

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended April 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	156,808,327	104,268,554	52,539,773
	Adjustments			
	Adjusted Net Operating Income (Loss)	156,808,327	104,268,554	52,539,773
E-APL	Electric Net Rate Base	2,014,979,804	1,329,496,020	685,483,784
	RATE OF RETURN	7.782%	7.843%	7.665%

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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers Percent	4-01-2015 thru 04-30-2015	369,374 100.000%	242,374 65.618%	127,000 34.382%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2014 thru 04-30-2015	23,167,494 100.000%	15,324,305 66.146%	7,843,189 33.854%
	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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2015 Ending Balance 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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		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 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 Percent	4-01-2015 thru 04-30-2015	941,520,924	613,480,928	328,039,996	
				100.000%	65.159%	34.841%	
11		Book Depreciation Percent	05-01-2014 thru 04-30-2015	90,845,175	58,429,762	32,415,413	
				100.000%	64.318%	35.682%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	4-01-2015 thru 04-30-2015	2,402,500,606 100.000%	1,567,046,982 65.226%	835,453,624 34.774%
13	E-PLT	Net Electric General Plant Percent	4-01-2015 thru 04-30-2015	206,747,529 100.000%	137,851,417 66.676%	68,896,112 33.324%
14		Net Allocated Schedule M's Percent	05-01-2014 thru 04-30-2015	-245,463,869 100.000%	-157,122,127 64.010%	-88,341,742 35.990%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	330,044,838	0	330,044,838	222,753,054	0	222,753,054	107,291,784	0	107,291,784
99	442200	Commercial - Firm & Int.	303,200,859	0	303,200,859	214,360,716	0	214,360,716	88,840,143	0	88,840,143
1	442300	Industrial	116,711,515	0	116,711,515	66,872,951	0	66,872,951	49,838,564	0	49,838,564
99	444000	Public Street & Highway Lighting	7,231,490	0	7,231,490	4,862,944	0	4,862,944	2,368,546	0	2,368,546
99	448000	Interdepartmental Revenue	1,151,908	0	1,151,908	911,471	0	911,471	240,437	0	240,437
99	499XXX	Unbilled Revenue	(8,355,533)	0	(8,355,533)	(6,418,794)	0	(6,418,794)	(1,936,739)	0	(1,936,739)
		TOTAL SALES TO ULTIMATE CUSTOMERS	749,985,077	0	749,985,077	503,342,342	0	503,342,342	246,642,735	0	246,642,735
1	447XXX	Sales for Resale	0	145,929,612	145,929,612	0	94,431,052	94,431,052	0	51,498,560	51,498,560
		TOTAL SALES OF ELECTRICITY	749,985,077	145,929,612	895,914,689	503,342,342	94,431,052	597,773,394	246,642,735	51,498,560	298,141,295
		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	408,306	0	408,306	252,613	0	252,613	155,693	0	155,693
1	453000	Sales of Water & Water Power	0	484,000	484,000	0	313,196	313,196	0	170,804	170,804
1	454000	Rent from Electric Property	2,990,543	83,133	3,073,676	2,033,586	53,795	2,087,381	956,957	29,338	986,295
1	456XXX	Other Electric Revenues	334,900	105,993,911	106,328,811	287,762	68,588,660	68,876,422	47,138	37,405,251	37,452,389
		TOTAL OTHER OPERATING REVENUE	(1,902,884)	106,561,044	104,658,160	2,573,961	68,955,651	71,529,612	(4,476,845)	37,605,393	33,128,548
		TOTAL ELECTRIC REVENUE	748,082,193	252,490,656	1,000,572,849	505,916,303	163,386,703	669,303,006	242,165,890	89,103,953	331,269,843

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	3,454	203,692	207,146	3,454	131,809	135,263	0	71,883	71,883
1	501XXX	Fuel	0	28,571,293	28,571,293	0	18,488,484	18,488,484	0	10,082,809	10,082,809
1	502000	Steam Expense	0	4,094,044	4,094,044	0	2,649,256	2,649,256	0	1,444,788	1,444,788
1	505000	Electric Expense	0	1,037,349	1,037,349	0	671,269	671,269	0	366,080	366,080
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,936,307	1,936,307	0	1,252,984	1,252,984	0	683,323	683,323
1	507000	Rent	0	46,941	46,941	0	30,376	30,376	0	16,565	16,565
		MAINTENANCE									
1	510000	Supervision & Engineering	0	625,297	625,297	0	404,630	404,630	0	220,667	220,667
1	511000	Structures	0	845,737	845,737	0	547,276	547,276	0	298,461	298,461
1	512000	Boiler Plant	0	6,350,789	6,350,789	0	4,109,596	4,109,596	0	2,241,193	2,241,193
1	513000	Electric Plant	0	2,013,264	2,013,264	0	1,302,783	1,302,783	0	710,481	710,481
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,396,950	1,396,950	0	903,966	903,966	0	492,984	492,984
		TOTAL STEAM POWER GENERATION EXP	3,454	47,121,663	47,125,117	3,454	30,492,429	30,495,883	0	16,629,234	16,629,234
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,138,882	2,138,882	0	1,384,071	1,384,071	0	754,811	754,811
1	536000	Water for Power	0	1,245,444	1,245,444	0	805,927	805,927	0	439,517	439,517
1	537000	Hydraulic Expense	4,321,711	2,778,983	7,100,694	2,809,995	1,798,280	4,608,275	1,511,716	980,703	2,492,419
1	538000	Electric Expense	0	6,066,016	6,066,016	0	3,925,319	3,925,319	0	2,140,697	2,140,697
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	693,911	693,911	0	449,030	449,030	0	244,881	244,881
1	540000	Rent	0	1,307,706	1,307,706	0	846,217	846,217	0	461,489	461,489
1	540100	MT Trust Funds Land Settlement Rents	5,701,612	0	5,701,612	3,718,670	0	3,718,670	1,982,942	0	1,982,942
		MAINTENANCE									
1	541000	Supervision & Engineering	0	892,989	892,989	0	577,853	577,853	0	315,136	315,136
1	542000	Structures	0	827,551	827,551	0	535,508	535,508	0	292,043	292,043
1	543000	Reservoirs, Dams, & Waterways	0	1,779,008	1,779,008	0	1,151,196	1,151,196	0	627,812	627,812
1	544000	Electric Plant	0	2,729,942	2,729,942	0	1,766,545	1,766,545	0	963,397	963,397
1	545000	Miscellaneous Hydraulic Plant	0	637,673	637,673	0	412,638	412,638	0	225,035	225,035
		TOTAL HYDRO POWER GENERATION EXP	10,023,323	21,098,105	31,121,428	6,528,665	13,652,584	20,181,249	3,494,658	7,445,521	10,940,179
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,168,807	1,168,807	0	756,335	756,335	0	412,472	412,472
1	547XXX	Fuel	0	83,539,943	83,539,943	0	54,058,697	54,058,697	0	29,481,246	29,481,246
1	548000	Generation Expense	0	1,804,858	1,804,858	0	1,167,924	1,167,924	0	636,934	636,934
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	622,358	622,358	0	402,728	402,728	0	219,630	219,630
1	550000	Rent	0	(34,501)	(34,501)	0	(22,326)	(22,326)	0	(12,175)	(12,175)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,098,269	1,098,269	0	710,690	710,690	0	387,579	387,579
1	552000	Structures	0	83,453	83,453	0	54,002	54,002	0	29,451	29,451
1	553000	Generating & Electric Equipment	0	2,554,869	2,554,869	0	1,653,256	1,653,256	0	901,613	901,613
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	457,774	457,774	0	296,226	296,226	0	161,548	161,548
		TOTAL OTHER POWER GENERATION EXP	0	91,295,830	91,295,830	0	59,077,532	59,077,532	0	32,218,298	32,218,298

