556,883)	268	(1,556,615)	(436,655)	182	(436,473)	(1,120,228)	86	(1,120,142)
99	Customer Deposits (235199)	(1,807,547)	0	(1,807,547)	(1,807,547)	0	(1,807,547)	0	0	0
C-WKC	Working Capital	30,667,786	8,478,162	39,145,948	30,667,786	0	30,667,786	0	8,478,162	8,478,162
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	40,592,532	8,478,430	49,070,962	40,872,937	182	40,873,119	(280,405)	8,478,248	8,197,843
	NET RATE BASE	#####	914,589,032	1,930,635,817	677,100,142	588,588,491	1,265,688,633	338,946,643	326,000,541	664,947,184

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 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)	7,792,673	7,792,673			7,792,673	7,792,673		5,042,639	5,042,639		2,750,034	2,750,034	
1	Hydro (ED-AN)	8,312,042	8,312,042			8,312,042	8,312,042		5,378,722	5,378,722		2,933,320	2,933,320	
1	Other (ED-AN)	9,358,044	9,358,044			9,358,044	9,358,044		6,055,590	6,055,590		3,302,454	3,302,454	
Total Electric Production		25,462,759	25,462,759			25,462,759	25,462,759		16,476,951	16,476,951		8,985,808	8,985,808	
Electric Transmission														
1	ED-AN	10,490,604	10,490,604			10,490,604	10,490,604		6,788,470	6,788,470		3,702,134	3,702,134	
Total Electric Transmissio		10,490,604	10,490,604			10,490,604	10,490,604		6,788,470	6,788,470		3,702,134	3,702,134	
Electric Distribution														
3	ED-AN	857	857				857		555	555		302	302	
	ED-ID	14,589,529	14,589,529			14,589,529	14,589,529				14,589,529		14,589,529	
	ED-WA	24,122,985	24,122,985			24,122,985	24,122,985	24,122,985		24,122,985				
Total Electric Distribution		38,713,371	38,713,371			38,712,514	38,713,371		24,122,985	555	24,123,540	14,589,529	302	14,589,831
Gas Underground Storage														
	GD-AN	575,004	575,004											
	GD-OR	114,365		114,365										
Total Gas Underground St		689,369	575,004	114,365										
Gas Distribution														
	GD-AN	63,806	63,806											
	GD-ID	4,227,020	4,227,020											
	GD-WA	8,561,204	8,561,204											
	GD-OR	5,228,795		5,228,795										
Total Gas Distribution		18,080,825	12,852,030	5,228,795										
General Plant														
4	ED-AN	2,678,675	2,678,675			2,678,675	2,678,675		1,818,820	1,818,820		859,855	859,855	
	ED-ID	163,748	163,748			163,748	163,748				163,748		163,748	
	ED-WA	1,046,117	1,046,117			1,046,117	1,046,117	1,046,117		1,046,117				
7,4	CD-AA	14,360,985	10,274,854	2,836,438	1,249,693		10,274,854	10,274,854		6,976,626	6,976,626		3,298,228	
9,4	CD-AN	699,987	551,198	148,789			551,198	551,198		374,263	374,263		176,935	
9	CD-ID	293,572	231,170	62,402		231,170	231,170				231,170		231,170	
9	CD-WA	173,033	136,253	36,780		136,253	136,253	136,253		136,253				
8	GD-AA	222,844		153,945	68,899									
	GD-AN	34,173		34,173										
	GD-ID	48,062		48,062										
	GD-WA	218,509		218,509										
	GD-OR	229,833		229,833										
Total General Plant		20,169,538	15,082,015	3,539,098	1,548,425	1,577,288	13,504,727	15,082,015	1,182,370	9,169,709	10,352,079	394,918	4,335,018	4,729,936
Total Depreciation Expense		113,606,466	89,748,749	16,966,132	6,891,585	40,289,802	49,458,947	89,748,749	25,305,355	32,435,685	57,741,040	14,984,447	17,023,262	32,007,709

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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	64.773%	35.227%
