

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	157,011,992	103,964,539	53,047,453
	Adjustments			
	Adjusted Net Operating Income (Loss)	157,011,992	103,964,539	53,047,453
E-APL	Electric Net Rate Base	2,031,277,990	1,341,987,883	689,290,107
	RATE OF RETURN	<u>7.730%</u>	<u>7.747%</u>	<u>7.696%</u>

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers Percent	6-01-2015 thru 06-30-2015	368,684 100.000%	241,925 65.619%	126,759 34.381%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2014 thru 06-30-2015	24,031,773 100.000%	16,167,777 67.277%	7,863,996 32.723%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2015
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 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		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		10,308,779	0	6,790,084 3,518,695
		Direct O & M Accts 901 - 935		9,216,208	0	5,941,535 3,274,673
		Direct O & M Accts 901 - 905 Utility 9 Only		1,544,023	0	1,544,023 0
		Total		21,069,010	0	14,275,642 6,793,368
		Percentage		100.000%	0.000%	67.757% 32.243%
		Direct Labor Accts 500 - 894		12,684,814	0	9,288,418 3,396,396
		Direct Labor Accts 901 - 935		1,603,381	0	233,486 1,369,895
		Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012 0
		Total		17,593,207	0	12,826,916 4,766,291
		Percentage		100.000%	0.000%	72.908% 27.092%
		Number of Customers at		329,722	0	231,528 98,194
		Percentage		100.000%	0.000%	70.219% 29.781%
		Net Direct Plant		588,468,040	0	385,114,173 203,353,867
		Percentage		100.000%	0.000%	65.444% 34.556%
		Total Percentages		400.000%	0.000%	276.328% 123.672%
8		Average (GD AA)		100.000%	0.000%	69.082% 30.918%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2015
 Ending Balance Basis

Report ID:
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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	6-01-2015 thru 06-30-2015	949,076,144	620,387,585	328,688,559	
		Percent		100.000%	65.368%	34.632%	
11		Book Depreciation	07-01-2014 thru 06-30-2015	91,719,492	59,008,146	32,711,346	
		Percent		100.000%	64.335%	35.665%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 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	6-01-2015 thru 06-30-2015	2,425,765,758 100.000%	1,584,242,395 65.309%	841,523,363 34.691%
13	E-PLT	Net Electric General Plant Percent	6-01-2015 thru 06-30-2015	207,889,306 100.000%	138,705,097 66.721%	69,184,209 33.279%
14		Net Allocated Schedule M's Percent	07-01-2014 thru 06-30-2015	-243,503,711 100.000%	-155,754,550 63.964%	-87,749,161 36.036%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 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	331,313,417	0	331,313,417	223,511,055	0	223,511,055	107,802,362	0	107,802,362
99	442200	Commercial - Firm & Int.	306,455,893	0	306,455,893	216,541,976	0	216,541,976	89,913,917	0	89,913,917
1	442300	Industrial	117,658,226	0	117,658,226	67,294,680	0	67,294,680	50,363,546	0	50,363,546
99	444000	Public Street & Highway Lighting	7,248,624	0	7,248,624	4,893,297	0	4,893,297	2,355,327	0	2,355,327
99	448000	Interdepartmental Revenue	1,163,574	0	1,163,574	913,975	0	913,975	249,599	0	249,599
99	499XXX	Unbilled Revenue	(5,878,425)	0	(5,878,425)	(4,672,196)	0	(4,672,196)	(1,206,229)	0	(1,206,229)
TOTAL SALES TO ULTIMATE CUSTOMERS			757,961,309	0	757,961,309	508,482,787	0	508,482,787	249,478,522	0	249,478,522
1	447XXX	Sales for Resale	0	144,832,765	144,832,765	0	93,721,282	93,721,282	0	51,111,483	51,111,483
TOTAL SALES OF ELECTRICITY			757,961,309	144,832,765	902,794,074	508,482,787	93,721,282	602,204,069	249,478,522	51,111,483	300,590,005
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(4,959,133)	0	(4,959,133)	(560,000)	0	(560,000)	(4,399,133)	0	(4,399,133)
99	451000	Miscellaneous Service Revenue	356,489	0	356,489	221,843	0	221,843	134,646	0	134,646
1	453000	Sales of Water & Water Power	0	488,500	488,500	0	316,108	316,108	0	172,392	172,392
1	454000	Rent from Electric Property	3,009,155	104,015	3,113,170	2,052,099	67,308	2,119,407	957,056	36,707	993,763
1	456XXX	Other Electric Revenues	2,164,954	105,145,460	107,310,414	2,116,892	68,039,627	70,156,519	48,062	37,105,833	37,153,895
TOTAL OTHER OPERATING REVENUE			571,465	105,737,975	106,309,440	3,830,834	68,423,043	72,253,877	(3,259,369)	37,314,932	34,055,563
TOTAL ELECTRIC REVENUE			758,532,774	250,570,740	1,009,103,514	512,313,621	162,144,325	674,457,946	246,219,153	88,426,415	334,645,568