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	181,601,056	181,601,056	0	117,514,043	117,514,043	0	64,087,013	64,087,013
1	556000	System Control & Load Dispatching	0	1,069,777	1,069,777	0	692,253	692,253	0	377,524	377,524
E-557	557XXX	Other Expense	7,432,922	90,389,639	97,822,561	2,729,049	58,491,134	61,220,183	4,703,873	31,898,505	36,602,378
		TOTAL OTHER POWER SUPPLY EXPENSE	7,432,922	273,060,472	280,493,394	2,729,049	176,697,430	179,426,479	4,703,873	96,363,042	101,066,915
		TOTAL PRODUCTION OPERATING EXP	17,459,699	432,576,070	450,035,769	9,261,168	279,919,975	289,181,143	8,198,531	152,656,095	160,854,626
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,060,284	2,060,284	0	1,333,210	1,333,210	0	727,074	727,074
1	561000	Load Dispatching	0	2,470,878	2,470,878	0	1,598,905	1,598,905	0	871,973	871,973
1	562000	Station Expense	0	482,529	482,529	0	312,245	312,245	0	170,284	170,284
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	567,872	567,872	0	367,470	367,470	0	200,402	200,402
1	565XXX	Transmission of Electricity by Others	0	17,980,832	17,980,832	0	11,635,396	11,635,396	0	6,345,436	6,345,436
1	566000	Miscellaneous Transmission Expense	0	2,121,480	2,121,480	0	1,372,810	1,372,810	0	748,670	748,670
1	567000	Rent	0	152,560	152,560	0	98,722	98,722	0	53,838	53,838
		MAINTENANCE									
1	568000	Supervision & Engineering	3,219	781,622	784,841	3,219	505,788	509,007	0	275,834	275,834
1	569000	Structures	6,420	426,415	432,835	6,420	275,933	282,353	0	150,482	150,482
1	570000	Station Equipment	24,964	1,164,662	1,189,626	24,964	753,653	778,617	0	411,009	411,009
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	10,878	1,573,097	1,583,975	4,789	1,017,951	1,022,740	6,089	555,146	561,235
1	572000	Underground Lines	0	6,242	6,242	0	4,039	4,039	0	2,203	2,203
1	573000	Service Miscellaneous	914	71,777	72,691	914	46,447	47,361	0	25,330	25,330
		TOTAL TRANSMISSION OPERATING EXP	46,395	29,860,250	29,906,645	40,306	19,322,569	19,362,875	6,089	10,537,681	10,543,770

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	25,551,873	25,551,873	0	16,534,617	16,534,617	0	9,017,256	9,017,256
E-DEPX		Depreciation Expense-Transmission	0	10,591,148	10,591,148	0	6,853,532	6,853,532	0	3,737,616	3,737,616
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,121,285	1,121,285	0	725,583	725,583	0	395,702	395,702
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	(3,502,539)	0	(3,502,539)	(1,567,941)	0	(1,567,941)	(1,934,598)	0	(1,934,598)
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	146,419	0	146,419	109,745	0	109,745	36,674	0	36,674
99	407360	Amortization of CS2 & COLSTRIP O&M	1,930,300	0	1,930,300	973,692	0	973,692	956,608	0	956,608
99	407362	Amortization of LiDAR O&M	44,913	0	44,913	44,913	0	44,913	0	0	0
99	407365	Amortization of Wind Generation	794,570	0	794,570	0	0	0	794,570	0	794,570
99	407380	Amortization of Wartsila Generators	199,321	0	199,321	153,132	0	153,132	46,189	0	46,189
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	96,798	0	96,798	96,798	0	96,798	0	0	0
99	407395	Optional Renewable Power Revenue Offset	229,586	0	229,586	179,434	0	179,434	50,152	0	50,152
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	204,499	0	204,499	0	0	0	204,499	0	204,499
99	407450/40749	Amortization of BPA Residential Exchange Credit	(8,974,568)	0	(8,974,568)	(5,938,951)	0	(5,938,951)	(3,035,617)	0	(3,035,617)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,917,434)	0	(1,917,434)	0	0	0	(1,917,434)	0	(1,917,434)
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	(207,645)	0	(207,645)	(207,645)	0	(207,645)	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	360,778	0	360,778	236,372	0	236,372	124,406	0	124,406
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,735,743	20,735,743	0	13,418,100	13,418,100	0	7,317,643	7,317,643
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,650,904)	59,108,438	52,457,534	(2,122,683)	38,249,070	36,126,387	(4,528,221)	20,859,368	16,331,147
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	10,855,190	521,544,758	532,399,948	7,178,791	337,491,614	344,670,405	3,676,399	184,053,144	187,729,543

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	941,693	2,616,415	3,558,108	616,283	1,730,654	2,346,937	325,410	885,761	1,211,171
3	582000	Station Expense	520,675	95,015	615,690	273,103	62,849	335,952	247,572	32,166	279,738
3	583000	Overhead Line Expense	1,925,686	439,610	2,365,296	1,218,975	290,784	1,509,759	706,711	148,826	855,537
3	584000	Underground Line Expense	1,346,503	0	1,346,503	873,039	0	873,039	473,464	0	473,464
3	584100	Energy Storage Equipment	11,256	0	11,256	11,256	0	11,256	0	0	0
3	585000	Street Light & Signal System Operation Expense	37,153	0	37,153	6,311	0	6,311	30,842	0	30,842
3	586000	Meter Expense	1,800,280	85,586	1,885,866	1,455,807	56,612	1,512,419	344,473	28,974	373,447
3	587000	Customer Installations Expense	463,114	119,912	583,026	254,716	79,317	334,033	208,398	40,595	248,993
3	588000	Miscellaneous Distribution Expense	3,960,703	3,325,088	7,285,791	2,684,576	2,199,413	4,883,989	1,276,127	1,125,675	2,401,802
3	589000	Rent	614	255,891	256,505	414	169,262	169,676	200	86,629	86,829
		MAINTENANCE:									
3	590000	Supervision & Engineering	104,631	1,569,752	1,674,383	91,081	1,038,328	1,129,409	13,550	531,424	544,974
3	591000	Structures	281,036	147	281,183	192,565	97	192,662	88,471	50	88,521
3	592000	Station Equipment	661,749	166,226	827,975	521,234	109,952	631,186	140,515	56,274	196,789
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,599,849	930	8,600,779	5,377,618	615	5,378,233	3,222,231	315	3,222,546
3	594000	Underground Lines	983,682	0	983,682	659,372	0	659,372	324,310	0	324,310
3	595000	Line Transformers	379,564	391,839	771,403	290,291	259,186	549,477	89,273	132,653	221,926
3	596000	Street Light & Signal System Maintenance Exp	700,987	0	700,987	462,197	0	462,197	238,790	0	238,790
3	597000	Meters	19,131	0	19,131	15,976	0	15,976	3,155	0	3,155
3	598000	Miscellaneous Distribution Expense	429,188	235,779	664,967	319,491	155,958	475,449	109,697	79,821	189,518
		TOTAL DISTRIBUTION OPERATING EXP	23,167,494	9,302,190	32,469,684	15,324,305	6,153,027	21,477,332	7,843,189	3,149,163	10,992,352
E-DEPX		Depreciation Expense-Distribution	39,062,845	6,085	39,068,930	24,350,578	4,025	24,354,603	14,712,267	2,060	14,714,327
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	50,846,555	0	50,846,555	44,031,960	0	44,031,960	6,814,595	0	6,814,595
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	89,936,397	6,085	89,942,482	68,409,535	4,025	68,413,560	21,526,862	2,060	21,528,922
		TOTAL DISTRIBUTION EXPENSES	113,103,891	9,308,275	122,412,166	83,733,840	6,157,052	89,890,892	29,370,051	3,151,223	32,521,274

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	331,804	331,804	0	217,723	217,723	0	114,081	114,081
2	902000	Meter Reading Expenses	2,702,698	106,521	2,809,219	2,445,583	69,897	2,515,480	257,115	36,624	293,739
E-903	903XXX	Customer Records & Collection Expenses	1,540,348	6,739,893	8,280,241	1,037,928	4,422,583	5,460,511	502,420	2,317,310	2,819,730
2	904000	Uncollectible Accounts	0	2,848,216	2,848,216	0	1,868,942	1,868,942	0	979,274	979,274
2	905000	Misc Customer Accounts	0	208,406	208,406	0	136,752	136,752	0	71,654	71,654
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,243,046	10,234,840	14,477,886	3,483,511	6,715,897	10,199,408	759,535	3,518,943	4,278,478
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	25,093,448	395,546	25,488,994	18,610,502	259,549	18,870,051	6,482,946	135,997	6,618,943
2	909000	Advertising	3,704	895,388	899,092	2,715	587,536	590,251	989	307,852	308,841
2	910000	Misc Customer Service & Info Exp	0	153,820	153,820	0	100,934	100,934	0	52,886	52,886
		TOTAL CUSTOMER SERVICE & INFO EXP	25,097,152	1,444,754	26,541,906	18,613,217	948,019	19,561,236	6,483,935	496,735	6,980,670
		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	447,676	27,105,318	27,552,994	302,496	18,404,511	18,707,007	145,180	8,700,807	8,845,987
4	921000	Office Supplies & Expenses	72,625	4,296,242	4,368,867	72,621	2,917,148	2,989,769	4	1,379,094	1,379,098
4	922000	Admin Exp Transferred--Credit	0	(133,399)	(133,399)	0	(90,578)	(90,578)	0	(42,821)	(42,821)
4	923000	Outside Services Employed	34,271	11,799,582	11,833,853	34,271	8,011,916	8,046,187	0	3,787,666	3,787,666
4	924000	Property Insurance Premium	0	1,346,445	1,346,445	0	914,236	914,236	0	432,209	432,209
4	925XXX	Injuries and Damages	22,545	3,746,637	3,769,182	22,388	2,543,967	2,566,355	157	1,202,670	1,202,827
4	926XXX	Employee Pensions and Benefits	234	2,544,412	2,544,646	234	1,727,656	1,727,890	0	816,756	816,756
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	2,684,356	3,278,881	5,963,237	1,891,129	2,121,764	4,012,893	793,227	1,157,117	1,950,344
4	930000	Miscellaneous General Expenses	145,430	3,230,935	3,376,365	102,163	2,193,805	2,295,968	43,267	1,037,130	1,080,397
4	931000	Rents	9,479	882,107	891,586	5,181	598,951	604,132	4,298	283,156	287,454
4	935000	Maintenance of General Plant	954,454	8,951,199	9,905,653	501,814	6,077,864	6,579,678	452,640	2,873,335	3,325,975
		TOTAL ADMIN & GEN OPERATING EXP	4,374,997	67,048,359	71,423,356	2,932,297	45,421,240	48,353,537	1,442,700	21,627,119	23,069,819

