

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended May 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	155,170,303	103,434,477	51,735,826
	Adjustments			
	Adjusted Net Operating Income (Loss)	155,170,303	103,434,477	51,735,826
E-APL	Electric Net Rate Base	2,023,372,638	1,333,284,279	690,088,359
	<b>RATE OF RETURN</b>	<b>7.669%</b>	<b>7.758%</b>	<b>7.497%</b>

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
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended May 31, 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	5-01-2015 thru 05-31-2015	368,716 100.000%	241,720 65.557%	126,996 34.443%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2014 thru 05-31-2015	23,699,728 100.000%	15,736,863 66.401%	7,962,865 33.599%
	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
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended May 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor					
		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
		<b>Total</b>		<b>118,295,331</b>	<b>96,188,931</b>	<b>14,952,887</b>	<b>7,153,513</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>81.313%</b>	<b>12.640%</b>	<b>6.047%</b>
		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
		<b>Total</b>		<b>81,668,934</b>	<b>59,900,674</b>	<b>15,701,526</b>	<b>6,066,734</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.346%</b>	<b>19.226%</b>	<b>7.428%</b>
		Number of Customers at		699,916	370,194	231,528	98,194
		<b>Percentage</b>		<b>100.000%</b>	<b>52.892%</b>	<b>33.079%</b>	<b>14.029%</b>
		Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662	204,414,586
		<b>Percentage</b>		<b>100.000%</b>	<b>78.637%</b>	<b>14.060%</b>	<b>7.303%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>286.187%</b>	<b>79.005%</b>	<b>34.808%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.547%</b>	<b>19.751%</b>	<b>8.702%</b>

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended May 31, 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**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended May 31, 2015  
 Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at		601,722	370,194	231,528	0
		Percentage		100.000%	61.522%	38.478%	0.000%
		Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
		Percentage		100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant	5-01-2015 thru 05-31-2015	946,460,324	618,246,917	328,213,407	
		Percent		100.000%	65.322%	34.678%	
11		Book Depreciation	06-01-2014 thru 05-31-2015	91,292,298	58,724,573	32,567,725	
		Percent		100.000%	64.326%	35.674%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended May 31, 2015  
 Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	5-01-2015 thru 05-31-2015	2,420,772,663 100.000%	1,580,510,032 65.289%	840,262,631 34.711%
13	E-PLT	Net Electric General Plant Percent	5-01-2015 thru 05-31-2015	208,658,961 100.000%	139,147,080 66.686%	69,511,881 33.314%
14		Net Allocated Schedule M's Percent	06-01-2014 thru 05-31-2015	-245,153,820 100.000%	-156,894,592 63.998%	-88,259,228 36.002%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended May 31, 2015  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	329,209,436	0	329,209,436	222,120,222	0	222,120,222	107,089,214	0	107,089,214
99	442200	Commercial - Firm & Int.	304,228,695	0	304,228,695	214,965,536	0	214,965,536	89,263,159	0	89,263,159
1	442300	Industrial	117,183,780	0	117,183,780	67,120,134	0	67,120,134	50,063,646	0	50,063,646
99	444000	Public Street & Highway Lighting	7,218,754	0	7,218,754	4,863,019	0	4,863,019	2,355,735	0	2,355,735
99	448000	Interdepartmental Revenue	1,153,581	0	1,153,581	910,392	0	910,392	243,189	0	243,189
99	499XXX	Unbilled Revenue	(9,351,695)	0	(9,351,695)	(7,255,185)	0	(7,255,185)	(2,096,510)	0	(2,096,510)
		TOTAL SALES TO ULTIMATE CUSTOMERS	749,642,551	0	749,642,551	502,724,118	0	502,724,118	246,918,433	0	246,918,433
1	447XXX	Sales for Resale	0	146,207,217	146,207,217	0	94,610,690	94,610,690	0	51,596,527	51,596,527
		TOTAL SALES OF ELECTRICITY	749,642,551	146,207,217	895,849,768	502,724,118	94,610,690	597,334,808	246,918,433	51,596,527	298,514,960
		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	369,816	0	369,816	228,918	0	228,918	140,898	0	140,898
1	453000	Sales of Water & Water Power	0	486,250	486,250	0	314,652	314,652	0	171,598	171,598
1	454000	Rent from Electric Property	2,993,570	81,295	3,074,865	2,036,563	52,606	2,089,169	957,007	28,689	985,696
1	456XXX	Other Electric Revenues	4,374,720	103,647,246	108,021,966	4,327,067	67,070,133	71,397,200	47,653	36,577,113	36,624,766
		TOTAL OTHER OPERATING REVENUE	2,101,473	104,214,791	106,316,264	6,592,548	67,437,391	74,029,939	(4,491,075)	36,777,400	32,286,325
		TOTAL ELECTRIC REVENUE	751,744,024	250,422,008	1,002,166,032	509,316,666	162,048,081	671,364,747	242,427,358	88,373,927	330,801,285

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>EXPENSE</b>									
		<b>STEAM POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	500000	Supervision & Engineering	6,424	212,671	219,095	6,424	137,619	144,043	0	75,052	75,052
1	501XXX	Fuel	0	29,585,774	29,585,774	0	19,144,954	19,144,954	0	10,440,820	10,440,820
1	502000	Steam Expense	0	4,077,208	4,077,208	0	2,638,361	2,638,361	0	1,438,847	1,438,847
1	505000	Electric Expense	0	1,064,057	1,064,057	0	688,551	688,551	0	375,506	375,506
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,411,776	3,411,776	0	2,207,760	2,207,760	0	1,204,016	1,204,016
1	507000	Rent	0	47,651	47,651	0	30,835	30,835	0	16,816	16,816
		<b>MAINTENANCE</b>									
1	510000	Supervision & Engineering	0	566,543	566,543	0	366,610	366,610	0	199,933	199,933
1	511000	Structures	0	743,505	743,505	0	481,122	481,122	0	262,383	262,383
1	512000	Boiler Plant	0	6,061,961	6,061,961	0	3,922,695	3,922,695	0	2,139,266	2,139,266
1	513000	Electric Plant	0	1,905,201	1,905,201	0	1,232,856	1,232,856	0	672,345	672,345
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	2,145,014	2,145,014	0	1,388,039	1,388,039	0	756,975	756,975
		<b>TOTAL STEAM POWER GENERATION EXP</b>	<b>6,424</b>	<b>49,821,361</b>	<b>49,827,785</b>	<b>6,424</b>	<b>32,239,402</b>	<b>32,245,826</b>	<b>0</b>	<b>17,581,959</b>	<b>17,581,959</b>
		<b>HYDRAULIC POWER GENERATION EXP:</b>									
		<b>OPERATION</b>									
1	535000	Supervision & Engineering	0	2,107,153	2,107,153	0	1,363,539	1,363,539	0	743,614	743,614
1	536000	Water for Power	0	1,229,025	1,229,025	0	795,302	795,302	0	433,723	433,723
1	537000	Hydraulic Expense	4,326,223	2,796,498	7,122,721	2,811,641	1,809,614	4,621,255	1,514,582	986,884	2,501,466
1	538000	Electric Expense	0	6,048,315	6,048,315	0	3,913,865	3,913,865	0	2,134,450	2,134,450
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	741,076	741,076	0	479,550	479,550	0	261,526	261,526
1	540000	Rent	0	1,316,048	1,316,048	0	851,615	851,615	0	464,433	464,433
1	540100	MT Trust Funds Land Settlement Rents	5,708,182	0	5,708,182	3,719,961	0	3,719,961	1,988,221	0	1,988,221
		<b>MAINTENANCE</b>									
1	541000	Supervision & Engineering	0	925,919	925,919	0	599,162	599,162	0	326,757	326,757
1	542000	Structures	0	845,661	845,661	0	547,227	547,227	0	298,434	298,434
1	543000	Reservoirs, Dams, & Waterways	0	1,737,195	1,737,195	0	1,124,139	1,124,139	0	613,056	613,056
1	544000	Electric Plant	0	2,705,857	2,705,857	0	1,750,960	1,750,960	0	954,897	954,897
1	545000	Miscellaneous Hydraulic Plant	0	691,000	691,000	0	447,146	447,146	0	243,854	243,854
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>10,034,405</b>	<b>21,143,747</b>	<b>31,178,152</b>	<b>6,531,602</b>	<b>13,682,119</b>	<b>20,213,721</b>	<b>3,502,803</b>	<b>7,461,628</b>	<b>10,964,431</b>
		<b>OTHER POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	546000	Supervision & Engineering	0	1,193,440	1,193,440	0	772,275	772,275	0	421,165	421,165
1	547XXX	Fuel	0	86,632,408	86,632,408	0	56,059,831	56,059,831	0	30,572,577	30,572,577
1	548000	Generation Expense	0	1,790,848	1,790,848	0	1,158,858	1,158,858	0	631,990	631,990
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	646,681	646,681	0	418,467	418,467	0	228,214	228,214
1	550000	Rent	0	(34,501)	(34,501)	0	(22,326)	(22,326)	0	(12,175)	(12,175)
		<b>MAINTENANCE</b>									
1	551000	Supervision & Engineering	0	1,092,476	1,092,476	0	706,941	706,941	0	385,535	385,535
1	552000	Structures	0	83,907	83,907	0	54,296	54,296	0	29,611	29,611
1	553000	Generating & Electric Equipment	0	2,479,892	2,479,892	0	1,604,738	1,604,738	0	875,154	875,154
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	433,694	433,694	0	280,643	280,643	0	153,051	153,051
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>94,318,845</b>	<b>94,318,845</b>	<b>0</b>	<b>61,033,723</b>	<b>61,033,723</b>	<b>0</b>	<b>33,285,122</b>	<b>33,285,122</b>



RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended May 31, 2015  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	180,346,450	180,346,450	0	116,702,188	116,702,188	0	63,644,262	63,644,262
1	556000	System Control & Load Dispatching	0	1,067,015	1,067,015	0	690,465	690,465	0	376,550	376,550
E-557	557XXX	Other Expense	5,042,222	87,544,248	92,586,470	341,135	56,649,882	56,991,017	4,701,087	30,894,366	35,595,453
TOTAL OTHER POWER SUPPLY EXPENSE			5,042,222	268,957,713	273,999,935	341,135	174,042,535	174,383,670	4,701,087	94,915,178	99,616,265
TOTAL PRODUCTION OPERATING EXP			15,083,051	434,241,666	449,324,717	6,879,161	280,997,779	287,876,940	8,203,890	153,243,887	161,447,777
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,098,005	2,098,005	0	1,357,619	1,357,619	0	740,386	740,386
1	561000	Load Dispatching	0	2,493,023	2,493,023	0	1,613,235	1,613,235	0	879,788	879,788
1	562000	Station Expense	0	476,069	476,069	0	308,064	308,064	0	168,005	168,005
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	593,945	593,945	0	384,342	384,342	0	209,603	209,603
1	565XXX	Transmission of Electricity by Others	0	17,746,972	17,746,972	0	11,484,066	11,484,066	0	6,262,906	6,262,906
1	566000	Miscellaneous Transmission Expense	0	2,155,614	2,155,614	0	1,394,898	1,394,898	0	760,716	760,716
1	567000	Rent	0	140,519	140,519	0	90,930	90,930	0	49,589	49,589
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	773,395	776,614	3,219	500,464	503,683	0	272,931	272,931
1	569000	Structures	6,269	471,714	477,983	6,269	305,246	311,515	0	166,468	166,468
1	570000	Station Equipment	24,153	1,221,483	1,245,636	24,153	790,422	814,575	0	431,061	431,061
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	12,173	1,466,251	1,478,424	4,789	948,811	953,600	7,384	517,440	524,824
1	572000	Underground Lines	0	6,404	6,404	0	4,144	4,144	0	2,260	2,260
1	573000	Service Miscellaneous	914	76,322	77,236	914	49,388	50,302	0	26,934	26,934
TOTAL TRANSMISSION OPERATING EXP			46,728	29,719,716	29,766,444	39,344	19,231,629	19,270,973	7,384	10,488,087	10,495,471

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended May 31, 2015  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,613,806	25,613,806	0	16,574,694	16,574,694	0	9,039,112	9,039,112
E-DEPX		Depreciation Expense-Transmission	0	10,644,855	10,644,855	0	6,888,286	6,888,286	0	3,756,569	3,756,569
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,126,368	1,126,368	0	728,873	728,873	0	397,495	397,495
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	(3,149,262)	0	(3,149,262)	(1,425,975)	0	(1,425,975)	(1,723,287)	0	(1,723,287)
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	125,367	0	125,367	96,027	0	96,027	29,340	0	29,340
99	407360	Amortization of CS2 & COLSTRIP O&M	1,974,758	0	1,974,758	973,692	0	973,692	1,001,066	0	1,001,066
99	407362	Amortization of LiDAR O&M	39,300	0	39,300	39,300	0	39,300	0	0	0
99	407365	Amortization of Wind Generation	722,336	0	722,336	0	0	0	722,336	0	722,336
99	407380	Amortization of Wartsila Generators	183,933	0	183,933	153,132	0	153,132	30,801	0	30,801
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	120,998	0	120,998	120,998	0	120,998	0	0	0
99	407395	Optional Renewable Power Revenue Offset	229,449	0	229,449	179,586	0	179,586	49,863	0	49,863
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	153,374	0	153,374	0	0	0	153,374	0	153,374
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,118,319)	0	(9,118,319)	(6,072,430)	0	(6,072,430)	(3,045,889)	0	(3,045,889)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,186,861)	0	(2,186,861)	0	0	0	(2,186,861)	0	(2,186,861)
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	(197,925)	0	(197,925)	(197,925)	0	(197,925)	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	358,136	0	358,136	235,903	0	235,903	122,233	0	122,233
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,900,783	20,900,783	0	13,524,897	13,524,897	0	7,375,886	7,375,886
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,800,618)	59,394,201	52,593,583	(2,099,924)	38,433,988	36,334,064	(4,700,694)	20,960,213	16,259,519
		TOTAL PRODUCTION & TRANSMISSION EXPEN	8,329,161	523,355,583	531,684,744	4,818,581	338,663,396	343,481,977	3,510,580	184,692,187	188,202,767

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended May 31, 2015  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION:</b>									
3	580000	Supervision & Engineering	1,012,552	2,621,610	3,634,162	664,955	1,740,775	2,405,730	347,597	880,835	1,228,432
3	582000	Station Expense	539,957	97,650	637,607	279,810	64,841	344,651	260,147	32,809	292,956
3	583000	Overhead Line Expense	1,858,633	439,088	2,297,721	1,199,693	291,559	1,491,252	658,940	147,529	806,469
3	584000	Underground Line Expense	1,414,462	0	1,414,462	926,001	0	926,001	488,461	0	488,461
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	37,402	0	37,402	7,938	0	7,938	29,464	0	29,464
3	586000	Meter Expense	1,791,468	88,103	1,879,571	1,441,913	58,501	1,500,414	349,555	29,602	379,157
3	587000	Customer Installations Expense	473,210	125,316	598,526	264,277	83,211	347,488	208,933	42,105	251,038
3	588000	Miscellaneous Distribution Expense	4,073,786	3,388,574	7,462,360	2,755,743	2,250,047	5,005,790	1,318,043	1,138,527	2,456,570
3	589000	Rent	614	250,471	251,085	414	166,315	166,729	200	84,156	84,356
		<b>MAINTENANCE:</b>									
3	590000	Supervision & Engineering	98,241	1,518,952	1,617,193	84,754	1,008,599	1,093,353	13,487	510,353	523,840
3	591000	Structures	292,311	78	292,389	205,126	52	205,178	87,185	26	87,211
3	592000	Station Equipment	652,577	167,464	820,041	510,808	111,198	622,006	141,769	56,266	198,035
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,000,457	930	9,001,387	5,688,949	618	5,689,567	3,311,508	312	3,311,820
3	594000	Underground Lines	930,384	0	930,384	616,725	0	616,725	313,659	0	313,659
3	595000	Line Transformers	367,110	409,185	776,295	282,827	271,703	554,530	84,283	137,482	221,765
3	596000	Street Light & Signal System Maintenance Exp	693,564	0	693,564	458,457	0	458,457	235,107	0	235,107
3	597000	Meters	20,069	0	20,069	15,999	0	15,999	4,070	0	4,070
3	598000	Miscellaneous Distribution Expense	431,675	243,627	675,302	321,218	161,771	482,989	110,457	81,856	192,313
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>23,699,728</b>	<b>9,351,048</b>	<b>33,050,776</b>	<b>15,736,863</b>	<b>6,209,190</b>	<b>21,946,053</b>	<b>7,962,865</b>	<b>3,141,858</b>	<b>11,104,723</b>
E-DEPX		Depreciation Expense-Distribution	39,246,623	9,510	39,256,133	24,472,280	6,315	24,478,595	14,774,343	3,195	14,777,538
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	50,849,523	0	50,849,523	44,042,428	0	44,042,428	6,807,095	0	6,807,095
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>90,123,143</b>	<b>9,510</b>	<b>90,132,653</b>	<b>68,541,705</b>	<b>6,315</b>	<b>68,548,020</b>	<b>21,581,438</b>	<b>3,195</b>	<b>21,584,633</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>113,822,871</b>	<b>9,360,558</b>	<b>123,183,429</b>	<b>84,278,568</b>	<b>6,215,505</b>	<b>90,494,073</b>	<b>29,544,303</b>	<b>3,145,053</b>	<b>32,689,356</b>