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	6,444	224,112	230,556	6,444	145,023	151,467	0	79,089	79,089
1	501XXX	Fuel	0	30,986,982	30,986,982	0	20,051,676	20,051,676	0	10,935,306	10,935,306
1	502000	Steam Expense	0	4,186,084	4,186,084	0	2,708,815	2,708,815	0	1,477,269	1,477,269
1	505000	Electric Expense	0	1,102,652	1,102,652	0	713,526	713,526	0	389,126	389,126
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,523,939	2,523,939	0	1,633,241	1,633,241	0	890,698	890,698
1	507000	Rent	0	50,523	50,523	0	32,693	32,693	0	17,830	17,830
		MAINTENANCE									
1	510000	Supervision & Engineering	0	578,200	578,200	0	374,153	374,153	0	204,047	204,047
1	511000	Structures	0	810,313	810,313	0	524,354	524,354	0	285,959	285,959
1	512000	Boiler Plant	0	6,022,323	6,022,323	0	3,897,045	3,897,045	0	2,125,278	2,125,278
1	513000	Electric Plant	0	1,597,187	1,597,187	0	1,033,540	1,033,540	0	563,647	563,647
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,691,581	1,691,581	0	1,094,622	1,094,622	0	596,959	596,959
		TOTAL STEAM POWER GENERATION EXP	6,444	49,773,896	49,780,340	6,444	32,208,688	32,215,132	0	17,565,208	17,565,208
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,206,381	2,206,381	0	1,427,749	1,427,749	0	778,632	778,632
1	536000	Water for Power	0	1,219,506	1,219,506	0	789,142	789,142	0	430,364	430,364
1	537000	Hydraulic Expense	4,444,441	2,833,992	7,278,433	2,886,324	1,833,876	4,720,200	1,558,117	1,000,116	2,558,233
1	538000	Electric Expense	0	6,170,269	6,170,269	0	3,992,781	3,992,781	0	2,177,488	2,177,488
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	762,814	762,814	0	493,617	493,617	0	269,197	269,197
1	540000	Rent	0	1,324,391	1,324,391	0	857,013	857,013	0	467,378	467,378
1	540100	MT Trust Funds Land Settlement Rents	5,714,751	0	5,714,751	3,721,252	0	3,721,252	1,993,499	0	1,993,499
		MAINTENANCE									
1	541000	Supervision & Engineering	0	924,039	924,039	0	597,946	597,946	0	326,093	326,093
1	542000	Structures	0	855,509	855,509	0	553,600	553,600	0	301,909	301,909
1	543000	Reservoirs, Dams, & Waterways	0	1,773,900	1,773,900	0	1,147,891	1,147,891	0	626,009	626,009
1	544000	Electric Plant	0	2,654,969	2,654,969	0	1,718,030	1,718,030	0	936,939	936,939
1	545000	Miscellaneous Hydraulic Plant	0	715,992	715,992	0	463,318	463,318	0	252,674	252,674
		TOTAL HYDRO POWER GENERATION EXP	10,159,192	21,441,762	31,600,954	6,607,576	13,874,963	20,482,539	3,551,616	7,566,799	11,118,415
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,212,131	1,212,131	0	784,370	784,370	0	427,761	427,761
1	547XXX	Fuel	0	91,362,659	91,362,659	0	59,120,777	59,120,777	0	32,241,882	32,241,882
1	548000	Generation Expense	0	1,831,981	1,831,981	0	1,185,475	1,185,475	0	646,506	646,506
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	653,632	653,632	0	422,965	422,965	0	230,667	230,667
1	550000	Rent	0	(33,502)	(33,502)	0	(21,679)	(21,679)	0	(11,823)	(11,823)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,151,026	1,151,026	0	744,829	744,829	0	406,197	406,197
1	552000	Structures	0	96,900	96,900	0	62,704	62,704	0	34,196	34,196
1	553000	Generating & Electric Equipment	62,421	2,413,124	2,475,545	62,421	1,561,533	1,623,954	0	851,591	851,591
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	532,786	532,786	0	344,766	344,766	0	188,020	188,020
		TOTAL OTHER POWER GENERATION EXP	62,421	99,220,737	99,283,158	62,421	64,205,740	64,268,161	0	35,014,997	35,014,997