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,611,584	13,922,593	15,534,177	1,201,826	9,453,441	10,655,267	409,758	4,469,152	4,878,910
E-AMTX		Amortization Expense-General Plant - 303000	0	387,311	387,311	0	262,739	262,739	0	124,572	124,572
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	948,451	9,204,704	10,153,155	934,597	6,249,994	7,184,591	13,854	2,954,710	2,968,564
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,273	30,273	0	20,555	20,555	0	9,718	9,718
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(3,059,231)	0	(3,059,231)	(3,059,231)	0	(3,059,231)	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	(11,382)	0	(11,382)	(11,382)	0	(11,382)	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	(915,800)	0	(915,800)	0	0	0	(915,800)	0	(915,800)
99	407468	Project Compass Deferral - ID	(662,344)	0	(662,344)	0	0	0	(662,344)	0	(662,344)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,088,722)	23,544,881	21,456,159	(934,190)	15,986,729	15,052,539	(1,154,532)	7,558,152	6,403,620
		TOTAL ADMIN & GENERAL EXPENSES	2,286,275	90,593,240	92,879,515	1,998,107	61,407,969	63,406,076	288,168	29,185,271	29,473,439
		TOTAL EXPENSES BEFORE FIT	155,585,554	633,125,867	788,711,421	115,007,466	412,720,551	527,728,017	40,578,088	220,405,316	260,983,404
		NET OPERATING INCOME (LOSS) BEFORE FIT			211,861,428			141,574,989			70,286,439
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(10,724,691)			(6,131,304)			(4,593,387)
E-FIT		DEFERRED FEDERAL INCOME TAX			65,973,320			43,564,265			22,409,055
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			156,808,327			104,268,554			52,539,773

ALLOCATION RATIOS:

Account	Ratio	System	Washington	Idaho
E-ALL 1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL 2	Number of Customers	100.000%	65.618%	34.382%
E-ALL 3	Direct Distribution Operating Expense	100.000%	66.146%	33.854%
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-555-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	172,932,878	172,932,878	0	111,904,865	111,904,865	0	61,028,013	61,028,013
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	(99,878)	(99,878)	0	(64,631)	(64,631)	0	(35,247)	(35,247)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,523,383	7,523,383	0	4,868,381	4,868,381	0	2,655,002	2,655,002
1	555710	Intercompany Purchase	0	1,244,673	1,244,673	0	805,428	805,428	0	439,245	439,245
TOTAL ACCOUNT 555			0	181,601,056	181,601,056	0	117,514,043	117,514,043	0	64,087,013	64,087,013

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-557-12E
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,826,318	5,826,318	0	3,770,210	3,770,210	0	2,056,108	2,056,108
1	557010	Other Power Supply Expense - Financial	0	12,315,009	12,315,009	0	7,969,042	7,969,042	0	4,345,967	4,345,967
1	557150	Fuel - Economic Dispatch	0	9,599,059	9,599,059	0	6,211,551	6,211,551	0	3,387,508	3,387,508
1	557160	Power Supply Expense - Miscellaneous	(3,619,826)	812	(3,619,014)	(2,108,809)	525	(2,108,284)	(1,511,017)	287	(1,510,730)
99	557161	Unbilled Add-Ons	625,248	0	625,248	162,054	0	162,054	463,194	0	463,194
1	557170	Broker Fees - Power	0	399,598	399,598	0	258,580	258,580	0	141,018	141,018
1	557171	REC Broker Fees	47,021	66,826	113,847	47,021	43,243	90,264	0	23,583	23,583
1	557172	Trade Reporting	0	3,303	3,303	0	2,137	2,137	0	1,166	1,166
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	12,606,354	0	12,606,354	12,606,354	0	12,606,354	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	(8,501,355)	0	(8,501,355)	(8,501,355)	0	(8,501,355)	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	1,707,745	0	1,707,745	1,707,745	0	1,707,745	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,681,459)	0	(1,681,459)	(1,681,459)	0	(1,681,459)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,268,114	0	3,268,114	0	0	0	3,268,114	0	3,268,114
99	557390	Idaho PCA Amortization	2,162,378	0	2,162,378	0	0	0	2,162,378	0	2,162,378
1	557395	Optional Renewable Power Expense Offset	0	783	783	0	507	507	0	276	276
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,816,328	2,816,328	0	1,822,446	1,822,446	0	993,882	993,882
1	557711	Turbine Gas Bookout Offset	0	(2,816,328)	(2,816,328)	0	(1,822,446)	(1,822,446)	0	(993,882)	(993,882)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	62,177,931	62,177,931	0	40,235,339	40,235,339	0	21,942,592	21,942,592
TOTAL ACCOUNT 557			7,432,922	90,389,639	97,822,561	2,729,049	58,491,134	61,220,183	4,703,873	31,898,505	36,602,378

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-903-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	1,540,348	6,739,893	8,280,241	1,037,928	4,422,583	5,460,511	502,420	2,317,310	2,819,730
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	1,540,348	6,739,893	8,280,241	1,037,928	4,422,583	5,460,511	502,420	2,317,310	2,819,730

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.226%	34.774%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	340,409	395,546	735,955	245,450	259,549	504,999	94,959	135,997	230,956
99	908600	Public Purpose Tariff Rider Expense Offset	24,823,034	0	24,823,034	18,371,387	0	18,371,387	6,451,647	0	6,451,647
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	(303,104)	0	(303,104)	(239,444)	0	(239,444)	(63,660)	0	(63,660)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,093,448	395,546	25,488,994	18,610,502	259,549	18,870,051	6,482,946	135,997	6,618,943

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended April 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.16%	52.16%
2	Cost of Debt		5.384%	5.379%
	Total Weighted Cost		2.808%	2.806%
E-APL	Net Rate Base	2,014,979,804	1,329,496,020	685,483,784
	Interest Deduction for FIT Calculation	56,566,923	37,332,248	19,234,675
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended April 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,000,572,849	669,303,006	331,269,843
E-OPS	Less: Operating & Maintenance Expense	624,855,246	408,135,531	216,719,715
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	92,273,877	62,142,426	30,131,451
E-OTX	Less: Taxes Other than FIT	71,582,298	57,450,060	14,132,238
	Net Operating Income Before FIT	211,861,428	141,574,989	70,286,439
E-INT	Less: Interest Expense	56,566,923	37,332,248	19,234,675
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(185,357,586)	(121,531,686)	(63,825,900)
	Taxable Net Operating Income	(30,063,081)	(17,143,409)	(12,919,672)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,522,078)	(6,000,193)	(4,521,885)
1	Production Tax Credit	(202,613)	(131,111)	(71,502)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(10,724,691)	(6,131,304)	(4,593,387)
E-DTE	Deferred FIT	65,973,320	43,564,265	22,409,055
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	55,053,101	37,306,435	17,746,666