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 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	918,401	918,401		918,401	918,401		594,297	594,297		324,104	324,104			
1	Misc Intangible Plt (30300)	ED-AN	192,715	192,715		192,715	192,715		124,706	124,706		68,009	68,009			
Total Production/Transmission			1,111,116	1,111,116		1,111,116	1,111,116		719,003	719,003		392,113	392,113			
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	503,062	359,926	99,360	43,776			244,390	244,390		115,536	115,536			
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	24,721		24,721											
		GD-OR	8,062			8,062										
Total General Plant - 303000			549,632	367,587	130,207	51,838		367,587	367,587	249,347	249,347		118,240	118,240		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	11,398,825	8,155,517	2,251,382	991,926		8,155,517	8,155,517	5,537,596	5,537,596		2,617,921	2,617,921		
9,4		CD-AN	9,756	7,683	2,073		7,683	7,683	5,217	5,217		2,466	2,466			
9,4		CD-ID	10,730	8,449	2,281		8,449	8,449			8,449		8,449			
4		ED-AN	224,977	224,977			224,977	224,977	152,759	152,759		72,218	72,218			
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747			
		ED-WA	885,205	885,205			885,205	885,205	885,205	885,205						
8		GD-AA	445,453		307,728	137,725										
		GD-AN	1,924		1,924											
		GD-OR	206			206										
Total Miscellaneous IT Intangible Plt - 3031XX			12,981,823	9,286,578	2,565,388	1,129,857		898,401	8,388,177	9,286,578	885,205	5,695,572	6,580,777	13,196	2,692,605	2,705,801
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	10,102	10,102			10,102	10,102	6,859	6,859		3,243	3,243			
		GD-OR	1,831			1,831										
Total General Plant - 390200, 396200			40,789	30,747	5,700	4,342		30,747	30,747	20,877	20,877		9,870	9,870		
Total Amortization Expense			14,710,584	10,823,025	2,701,522	1,186,037		925,398	9,897,627	10,823,025	912,202	6,684,799	7,597,001	13,196	3,212,828	3,226,024

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 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)	(287,515,375)	(287,515,375)			(287,515,375)	(287,515,375)		(186,051,199)	(186,051,199)		(101,464,176)	(101,464,176)	
1	Hydro (ED-AN)	(128,144,346)	(128,144,346)			(128,144,346)	(128,144,346)		(82,922,206)	(82,922,206)		(45,222,140)	(45,222,140)	
1	Other (ED-AN)	(90,462,477)	(90,462,477)			(90,462,477)	(90,462,477)		(58,538,269)	(58,538,269)		(31,924,208)	(31,924,208)	
Total Electric Production		(506,122,198)	(506,122,198)			(506,122,198)	(506,122,198)		(327,511,674)	(327,511,674)		(178,610,524)	(178,610,524)	
Electric Transmission														
1	ED-AN	(191,950,831)	(191,950,831)			(191,950,831)	(191,950,831)		(124,211,383)	(124,211,383)		(67,739,448)	(67,739,448)	
Total Electric Transmissi		(191,950,831)	(191,950,831)			(191,950,831)	(191,950,831)		(124,211,383)	(124,211,383)		(67,739,448)	(67,739,448)	
Electric Distribution														
3	ED-AN		780				780			505			275	
	ED-ID	(160,166,081)	(160,166,081)		(160,166,081)		(160,166,081)				(160,166,081)		(160,166,081)	
	ED-WA	(256,124,100)	(256,124,100)		(256,124,100)		(256,124,100)	(256,124,100)			(256,124,100)			
Total Electric Distribution		(416,289,401)	(416,289,401)		(416,290,181)	780	(416,289,401)	(256,124,100)	505	(256,123,595)	(160,166,081)	275	(160,165,806)	
Gas Underground Storage														