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 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	180,882,039	180,882,039	0	117,048,768	117,048,768	0	63,833,271	63,833,271
1	556000	System Control & Load Dispatching	0	1,072,165	1,072,165	0	693,798	693,798	0	378,367	378,367
E-557	557XXX	Other Expense	213,289	88,556,602	88,769,891	(3,558,359)	57,304,975	53,746,616	3,771,648	31,251,627	35,023,275
TOTAL OTHER POWER SUPPLY EXPENSE			213,289	270,510,806	270,724,095	(3,558,359)	175,047,541	171,489,182	3,771,648	95,463,265	99,234,913
TOTAL PRODUCTION OPERATING EXP			10,441,346	440,947,201	451,388,547	3,118,082	285,336,932	288,455,014	7,323,264	155,610,269	162,933,533
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,133,780	2,133,780	0	1,380,769	1,380,769	0	753,011	753,011
1	561000	Load Dispatching	0	2,522,724	2,522,724	0	1,632,455	1,632,455	0	890,269	890,269
1	562000	Station Expense	0	528,704	528,704	0	342,124	342,124	0	186,580	186,580
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	553,655	553,655	0	358,270	358,270	0	195,385	195,385
1	565XXX	Transmission of Electricity by Others	0	17,558,690	17,558,690	0	11,362,228	11,362,228	0	6,196,462	6,196,462
1	566000	Miscellaneous Transmission Expense	0	2,160,422	2,160,422	0	1,398,009	1,398,009	0	762,413	762,413
1	567000	Rent	0	139,641	139,641	0	90,362	90,362	0	49,279	49,279
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	755,937	759,156	3,219	489,167	492,386	0	266,770	266,770
1	569000	Structures	10,537	470,789	481,326	6,635	304,648	311,283	3,902	166,141	170,043
1	570000	Station Equipment	24,111	1,286,348	1,310,459	23,293	832,396	855,689	818	453,952	454,770
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	16,951	1,386,788	1,403,739	3,636	897,391	901,027	13,315	489,397	502,712
1	572000	Underground Lines	0	6,404	6,404	0	4,144	4,144	0	2,260	2,260
1	573000	Service Miscellaneous	976	80,014	80,990	976	51,777	52,753	0	28,237	28,237
TOTAL TRANSMISSION OPERATING EXP			55,794	29,583,896	29,639,690	37,759	19,143,740	19,181,499	18,035	10,440,156	10,458,191