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	336,157	336,157	0	220,374	220,374	0	115,783	115,783
2	902000	Meter Reading Expenses	2,690,556	119,841	2,810,397	2,433,858	78,564	2,512,422	256,698	41,277	297,975
E-903	903XXX	Customer Records & Collection Expenses	1,434,873	6,843,043	8,277,916	978,114	4,486,094	5,464,208	456,759	2,356,949	2,813,708
2	904000	Uncollectible Accounts	0	2,872,350	2,872,350	0	1,883,026	1,883,026	0	989,324	989,324
2	905000	Misc Customer Accounts	0	218,322	218,322	0	143,125	143,125	0	75,197	75,197
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,125,429</b>	<b>10,389,713</b>	<b>14,515,142</b>	<b>3,411,972</b>	<b>6,811,183</b>	<b>10,223,155</b>	<b>713,457</b>	<b>3,578,530</b>	<b>4,291,987</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	25,025,240	407,840	25,433,080	18,558,084	267,368	18,825,452	6,467,156	140,472	6,607,628
2	909000	Advertising	3,538	860,797	864,335	2,456	564,313	566,769	1,082	296,484	297,566
2	910000	Misc Customer Service & Info Exp	0	148,220	148,220	0	97,169	97,169	0	51,051	51,051
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>25,028,778</b>	<b>1,416,857</b>	<b>26,445,635</b>	<b>18,560,540</b>	<b>928,850</b>	<b>19,489,390</b>	<b>6,468,238</b>	<b>488,007</b>	<b>6,956,245</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	426,228	27,543,695	27,969,923	281,533	18,702,169	18,983,702	144,695	8,841,526	8,986,221
4	921000	Office Supplies & Expenses	104,946	4,323,152	4,428,098	104,942	2,935,420	3,040,362	4	1,387,732	1,387,736
4	922000	Admin Exp Transferred--Credit	0	(131,068)	(131,068)	0	(88,995)	(88,995)	0	(42,073)	(42,073)
4	923000	Outside Services Employed	35,157	11,776,952	11,812,109	35,157	7,996,550	8,031,707	0	3,780,402	3,780,402
4	924000	Property Insurance Premium	0	1,331,393	1,331,393	0	904,016	904,016	0	427,377	427,377
4	925XXX	Injuries and Damages	44,806	3,695,344	3,740,150	44,649	2,509,139	2,553,788	157	1,186,205	1,186,362
4	926XXX	Employee Pensions and Benefits	(234)	2,510,688	2,510,454	(234)	1,704,757	1,704,523	0	805,931	805,931
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	2,728,328	3,249,284	5,977,612	1,936,663	2,102,612	4,039,275	791,665	1,146,672	1,938,337
4	930000	Miscellaneous General Expenses	140,632	3,384,633	3,525,265	98,942	2,298,166	2,397,108	41,690	1,086,467	1,128,157
4	931000	Rents	9,458	854,938	864,396	5,193	580,503	585,696	4,265	274,435	278,700
4	935000	Maintenance of General Plant	958,615	9,096,470	10,055,085	508,506	6,176,503	6,685,009	450,109	2,919,967	3,370,076
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,451,863</b>	<b>67,635,481</b>	<b>72,087,344</b>	<b>3,015,351</b>	<b>45,820,840</b>	<b>48,836,191</b>	<b>1,436,512</b>	<b>21,814,641</b>	<b>23,251,153</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended May 31, 2015  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,627,915	14,050,543	15,678,458	1,210,937	9,540,319	10,751,256	416,978	4,510,224	4,927,202
E-AMTX		Amortization Expense-General Plant - 303000	0	395,754	395,754	0	268,472	268,472	0	127,282	127,282
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	973,638	9,648,662	10,622,300	959,295	6,551,441	7,510,736	14,343	3,097,221	3,111,564
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	29,301	29,301	0	19,895	19,895	0	9,406	9,406
99	407229	Idaho Earnings Test Amortization	(1,116,545)	0	(1,116,545)	0	0	0	(1,116,545)	0	(1,116,545)
99	407468	Project Compass Deferral - ID	(898,030)	0	(898,030)	0	0	0	(898,030)	0	(898,030)
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>586,978</b>	<b>24,124,260</b>	<b>24,711,238</b>	<b>2,170,232</b>	<b>16,380,127</b>	<b>18,550,359</b>	<b>(1,583,254)</b>	<b>7,744,133</b>	<b>6,160,879</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>5,038,841</b>	<b>91,759,741</b>	<b>96,798,582</b>	<b>5,185,583</b>	<b>62,200,967</b>	<b>67,386,550</b>	<b>(146,742)</b>	<b>29,558,774</b>	<b>29,412,032</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>156,345,080</b>	<b>636,282,452</b>	<b>792,627,532</b>	<b>116,255,244</b>	<b>414,819,901</b>	<b>531,075,145</b>	<b>40,089,836</b>	<b>221,462,551</b>	<b>261,552,387</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>209,538,500</b>			<b>140,289,602</b>			<b>69,248,898</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(12,769,841)			(7,591,726)			(5,178,115)
E-FIT		DEFERRED FEDERAL INCOME TAX			67,333,566			44,573,377			22,760,189
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>155,170,303</b>			<b>103,434,477</b>			<b>51,735,826</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.557%	34.443%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.401%	33.599%
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: <b>E-456-12E</b>
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	23,070	1,410,557	1,433,627	22,481	912,771	935,252	589	497,786	498,375
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	9,187,127	9,187,127	0	5,944,990	5,944,990	0	3,242,137	3,242,137
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	14,236,083	14,236,083	0	9,212,169	9,212,169	0	5,023,914	5,023,914
1	456016	OTHER ELECTRIC REV-RESOURCE OP	162,500	3,666,251	3,828,751	162,500	2,372,431	2,534,931	0	1,293,820	1,293,820
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	38,984	38,984	0	21,260	21,260
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	150,489	150,489	0	97,381	97,381	0	53,108	53,108
1	456100	TRANSMISSION REVENUE OF OTHERS	0	12,317,601	12,317,601	0	7,970,720	7,970,720	0	4,346,881	4,346,881
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,065,543	2,065,543	0	1,126,457	1,126,457
1	456130	ANCILLARY SERVICES REVENUE	0	0	0	0	0	0	0	0	0
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	4,398,191	0	4,398,191	4,398,191	0	4,398,191	0	0	0
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(354,846)	0	(354,846)	(354,846)	0	(354,846)	0	0	0
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	145,805	0	145,805	98,741	0	98,741	47,064	0	47,064
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	0	601,120	601,120	0	327,824	327,824
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(304,324)	(304,324)	0	(196,928)	(196,928)	0	(107,396)	(107,396)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	304,324	304,324	0	196,928	196,928	0	107,396	107,396
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	58,497,950	58,497,950	0	37,854,023	37,854,023	0	20,643,927	20,643,927
TOTAL ACCOUNT 456			4,374,720	103,647,246	108,021,966	4,327,067	67,070,132	71,397,199	47,653	36,577,114	36,624,767

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended May 31, 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	171,546,512	171,546,512	0	111,007,748	111,007,748	0	60,538,764	60,538,764
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	(36,216)	(36,216)	0	(23,435)	(23,435)	0	(12,781)	(12,781)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,523,453	7,523,453	0	4,868,426	4,868,426	0	2,655,027	2,655,027
1	555710	Intercompany Purchase	0	1,312,701	1,312,701	0	849,449	849,449	0	463,252	463,252
TOTAL ACCOUNT 555			0	180,346,450	180,346,450	0	116,702,188	116,702,188	0	63,644,262	63,644,262

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended May 31, 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	5,842,590	5,842,590	0	3,780,740	3,780,740	0	2,061,850	2,061,850
1	557010	Other Power Supply Expense - Financial	0	16,698,467	16,698,467	0	10,805,578	10,805,578	0	5,892,889	5,892,889
1	557150	Fuel - Economic Dispatch	0	4,854,404	4,854,404	0	3,141,285	3,141,285	0	1,713,119	1,713,119
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	622,260	0	622,260	176,769	0	176,769	445,491	0	445,491
1	557170	Broker Fees - Power	0	411,616	411,616	0	266,357	266,357	0	145,259	145,259
1	557171	REC Broker Fees	46,885	61,764	108,649	46,885	39,967	86,852	0	21,797	21,797
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	10,281,834	0	10,281,834	10,281,834	0	10,281,834	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	(8,423,899)	0	(8,423,899)	(8,423,899)	0	(8,423,899)	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	1,971,978	0	1,971,978	1,971,978	0	1,971,978	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,101,121)	0	(2,101,121)	(2,101,121)	0	(2,101,121)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,360,090	0	2,360,090	0	0	0	2,360,090	0	2,360,090
99	557390	Idaho PCA Amortization	3,085,319	0	3,085,319	0	0	0	3,085,319	0	3,085,319
1	557395	Optional Renewable Power Expense Offset	0	769	769	0	498	498	0	271	271
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,231,609	3,231,609	0	2,091,174	2,091,174	0	1,140,435	1,140,435
1	557711	Turbine Gas Bookout Offset	0	(3,231,609)	(3,231,609)	0	(2,091,174)	(2,091,174)	0	(1,140,435)	(1,140,435)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,670,523	59,670,523	0	38,612,795	38,612,795	0	21,057,728	21,057,728
TOTAL ACCOUNT 557			5,042,222	87,544,248	92,586,470	341,135	56,649,882	56,991,017	4,701,087	30,894,366	35,595,453

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-12E</b>
For Twelve Months Ended May 31, 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	1,434,873	6,843,043	8,277,916	978,114	4,486,094	5,464,208	456,759	2,356,949	2,813,708
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			1,434,873	6,843,043	8,277,916	978,114	4,486,094	5,464,208	456,759	2,356,949	2,813,708

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.557%	34.443%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.289%	34.711%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended May 31, 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	343,554	407,840	751,394	247,232	267,368	514,600	96,322	140,472	236,794
99	908600	Public Purpose Tariff Rider Expense Offset	24,789,951	0	24,789,951	18,351,715	0	18,351,715	6,438,236	0	6,438,236
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	(341,374)	0	(341,374)	(273,972)	0	(273,972)	(67,402)	0	(67,402)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,025,240	407,840	25,433,080	18,558,084	267,368	18,825,452	6,467,156	140,472	6,607,628

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.557%	34.443%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended May 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.96%	51.96%
2	Cost of Debt		5.390%	5.378%
	Total Weighted Cost		2.801%	2.794%
E-APL	Net Rate Base	2,023,372,638	1,333,284,279	690,088,359
	Interest Deduction for FIT Calculation	56,626,362	37,345,293	19,281,069
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC FEDERAL INCOME TAXES</b>	<b>E-FIT-12E</b>
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,002,166,032	671,364,747	330,801,285
E-OPS	Less: Operating & Maintenance Expense	625,190,058	407,642,702	217,547,356
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	95,687,168	65,865,118	29,822,050
E-OTX	Less: Taxes Other than FIT	71,750,306	57,567,325	14,182,981
	Net Operating Income Before FIT	209,538,500	140,289,602	69,248,898
E-INT	Less: Interest Expense	56,626,362	37,345,293	19,281,069
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(188,837,801)	(124,418,375)	(64,419,426)
	Taxable Net Operating Income	(35,925,663)	(21,328,530)	(14,597,133)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(12,573,983)	(7,464,986)	(5,108,997)
1	Production Tax Credit	(195,858)	(126,740)	(69,118)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(12,769,841)	(7,591,726)	(5,178,115)
E-DTE	Deferred FIT	67,333,566	44,573,377	22,760,189
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	54,368,197	36,855,125	17,513,072