	GD-AN	(13,293,140)		(13,293,140)										
	GD-OR	(590,809)		(590,809)										
Total Gas Underground S		(13,883,949)		(13,293,140)		(590,809)								
Gas Distribution														
	GD-AN	(1,509,880)		(1,509,880)										
	GD-ID	(57,978,194)		(57,978,194)										
	GD-WA	(114,797,303)		(114,797,303)										
	GD-OR	(91,181,459)		(91,181,459)										
Total Gas Distribution		(265,466,836)		(174,285,377)		(91,181,459)								
General Plant														
4	ED-AN	(38,116,158)	(38,116,158)			(38,116,158)	(38,116,158)		(25,880,871)	(25,880,871)		(12,235,287)	(12,235,287)	
	ED-ID	(6,691,880)	(6,691,880)		(6,691,880)		(6,691,880)				(6,691,880)		(6,691,880)	
	ED-WA	(14,335,947)	(14,335,947)		(14,335,947)		(14,335,947)	(14,335,947)						
7,4	CD-AA	(37,845,129)	(27,077,054)	(7,474,792)	(3,293,283)	(27,077,054)	(27,077,054)		(18,385,320)	(18,385,320)		(8,691,734)	(8,691,734)	
9,4	CD-AN	(11,191,306)	(8,812,482)	(2,378,824)		(8,812,482)	(8,812,482)		(5,983,675)	(5,983,675)		(2,828,807)	(2,828,807)	
9	CD-ID	(5,040,314)	(3,968,945)	(1,071,369)		(3,968,945)	(3,968,945)				(3,968,945)		(3,968,945)	
9	CD-WA	(2,430,275)	(1,913,696)	(516,579)		(1,913,696)	(1,913,696)	(1,913,696)			(1,913,696)			
8	GD-AA	(1,600,805)		(1,105,868)	(494,937)									
	GD-AN	(1,697,463)		(1,697,463)										
	GD-ID	(1,375,849)		(1,375,849)										
	GD-WA	(3,599,951)		(3,599,951)										
	GD-OR	(4,087,178)		(4,087,178)										
Total General Plant		(128,012,255)	(100,916,162)	(19,220,695)	(7,875,398)	(26,910,468)	(74,005,694)	(100,916,162)	(16,249,643)	(50,249,866)	(66,499,509)	(10,660,825)	(23,755,828)	(34,416,653)
Total Accumulated Depr		(1,521,725,470)	(1,215,278,592)	(206,799,212)	(99,647,666)	(443,200,649)	(772,077,943)	(1,215,278,592)	(272,373,743)	(501,972,418)	(774,346,161)	(170,826,906)	(270,105,525)	(440,932,431)

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	64.773%		35.227%			
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 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	(7,998,420)	(7,998,420)			(7,998,420)	(7,998,420)		(5,175,778)	(5,175,778)		(2,822,642)	(2,822,642)	
1	Misc Intangible Plt (3030 ED-AN)	(819,669)	(819,669)			(819,669)	(819,669)		(530,408)	(530,408)		(289,261)	(289,261)	
Total Production/Transmission		(8,818,089)	(8,818,089)			(8,818,089)	(8,818,089)		(5,706,186)	(5,706,186)		(3,111,903)	(3,111,903)	
Distribution														
	Franchises (302000) ED-WA	(113,032)	(113,032)			(113,032)	(113,032)	(113,032)		(113,032)				
	Misc Intangible Plt (3030 ED-WA)	(27,084)	(27,084)			(27,084)	(27,084)	(27,084)		(27,084)				
Total Distribution		(140,116)	(140,116)			(140,116)	(140,116)	(140,116)		(140,116)				
General Plant - 303000														
7,4	CD-AA	(548,336)	(392,318)	(108,302)	(47,716)	(392,318)	(392,318)		(266,384)	(266,384)		(125,934)	(125,934)	
9,1	CD-AN	(64,339)	(50,663)	(13,676)		(50,663)	(50,663)		(32,784)	(32,784)		(17,879)	(17,879)	
	GD-ID	(49,734)		(49,734)										
	GD-WA	(108,431)		(108,431)										
	GD-OR	(61,792)			(61,792)									
Total General Plant - 303000		(832,632)	(442,981)	(280,143)	(109,508)		(442,981)	(442,981)		(299,168)	(299,168)		(143,813)	(143,813)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(26,582,745)	(19,019,156)	(5,250,358)	(2,313,231)		(19,019,156)	(19,019,156)		(12,914,007)	(12,914,007)	(6,105,149)	(6,105,149)	