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 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	25,680,486	25,680,486	0	16,617,842	16,617,842	0	9,062,644	9,062,644
E-DEPX		Depreciation Expense-Transmission	0	10,700,901	10,700,901	0	6,924,553	6,924,553	0	3,776,348	3,776,348
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,131,453	1,131,453	0	732,163	732,163	0	399,290	399,290
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	(2,823,942)	0	(2,823,942)	(1,300,757)	0	(1,300,757)	(1,523,185)	0	(1,523,185)
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	104,314	0	104,314	82,309	0	82,309	22,005	0	22,005
99	407360	Amortization of CS2 & COLSTRIP O&M	2,019,216	0	2,019,216	973,692	0	973,692	1,045,524	0	1,045,524
99	407362	Amortization of LiDAR O&M	33,687	0	33,687	33,687	0	33,687	0	0	0
99	407365	Amortization of Wind Generation	650,103	0	650,103	0	0	0	650,103	0	650,103
99	407380	Amortization of Wartsila Generators	168,545	0	168,545	153,132	0	153,132	15,413	0	15,413
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	145,197	0	145,197	145,197	0	145,197	0	0	0
99	407395	Optional Renewable Power Revenue Offset	229,170	0	229,170	179,626	0	179,626	49,544	0	49,544
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	(104,032)	0	(104,032)	0	0	0	(104,032)	0	(104,032)
99	407420	Amortization of CS2 Levelized Return	102,249	0	102,249	0	0	0	102,249	0	102,249
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,418,926)	0	(9,418,926)	(6,315,181)	0	(6,315,181)	(3,103,745)	0	(3,103,745)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,798,026)	0	(1,798,026)	0	0	0	(1,798,026)	0	(1,798,026)
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	(236,167)	0	(236,167)	(236,167)	0	(236,167)	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	359,494	0	359,494	235,961	0	235,961	123,533	0	123,533
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,117,201	21,117,201	0	13,664,940	13,664,940	0	7,452,261	7,452,261
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,521,738)	59,738,430	53,216,692	(2,250,733)	38,656,736	36,406,003	(4,271,005)	21,081,694	16,810,689
		TOTAL PRODUCTION & TRANSMISSION EXPEN	3,975,402	530,269,527	534,244,929	905,108	343,137,408	344,042,516	3,070,294	187,132,119	190,202,413

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	977,344	2,598,080	3,575,424	735,878	1,747,910	2,483,788	241,466	850,170	1,091,636
3	582000	Station Expense	567,407	92,262	659,669	301,400	62,071	363,471	266,007	30,191	296,198
3	583000	Overhead Line Expense	1,808,316	447,184	2,255,500	1,205,400	300,852	1,506,252	602,916	146,332	749,248
3	584000	Underground Line Expense	1,410,376	0	1,410,376	911,479	0	911,479	498,897	0	498,897
3	584100	Energy Storage Equipment	11,515	0	11,515	11,515	0	11,515	0	0	0
3	585000	Street Light & Signal System Operation Expense	34,553	0	34,553	7,234	0	7,234	27,319	0	27,319
3	586000	Meter Expense	1,791,602	107,863	1,899,465	1,442,635	72,567	1,515,202	348,967	35,296	384,263
3	587000	Customer Installations Expense	455,225	124,998	580,223	238,083	84,095	322,178	217,142	40,903	258,045
3	588000	Miscellaneous Distribution Expense	4,517,724	3,475,902	7,993,626	3,040,813	2,338,483	5,379,296	1,476,911	1,137,419	2,614,330
3	589000	Rent	614	240,796	241,410	414	162,000	162,414	200	78,796	78,996
		MAINTENANCE:									
3	590000	Supervision & Engineering	105,554	1,443,325	1,548,879	89,924	971,026	1,060,950	15,630	472,299	487,929
3	591000	Structures	324,036	67	324,103	223,767	45	223,812	100,269	22	100,291
3	592000	Station Equipment	759,095	190,043	949,138	590,447	127,855	718,302	168,648	62,188	230,836
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,857,277	930	8,858,207	5,699,311	626	5,699,937	3,157,966	304	3,158,270
3	594000	Underground Lines	887,603	0	887,603	570,276	0	570,276	317,327	0	317,327
3	595000	Line Transformers	386,646	415,478	802,124	302,675	279,521	582,196	83,971	135,957	219,928
3	596000	Street Light & Signal System Maintenance Exp	699,292	0	699,292	462,671	0	462,671	236,621	0	236,621
3	597000	Meters	21,965	0	21,965	17,605	0	17,605	4,360	0	4,360
3	598000	Miscellaneous Distribution Expense	415,629	247,094	662,723	316,250	166,237	482,487	99,379	80,857	180,236
		TOTAL DISTRIBUTION OPERATING EXP	24,031,773	9,384,022	33,415,795	16,167,777	6,313,288	22,481,065	7,863,996	3,070,734	10,934,730
E-DEPX		Depreciation Expense-Distribution	39,435,302	12,910	39,448,212	24,599,400	8,685	24,608,085	14,835,902	4,225	14,840,127
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	51,265,986	0	51,265,986	44,376,020	0	44,376,020	6,889,966	0	6,889,966
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	90,728,285	12,910	90,741,195	69,002,417	8,685	69,011,102	21,725,868	4,225	21,730,093
		TOTAL DISTRIBUTION EXPENSES	114,760,058	9,396,932	124,156,990	85,170,194	6,321,973	91,492,167	29,589,864	3,074,959	32,664,823