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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	997000 Book Depreciation & Amortization	41,875,172	61,518,800	103,393,972	26,669,509	40,578,296	67,247,805	15,205,663	20,940,504
12	997001 Contributions In Aid of Construction	0	4,787,548	4,787,548	0	3,125,742	3,125,742	0	1,661,806
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0
4	997005 FAS106 Current Retiree Medical Accrual	0	1,359,950	1,359,950	0	923,406	923,406	0	436,544
99	997007 Idaho PCA	5,445,409	0	5,445,409	0	0	0	5,445,409	0
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,890)	(21,890)	0	(11,938)
4	997015 Airplane Lease Payments	0	424,765	424,765	0	288,415	288,415	0	136,350
12	997016 Redemption Expense Amortization	0	1,331,351	1,331,351	0	869,226	869,226	0	462,125
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.96)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0
4	997018 DSM Tariff Rider	4,996,572	0	4,996,572	3,673,584	0	3,673,584	1,322,988	0
99	997019 CSS Temporary Service Fees	448,494	0	448,494	159,467	0	159,467	289,027	0
4	997020 FAS87 Current Pension Accrual	0	1,718,244	1,718,244	0	1,166,688	1,166,688	0	551,556
99	997021 Wartsilla Generators Amortization	183,933	0	183,933	153,132	0	153,132	30,801	0
99	997024 Kettle Falls Disallowance	(134,591)	0	(134,591)	(134,591)	0	(134,591)	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(4,093,610)	0	(4,093,610)	(4,093,610)	0	(4,093,610)	0	0
12	997032 Interest Rate Swaps	0	4,237,831	4,237,831	0	2,766,837	2,766,837	0	1,470,994
4	997033 BPA Residential Exchange	(946,357)	0	(946,357)	(501,875)	0	(501,875)	(444,482)	0
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0
1	997041 Rathdrum Turbine Lease, Tax	0	(350,388)	(350,388)	0	(226,736)	(226,736)	0	(123,652)
99	997043 Washington Deferred Power Costs	1,857,935	0	1,857,935	1,857,935	0	1,857,935	0	0
1	997044 Non-Monetary Power Costs	0	(36,216)	(36,216)	0	(23,435)	(23,435)	0	(12,781)
1	997045 Section 199 Manufacturing Deduction	0	(1,250,000)	(1,250,000)	0	(808,875)	(808,875)	0	(441,125)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,686,986)	(3,686,986)	0	(2,407,196)	(2,407,196)	0	(1,279,790)
11	997049 Tax Depreciation	0	(208,142,183)	(208,142,183)	0	(133,889,541)	(133,889,541)	0	(74,252,642)
99	997050 CS2 Levelized Return	153,374	0	153,374	0	0	0	153,374	0
99	997051 Wind Generation AFUDC - ID	722,336	0	722,336	0	0	0	722,336	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	46,885	46,885	0	31,835	31,835	0	15,050
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	572,092	724,210	30,975	311,994
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	287,085	0	287,085	(131,685)	0	(131,685)	418,770	0
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,531,523	5,531,523	0	3,558,207	3,558,207	0	1,973,316
4	997081	Deferred Compensation	0	62,826	62,826	0	42,659	42,659	0	20,167
4	997082	Meal Disallowances	0	413,970	413,970	0	281,086	281,086	0	132,884
4	997083	Paid Time Off	0	443,014	443,014	0	300,807	300,807	0	142,207
2	997084	Customer Uncollectibles	0	1,858,317	1,858,317	0	1,218,257	1,218,257	0	640,060
99	997088	Deferred O&M Colstrip & CS2	(212,103)	0	(212,103)	973,692	0	973,692	(1,185,795)	0
99	997089	CNC Transmission	125,367	0	125,367	96,027	0	96,027	29,340	0
99	997091	LIDAR O&M Reg Def DFIT	39,300	0	39,300	39,300	0	39,300	0	0
99	997092	Smart Grid	1,151,793	0	1,151,793	1,151,793	0	1,151,793	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(847,505)	0	(847,505)	(847,505)	0	(847,505)	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547
99	997097	BPA Parallel Capacity	(3,140,294)	0	(3,140,294)	(1,425,975)	0	(1,425,975)	(1,714,319)	0
99	997098	Provision for Rate Refund	5,636,633	0	5,636,633	0	0	0	5,636,633	0
1	997099	Kettle Falls Diesel Leak	0	(520,569)	(520,569)	0	(336,860)	(336,860)	0	(183,709)
99	997100	WA REC Amort	851,176	0	851,176	851,176	0	851,176	0	0
1	997101	Repairs 481 (a)	0	(115,785,481)	(115,785,481)	0	(74,924,785)	(74,924,785)	0	(40,860,696)
1	997102	Amort Idaho Earnings Test (254229)	(1,029,401)	0	(1,029,401)	0	0	0	(1,029,401)	0
99	997103	Def Project Compass	(898,030)	0	(898,030)	0	0	0	(898,030)	0
99	997104	Spokane River TDG	(1,219,079)	0	(1,219,079)	(750,186)	0	(750,186)	(468,893)	0
TOTAL SCHEDULE M ADJUSTMENTS			58,433,128	(245,153,820)	(188,837,801)	32,476,216	(156,894,591)	(124,418,375)	23,839,803	(88,259,229)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.557%	34.443%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.326%	35.674%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.289%	34.711%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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<u>Total</u>
36,146,167
1,661,806
0
0
(103,282)
436,544
5,445,409
0
(11,938)
136,350
462,125
0
1,322,988
289,027
551,556
30,801
0
0
0
0
0
1,470,994
(444,482)
360,684
(123,652)
0
(12,781)
(441,125)
5,212
0
(1,279,790)
(74,252,642)
153,374
722,336
0
15,050
5,797
0

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<u>Total</u>
26,996
0
0
342,969
0
418,770
0
0
0
0
0
1,973,316
20,167
132,884
142,207
640,060
(1,185,795)
29,340
0
0
0
0
0
11,547
(1,714,319)
5,636,633
(183,709)
0
(40,860,696)
(1,029,401)
(898,030)
(468,893)
<u>(64,419,426)</u>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	72,212,394	72,212,394	0	46,214,488	46,214,488	0	25,997,906	25,997,906
99	410100	Deferred Federal Income Tax Expense - Washir	1,287,427	0	1,287,427	1,287,427	0	1,287,427	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,845,632)	0	(1,845,632)	0	0	0	(1,845,632)	0	(1,845,632)
	410100	Total	(558,205)	72,212,394	71,654,189	1,287,427	46,214,488	47,501,915	(1,845,632)	25,997,906	24,152,274
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(899,189)	(899,189)	0	(575,463)	(575,463)	0	(323,726)	(323,726)
99	411100	Deferred Federal Income Tax Expense - Washir	(2,353,075)	0	(2,353,075)	(2,353,075)	0	(2,353,075)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,068,359)	0	(1,068,359)	0	0	0	(1,068,359)	0	(1,068,359)
	411100	Total	(3,421,434)	(899,189)	(4,320,623)	(2,353,075)	(575,463)	(2,928,538)	(1,068,359)	(323,726)	(1,392,085)
Total Deferred Federal Income Tax Expense			(3,979,639)	71,313,205	67,333,566	(1,065,648)	45,639,025	44,573,377	(2,913,991)	25,674,180	22,760,189

E-ALL	14	Net Allocated Schedule M's	100.000%	63.998%	36.002%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>PRODUCTION &amp; TRANSMISSION</b>									
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	1,721,687	1,721,687	0	1,114,104	1,114,104	0	607,583	607,583
1	408150	R&P Property Tax--Production	0	14,529,485	14,529,485	0	9,402,030	9,402,030	0	5,127,455	5,127,455
1	408180	R&P Property Tax--Transmission	0	5,324,231	5,324,231	0	3,445,310	3,445,310	0	1,878,921	1,878,921
1	409100	State Income Tax--Montana & Oregon	0	(710,575)	(710,575)	0	(459,813)	(459,813)	0	(250,762)	(250,762)
		<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	<b>0</b>	<b>20,900,783</b>	<b>20,900,783</b>	<b>0</b>	<b>13,524,897</b>	<b>13,524,897</b>	<b>0</b>	<b>7,375,886</b>	<b>7,375,886</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	19,781,178	0	19,781,178	19,781,178	0	19,781,178	0	0	0
99	408120	Municipal Occupation & License Tax	21,081,757	0	21,081,757	17,697,519	0	17,697,519	3,384,238	0	3,384,238
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	9,643,306	0	9,643,306	6,563,731	0	6,563,731	3,079,575	0	3,079,575
99	409100	State Income Tax--Idaho	343,123	0	343,123	0	0	0	343,123	0	343,123
		<b>TOTAL DISTRIBUTION</b>	<b>50,849,523</b>	<b>0</b>	<b>50,849,523</b>	<b>44,042,428</b>	<b>0</b>	<b>44,042,428</b>	<b>6,807,095</b>	<b>0</b>	<b>6,807,095</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>50,849,523</b>	<b>20,900,783</b>	<b>71,750,306</b>	<b>44,042,428</b>	<b>13,524,897</b>	<b>57,567,325</b>	<b>6,807,095</b>	<b>7,375,886</b>	<b>14,182,981</b>

ALLOCATION RATIOS:

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

AVISTA UTILITIES

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	8,866,667	8,866,667	0	5,737,620	5,737,620	0	3,129,047	3,129,047
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	1,263,788	1,263,788	0	817,797	817,797	0	445,991	445,991
1	182381	CDA Settlement Past Storage	0	34,147,807	34,147,807	0	22,097,046	22,097,046	0	12,050,761	12,050,761
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)	5,251,549	105,015,706	110,267,255	5,155,188	71,305,664	76,460,852	96,361	33,710,042	33,806,403
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,491,800	3,491,800	0	2,370,932	2,370,932	0	1,120,868	1,120,868
		TOTAL INTANGIBLE PLANT	6,007,432	215,618,064	221,625,496	5,911,071	143,190,205	149,101,276	96,361	72,427,859	72,524,220
		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	130,489,489	130,489,489	0	84,439,748	84,439,748	0	46,049,741	46,049,741
1	312000	Boiler Plant	0	175,370,938	175,370,938	0	113,482,534	113,482,534	0	61,888,404	61,888,404
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,767,200	53,767,200	0	34,792,755	34,792,755	0	18,974,445	18,974,445
1	315000	Accessory Electric Equipment	0	27,023,944	27,023,944	0	17,487,194	17,487,194	0	9,536,750	9,536,750
1	316000	Miscellaneous Power Plant Equipment	0	17,047,438	17,047,438	0	11,031,397	11,031,397	0	6,016,041	6,016,041
		TOTAL STEAM PRODUCTION PLANT	0	407,283,951	407,283,951	0	263,553,444	263,553,444	0	143,730,507	143,730,507
		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	57,580,421	57,580,421	0	37,260,290	37,260,290	0	20,320,131	20,320,131
1	332XXX	Reservoirs, Dams, & Waterways	0	150,981,859	150,981,859	0	97,700,361	97,700,361	0	53,281,498	53,281,498
1	333000	Waterwheels, Turbines, & Generators	0	167,784,460	167,784,460	0	108,573,324	108,573,324	0	59,211,136	59,211,136
1	334000	Accessory Electric Equipment	0	42,328,556	42,328,556	0	27,390,809	27,390,809	0	14,937,747	14,937,747
1	335XXX	Miscellaneous Power Plant Equipment	0	9,371,309	9,371,309	0	6,064,174	6,064,174	0	3,307,135	3,307,135
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	490,531,533	490,531,533	0	317,422,955	317,422,955	0	173,108,578	173,108,578
		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	208,069,863	208,069,863	0	134,642,008	134,642,008	0	73,427,855	73,427,855
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	293,504,712	293,504,712	0	189,926,899	189,926,899	0	103,577,813	103,577,813
		TOTAL PRODUCTION PLANT	0	1,191,320,196	1,191,320,196	0	770,903,298	770,903,298	0	420,416,898	420,416,898

RESULTS OF OPERATIONS
<b>ELECTRIC UTILITY PLANT</b>
For Twelve Months Ended May 31, 2015
Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	20,948,779	20,948,779	0	13,555,955	13,555,955	0	7,392,824	7,392,824
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,630,398	20,630,398	0	13,349,931	13,349,931	0	7,280,467	7,280,467
1	353000	Station Equipment	0	233,494,792	233,494,792	0	151,094,480	151,094,480	0	82,400,312	82,400,312
1	354000	Towers & Fixtures	0	17,125,608	17,125,608	0	11,081,981	11,081,981	0	6,043,627	6,043,627
1	355000	Poles & Fixtures	0	180,511,281	180,511,281	0	116,808,850	116,808,850	0	63,702,431	63,702,431
1	356000	Overhead Conductors & Devices	0	125,931,392	125,931,392	0	81,490,204	81,490,204	0	44,441,188	44,441,188
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
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>605,897,219</b>	<b>605,897,219</b>	<b>0</b>	<b>392,076,091</b>	<b>392,076,091</b>	<b>0</b>	<b>213,821,128</b>	<b>213,821,128</b>
<b>DISTRIBUTION PLANT:</b>											
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	2,582,637	0	2,582,637	595,362	0	595,362	1,987,275	0	1,987,275
99	361000	Structures & Improvements	18,953,923	0	18,953,923	12,902,909	0	12,902,909	6,051,014	0	6,051,014
3	362000	Station Equipment	123,765,915	2,085,820	125,851,735	78,985,927	1,385,005	80,370,932	44,779,988	700,815	45,480,803
99	363000	Energy Storage Equipment	3,102,049	0	3,102,049	3,102,049	0	3,102,049	0	0	0
99	364000	Poles, Towers, & Fixtures	314,441,738	0	314,441,738	200,204,812	0	200,204,812	114,236,926	0	114,236,926
99	365000	Overhead Conductors & Devices	202,553,311	0	202,553,311	128,066,500	0	128,066,500	74,486,811	0	74,486,811
99	366000	Underground Conduit	93,515,234	0	93,515,234	59,310,905	0	59,310,905	34,204,329	0	34,204,329
99	367000	Underground Conductors & Devices	163,575,833	0	163,575,833	105,021,373	0	105,021,373	58,554,460	0	58,554,460
99	368000	Line Transformers	223,591,875	0	223,591,875	151,213,377	0	151,213,377	72,378,498	0	72,378,498
99	369XXX	Services	145,431,842	0	145,431,842	93,875,940	0	93,875,940	51,555,902	0	51,555,902
99	370000	Meters	48,664,703	0	48,664,703	26,559,231	0	26,559,231	22,105,472	0	22,105,472
99	373XXX	Street Light & Signal Systems	41,328,875	0	41,328,875	25,568,495	0	25,568,495	15,760,380	0	15,760,380
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,386,302,039</b>	<b>2,085,820</b>	<b>1,388,387,859</b>	<b>888,959,282</b>	<b>1,385,005</b>	<b>890,344,287</b>	<b>497,342,757</b>	<b>700,815</b>	<b>498,043,572</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,090,834	5,115,694	6,206,528	384,267	3,473,556	3,857,823	706,567	1,642,138	2,348,705
4	390XXX	Structures & Improvements	13,302,732	67,652,436	80,955,168	6,598,896	45,936,004	52,534,900	6,703,836	21,716,432	28,420,268
4	391XXX	Office Furniture & Equipment	3,263,891	47,972,299	51,236,190	3,182,985	32,573,191	35,756,176	80,906	15,399,108	15,480,014
4	392XXX	Transportation Equipment	22,531,123	13,564,613	36,095,736	16,406,173	9,210,372	25,616,545	6,124,950	4,354,241	10,479,191
4	393000	Stores Equipment	274,125	2,525,610	2,799,735	121,608	1,714,889	1,836,497	152,517	810,721	963,238
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,363,801	11,421,520	993,356	6,358,021	7,351,377	1,064,363	3,005,780	4,070,143
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	19,787,912	71,477,857	91,265,769	11,965,851	48,533,465	60,499,316	7,822,061	22,944,392	30,766,453
4	398000	Miscellaneous Equipment	6,225	390,320	396,545	3,926	265,027	268,953	2,299	125,293	127,592
<b>TOTAL GENERAL PLANT</b>			<b>88,787,836</b>	<b>227,937,365</b>	<b>316,725,201</b>	<b>55,878,591</b>	<b>154,769,470</b>	<b>210,648,061</b>	<b>32,909,245</b>	<b>73,167,895</b>	<b>106,077,140</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,481,097,307</b>	<b>2,242,858,664</b>	<b>3,723,955,971</b>	<b>950,748,944</b>	<b>1,462,324,069</b>	<b>2,413,073,013</b>	<b>530,348,363</b>	<b>780,534,595</b>	<b>1,310,882,958</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended May 31, 2015  
Ending Balance Basis

Report ID:  
**E-PLT-12E**

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	(289,325,332)	(289,325,332)	0	(187,222,422)	(187,222,422)	0	(102,102,910)	(102,102,910)
E-ADEP		Hydro Production Plant	0	(134,049,785)	(134,049,785)	0	(86,743,616)	(86,743,616)	0	(47,306,169)	(47,306,169)
E-ADEP		Other Production Plant	0	(97,065,277)	(97,065,277)	0	(62,810,941)	(62,810,941)	0	(34,254,336)	(34,254,336)
E-ADEP		Transmission Plant	0	(197,439,368)	(197,439,368)	0	(127,763,015)	(127,763,015)	0	(69,676,353)	(69,676,353)
E-ADEP		Distribution Plant	(441,918,025)	(9,510)	(441,927,535)	(272,091,055)	(6,315)	(272,097,370)	(169,826,970)	(3,195)	(169,830,165)
E-ADEP		General Plant	(30,060,008)	(78,006,232)	(108,066,240)	(18,534,749)	(52,966,232)	(71,500,981)	(11,525,259)	(25,040,000)	(36,565,259)
TOTAL ACCUMULATED DEPRECIATION			(471,978,033)	(795,895,504)	(1,267,873,537)	(290,625,804)	(517,512,541)	(808,138,345)	(181,352,229)	(278,382,963)	(459,735,192)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,680,111)	(9,680,111)	0	(6,264,000)	(6,264,000)	0	(3,416,111)	(3,416,111)
E-AAMT		Distribution-Franchises/Misc Intangibles	(160,363)	0	(160,363)	(160,363)	0	(160,363)	0	0	0
E-AAMT		General Plant - 303000	0	(747,250)	(747,250)	0	(505,584)	(505,584)	0	(241,666)	(241,666)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,204,154)	(22,166,845)	(24,370,999)	(2,169,837)	(15,051,288)	(17,221,125)	(34,317)	(7,115,557)	(7,149,874)
E-AAMT		General Plant - 390200, 396200	(120,812)	(230,236)	(351,048)	(117,239)	(156,330)	(273,569)	(3,573)	(73,906)	(77,479)
TOTAL ACCUMULATED AMORTIZATION			(2,485,329)	(32,824,442)	(35,309,771)	(2,447,439)	(21,977,202)	(24,424,641)	(37,890)	(10,847,240)	(10,885,130)
TOTAL ACCUMULATED DEPR/AMORT			(474,463,362)	(828,719,946)	(1,303,183,308)	(293,073,243)	(539,489,743)	(832,562,986)	(181,390,119)	(289,230,203)	(470,620,322)
NET ELECTRIC UTILITY PLANT before DFIT			1,006,633,945	1,414,138,718	2,420,772,663	657,675,701	922,834,326	1,580,510,027	348,958,244	491,304,392	840,262,636
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	(186,602)	(186,602)	0	(120,750)	(120,750)	0	(65,852)	(65,852)
12		ADFIT - Electric Plant In Service (282900)	0	(397,483,093)	(397,483,093)	0	(259,512,737)	(259,512,737)	0	(137,970,356)	(137,970,356)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,009,692)	(46,009,692)	0	(31,240,581)	(31,240,581)	0	(14,769,111)	(14,769,111)
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	(11,951,732)	(11,951,732)	0	(7,733,966)	(7,733,966)	0	(4,217,766)	(4,217,766)
1		ADFIT - CDA Settlement Costs (283333)	0	374,359	374,359	0	242,248	242,248	0	132,111	132,111
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,509,853)	(3,509,853)	0	(2,291,548)	(2,291,548)	0	(1,218,305)	(1,218,305)
TOTAL ACCUMULATED DFIT			0	(459,157,542)	(459,157,542)	0	(300,922,775)	(300,922,775)	0	(158,234,767)	(158,234,767)
NET ELECTRIC UTILITY PLANT			1,006,633,945	954,981,176	1,961,615,121	657,675,701	621,911,551	1,279,587,252	348,958,244	333,069,625	682,027,869