9,4	CD-AN	(13,038)	(10,267)	(2,771)			(10,267)	(10,267)		(6,971)	(6,971)	(3,296)	(3,296)	
9	CD-ID	(14,752)	(11,616)	(3,136)		(11,616)	(11,616)				(11,616)		(11,616)	
4	ED-AN	(513,168)	(513,168)				(513,168)	(513,168)		(348,441)	(348,441)	(164,727)	(164,727)	
	ED-ID	(11,657)	(11,657)			(11,657)	(11,657)				(11,657)		(11,657)	
	ED-WA	(1,431,342)	(1,431,342)			(1,431,342)	(1,431,342)	(1,431,342)		(1,431,342)	(1,431,342)			
8	GD-AA	(1,477,647)		(1,020,788)	(456,859)									
	GD-AN	(10,738)		(10,738)										
	GD-OR	(1,147)			(1,147)									
Total Misc IT Intangible Plant - 3031XX		(30,056,234)	(20,997,206)	(6,287,791)	(2,771,237)	(1,454,615)	(19,542,591)	(20,997,206)	(1,431,342)	(13,269,419)	(14,700,761)	(23,273)	(6,273,172)	(6,296,445)
Gas Underground Storage														
	GD-AN	(239,784)		(239,784)										
Total Gas Underground Storage		(239,784)		(239,784)										
General Plant - 390200, 396200														
7,4	CD-AA	(207,086)	(148,164)	(40,901)	(18,021)		(148,164)	(148,164)		(100,603)	(100,603)	(47,561)	(47,561)	
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	(60,638)	(60,638)			(60,638)	(60,638)	(60,638)		(41,173)	(41,173)	(19,465)	(19,465)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)	(110,678)			
	GD-WA	(1,863)		(1,863)										
	GD-OR	(32,135)			(32,135)									
Total General Plant - 390200, 396200		(425,269)	(329,614)	(45,499)	(50,156)	(120,812)	(208,802)	(329,614)	(117,239)	(141,776)	(259,015)	(3,573)	(67,026)	(70,599)
Total Accumulated Amortization		(40,512,124)	(30,728,006)	(6,853,217)	(2,930,901)	(1,715,543)	(29,012,463)	(30,728,006)	(1,688,697)	(19,416,549)	(21,105,246)	(26,846)	(9,595,914)	(9,622,760)

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-12A
For Twelve Months 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	758,850	0	0	0	0	0	0	0	0	758,850	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,996,121	0	0	2,859,105	2,859,105	0	0	789,274	789,274	0	347,742	
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	6,836,748	384,267	706,567	3,116,548	4,207,382	577,218	92,936	852,620	1,522,774	758,850	347,742	1,106,592
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,950,954	1,039,385	2,142,374	3,769,195	6,950,954	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,207,773	0	0	0	0	2,207,773	0	0	0	2,207,773	0	
99		GD-OR / AS	3,608,327	0	0	0	0	0	0	0	0	3,608,327	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	79,233,321	0	0	56,689,064	56,689,064	0	0	15,649,373	15,649,373	0	6,894,884	
9		CD-WA / ID / AN	21,829,522	5,503,939	4,465,801	7,219,699	17,189,439	1,485,722	1,205,490	1,948,871	4,640,083	0	0	
		TOTAL ACCOUNT	113,829,897	6,543,324	6,608,175	67,677,958	80,829,457	3,693,495	1,205,490	17,598,244	22,497,229	3,608,327	6,894,884	10,503,211
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,012,180	3,111,180	14,649	5,886,351	9,012,180	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	541,885	0	0	0	0	0	0	374,345	374,345	0	167,540	
7		CD-AA	48,961,011	0	0	35,030,135	35,030,135	0	0	9,670,289	9,670,289	0	4,260,587	
9		CD-WA / ID / AN	168,153	18,903	39,690	73,817	132,410	5,103	10,714	19,926	35,743	0	0	
		TOTAL ACCOUNT	58,689,879	3,130,083	54,339	40,990,303	44,174,725	5,103	10,714	10,071,210	10,087,027	0	4,428,127	4,428,127