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	339,247	339,247	0	222,610	222,610	0	116,637	116,637
2	902000	Meter Reading Expenses	2,728,281	140,832	2,869,113	2,469,661	92,413	2,562,074	258,620	48,419	307,039
E-903	903XXX	Customer Records & Collection Expenses	1,396,716	7,058,687	8,455,403	958,823	4,631,840	5,590,663	437,893	2,426,847	2,864,740
2	904000	Uncollectible Accounts	0	2,896,484	2,896,484	0	1,900,644	1,900,644	0	995,840	995,840
2	905000	Misc Customer Accounts	0	224,048	224,048	0	147,018	147,018	0	77,030	77,030
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,124,997	10,659,298	14,784,295	3,428,484	6,994,525	10,423,009	696,513	3,664,773	4,361,286
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,302,689	450,438	25,753,127	18,784,396	295,573	19,079,969	6,518,293	154,865	6,673,158
2	909000	Advertising	8,538	877,547	886,085	7,456	575,838	583,294	1,082	301,709	302,791
2	910000	Misc Customer Service & Info Exp	0	142,284	142,284	0	93,365	93,365	0	48,919	48,919
TOTAL CUSTOMER SERVICE & INFO EXP			25,311,227	1,470,269	26,781,496	18,791,852	964,776	19,756,628	6,519,375	505,493	7,024,868
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	415,702	27,572,953	27,988,655	270,252	18,722,035	18,992,287	145,450	8,850,918	8,996,368
4	921000	Office Supplies & Expenses	119,266	4,370,914	4,490,180	119,262	2,967,851	3,087,113	4	1,403,063	1,403,067
4	922000	Admin Exp Transferred--Credit	0	(126,127)	(126,127)	0	(85,640)	(85,640)	0	(40,487)	(40,487)
4	923000	Outside Services Employed	20,305	11,513,306	11,533,611	17,464	7,817,535	7,834,999	2,841	3,695,771	3,698,612
4	924000	Property Insurance Premium	0	1,330,269	1,330,269	0	903,253	903,253	0	427,016	427,016
4	925XXX	Injuries and Damages	44,806	3,698,412	3,743,218	44,649	2,511,222	2,555,871	157	1,187,190	1,187,347
4	926XXX	Employee Pensions and Benefits	0	2,501,779	2,501,779	0	1,698,708	1,698,708	0	803,071	803,071
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	2,847,454	3,186,139	6,033,593	2,008,005	2,061,751	4,069,756	839,449	1,124,388	1,963,837
4	930000	Miscellaneous General Expenses	126,551	3,433,487	3,560,038	84,591	2,331,338	2,415,929	41,960	1,102,149	1,144,109
4	931000	Rents	9,509	914,414	923,923	5,309	620,887	626,196	4,200	293,527	297,727
4	935000	Maintenance of General Plant	952,221	9,174,746	10,126,967	500,023	6,229,653	6,729,676	452,198	2,945,093	3,397,291
TOTAL ADMIN & GEN OPERATING EXP			4,539,741	67,570,292	72,110,033	3,049,555	45,778,593	48,828,148	1,490,186	21,791,699	23,281,885