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.401%	33.599%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.289%	34.711%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended May 31, 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	#####	954,981,176	1,961,615,121	657,675,701	621,911,551	1,279,587,252	348,958,244	333,069,625	682,027,869
	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	(678,167)	0	(678,167)	678,167	0	678,167
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)	(2,814,582)	0	(2,814,582)	(902,025)	0	(902,025)	(1,912,557)	0	(1,912,557)
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)	7,448,111	0	7,448,111	4,763,731	0	4,763,731	2,684,380	0	2,684,380
99	ADFIT - Kettle Falls Disallowed (190420)	196,102	0	196,102	196,102	0	196,102	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)	1,364,917	0	1,364,917	0	0	0	1,364,917	0	1,364,917
99	ADFIT - Boulder Park Disallowed (190040)	432,279	0	432,279	0	0	0	432,279	0	432,279
99	Investment in WNP3 Exchange Power (124900, 124930)	10,412,238	0	10,412,238	10,412,238	0	10,412,238	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,871,279)	0	(1,871,279)	(1,871,279)	0	(1,871,279)	0	0	0
99	CDA Lake Settlement - WA (182382)	836,650	0	836,650	836,650	0	836,650	0	0	0
99	CDA Lake Settlement - ID (186382)	165,200	0	165,200	0	0	0	165,200	0	165,200
99	ADFIT - CDA Lake Settlement - Direct (283382)	(350,649)	0	(350,649)	(292,829)	0	(292,829)	(57,820)	0	(57,820)
99	CDA CDR Fund - Direct (182324)	60,858	0	60,858	60,858	0	60,858	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	432,083	0	432,083	401,167	0	401,167	30,916	0	30,916
99	ADFIT - Spokane River Relicensing (283322)	(151,205)	0	(151,205)	(140,390)	0	(140,390)	(10,815)	0	(10,815)
99	Spokane River PM&Es (182323)	398,716	0	398,716	254,738	0	254,738	143,978	0	143,978
99	ADFIT - Spokane River PM&Es (283323)	(139,574)	0	(139,574)	(89,182)	0	(89,182)	(50,392)	0	(50,392)
99	Montana Riverbed Settlement (186360)	1,552,198	0	1,552,198	1,071,286	0	1,071,286	480,912	0	480,912
99	ADFIT - Montana Riverbed Settlement (283365)	(543,270)	0	(543,270)	(374,951)	0	(374,951)	(168,319)	0	(168,319)
99	Lancaster Generation (182312)	680,000	0	680,000	680,000	0	680,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(238,000)	0	(238,000)	(238,000)	0	(238,000)	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)	(1,789,222)	0	(1,789,222)	(460,752)	0	(460,752)	(1,328,470)	0	(1,328,470)
99	Customer Deposits (235199)	(1,816,396)	0	(1,816,396)	(1,816,396)	0	(1,816,396)	0	0	0
C-WKC	Working Capital	46,020,954	8,801,600	54,822,554	46,020,954	0	46,020,954	0	8,801,600	8,801,600
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	52,955,917	8,801,600	61,757,517	53,697,027	0	53,697,027	(741,110)	8,801,600	8,060,490
	NET RATE BASE	#####	963,782,776	2,023,372,638	711,372,728	621,911,551	1,333,284,279	348,217,134	341,871,225	690,088,359

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended May 31, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,805,346	7,805,346			7,805,346	7,805,346		5,050,839	5,050,839		2,754,507	2,754,507	
1	Hydro (ED-AN)	8,433,138	8,433,138			8,433,138	8,433,138		5,457,084	5,457,084		2,976,054	2,976,054	
1	Other (ED-AN)	9,375,322	9,375,322			9,375,322	9,375,322		6,066,771	6,066,771		3,308,551	3,308,551	
<b>Total Electric Production</b>		<b>25,613,806</b>	<b>25,613,806</b>			<b>25,613,806</b>	<b>25,613,806</b>		<b>16,574,694</b>	<b>16,574,694</b>		<b>9,039,112</b>	<b>9,039,112</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,644,855	10,644,855			10,644,855	10,644,855		6,888,286	6,888,286		3,756,569	3,756,569	
<b>Total Electric Transmissic</b>		<b>10,644,855</b>	<b>10,644,855</b>			<b>10,644,855</b>	<b>10,644,855</b>		<b>6,888,286</b>	<b>6,888,286</b>		<b>3,756,569</b>	<b>3,756,569</b>	
<b>Electric Distribution</b>														
3	ED-AN	9,510	9,510				9,510		6,315	6,315		3,195	3,195	
	ED-ID	14,774,343	14,774,343		14,774,343		14,774,343				14,774,343		14,774,343	
	ED-WA	24,472,280	24,472,280		24,472,280		24,472,280	24,472,280					24,472,280	
<b>Total Electric Distribution</b>		<b>39,256,133</b>	<b>39,256,133</b>		<b>39,246,623</b>	<b>9,510</b>	<b>39,256,133</b>	<b>24,472,280</b>	<b>6,315</b>	<b>24,478,595</b>	<b>14,774,343</b>	<b>3,195</b>	<b>14,777,538</b>	
<b>Gas Underground Storage</b>														
	GD-AN	586,770		586,770										
	GD-OR	115,050				115,050								
<b>Total Gas Underground S</b>		<b>701,820</b>		<b>586,770</b>		<b>115,050</b>								
<b>Gas Distribution</b>														
	GD-AN	64,330		64,330										
	GD-ID	4,325,086		4,325,086										
	GD-WA	8,693,953		8,693,953										
	GD-OR	5,649,929				5,649,929								
<b>Total Gas Distribution</b>		<b>18,733,298</b>		<b>13,083,369</b>		<b>5,649,929</b>								
<b>General Plant</b>														
4	ED-AN	2,698,505	2,698,505			2,698,505	2,698,505		1,832,285	1,832,285		866,220	866,220	
	ED-ID	173,416	173,416		173,416		173,416				173,416		173,416	
	ED-WA	1,072,309	1,072,309		1,072,309		1,072,309	1,072,309					1,072,309	
7,4	CD-AA	15,094,631	10,799,755	2,981,341	1,313,535		10,799,755	10,799,755		7,333,034		3,466,721	3,466,721	
9,4	CD-AN	701,366	552,283	149,083			552,283	552,283		375,000		177,283	177,283	
9	CD-ID	309,309	243,562	65,747		243,562	243,562				243,562		243,562	
9	CD-WA	176,049	138,628	37,421		138,628	138,628	138,628					138,628	
8	GD-AA	240,503		166,144	74,359									
	GD-AN	35,973		35,973										
	GD-ID	47,541		47,541										
	GD-WA	217,811		217,811										
	GD-OR	214,343			214,343									
<b>Total General Plant</b>		<b>20,981,756</b>	<b>15,678,458</b>	<b>3,701,061</b>	<b>1,602,237</b>	<b>1,627,915</b>	<b>14,050,543</b>	<b>15,678,458</b>	<b>1,210,937</b>	<b>9,540,319</b>	<b>10,751,256</b>	<b>416,978</b>	<b>4,510,224</b>	<b>4,927,202</b>
<b>Total Depreciation Expense</b>		<b>115,931,668</b>	<b>91,193,252</b>	<b>17,371,200</b>	<b>7,367,216</b>	<b>40,874,538</b>	<b>50,318,714</b>	<b>91,193,252</b>	<b>25,683,217</b>	<b>33,009,614</b>	<b>58,692,831</b>	<b>15,191,321</b>	<b>17,309,100</b>	<b>32,500,421</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	66.401%	33.599%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended May 31, 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	918,400	918,400			918,400	918,400		594,297	594,297		324,103	324,103	
1	Misc Intangible Plt (30300) ED-AN	207,968	207,968			207,968	207,968		134,576	134,576		73,392	73,392	
<b>Total Production/Transmission</b>		<b>1,126,368</b>	<b>1,126,368</b>			<b>1,126,368</b>	<b>1,126,368</b>		<b>728,873</b>	<b>728,873</b>		<b>397,495</b>	<b>397,495</b>	
<b>Distribution</b>														
	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				
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>		<b>26,997</b>		<b>26,997</b>	<b>26,997</b>		<b>26,997</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	542,431	388,093	107,136	47,202		388,093	388,093		263,515	263,515		124,578	124,578
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	24,862		24,862										
	GD-OR	8,067			8,067									
<b>Total General Plant - 303000</b>		<b>589,147</b>	<b>395,754</b>	<b>138,124</b>	<b>55,269</b>		<b>395,754</b>	<b>395,754</b>		<b>268,472</b>	<b>268,472</b>		<b>127,282</b>	<b>127,282</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	13,079,540	9,358,018	2,583,340	1,138,182		9,358,018	9,358,018		6,354,094	6,354,094		3,003,924	3,003,924
9,4	CD-AN	9,502	7,482	2,020			7,482	7,482		5,080	5,080		2,402	2,402
9,4	CD-ID	12,186	9,596	2,590		9,596	9,596	9,596				9,596	9,596	
4	ED-AN	283,162	283,162				283,162	283,162		192,267	192,267		90,895	90,895
	ED-ID	4,747	4,747			4,747	4,747	4,747				4,747	4,747	
	ED-WA	959,295	959,295			959,295	959,295	959,295	959,295		959,295			
8	GD-AA	447,639		309,238	138,401									
	GD-AN	1,338		1,338										
	GD-OR	143			143									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>14,797,552</b>	<b>10,622,300</b>	<b>2,898,526</b>	<b>1,276,726</b>	<b>973,638</b>	<b>9,648,662</b>	<b>10,622,300</b>	<b>959,295</b>	<b>6,551,441</b>	<b>7,510,736</b>	<b>14,343</b>	<b>3,097,221</b>	<b>3,111,564</b>
<b>Gas Underground Storage</b>														
	GD-AN	227		227										
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	28,485	20,380	5,626	2,479		20,380	20,380		13,838	13,838		6,542	6,542
4	ED-AN	8,921	8,921				8,921	8,921		6,057	6,057		2,864	2,864
	GD-OR	1,046			1,046									
<b>Total General Plant - 390200, 396200</b>		<b>38,452</b>	<b>29,301</b>	<b>5,626</b>	<b>3,525</b>		<b>29,301</b>	<b>29,301</b>		<b>19,895</b>	<b>19,895</b>		<b>9,406</b>	<b>9,406</b>
<b>Total Amortization Expense</b>		<b>16,578,743</b>	<b>12,200,720</b>	<b>3,042,503</b>	<b>1,335,520</b>	<b>1,000,635</b>	<b>11,200,085</b>	<b>12,200,720</b>	<b>986,292</b>	<b>7,568,681</b>	<b>8,554,973</b>	<b>14,343</b>	<b>3,631,404</b>	<b>3,645,747</b>