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-12E
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	41,649,877	60,815,270	102,465,147	26,513,999	40,104,486	66,618,485	15,135,878	20,710,784	35,846,662
12	997001 Contributions In Aid of Construction	0	4,801,091	4,801,091	0	3,131,560	3,131,560	0	1,669,531	1,669,531
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	1,386,307	1,386,307	0	941,302	941,302	0	445,005	445,005
99	997007 Idaho PCA	5,430,492	0	5,430,492	0	0	0	5,430,492	0	5,430,492
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	407,602	407,602	0	276,762	276,762	0	130,840	130,840
12	997016 Redemption Expense Amortization	0	1,353,406	1,353,406	0	882,773	882,773	0	470,633	470,633
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	5,047,838	0	5,047,838	3,560,323	0	3,560,323	1,487,515	0	1,487,515
99	997019 CSS Temporary Service Fees	457,439	0	457,439	147,387	0	147,387	310,052	0	310,052
4	997020 FAS87 Current Pension Accrual	0	1,401,555	1,401,555	0	951,656	951,656	0	449,899	449,899
99	997021 Wartsilla Generators Amortization	199,321	0	199,321	153,132	0	153,132	46,189	0	46,189
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
99	997031 Decoupling Mechanism	(3,101,056)	0	(3,101,056)	(3,101,056)	0	(3,101,056)	0	0	0
12	997032 Interest Rate Swaps	0	4,248,494	4,248,494	0	2,771,123	2,771,123	0	1,477,371	1,477,371
4	997033 BPA Residential Exchange	(779,080)	0	(779,080)	(346,902)	0	(346,902)	(432,178)	0	(432,178)
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	(352,291)	(352,291)	0	(227,968)	(227,968)	0	(124,323)	(124,323)
99	997043 Washington Deferred Power Costs	4,104,999	0	4,104,999	4,104,999	0	4,104,999	0	0	0
1	997044 Non-Monetary Power Costs	0	(99,878)	(99,878)	0	(64,631)	(64,631)	0	(35,247)	(35,247)
1	997045 Section 199 Manufacturing Deduction	0	(1,000,000)	(1,000,000)	0	(647,100)	(647,100)	0	(352,900)	(352,900)
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	(3,763,299)	(3,763,299)	0	(2,454,649)	(2,454,649)	0	(1,308,650)	(1,308,650)
11	997049 Tax Depreciation	0	(206,928,390)	(206,928,390)	0	(133,092,202)	(133,092,202)	0	(73,836,188)	(73,836,188)
99	997050 CS2 Levelized Return	204,499	0	204,499	0	0	0	204,499	0	204,499
99	997051 Wind Generation AFUDC - ID	737,726	0	737,726	0	0	0	737,726	0	737,726
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,021	47,021	0	31,927	31,927	0	15,094	15,094
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-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	295,533	0	295,533	(139,794)	0	(139,794)	435,327	0	435,327
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	5,502,770	5,502,770	0	3,539,272	3,539,272	0	1,963,498	1,963,498
4	997081	Deferred Compensation	0	(3,801)	(3,801)	0	(2,581)	(2,581)	0	(1,220)	(1,220)
4	997082	Meal Disallowances	0	416,209	416,209	0	282,606	282,606	0	133,603	133,603
4	997083	Paid Time Off	0	460,035	460,035	0	312,364	312,364	0	147,671	147,671
2	997084	Customer Uncollectibles	0	1,266,807	1,266,807	0	831,253	831,253	0	435,554	435,554
99	997088	Deferred O&M Colstrip & CS2	12,866	0	12,866	973,692	0	973,692	(960,826)	0	(960,826)
99	997089	CNC Transmission	146,419	0	146,419	109,745	0	109,745	36,674	0	36,674
99	997091	LIDAR O&M Reg Def DFIT	44,913	0	44,913	44,913	0	44,913	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	(518,871)	0	(518,871)	(518,871)	0	(518,871)	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	(3,491,649)	0	(3,491,649)	(1,567,941)	0	(1,567,941)	(1,923,708)	0	(1,923,708)
99	997098	Provision for Rate Refund	5,636,633	0	5,636,633	0	0	0	5,636,633	0	5,636,633
1	997099	Kettle Falls Diesel Leak	0	(520,276)	(520,276)	0	(336,671)	(336,671)	0	(183,605)	(183,605)
99	997100	WA REC Amort	677,971	0	677,971	677,971	0	677,971	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)	(823,575)	0	(823,575)	0	0	0	(823,575)	0	(823,575)
99	997103	Def Project Compass	(662,344)	0	(662,344)	0	0	0	(662,344)	0	(662,344)
99	997104	Spokane River TDG	(1,243,279)	0	(1,243,279)	(774,386)	0	(774,386)	(468,893)	0	(468,893)
		TOTAL SCHEDULE M ADJUSTMENTS	62,011,907	(245,463,870)	(185,357,586)	35,590,441	(157,122,127)	(121,531,686)	24,515,843	(88,341,743)	(63,825,900)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.318%	35.682%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.226%	34.774%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	72,184,892	72,184,892	0	46,205,549	46,205,549	0	25,979,343	25,979,343
99	410100	Deferred Federal Income Tax Expense - Washin	140,726	0	140,726	140,726	0	140,726	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,247,997)	0	(2,247,997)	0	0	0	(2,247,997)	0	(2,247,997)
	410100	Total	(2,107,271)	72,184,892	70,077,621	140,726	46,205,549	46,346,275	(2,247,997)	25,979,343	23,731,346
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(674,798)	(674,798)	0	(431,938)	(431,938)	0	(242,860)	(242,860)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,350,072)	0	(2,350,072)	(2,350,072)	0	(2,350,072)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,079,431)	0	(1,079,431)	0	0	0	(1,079,431)	0	(1,079,431)
	411100	Total	(3,429,503)	(674,798)	(4,104,301)	(2,350,072)	(431,938)	(2,782,010)	(1,079,431)	(242,860)	(1,322,291)
Total Deferred Federal Income Tax Expense			(5,536,774)	71,510,094	65,973,320	(2,209,346)	45,773,611	43,564,265	(3,327,428)	25,736,483	22,409,055

E-ALL	14	Net Allocated Schedule M's	100.000%	64.010%	35.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended April 30, 2015		
Ending Balance 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	1,739,088	1,739,088	0	1,125,364	1,125,364	0	613,724	613,724
1	408150	R&P Property Tax--Production	0	14,363,914	14,363,914	0	9,294,889	9,294,889	0	5,069,025	5,069,025
1	408180	R&P Property Tax--Transmission	0	5,256,459	5,256,459	0	3,401,455	3,401,455	0	1,855,004	1,855,004
1	409100	State Income Tax--Montana & Oregon	0	(659,673)	(659,673)	0	(426,874)	(426,874)	0	(232,799)	(232,799)
TOTAL PRODUCTION & TRANSMISSION			0	20,735,743	20,735,743	0	13,418,100	13,418,100	0	7,317,643	7,317,643
DISTRIBUTION											
99	408110	State Excise Tax	19,878,931	0	19,878,931	19,878,931	0	19,878,931	0	0	0
99	408120	Municipal Occupation & License Tax	21,066,516	0	21,066,516	17,692,085	0	17,692,085	3,374,431	0	3,374,431
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	9,513,291	0	9,513,291	6,460,944	0	6,460,944	3,052,347	0	3,052,347
99	409100	State Income Tax--Idaho	387,658	0	387,658	0	0	0	387,658	0	387,658
TOTAL DISTRIBUTION			50,846,555	0	50,846,555	44,031,960	0	44,031,960	6,814,595	0	6,814,595
TOTAL TAXES OTHER THAN FIT			50,846,555	20,735,743	71,582,298	44,031,960	13,418,100	57,450,060	6,814,595	7,317,643	14,132,238