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 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-General	1,642,938	14,147,912	15,790,850	1,219,492	9,606,432	10,825,924	423,446	4,541,480	4,964,926
E-AMTX		Amortization Expense-General Plant - 303000	0	404,197	404,197	0	274,205	274,205	0	129,992	129,992
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	998,866	10,099,550	11,098,416	983,989	6,857,594	7,841,583	14,877	3,241,956	3,256,833
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	28,331	28,331	0	19,237	19,237	0	9,094	9,094
99	407229	Idaho Earnings Test Amortization	(1,336,265)	0	(1,336,265)	0	0	0	(1,336,265)	0	(1,336,265)
99	407468	Project Compass Deferral - ID	(1,145,136)	0	(1,145,136)	0	0	0	(1,145,136)	0	(1,145,136)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			160,403	24,679,990	24,840,393	2,203,481	16,757,468	18,960,949	(2,043,078)	7,922,522	5,879,444
TOTAL ADMIN & GENERAL EXPENSES			4,700,144	92,250,282	96,950,426	5,253,036	62,536,061	67,789,097	(552,892)	29,714,221	29,161,329
TOTAL EXPENSES BEFORE FIT			152,871,828	644,046,308	796,918,136	113,548,674	419,954,743	533,503,417	39,323,154	224,091,565	263,414,719
NET OPERATING INCOME (LOSS) BEFORE FIT					212,185,378			140,954,529			71,230,849
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(12,059,128)			(7,158,369)			(4,900,759)
E-FIT		DEFERRED FEDERAL INCOME TAX			67,428,042			44,274,885			23,153,157
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
ELECTRIC NET OPERATING INCOME (LOSS)					157,011,992			103,964,539			53,047,453

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		64.710%		35.290%
E-ALL	2	Number of Customers		100.000%		65.619%		34.381%
E-ALL	3	Direct Distribution Operating Expense		100.000%		67.277%		32.723%
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: E-456-12E
ELECTRIC ALLOCATION OF OTHER REVENUE	
For Twelve Months Ended June 30, 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	23,677	1,482,747	1,506,424	23,288	959,486	982,774	389	523,261	523,650
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	12,081,811	12,081,811	0	7,818,140	7,818,140	0	4,263,671	4,263,671
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	11,114,888	11,114,888	0	7,192,444	7,192,444	0	3,922,444	3,922,444
1	456016	OTHER ELECTRIC REV-RESOURCE OP	162,500	3,617,299	3,779,799	162,500	2,340,754	2,503,254	0	1,276,545	1,276,545
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	14,763	14,763	0	9,553	9,553	0	5,210	5,210
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,626,002	11,626,002	0	7,523,186	7,523,186	0	4,102,816	4,102,816
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	823,086	823,086	0	532,619	532,619	0	290,467	290,467
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	4,058,393	0	4,058,393	4,058,393	0	4,058,393	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	(2,226,190)	0	(2,226,190)	(2,226,190)	0	(2,226,190)	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	146,574	0	146,574	98,901	0	98,901	47,673	0	47,673
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	60,203,675	60,203,675	0	38,957,798	38,957,798	0	21,245,877	21,245,877
TOTAL ACCOUNT 456			2,164,954	105,145,459	107,310,413	2,116,892	68,039,627	70,156,519	48,062	37,105,832	37,153,894

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	171,476,797	171,476,797	0	110,962,635	110,962,635	0	60,514,162	60,514,162
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	(68,922)	(68,922)	0	(44,599)	(44,599)	0	(24,323)	(24,323)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	8,062,611	8,062,611	0	5,217,316	5,217,316	0	2,845,295	2,845,295
1	555710	Intercompany Purchase	0	1,411,553	1,411,553	0	913,416	913,416	0	498,137	498,137
TOTAL ACCOUNT 555			0	180,882,039	180,882,039	0	117,048,768	117,048,768	0	63,833,271	63,833,271

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,957,829	5,957,829	0	3,855,311	3,855,311	0	2,102,518	2,102,518
1	557010	Other Power Supply Expense - Financial	0	21,022,400	21,022,400	0	13,603,595	13,603,595	0	7,418,805	7,418,805
1	557150	Fuel - Economic Dispatch	0	(1,918,779)	(1,918,779)	0	(1,241,642)	(1,241,642)	0	(677,137)	(677,137)
1	557160	Power Supply Expense - Miscellaneous	(4,585,344)	812	(4,584,532)	(2,738,545)	525	(2,738,020)	(1,846,799)	287	(1,846,512)
99	557161	Unbilled Add-Ons	604,975	0	604,975	125,888	0	125,888	479,087	0	479,087
1	557170	Broker Fees - Power	0	419,181	419,181	0	271,252	271,252	0	147,929	147,929
1	557171	REC Broker Fees	46,750	65,003	111,753	46,750	42,063	88,813	0	22,940	22,940
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	7,373,146	0	7,373,146	7,373,146	0	7,373,146	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	(8,400,795)	0	(8,400,795)	(8,400,795)	0	(8,400,795)	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	2,073,023	0	2,073,023	2,073,023	0	2,073,023	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,535,324)	0	(2,535,324)	(2,535,324)	0	(2,535,324)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	821,574	0	821,574	0	0	0	821,574	0	821,574
99	557390	Idaho PCA Amortization	3,996,582	0	3,996,582	0	0	0	3,996,582	0	3,996,582
1	557395	Optional Renewable Power Expense Offset	0	796	796	0	515	515	0	281	281
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,617,069	3,617,069	0	2,340,605	2,340,605	0	1,276,464	1,276,464
1	557711	Turbine Gas Bookout Offset	0	(3,617,069)	(3,617,069)	0	(2,340,605)	(2,340,605)	0	(1,276,464)	(1,276,464)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	63,006,057	63,006,057	0	40,771,219	40,771,219	0	22,234,838	22,234,838
TOTAL ACCOUNT 557			213,289	88,556,602	88,769,891	(3,558,359)	57,304,975	53,746,616	3,771,648	31,251,627	35,023,275