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	27,144,790	13,295,057	4,509,497	9,340,236	27,144,790	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,133,165	0	0	0	0	6,016,716	1,791,726	1,324,723	9,133,165	0	0	
99		GD-OR / AS	2,864,564	0	0	0	0	0	0	0	0	2,864,564	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	552,958	0	0	395,625	395,625	0	0	109,215	109,215	0	48,118	
9		CD-WA / ID / AN	5,477,415	1,574,155	844,665	1,894,316	4,313,136	424,924	228,007	511,348	1,164,279	0	0	
		TOTAL ACCOUNT	45,172,892	14,869,212	5,354,162	11,630,177	31,853,551	6,441,640	2,019,733	1,945,286	10,406,659	2,864,564	48,118	2,912,682

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	395,976	10,739	14,745	370,492	395,976	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	2,759,873	111,636	139,772	1,921,826	2,173,234	30,135	37,730	518,774	586,639	0	0	
		TOTAL ACCOUNT	3,297,347	122,375	154,517	2,292,318	2,569,210	114,406	37,730	518,774	670,910	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,036,378	1,008,393	312,084	1,715,901	3,036,378	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,797,704	0	0	0	0	2,024,091	394,448	379,165	2,797,704	0	0	
99		GD-OR / AS	899,987	0	0	0	0	0	0	0	0	899,987	0	899,987
8		GD-AA	2,087,933	0	0	0	0	0	0	1,442,386	1,442,386	0	645,547	645,547
7		CD-AA	9,309,833	0	0	6,660,906	6,660,906	0	0	1,838,785	1,838,785	0	810,142	810,142
9		CD-WA / ID / AN	755,762	29,189	361,370	204,558	595,117	7,879	97,548	55,218	160,645	0	0	0
		TOTAL ACCOUNT	18,887,597	1,037,582	673,454	8,581,365	10,292,401	2,031,970	491,996	3,715,554	6,239,520	899,987	1,455,689	2,355,676
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	739,874	192,789	55,747	491,338	739,874	0	0	0	0	0	0	0
99		GD-WA / ID / AN	150,051	0	0	0	0	42,497	13,860	93,694	150,051	0	0	0
99		GD-OR / AS	131,223	0	0	0	0	0	0	0	0	131,223	0	131,223
8		GD-AA	174,500	0	0	0	0	0	0	120,548	120,548	0	53,952	53,952
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	100,105	4,808	1,535	72,484	78,827	1,298	414	19,566	21,278	0	0	0
		TOTAL ACCOUNT	1,651,416	197,597	57,282	818,288	1,073,167	43,795	14,274	304,055	362,124	131,223	84,902	216,125
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,925,413	16,808,148	10,252,907	8,864,358	35,925,413	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,349,065	0	0	0	0	2,677,880	840,691	830,494	4,349,065	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	563,299	0	0	403,024	403,024	0	0	111,257	111,257	0	49,018	49,018
9		CD-WA / ID / AN	1,591,399	257,365	408,046	587,720	1,253,131	69,473	110,147	158,648	338,268	0	0	0
		TOTAL ACCOUNT	42,473,010	17,065,513	10,660,953	9,855,102	37,581,568	2,747,353	950,838	1,100,399	4,798,590	43,834	49,018	92,852

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,751,778	10,374,990	3,715,921	41,660,867	55,751,778	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,319,488	0	0	0	0	693,412	552,120	73,956	1,319,488	0	0	0
99		GD-OR / AS	1,203,238	0	0	0	0	0	0	0	0	1,203,238	0	1,203,238
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	27,867,131	0	0	19,938,096	19,938,096	0	0	5,504,037	5,504,037	0	2,424,998	2,424,998
9		CD-WA / ID / AN	12,552,833	433,640	3,191,936	6,259,027	9,884,603	117,056	861,625	1,689,549	2,668,230	0	0	0