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-12E
For Twelve Months Ended April 30, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,883,333	8,883,333	0	5,748,405	5,748,405	0	3,134,928	3,134,928
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	1,266,515	1,266,515	0	819,562	819,562	0	446,953	446,953
1	182381	CDA Settlement Past Storage	0	34,221,482	34,221,482	0	22,144,721	22,144,721	0	12,076,761	12,076,761
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,783,078	16,936,257	153,179	11,062,697	11,215,876	0	5,720,381	5,720,381
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,248,952	102,621,359	107,870,311	5,155,188	69,679,903	74,835,091	93,764	32,941,456	33,035,220
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,415,464	3,415,464	0	2,319,100	2,319,100	0	1,096,364	1,096,364
		TOTAL INTANGIBLE PLANT	6,004,835	213,240,449	219,245,284	5,911,071	141,572,837	147,483,908	93,764	71,667,612	71,761,376
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,315,435	2,315,435	0	1,262,737	1,262,737
1	311XXX	Structures & Improvements	0	130,464,460	130,464,460	0	84,423,552	84,423,552	0	46,040,908	46,040,908
1	312000	Boiler Plant	0	175,330,790	175,330,790	0	113,456,554	113,456,554	0	61,874,236	61,874,236
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,735,909	53,735,909	0	34,772,507	34,772,507	0	18,963,402	18,963,402
1	315000	Accessory Electric Equipment	0	27,023,877	27,023,877	0	17,487,151	17,487,151	0	9,536,726	9,536,726
1	316000	Miscellaneous Power Plant Equipment	0	17,039,177	17,039,177	0	11,026,051	11,026,051	0	6,013,126	6,013,126
		TOTAL STEAM PRODUCTION PLANT	0	407,179,155	407,179,155	0	263,485,631	263,485,631	0	143,693,524	143,693,524
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,806,362	59,806,362	0	38,700,697	38,700,697	0	21,105,665	21,105,665
1	331XXX	Structures & Improvements	0	57,556,248	57,556,248	0	37,244,648	37,244,648	0	20,311,600	20,311,600
1	332XXX	Reservoirs, Dams, & Waterways	0	138,059,053	138,059,053	0	89,338,013	89,338,013	0	48,721,040	48,721,040
1	333000	Waterwheels, Turbines, & Generators	0	167,801,272	167,801,272	0	108,584,203	108,584,203	0	59,217,069	59,217,069
1	334000	Accessory Electric Equipment	0	42,323,601	42,323,601	0	27,387,602	27,387,602	0	14,935,999	14,935,999
1	335XXX	Miscellaneous Power Plant Equipment	0	9,344,930	9,344,930	0	6,047,104	6,047,104	0	3,297,826	3,297,826
1	336000	Roads, Railroads, & Bridges	0	2,678,566	2,678,566	0	1,733,300	1,733,300	0	945,266	945,266
		TOTAL HYDRAULIC PRODUCTION PLANT	0	477,570,032	477,570,032	0	309,035,567	309,035,567	0	168,534,465	168,534,465
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	Structures & Improvements	0	16,769,343	16,769,343	0	10,851,442	10,851,442	0	5,917,901	5,917,901
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,381	21,303,381	0	13,785,418	13,785,418	0	7,517,963	7,517,963
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	Generators	0	208,065,999	208,065,999	0	134,639,508	134,639,508	0	73,426,491	73,426,491
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	20,839,621	20,839,621	0	13,485,319	13,485,319	0	7,354,302	7,354,302
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,524,987	1,524,987	0	986,819	986,819	0	538,168	538,168
		TOTAL OTHER PRODUCTION PLANT	0	293,500,848	293,500,848	0	189,924,399	189,924,399	0	103,576,449	103,576,449
		TOTAL PRODUCTION PLANT	0	1,178,250,035	1,178,250,035	0	762,445,597	762,445,597	0	415,804,438	415,804,438

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended April 30, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	20,901,349	20,901,349	0	13,525,263	13,525,263	0	7,376,086	7,376,086
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,630,400	20,630,400	0	13,349,932	13,349,932	0	7,280,468	7,280,468
1	353000	Station Equipment	0	233,549,469	233,549,469	0	151,129,861	151,129,861	0	82,419,608	82,419,608
1	354000	Towers & Fixtures	0	17,125,594	17,125,594	0	11,081,972	11,081,972	0	6,043,622	6,043,622
1	355000	Poles & Fixtures	0	180,351,074	180,351,074	0	116,705,180	116,705,180	0	63,645,894	63,645,894
1	356000	Overhead Conductors & Devices	0	125,895,645	125,895,645	0	81,467,072	81,467,072	0	44,428,573	44,428,573
1	357000	Underground Conduit	0	2,973,023	2,973,023	0	1,923,843	1,923,843	0	1,049,180	1,049,180
1	358000	Underground Conductors & Devices	0	2,330,071	2,330,071	0	1,507,789	1,507,789	0	822,282	822,282
1	359000	Roads & Trails	0	1,951,875	1,951,875	0	1,263,058	1,263,058	0	688,817	688,817
TOTAL TRANSMISSION PLANT			0	605,708,500	605,708,500	0	391,953,970	391,953,970	0	213,754,530	213,754,530
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,794,104	0	4,794,104	3,552,402	0	3,552,402	1,241,702	0	1,241,702
99	360400	Land Easements	2,533,194	0	2,533,194	545,919	0	545,919	1,987,275	0	1,987,275
99	361000	Structures & Improvements	18,924,170	0	18,924,170	12,900,996	0	12,900,996	6,023,174	0	6,023,174
3	362000	Station Equipment	123,707,821	2,085,819	125,793,640	78,994,093	1,379,686	80,373,779	44,713,728	706,133	45,419,861
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	312,231,354	0	312,231,354	198,210,958	0	198,210,958	114,020,396	0	114,020,396
99	365000	Overhead Conductors & Devices	202,201,786	0	202,201,786	127,961,275	0	127,961,275	74,240,511	0	74,240,511
99	366000	Underground Conduit	93,229,262	0	93,229,262	59,130,513	0	59,130,513	34,098,749	0	34,098,749
99	367000	Underground Conductors & Devices	163,068,546	0	163,068,546	104,697,262	0	104,697,262	58,371,284	0	58,371,284
99	368000	Line Transformers	222,907,932	0	222,907,932	150,736,953	0	150,736,953	72,170,979	0	72,170,979
99	369XXX	Services	144,968,653	0	144,968,653	93,577,287	0	93,577,287	51,391,366	0	51,391,366
99	370000	Meters	48,625,722	0	48,625,722	26,535,877	0	26,535,877	22,089,845	0	22,089,845
99	373XXX	Street Light & Signal Systems	41,096,162	0	41,096,162	25,447,070	0	25,447,070	15,649,092	0	15,649,092
TOTAL DISTRIBUTION PLANT			1,378,288,706	2,085,819	1,380,374,525	882,290,605	1,379,686	883,670,291	495,998,101	706,133	496,704,234
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,572,652	4,663,486	384,267	2,425,831	2,810,098	706,567	1,146,821	1,853,388
4	390XXX	Structures & Improvements	13,239,733	67,445,193	80,684,926	6,597,449	45,795,286	52,392,735	6,642,284	21,649,907	28,292,191
4	391XXX	Office Furniture & Equipment	3,263,114	46,831,308	50,094,422	3,182,985	31,798,458	34,981,443	80,129	15,032,850	15,112,979
4	392XXX	Transportation Equipment	22,492,842	13,333,570	35,826,412	16,367,892	9,053,494	25,421,386	6,124,950	4,280,076	10,405,026
4	393000	Stores Equipment	274,125	2,496,059	2,770,184	121,608	1,694,824	1,816,432	152,517	801,235	953,752
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,214,685	11,272,404	993,356	6,256,771	7,250,127	1,064,363	2,957,914	4,022,277
4	395000	Laboratory Equipment	273,623	716,683	990,306	228,163	486,628	714,791	45,460	230,055	275,515
4	396XXX	Power Operated Equipment	26,199,652	9,158,052	35,357,704	15,993,366	6,218,317	22,211,683	10,206,286	2,939,735	13,146,021
4	397XXX	Communications Equipment	19,722,987	71,146,993	90,869,980	11,902,725	48,308,808	60,211,533	7,820,262	22,838,185	30,658,447
4	398000	Miscellaneous Equipment	6,225	378,887	385,112	3,926	257,264	261,190	2,299	121,623	123,922
TOTAL GENERAL PLANT			88,620,854	224,294,082	312,914,936	55,775,737	152,295,681	208,071,418	32,845,117	71,998,401	104,843,518
TOTAL PLANT IN SERVICE			1,472,914,395	2,223,578,885	3,696,493,280	943,977,413	1,449,647,771	2,393,625,184	528,936,982	773,931,114	1,302,868,096