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,396,716	7,058,687	8,455,403	958,823	4,631,840	5,590,663	437,893	2,426,847	2,864,740
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			1,396,716	7,058,687	8,455,403	958,823	4,631,840	5,590,663	437,893	2,426,847	2,864,740

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.619%	34.381%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.309%	34.691%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	350,679	450,438	801,117	252,114	295,573	547,687	98,565	154,865	253,430
99	908600	Public Purpose Tariff Rider Expense Offset	24,913,126	0	24,913,126	18,452,565	0	18,452,565	6,460,561	0	6,460,561
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	(194,225)	0	(194,225)	(153,392)	0	(153,392)	(40,833)	0	(40,833)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,302,689	450,438	25,753,127	18,784,396	295,573	19,079,969	6,518,293	154,865	6,673,158

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.619%	34.381%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.74%	51.74%
2	Cost of Debt		5.400%	5.380%
	Total Weighted Cost		2.794%	2.784%
E-APL	Net Rate Base	2,031,277,990	1,341,987,883	689,290,107
	Interest Deduction for FIT Calculation	56,684,978	37,495,141	19,189,837
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,009,103,514	674,457,946	334,645,568
E-OPS	Less: Operating & Maintenance Expense	628,119,856	409,125,363	218,994,493
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	96,415,093	66,337,094	30,077,999
E-OTX	Less: Taxes Other than FIT	72,383,187	58,040,960	14,342,227
	Net Operating Income Before FIT	212,185,378	140,954,529	71,230,849
E-INT	Less: Interest Expense	56,684,978	37,495,141	19,189,837
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(189,420,035)	(123,711,198)	(65,708,837)
	Taxable Net Operating Income	(33,919,635)	(20,106,274)	(13,813,361)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,871,872)	(7,037,196)	(4,834,676)
1	Production Tax Credit	(187,256)	(121,173)	(66,083)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(12,059,128)	(7,158,369)	(4,900,759)
E-DTE	Deferred FIT	67,428,042	44,274,885	23,153,157
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	55,173,386	36,989,990	18,183,396