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:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended May 31, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(289,325,332)				(289,325,332)	(289,325,332)		(187,222,422)	(187,222,422)		(102,102,910)	(102,102,910)	
1	Hydro (ED-AN)	(134,049,785)				(134,049,785)	(134,049,785)		(86,743,616)	(86,743,616)		(47,306,169)	(47,306,169)	
1	Other (ED-AN)	(97,065,277)				(97,065,277)	(97,065,277)		(62,810,941)	(62,810,941)		(34,254,336)	(34,254,336)	
<b>Total Electric Production</b>		<b>(520,440,394)</b>				<b>(520,440,394)</b>	<b>(520,440,394)</b>		<b>(336,776,979)</b>	<b>(336,776,979)</b>		<b>(183,663,415)</b>	<b>(183,663,415)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(197,439,368)				(197,439,368)	(197,439,368)		(127,763,015)	(127,763,015)		(69,676,353)	(69,676,353)	
<b>Total Electric Transmissic</b>		<b>(197,439,368)</b>				<b>(197,439,368)</b>	<b>(197,439,368)</b>		<b>(127,763,015)</b>	<b>(127,763,015)</b>		<b>(69,676,353)</b>	<b>(69,676,353)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(9,510)					(9,510)			(6,315)		(3,195)	(3,195)	
	ED-ID	(169,826,970)				(169,826,970)	(169,826,970)				(169,826,970)		(169,826,970)	
	ED-WA	(272,091,055)				(272,091,055)	(272,091,055)	(272,091,055)		(272,091,055)				
<b>Total Electric Distribution</b>		<b>(441,927,535)</b>				<b>(441,918,025)</b>	<b>(9,510)</b>	<b>(441,927,535)</b>	<b>(272,091,055)</b>	<b>(6,315)</b>	<b>(272,097,370)</b>	<b>(169,826,970)</b>	<b>(3,195)</b>	<b>(169,830,165)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(13,724,174)		(13,724,174)										
	GD-OR	(677,435)			(677,435)									
<b>Total Gas Underground S</b>		<b>(14,401,609)</b>		<b>(13,724,174)</b>	<b>(677,435)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,535,464)		(1,535,464)										
	GD-ID	(61,019,459)		(61,019,459)										
	GD-WA	(120,220,586)		(120,220,586)										
	GD-OR	(94,245,294)			(94,245,294)									
<b>Total Gas Distribution</b>		<b>(277,020,803)</b>		<b>(182,775,509)</b>	<b>(94,245,294)</b>									
<b>General Plant</b>														
4	ED-AN	(40,185,655)		(40,185,655)			(40,185,655)		(27,286,060)	(27,286,060)		(12,899,595)	(12,899,595)	
	ED-ID	(7,245,599)		(7,245,599)		(7,245,599)	(7,245,599)				(7,245,599)		(7,245,599)	
	ED-WA	(16,456,977)		(16,456,977)		(16,456,977)	(16,456,977)	(16,456,977)						
7,4	CD-AA	(39,651,781)	(28,369,660)	(7,831,623)	(3,450,498)		(28,369,660)	(28,369,660)		(19,262,999)	(19,262,999)	(9,106,661)	(9,106,661)	
9,4	CD-AN	(12,002,079)	(9,450,917)	(2,551,162)			(9,450,917)	(9,450,917)		(6,417,173)	(6,417,173)	(3,033,744)	(3,033,744)	
9	CD-ID	(5,434,903)	(4,279,660)	(1,155,243)		(4,279,660)	(4,279,660)				(4,279,660)		(4,279,660)	
9	CD-WA	(2,638,642)	(2,077,772)	(560,870)		(2,077,772)	(2,077,772)	(2,077,772)						
8	GD-AA	(1,780,038)		(1,229,686)	(550,352)									
	GD-AN	(1,877,754)		(1,877,754)										
	GD-ID	(1,534,695)		(1,534,695)										
	GD-WA	(4,465,428)		(4,465,428)										
	GD-OR	(4,305,728)			(4,305,728)									
<b>Total General Plant</b>		<b>(137,579,279)</b>	<b>(108,066,240)</b>	<b>(21,206,461)</b>	<b>(8,306,578)</b>	<b>(30,060,008)</b>	<b>(78,006,232)</b>	<b>(108,066,240)</b>	<b>(18,534,749)</b>	<b>(52,966,232)</b>	<b>(71,500,981)</b>	<b>(11,525,259)</b>	<b>(25,040,000)</b>	<b>(36,565,259)</b>
<b>Total Accumulated Depr</b>		<b>(1,588,808,988)</b>	<b>(1,267,873,537)</b>	<b>(217,706,144)</b>	<b>(103,229,307)</b>	<b>(471,978,033)</b>	<b>(795,895,504)</b>	<b>(1,267,873,537)</b>	<b>(290,625,804)</b>	<b>(517,512,541)</b>	<b>(808,138,345)</b>	<b>(181,352,229)</b>	<b>(278,382,963)</b>	<b>(459,735,192)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		<b>Electric</b>	<b>Gas-North</b>	<b>Gas-South</b>	<b>Jurisdiction -</b>				<b>Washington</b>	<b>Idaho</b>			
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			66.401%	33.599%			
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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12E</b>
For Twelve Months Ended May 31, 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(8,687,220)	(8,687,220)			(8,687,220)	(8,687,220)		(5,621,500)	(5,621,500)		(3,065,720)	(3,065,720)	
1	Misc Intangible Plt (3030 ED-AN	(992,891)	(992,891)			(992,891)	(992,891)		(642,500)	(642,500)		(350,391)	(350,391)	
<b>Total Production/Transmission</b>		<b>(9,680,111)</b>	<b>(9,680,111)</b>			<b>(9,680,111)</b>	<b>(9,680,111)</b>		<b>(6,264,000)</b>	<b>(6,264,000)</b>		<b>(3,416,111)</b>	<b>(3,416,111)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(131,146)	(131,146)		(131,146)		(131,146)	(131,146)						
	Misc Intangible Plt (3030 ED-WA	(29,217)	(29,217)		(29,217)		(29,217)	(29,217)						
<b>Total Distribution</b>		<b>(160,363)</b>	<b>(160,363)</b>		<b>(160,363)</b>		<b>(160,363)</b>	<b>(160,363)</b>						
<b>General Plant - 303000</b>														
7,4	CD-AA	(965,579)	(690,842)	(190,712)	(84,025)	(690,842)	(690,842)		(469,082)	(469,082)		(221,760)	(221,760)	
9,1	CD-AN	(71,635)	(56,408)	(15,227)		(56,408)	(56,408)		(36,502)	(36,502)		(19,906)	(19,906)	
	GD-ID	(52,778)		(52,778)										
	GD-WA	(127,063)		(127,063)										
	GD-OR	(67,843)			(67,843)									
<b>Total General Plant - 303000</b>		<b>(1,284,898)</b>	<b>(747,250)</b>	<b>(385,780)</b>	<b>(151,868)</b>		<b>(747,250)</b>	<b>(747,250)</b>		<b>(505,584)</b>	<b>(505,584)</b>		<b>(241,666)</b>	<b>(241,666)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(30,299,017)	(21,678,037)	(5,984,359)	(2,636,621)	(21,678,037)	(21,678,037)		(14,719,387)	(14,719,387)		(6,958,650)	(6,958,650)	
9,4	CD-AN	(20,083)	(15,814)	(4,269)		(15,814)	(15,814)		(10,738)	(10,738)		(5,076)	(5,076)	
9	CD-ID	(24,256)	(19,100)	(5,156)			(19,100)	(19,100)			(19,100)		(19,100)	
4	ED-AN	(472,994)	(472,994)			(472,994)	(472,994)		(321,163)	(321,163)		(151,831)	(151,831)	
	ED-ID	(15,217)	(15,217)			(15,217)	(15,217)				(15,217)		(15,217)	
	ED-WA	(2,169,837)	(2,169,837)			(2,169,837)	(2,169,837)	(2,169,837)						
8	GD-AA	(1,644,179)		(1,135,832)	(508,347)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(34,658,341)</b>	<b>(24,370,999)</b>	<b>(7,141,143)</b>	<b>(3,146,199)</b>	<b>(2,204,154)</b>	<b>(22,166,845)</b>	<b>(24,370,999)</b>	<b>(2,169,837)</b>	<b>(15,051,288)</b>	<b>(17,221,125)</b>	<b>(34,317)</b>	<b>(7,115,557)</b>	<b>(7,149,874)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(239,954)		(239,954)										
<b>Total Gas Underground Storage</b>		<b>(239,954)</b>		<b>(239,954)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(228,358)	(163,383)	(45,103)	(19,872)		(163,383)	(163,383)		(110,937)	(110,937)		(52,446)	(52,446)
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	(66,853)	(66,853)			(66,853)	(66,853)			(45,393)	(45,393)		(21,460)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)			
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(420,621)</b>	<b>(351,048)</b>	<b>(49,701)</b>	<b>(19,872)</b>	<b>(120,812)</b>	<b>(230,236)</b>	<b>(351,048)</b>	<b>(117,239)</b>	<b>(156,330)</b>	<b>(273,569)</b>	<b>(3,573)</b>	<b>(73,906)</b>	<b>(77,479)</b>
<b>Total Accumulated Amortization</b>		<b>(46,444,288)</b>	<b>(35,309,771)</b>	<b>(7,816,578)</b>	<b>(3,317,939)</b>	<b>(2,485,329)</b>	<b>(32,824,442)</b>	<b>(35,309,771)</b>	<b>(2,447,439)</b>	<b>(21,977,202)</b>	<b>(24,424,641)</b>	<b>(37,890)</b>	<b>(10,847,240)</b>	<b>(10,885,130)</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES  
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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
	<b>389XXX Land &amp; Land Rights</b>												
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	477,164	0	0	
99	GD-OR / AS	849,864	0	0	0	0	0	0	0	849,864	0	849,864	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	6,790,293	0	0	4,858,251	4,858,251	0	0	1,341,151	1,341,151	0	590,891	
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	