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended April 30, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(288,675,022)	(288,675,022)	0	(186,801,607)	(186,801,607)	0	(101,873,415)	(101,873,415)
E-ADEP		Hydro Production Plant	0	(133,333,346)	(133,333,346)	0	(86,280,008)	(86,280,008)	0	(47,053,338)	(47,053,338)
E-ADEP		Other Production Plant	0	(96,278,895)	(96,278,895)	0	(62,302,073)	(62,302,073)	0	(33,976,822)	(33,976,822)
E-ADEP		Transmission Plant	0	(196,698,632)	(196,698,632)	0	(127,283,685)	(127,283,685)	0	(69,414,947)	(69,414,947)
E-ADEP		Distribution Plant	(438,847,516)	(6,085)	(438,853,601)	(270,185,338)	(4,025)	(270,189,363)	(168,662,178)	(2,060)	(168,664,238)
E-ADEP		General Plant	(29,623,385)	(76,544,022)	(106,167,407)	(18,246,610)	(51,973,391)	(70,220,001)	(11,376,775)	(24,570,631)	(35,947,406)
TOTAL ACCUMULATED DEPRECIATION			(468,470,901)	(791,536,002)	(1,260,006,903)	(288,431,948)	(514,644,789)	(803,076,737)	(180,038,953)	(276,891,213)	(456,930,166)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,583,574)	(9,583,574)	0	(6,201,531)	(6,201,531)	0	(3,382,043)	(3,382,043)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(158,114)	0	(158,114)	(158,114)	0	(158,114)	0	0	0
E-AAAMT		General Plant - 303000	0	(711,369)	(711,369)	0	(481,241)	(481,241)	0	(230,128)	(230,128)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,116,483)	(21,066,818)	(23,183,301)	(2,083,755)	(14,304,370)	(16,388,125)	(32,728)	(6,762,448)	(6,795,176)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(228,602)	(349,414)	(117,239)	(155,221)	(272,460)	(3,573)	(73,381)	(76,954)
TOTAL ACCUMULATED AMORTIZATION			(2,395,409)	(31,590,363)	(33,985,772)	(2,359,108)	(21,142,363)	(23,501,471)	(36,301)	(10,448,000)	(10,484,301)
TOTAL ACCUMULATED DEPR/AMORT			(470,866,310)	(823,126,365)	(1,293,992,675)	(290,791,056)	(535,787,152)	(826,578,208)	(180,075,254)	(287,339,213)	(467,414,467)
NET ELECTRIC UTILITY PLANT before DFIT			1,002,048,085	1,400,452,520	2,402,500,605	653,186,357	913,860,619	1,567,046,976	348,861,728	486,591,901	835,453,629
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	(192,579)	(192,579)	0	(124,618)	(124,618)	0	(67,961)	(67,961)
12		ADFIT - Electric Plant In Service (282900)	0	(397,022,338)	(397,022,338)	0	(258,961,790)	(258,961,790)	0	(138,060,548)	(138,060,548)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,621,496)	(45,621,496)	0	(30,976,996)	(30,976,996)	0	(14,644,500)	(14,644,500)
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	(11,977,518)	(11,977,518)	0	(7,750,652)	(7,750,652)	0	(4,226,866)	(4,226,866)
1		ADFIT - CDA Settlement Costs (283333)	0	373,405	373,405	0	241,630	241,630	0	131,775	131,775
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,540,861)	(3,540,861)	0	(2,309,562)	(2,309,562)	0	(1,231,299)	(1,231,299)
TOTAL ACCUMULATED DFIT			0	(458,372,316)	(458,372,316)	0	(300,147,429)	(300,147,429)	0	(158,224,887)	(158,224,887)
NET ELECTRIC UTILITY PLANT			1,002,048,085	942,080,204	1,944,128,289	653,186,357	613,713,190	1,266,899,547	348,861,728	328,367,014	677,228,742

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.146%	33.854%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.226%	34.774%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended April 30, 2015
Ending Balance Basis

Report ID:
E-APL-12E

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	#####	942,080,204	1,944,128,289	653,186,357	613,713,190	1,266,899,547	348,861,728	328,367,014	677,228,742	
	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	(690,295)	0	(690,295)	690,295	0	690,295
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)		(2,806,328)	0	(2,806,328)	(899,380)	0	(899,380)	(1,906,948)	0	(1,906,948)
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)		7,429,690	0	7,429,690	4,752,476	0	4,752,476	2,677,214	0	2,677,214
99	ADFIT - Kettle Falls Disallowed (190420)		200,771	0	200,771	200,771	0	200,771	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)		1,356,310	0	1,356,310	0	0	0	1,356,310	0	1,356,310
99	ADFIT - Boulder Park Disallowed (190040)		435,291	0	435,291	0	0	0	435,291	0	435,291
99	Investment in WNP3 Exchange Power (124900, 124930)		10,616,407	0	10,616,407	10,616,407	0	10,616,407	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,907,971)	0	(1,907,971)	(1,907,971)	0	(1,907,971)	0	0	0
99	CDA Lake Settlement - WA (182382)		849,326	0	849,326	849,326	0	849,326	0	0	0
99	CDA Lake Settlement - ID (186382)		167,781	0	167,781	0	0	0	167,781	0	167,781
99	ADFIT - CDA Lake Settlement - Direct (283382)		(355,989)	0	(355,989)	(297,265)	0	(297,265)	(58,724)	0	(58,724)
99	CDA CDR Fund - Direct (182324)		61,780	0	61,780	61,780	0	61,780	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		438,645	0	438,645	407,246	0	407,246	31,399	0	31,399
99	ADFIT - Spokane River Relicensing (283322)		(153,501)	0	(153,501)	(142,517)	0	(142,517)	(10,984)	0	(10,984)
99	Spokane River PM&Es (182323)		404,825	0	404,825	258,598	0	258,598	146,227	0	146,227
99	ADFIT - Spokane River PM&Es (283323)		(141,713)	0	(141,713)	(90,533)	0	(90,533)	(51,180)	0	(51,180)
99	Montana Riverbed Settlement (186360)		1,638,641	0	1,638,641	1,127,672	0	1,127,672	510,969	0	510,969
99	ADFIT - Montana Riverbed Settlement (283365)		(573,525)	0	(573,525)	(394,686)	0	(394,686)	(178,839)	0	(178,839)
99	Lancaster Generation (182312)		793,334	0	793,334	793,334	0	793,334	0	0	0
99	ADFIT - Lancaster Generation (283312)		(277,666)	0	(277,666)	(277,666)	0	(277,666)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		60,317	0	60,317	0	0	0	60,317	0	60,317
4	Customer Advances (252000)		(1,811,185)	143	(1,811,042)	(480,795)	97	(480,698)	(1,330,390)	46	(1,330,344)
99	Customer Deposits (235199)		(1,863,321)	0	(1,863,321)	(1,863,321)	0	(1,863,321)	0	0	0
C-WKC	Working Capital		54,709,921	8,970,061	63,679,982	54,709,921	0	54,709,921	0	8,970,061	8,970,061
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		61,881,311	8,970,204	70,851,515	62,596,376	97	62,596,473	(715,065)	8,970,107	8,255,042
	NET RATE BASE	#####	951,050,408	2,014,979,804	715,782,733	613,713,287	1,329,496,020	348,146,663	337,337,121	685,483,784	

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-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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)	7,801,768	7,801,768			7,801,768	7,801,768		5,048,524	5,048,524		2,753,244	2,753,244	
1	Hydro (ED-AN)	8,383,658	8,383,658			8,383,658	8,383,658		5,425,065	5,425,065		2,958,593	2,958,593	
1	Other (ED-AN)	9,366,447	9,366,447			9,366,447	9,366,447		6,061,028	6,061,028		3,305,419	3,305,419	
Total Electric Production		25,551,873	25,551,873			25,551,873	25,551,873		16,534,617	16,534,617		9,017,256	9,017,256	
Electric Transmission														
1	ED-AN	10,591,148	10,591,148			10,591,148	10,591,148		6,853,532	6,853,532		3,737,616	3,737,616	
Total Electric Transmissio		10,591,148	10,591,148			10,591,148	10,591,148		6,853,532	6,853,532		3,737,616	3,737,616	
Electric Distribution														
3	ED-AN	6,085	6,085				6,085		4,025	4,025		2,060	2,060	
	ED-ID	14,712,267	14,712,267			14,712,267	14,712,267				14,712,267		14,712,267	
	ED-WA	24,350,578	24,350,578			24,350,578	24,350,578	24,350,578		24,350,578				
Total Electric Distribution		39,068,930	39,068,930			39,062,845	6,085	39,068,930	24,350,578	4,025	24,354,603	14,712,267	2,060	14,714,327
Gas Underground Storage														
	GD-AN	582,936		582,936										
	GD-OR	114,824			114,824									
Total Gas Underground St		697,760		582,936	114,824									
Gas Distribution														
	GD-AN	64,155		64,155										
	GD-ID	4,290,765		4,290,765										
	GD-WA	8,648,781		8,648,781										
	GD-OR	5,507,967			5,507,967									
Total Gas Distribution		18,511,668		13,003,701	5,507,967									
General Plant														
4	ED-AN	2,692,428	2,692,428			2,692,428	2,692,428		1,828,159	1,828,159		864,269	864,269	
	ED-ID	170,386	170,386			170,386	170,386				170,386		170,386	
	ED-WA	1,064,031	1,064,031			1,064,031	1,064,031	1,064,031		1,064,031				
7,4	CD-AA	14,926,205	10,679,252	2,948,075	1,298,878	10,679,252	10,679,252		7,251,212	7,251,212		3,428,040	3,428,040	
9,4	CD-AN	699,626	550,913	148,713		550,913	550,913		374,070	374,070		176,843	176,843	
9	CD-ID	303,988	239,372	64,616		239,372	239,372				239,372		239,372	
9	CD-WA	174,991	137,795	37,196		137,795	137,795	137,795		137,795				
8	GD-AA	235,410		162,626	72,784									
	GD-AN	35,374		35,374										
	GD-ID	47,733		47,733										
	GD-WA	218,066		218,066										
	GD-OR	219,865			219,865									
Total General Plant		20,788,103	15,534,177	3,662,399	1,591,527	1,611,584	13,922,593	15,534,177	1,201,826	9,453,441	10,655,267	409,758	4,469,152	4,878,910
Total Depreciation Expense		115,209,482	90,746,128	17,249,036	7,214,318	40,674,429	50,071,699	90,746,128	25,552,404	32,845,615	58,398,019	15,122,025	17,226,084	32,348,109