		TOTAL ACCOUNT	99,687,400	10,808,630	6,907,857	67,857,990	85,574,477	810,468	1,413,745	7,953,479	10,177,692	1,203,238	2,731,993	3,935,231
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	75,381	0	2,299	73,082	75,381	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	569,618	0	0	407,545	407,545	0	0	112,505	112,505	0	49,568	49,568
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	657,344	3,926	2,299	484,558	490,783	1,060	0	113,566	114,626	2,367	49,568	51,935
		TOTAL GENERAL PLANT	391,183,530	54,162,509	31,179,605	213,304,607	298,646,721	16,466,508	6,237,456	44,173,187	66,877,151	9,569,617	16,090,041	25,659,658

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 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	7,827,257	153,179	0	7,674,078	7,827,257	0	0	0	0	0
99		GD-WA / ID / AN	1,195,907	0	0	0	0	1,014,870	181,037	0	1,195,907	0
99		GD-OR / AS	425,742	0	0	0	0	0	0	0	0	425,742
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,545,928	0	0	5,398,885	5,398,885	0	0	1,490,396	1,490,396	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	17,188,892	153,179	0	13,225,772	13,378,951	1,014,870	181,037	1,531,645	2,727,552	425,742
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	5,751,682	4,423,031	23,524	1,305,127	5,751,682	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	2,280,985	0	0	0	0	0	0	1,575,750	1,575,750	0
7		CD-AA	61,207,695	0	0	43,792,269	43,792,269	0	0	12,089,132	12,089,132	0
9		CD-WA / ID / AN	103,146	0	42,245	38,977	81,222	0	11,403	10,521	21,924	0
		TOTAL ACCOUNT	69,343,508	4,423,031	65,769	45,136,373	49,625,173	0	11,403	13,675,403	13,686,806	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	9,807	0	0	9,807	9,807	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	4,635,610	0	0	3,316,640	3,316,640	0	0	915,579	915,579	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,658,174	0	0	3,326,447	3,326,447	0	0	927,105	927,105	1,231
		TOTAL	91,190,574	4,576,210	65,769	61,688,592	66,330,571	1,014,870	192,440	16,134,153	17,341,463	426,973

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(74,049,694)	(52,980,335)	(14,625,555)	(6,443,804)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,941,507)	(1,528,820)	(412,687)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(76,537,595)</u>	<u>(54,900,084)</u>	<u>(15,146,160)</u>	<u>(6,491,351)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,485,880	810,334		2,296,214		810,334			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,247,094	680,110		1,927,204		680,110			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,770,742	7,246,094	2,193,832	25,210,668		5,790,030		1,456,064	2,193,832
1	154300 PLANT MATERIALS & OPER SUP-CS2	568,970	310,291		879,261		310,291			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,626,100	886,804		2,512,904		886,804			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,852	1,310	397	4,559		1,047		263	397
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,288)	(592)	(179)	(2,059)		(473)		(119)	(179)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	53	24	7	84		19		5	7
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	33,534,255			33,534,255	30,667,786		2,866,469		
TOTAL		54,234,658	9,934,375	2,194,057	66,363,090	30,667,786	8,478,162	2,866,469	1,456,213	2,194,057

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						