	<b>TOTAL ACCOUNT</b>	<b>9,721,934</b>	<b>384,267</b>	<b>706,567</b>	<b>5,115,694</b>	<b>6,206,528</b>	<b>577,218</b>	<b>92,936</b>	<b>1,404,497</b>	<b>2,074,651</b>	<b>849,864</b>	<b>590,891</b>	<b>1,440,755</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	7,200,845	1,043,828	2,164,385	3,992,632	7,200,845	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	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	78,304,439	0	0	56,024,477	56,024,477	0	0	15,465,910	15,465,910	0	6,814,052	
9	CD-WA / ID / AN	22,515,805	5,555,068	4,539,451	7,635,327	17,729,846	1,499,524	1,225,370	2,061,065	4,785,959	0	0	
	<b>TOTAL ACCOUNT</b>	<b>113,786,892</b>	<b>6,598,896</b>	<b>6,703,836</b>	<b>67,652,436</b>	<b>80,955,168</b>	<b>3,738,594</b>	<b>1,225,370</b>	<b>17,526,975</b>	<b>22,490,939</b>	<b>3,526,733</b>	<b>6,814,052</b>	<b>10,340,785</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	9,673,561	3,152,619	14,649	6,506,293	9,673,561	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	57,850,595	0	0	41,390,365	41,390,365	0	0	11,426,071	11,426,071	0	5,034,159	
9	CD-WA / ID / AN	218,764	30,366	66,257	75,641	172,264	8,197	17,885	20,418	46,500	0	0	
	<b>TOTAL ACCOUNT</b>	<b>68,387,830</b>	<b>3,182,985</b>	<b>80,906</b>	<b>47,972,299</b>	<b>51,236,190</b>	<b>8,197</b>	<b>17,885</b>	<b>11,894,062</b>	<b>11,920,144</b>	<b>0</b>	<b>5,231,496</b>	<b>5,231,496</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	31,176,914	14,695,427	5,225,040	11,256,447	31,176,914	0	0	0	0	0	0	
99	GD-WA / ID / AN	10,246,211	0	0	0	0	6,697,675	2,198,013	1,350,523	10,246,211	0	0	
99	GD-OR / AS	3,017,654	0	0	0	0	0	0	0	0	3,017,654	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	5,731,554	1,710,746	899,910	1,902,598	4,513,254	461,796	242,920	513,584	1,218,300	0	0	
	<b>TOTAL ACCOUNT</b>	<b>50,739,187</b>	<b>16,406,173</b>	<b>6,124,950</b>	<b>13,564,612</b>	<b>36,095,735</b>	<b>7,159,471</b>	<b>2,440,933</b>	<b>1,976,066</b>	<b>11,576,470</b>	<b>3,017,654</b>	<b>49,328</b>	<b>3,066,982</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
<b>393000 Stores Equipment</b>													
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	3,046,871	110,869	137,772	2,150,587	2,399,228	29,928	37,190	580,525	647,643	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>3,588,875</b>	<b>121,608</b>	<b>152,517</b>	<b>2,525,609</b>	<b>2,799,734</b>	<b>114,199</b>	<b>37,190</b>	<b>580,525</b>	<b>731,914</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>													
99	ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	0
99	GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8	GD-AA	2,479,099	0	0	0	0	0	0	1,712,611	1,712,611	0	766,488	766,488
7	CD-AA	10,380,233	0	0	7,426,745	7,426,745	0	0	2,050,200	2,050,200	0	903,288	903,288
9	CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>20,815,833</b>	<b>993,357</b>	<b>1,064,363</b>	<b>9,363,801</b>	<b>11,421,521</b>	<b>1,982,950</b>	<b>577,775</b>	<b>4,177,973</b>	<b>6,738,698</b>	<b>985,838</b>	<b>1,669,776</b>	<b>2,655,614</b>
<b>395000 Laboratory Equipment</b>													
99	ED-WA / ID / AN	678,885	224,719	44,361	409,805	678,885	0	0	0	0	0	0	0
99	GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0
99	GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504
8	GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	75,513
7	CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9	CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,645,898</b>	<b>228,163</b>	<b>45,460</b>	<b>716,683</b>	<b>990,306</b>	<b>30,173</b>	<b>9,834</b>	<b>397,618</b>	<b>437,625</b>	<b>111,504</b>	<b>106,463</b>	<b>217,967</b>
<b>396XXX Power Operated Equipment</b>													
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	0
99	GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	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	0
	<b>TOTAL ACCOUNT</b>	<b>40,372,665</b>	<b>15,993,366</b>	<b>10,206,285</b>	<b>9,158,052</b>	<b>35,357,703</b>	<b>2,779,409</b>	<b>1,034,965</b>	<b>1,110,766</b>	<b>4,925,140</b>	<b>43,834</b>	<b>45,988</b>	<b>89,822</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	58,616,248	11,413,879	4,630,384	42,571,985	58,616,248	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	0
99	GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8	GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7	CD-AA	31,361,364	0	0	22,438,115	22,438,115	0	0	6,194,183	6,194,183	0	2,729,066	2,729,066
9	CD-WA / ID / AN	12,967,854	551,972	3,191,677	6,467,758	10,211,407	148,998	861,555	1,745,894	2,756,447	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>106,424,131</b>	<b>11,965,851</b>	<b>7,822,061</b>	<b>71,477,858</b>	<b>91,265,770</b>	<b>848,206</b>	<b>1,417,249</b>	<b>8,626,014</b>	<b>10,891,469</b>	<b>1,230,831</b>	<b>3,036,061</b>	<b>4,266,892</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	430,192	0	0	307,790	307,790	0	0	84,967	84,967	0	37,435	37,435
9	CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>523,435</b>	<b>3,926</b>	<b>2,299</b>	<b>390,320</b>	<b>396,545</b>	<b>1,060</b>	<b>0</b>	<b>86,028</b>	<b>87,088</b>	<b>2,367</b>	<b>37,435</b>	<b>39,802</b>
	<b>TOTAL GENERAL PLANT</b>	<b>416,006,680</b>	<b>55,878,592</b>	<b>32,909,244</b>	<b>227,937,364</b>	<b>316,725,200</b>	<b>17,239,477</b>	<b>6,854,137</b>	<b>47,780,524</b>	<b>71,874,138</b>	<b>9,825,852</b>	<b>17,581,490</b>	<b>27,407,342</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended May 31, 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	426,123	0
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	7,462,440	5,155,188	23,524	2,283,728	7,462,440	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	2,603,286	0	0	0	0	0	0	1,798,402	1,798,402	0
7		CD-AA	143,534,775	0	0	102,694,826	102,694,826	0	0	28,349,553	28,349,553	0
9		CD-WA / ID / AN	139,680	0	72,837	37,153	109,990	0	19,661	10,029	29,690	0
		TOTAL ACCOUNT	153,740,181	5,155,188	96,361	105,015,707	110,267,256	0	19,661	30,157,984	30,177,645	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	1,231	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,880,428	0	0	3,491,800	3,491,800	0	0	963,933	963,933	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,893,185	0	0	3,491,800	3,491,800	0	0	975,459	975,459	1,231
		TOTAL	179,763,450	5,308,367	96,361	125,290,585	130,695,313	1,022,594	200,698	32,925,941	34,149,233	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: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended May 31, 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	(63,657,993)	(45,545,384)	(12,573,090)	(5,539,519)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(589,642)	(464,308)	(125,334)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(64,794,029)</u>	<u>(46,400,621)</u>	<u>(12,806,342)</u>	<u>(5,587,066)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended May 31, 2015
Ending Balance Basis

Report ID: <b>C-WKC-12E</b>
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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	1,453,801	792,839		2,246,640		792,839			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,107,295	603,870		1,711,165		603,870			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	16,738,034	7,690,530	2,328,390	26,756,954		6,145,159		1,545,371	2,328,390
1 154300 PLANT MATERIALS & OPER SUP-CS2	594,233	324,068		918,301		324,068			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,714,967	935,268		2,650,235		935,268			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(67)	(31)	(9)	(107)		(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	53,091,745			53,091,745	46,020,954		7,070,791		
<b>TOTAL</b>	<b>74,701,155</b>	<b>10,347,070</b>	<b>2,328,541</b>	<b>87,376,766</b>	<b>46,020,954</b>	<b>8,801,600</b>	<b>7,070,791</b>	<b>1,545,470</b>	<b>2,328,541</b>

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						