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	66.146%	33.854%
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-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	202,884	202,884		202,884	202,884		131,286	131,286		71,598	71,598			
Total Production/Transmission			1,121,285	1,121,285		1,121,285	1,121,285		725,583	725,583		395,702	395,702			
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	530,630	379,650	104,805	46,175		379,650	379,650		257,782	257,782	121,868	121,868		
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	24,838		24,838											
		GD-OR	8,065			8,065										
Total General Plant - 303000			577,320	387,311	135,769	54,240		387,311	387,311		262,739	262,739	124,572	124,572		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	12,492,044	8,937,682	2,467,304	1,087,058		8,937,682	8,937,682		6,068,686	6,068,686	2,868,996	2,868,996		
9,4		CD-AN	9,587	7,549	2,038		7,549	7,549		5,126	5,126		2,423	2,423		
9,4		CD-ID	11,565	9,107	2,458		9,107	9,107	9,107			9,107		9,107		
4		ED-AN	259,473	259,473			259,473	259,473		176,182	176,182		83,291	83,291		
		ED-ID	4,747	4,747			4,747	4,747				4,747		4,747		
		ED-WA	934,597	934,597			934,597	934,597	934,597		934,597					
8		GD-AA	447,877		309,402	138,475										
		GD-AN	1,533		1,533											
		GD-OR	164			164										
Total Miscellaneous IT Intangible Plt - 3031XX			14,161,587	10,153,155	2,782,735	1,225,697		948,451	9,204,704	10,153,155	934,597	6,249,994	7,184,591	13,854	2,954,710	2,968,564
Gas Underground Storage																
		GD-AN	227		227											
Total Gas Underground Storage			227		227											
General Plant - 390200, 396200																
7,4		CD-AA	28,671	20,513	5,663	2,495		20,513	20,513		13,928	13,928	6,585	6,585		
4		ED-AN	9,760	9,760			9,760	9,760		6,627	6,627		3,133	3,133		
		GD-OR	1,308			1,308										
Total General Plant - 390200, 396200			39,739	30,273	5,663	3,803		30,273	30,273		20,555	20,555	9,718	9,718		
Total Amortization Expense			15,927,155	11,719,021	2,924,394	1,283,740		975,448	10,743,573	11,719,021	961,594	7,258,871	8,220,465	13,854	3,484,702	3,498,556

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-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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)	(288,675,022)	(288,675,022)			(288,675,022)	(288,675,022)		(186,801,607)	(186,801,607)		(101,873,415)	(101,873,415)
1	Hydro (ED-AN)	(133,333,346)	(133,333,346)			(133,333,346)	(133,333,346)		(86,280,008)	(86,280,008)		(47,053,338)	(47,053,338)
1	Other (ED-AN)	(96,278,895)	(96,278,895)			(96,278,895)	(96,278,895)		(62,302,073)	(62,302,073)		(33,976,822)	(33,976,822)
Total Electric Production		(518,287,263)	(518,287,263)			(518,287,263)	(518,287,263)		(335,383,688)	(335,383,688)		(182,903,575)	(182,903,575)
Electric Transmission													
1	ED-AN	(196,698,632)	(196,698,632)			(196,698,632)	(196,698,632)		(127,283,685)	(127,283,685)		(69,414,947)	(69,414,947)
Total Electric Transmissi		(196,698,632)	(196,698,632)			(196,698,632)	(196,698,632)		(127,283,685)	(127,283,685)		(69,414,947)	(69,414,947)
Electric Distribution													
3	ED-AN	(6,085)	(6,085)				(6,085)		(4,025)	(4,025)		(2,060)	(2,060)
	ED-ID	(168,662,178)	(168,662,178)			(168,662,178)	(168,662,178)				(168,662,178)		(168,662,178)
	ED-WA	(270,185,338)	(270,185,338)			(270,185,338)	(270,185,338)	(270,185,338)					(168,662,178)
Total Electric Distribution		(438,853,601)	(438,853,601)			(438,847,516)	(6,085)	(438,853,601)	(270,185,338)	(4,025)	(270,189,363)	(168,662,178)	(2,060)
Gas Underground Storage													
	GD-AN	(13,673,759)		(13,673,759)									
	GD-OR	(667,691)				(667,691)							
Total Gas Underground S		(14,341,450)		(13,673,759)		(667,691)							
Gas Distribution													
	GD-AN	(1,530,081)		(1,530,081)									
	GD-ID	(60,645,758)		(60,645,758)									
	GD-WA	(119,504,413)		(119,504,413)									
	GD-OR	(93,775,707)				(93,775,707)							
Total Gas Distribution		(275,455,959)		(181,680,252)		(93,775,707)							
General Plant													
4	ED-AN	(39,783,798)	(39,783,798)			(39,783,798)	(39,783,798)		(27,013,199)	(27,013,199)		(12,770,599)	(12,770,599)
	ED-ID	(7,132,476)	(7,132,476)			(7,132,476)	(7,132,476)				(7,132,476)		(7,132,476)
	ED-WA	(16,190,528)	(16,190,528)			(16,190,528)	(16,190,528)	(16,190,528)					
7,4	CD-AA	(38,273,406)	(27,383,474)	(7,559,380)	(3,330,552)	(27,383,474)	(27,383,474)		(18,593,379)	(18,593,379)		(8,790,095)	(8,790,095)
9,4	CD-AN	(11,907,891)	(9,376,750)	(2,531,141)		(9,376,750)	(9,376,750)		(6,366,813)	(6,366,813)		(3,009,937)	(3,009,937)
9	CD-ID	(5,389,997)	(4,244,299)	(1,145,698)		(4,244,299)	(4,244,299)				(4,244,299)		(4,244,299)
9	CD-WA	(2,611,097)	(2,056,082)	(555,015)		(2,056,082)	(2,056,082)	(2,056,082)			(2,056,082)		
8	GD-AA	(1,758,678)		(1,214,930)	(543,748)								
	GD-AN	(1,846,251)		(1,846,251)									
	GD-ID	(1,502,704)		(1,502,704)									
	GD-WA	(4,364,727)		(4,364,727)									
	GD-OR	(4,267,530)			(4,267,530)								
Total General Plant		(135,029,083)	(106,167,407)	(20,719,846)	(8,141,830)	(29,623,385)	(76,544,022)	(106,167,407)	(18,246,610)	(51,973,391)	(70,220,001)	(11,376,775)	(24,570,631)
Total Accumulated Depr		(1,578,665,988)	(1,260,006,903)	(216,073,857)	(102,585,228)	(468,470,901)	(791,536,002)	(1,260,006,903)	(288,431,948)	(514,644,789)	(803,076,737)	(180,038,953)	(276,891,213)

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	66.146%		33.854%				
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-12E
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(8,610,686)	(8,610,686)			(8,610,686)	(8,610,686)		(5,571,975)	(5,571,975)		(3,038,711)	(3,038,711)		
1	Misc Intangible Plt (3030 ED-AN	(972,888)	(972,888)			(972,888)	(972,888)		(629,556)	(629,556)		(343,332)	(343,332)		
Total Production/Transmission		(9,583,574)	(9,583,574)			(9,583,574)	(9,583,574)		(6,201,531)	(6,201,531)		(3,382,043)	(3,382,043)		
Distribution															
	Franchises (302000) ED-WA	(129,134)	(129,134)			(129,134)	(129,134)	(129,134)			(129,134)				
	Misc Intangible Plt (3030 ED-WA	(28,980)	(28,980)			(28,980)	(28,980)	(28,980)			(28,980)				
Total Distribution		(158,114)	(158,114)			(158,114)	(158,114)	(158,114)			(158,114)				
General Plant - 303000															
7,4	CD-AA	(916,319)	(655,599)	(180,982)	(79,738)	(655,599)	(655,599)		(445,152)	(445,152)		(210,447)	(210,447)		
9,1	CD-AN	(70,824)	(55,770)	(15,054)		(55,770)	(55,770)		(36,089)	(36,089)		(19,681)	(19,681)		
	GD-ID	(52,440)		(52,440)											
	GD-WA	(124,991)		(124,991)											
	GD-OR	(67,170)			(67,170)										
Total General Plant - 303000		(1,231,744)	(711,369)	(373,467)	(146,908)		(711,369)	(711,369)		(481,241)	(481,241)		(230,128)	(230,128)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(28,815,547)	(20,616,660)	(5,691,358)	(2,507,529)		(20,616,660)	(20,616,660)		(13,998,712)	(13,998,712)		(6,617,948)	(6,617,948)	
9,4	CD-AN	(19,320)	(15,213)	(4,107)			(15,213)		(10,330)	(10,330)		(4,883)	(4,883)		
9	CD-ID	(22,741)	(17,907)	(4,834)		(17,907)	(17,907)				(17,907)		(17,907)		
4	ED-AN	(434,945)	(434,945)			(434,945)	(434,945)		(295,328)	(295,328)		(139,617)	(139,617)		
	ED-ID	(14,821)	(14,821)			(14,821)	(14,821)				(14,821)		(14,821)		
	ED-WA	(2,083,755)	(2,083,755)			(2,083,755)	(2,083,755)	(2,083,755)			(2,083,755)				
8	GD-AA	(1,607,115)		(1,110,227)	(496,888)										
	GD-AN	(11,527)		(11,527)											
	GD-OR	(1,231)			(1,231)										
Total Misc IT Intangible Plant - 3031XX		(33,011,002)	(23,183,301)	(6,822,053)	(3,005,648)		(2,116,483)	(21,066,818)	(23,183,301)	(2,083,755)	(14,304,370)	(16,388,125)	(32,728)	(6,762,448)	(6,795,176)
Gas Underground Storage															
	GD-AN	(239,935)		(239,935)											
Total Gas Underground Storage		(239,935)		(239,935)											
General Plant - 390200, 396200															
7,4	CD-AA	(226,139)	(161,795)	(44,665)	(19,679)		(161,795)	(161,795)		(109,859)	(109,859)		(51,936)	(51,936)	
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)		
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)			(6,561)				
4	ED-AN	(66,807)	(66,807)			(66,807)	(66,807)		(45,362)	(45,362)		(21,445)	(21,445)		
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)				
	GD-WA	(1,863)		(1,863)											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(418,356)	(349,414)	(49,263)	(19,679)		(120,812)	(228,602)	(349,414)	(117,239)	(155,221)	(272,460)	(3,573)	(73,381)	(76,954)
Total Accumulated Amortization		(44,642,725)	(33,985,772)	(7,484,718)	(3,172,235)		(2,395,409)	(31,590,363)	(33,985,772)	(2,359,108)	(21,142,363)	(23,501,471)	(36,301)	(10,448,000)	(10,484,301)

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-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,633,610	0	0	3,315,209	3,315,209	0	0	915,184	915,184	0	403,217	
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	
		TOTAL ACCOUNT	7,565,251	384,267	706,567	3,572,652	4,663,486	577,218	92,936	978,530	1,648,684	849,864	403,217	1,253,081
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,089,142	1,037,022	2,164,385	3,887,735	7,089,142	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	0	2,239,070	0	
99		GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	78,177,956	0	0	55,933,982	55,933,982	0	0	15,440,928	15,440,928	0	6,803,046	
9		CD-WA / ID / AN	22,429,393	5,560,427	4,477,898	7,623,476	17,661,801	1,500,971	1,208,755	2,057,866	4,767,592	0	0	
		TOTAL ACCOUNT	113,462,294	6,597,449	6,642,283	67,445,193	80,684,925	3,740,041	1,208,755	17,498,794	22,447,590	3,526,733	6,803,046	10,329,779
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,239,798	3,152,619	14,649	6,072,530	9,239,798	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	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	
7		CD-AA	56,862,114	0	0	40,683,137	40,683,137	0	0	11,230,836	11,230,836	0	4,948,141	
9		CD-WA / ID / AN	217,777	30,366	65,480	75,641	171,487	8,197	17,675	20,418	46,290	0	0	
		TOTAL ACCOUNT	66,964,599	3,182,985	80,129	46,831,308	50,094,422	8,197	17,675	11,698,827	11,724,699	0	5,145,478	5,145,478
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,905,061	14,657,145	5,225,040	11,022,876	30,905,061	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,954,818	0	0	0	0	6,406,282	2,198,013	1,350,523	9,954,818	0	0	
99		GD-OR / AS	3,017,537	0	0	0	0	0	0	0	0	3,017,537	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,734,765	1,710,746	899,910	1,905,127	4,515,783	461,796	242,920	514,266	1,218,982	0	0	
		TOTAL ACCOUNT	50,179,035	16,367,891	6,124,950	13,333,570	35,826,411	6,868,078	2,440,933	1,976,748	11,285,759	3,017,537	49,328	3,066,865

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,009,343	110,869	137,772	2,121,036	2,369,677	29,928	37,190	572,548	639,666	0	0	
		TOTAL ACCOUNT	3,551,347	121,608	152,517	2,496,058	2,770,183	114,199	37,190	572,548	723,937	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	985,838	0	985,838	
8		GD-AA	2,313,312	0	0	0	0	0	0	1,598,082	1,598,082	0	715,230	
7		CD-AA	10,171,815	0	0	7,277,629	7,277,629	0	0	2,009,035	2,009,035	0	885,151	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	
		TOTAL ACCOUNT	20,441,628	993,357	1,064,363	9,214,685	11,272,405	1,982,950	577,775	4,022,279	6,583,004	985,838	1,600,381	2,586,219
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	678,885	224,719	44,361	409,805	678,885	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	111,504	0	111,504	
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		TOTAL ACCOUNT	1,645,898	228,163	45,460	716,683	990,306	30,173	9,834	397,618	437,625	111,504	106,463	217,967
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,662,581	15,736,001	9,798,239	8,128,341	33,662,581	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	0	0	
99		GD-OR / AS	43,834	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	
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	
9		CD-WA / ID / AN	1,672,523	257,365	408,046	651,600	1,317,011	69,473	110,147	175,892	355,512	0	0	
		TOTAL ACCOUNT	40,372,665	15,993,366	10,206,285	9,158,052	35,357,703	2,779,409	1,034,965	1,110,766	4,925,140	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	58,591,159	11,396,142	4,628,586	42,566,431	58,591,159	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	31,324,267	0	0	22,411,573	22,411,573	0	0	6,186,856	6,186,856	0	2,725,838	
9		CD-WA / ID / AN	12,530,794	506,583	3,191,677	6,168,988	9,867,248	136,746	861,555	1,665,245	2,663,546	0	0	
		TOTAL ACCOUNT	105,924,885	11,902,725	7,820,263	71,146,992	90,869,980	835,954	1,417,249	8,538,038	10,791,241	1,230,831	3,032,833	4,263,664
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	414,213	0	0	296,357	296,357	0	0	81,811	81,811	0	36,045	
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	
		TOTAL ACCOUNT	507,456	3,926	2,299	378,887	385,112	1,060	0	82,872	83,932	2,367	36,045	38,412
		TOTAL GENERAL PLANT	410,615,058	55,775,737	32,845,116	224,294,080	312,914,933	16,937,279	6,837,312	46,877,020	70,651,611	9,825,735	17,222,779	27,048,514

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-12E
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,460,668	5,155,188	23,524	2,281,956	7,460,668	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	2,599,855	0	0	0	0	0	0	1,796,032	1,796,032	0
7		CD-AA	140,190,714	0	0	100,302,250	100,302,250	0	0	27,689,068	27,689,068	0
9		CD-WA / ID / AN	136,382	0	70,240	37,153	107,393	0	18,960	10,029	28,989	0
		TOTAL ACCOUNT	150,387,619	5,155,188	93,764	102,621,359	107,870,311	0	18,960	29,495,129	29,514,089	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,773,734	0	0	3,415,464	3,415,464	0	0	942,860	942,860	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,786,491	0	0	3,415,464	3,415,464	0	0	954,386	954,386	1,231
	TOTAL		176,304,194	5,308,367	93,764	122,819,901	128,222,032	1,022,594	199,997	32,242,013	33,464,604	427,354

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended April 30, 2015	
Ending Balance 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	(63,121,046)	(45,161,215)	(12,467,038)	(5,492,793)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(584,528)	(460,281)	(124,247)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(64,251,968)</u>	<u>(46,012,425)</u>	<u>(12,699,203)</u>	<u>(5,540,340)</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 April 30, 2015
Ending Balance Basis

Report ID: C-WKC-12E

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	1,565,480	853,745		2,419,225		853,745			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,252,222	682,907		1,935,129		682,907			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,845,837	7,740,062	2,343,386	26,929,285	6,184,738		1,555,324		2,343,386
1	154300 PLANT MATERIALS & OPER SUP-CS2	593,667	323,760		917,427	323,760				
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,694,510	924,111		2,618,621	924,111				
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	640	294	89	1,023	235		59		89
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(68)	(31)	(9)	(108)	(25)		(6)		(9)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,608	738	224	2,570	590		148		224
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,950,407			68,950,407	54,709,921		14,240,486		
TOTAL		90,904,303	10,525,586	2,343,690	103,773,579	54,709,921	8,970,061	14,240,486	1,555,525	2,343,690

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						