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	997000 Book Depreciation & Amortization	42,104,102	62,205,737	104,309,839	26,829,878	41,040,711	67,870,589	15,274,224	21,165,026
12	997001 Contributions In Aid of Construction	0	4,626,297	4,626,297	0	3,021,388	3,021,388	0	1,604,909
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	(104,032)	0	(104,032)	0	0	0	(104,032)	0
4	997005 FAS106 Current Retiree Medical Accrual	0	1,833,367	1,833,367	0	1,244,856	1,244,856	0	588,511
99	997007 Idaho PCA	4,818,156	0	4,818,156	0	0	0	4,818,156	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	441,768	441,768	0	299,960	299,960	0	141,808
12	997016 Redemption Expense Amortization	0	1,314,042	1,314,042	0	858,188	858,188	0	455,854
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	4,944,612	0	4,944,612	3,615,642	0	3,615,642	1,328,970	0
99	997019 CSS Temporary Service Fees	446,835	0	446,835	188,575	0	188,575	258,260	0
4	997020 FAS87 Current Pension Accrual	0	3,123,625	3,123,625	0	2,120,941	2,120,941	0	1,002,684
99	997021 Wartsilla Generators Amortization	168,545	0	168,545	153,132	0	153,132	15,413	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	(1,902,019)	0	(1,902,019)	(1,902,019)	0	(1,902,019)	0	0
12	997032 Interest Rate Swaps	0	4,227,168	4,227,168	0	2,760,721	2,760,721	0	1,466,447
4	997033 BPA Residential Exchange	(1,183,992)	0	(1,183,992)	(701,965)	0	(701,965)	(482,027)	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	(348,485)	(348,485)	0	(225,505)	(225,505)	0	(122,980)
99	997043 Washington Deferred Power Costs	(1,027,649)	0	(1,027,649)	(1,027,649)	0	(1,027,649)	0	0
1	997044 Non-Monetary Power Costs	0	(68,922)	(68,922)	0	(44,599)	(44,599)	0	(24,323)
1	997045 Section 199 Manufacturing Deduction	0	(1,500,000)	(1,500,000)	0	(970,650)	(970,650)	0	(529,350)
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	(3,583,680)	(3,583,680)	0	(2,340,466)	(2,340,466)	0	(1,243,214)
11	997049 Tax Depreciation	0	(209,360,714)	(209,360,714)	0	(134,692,215)	(134,692,215)	0	(74,668,499)
99	997050 CS2 Levelized Return	102,249	0	102,249	0	0	0	102,249	0
99	997051 Wind Generation AFUDC - ID	650,102	0	650,102	0	0	0	650,102	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	46,750	46,750	0	31,743	31,743	0	15,007
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended June 30, 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	302,138	0	302,138	(146,336)	0	(146,336)	448,474	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	5,562,173	5,562,173	0	3,578,424	3,578,424	0	1,983,749
4	997081 Deferred Compensation	0	18,859	18,859	0	12,805	12,805	0	6,054
4	997082 Meal Disallowances	0	404,796	404,796	0	274,856	274,856	0	129,940
4	997083 Paid Time Off	0	510,789	510,789	0	346,826	346,826	0	163,963
2	997084 Customer Uncollectibles	0	2,433,534	2,433,534	0	1,596,861	1,596,861	0	836,673
99	997088 Deferred O&M Colstrip & CS2	221,190	0	221,190	973,692	0	973,692	(752,502)	0
99	997089 CNC Transmission	104,314	0	104,314	82,309	0	82,309	22,005	0
99	997091 LIDAR O&M Reg Def DFIT	33,687	0	33,687	33,687	0	33,687	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	(1,309,304)	0	(1,309,304)	(1,309,304)	0	(1,309,304)	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	(2,816,722)	0	(2,816,722)	(1,300,757)	0	(1,300,757)	(1,515,965)	0
99	997098 Provision for Rate Refund	4,959,133	0	4,959,133	560,000	0	560,000	4,399,133	0
1	997099 Kettle Falls Diesel Leak	0	(488,312)	(488,312)	0	(315,987)	(315,987)	0	(172,325)
99	997100 WA REC Amort	967,225	0	967,225	967,225	0	967,225	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)	(1,237,773)	0	(1,237,773)	0	0	0	(1,237,773)	0
99	997103 Def Project Compass	(1,145,136)	0	(1,145,136)	0	0	0	(1,145,136)	0
99	997104 Spokane River TDG	(1,194,880)	0	(1,194,880)	(725,987)	0	(725,987)	(468,893)	0
	TOTAL SCHEDULE M ADJUSTMENTS	56,423,691	(243,503,710)	(189,420,035)	32,043,353	(155,754,551)	(123,711,198)	22,040,322	(87,749,159)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.619%	34.381%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.335%	35.665%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.309%	34.691%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<u>Total</u>
36,439,250
1,604,909
0
0
(104,032)
588,511
4,818,156
0
(11,938)
141,808
455,854
0
1,328,970
258,260
1,002,684
15,413
0
0
0
0
0
1,466,447
(482,027)
360,684
(122,980)
0
(24,323)
(529,350)
5,212
0
(1,243,214)
(74,668,499)
102,249
650,102
0
15,007
5,797
0

<u>Total</u>
26,996
0
0
342,969
0
448,474
0
0
0
0
0
1,983,749
6,054
129,940
163,963
836,673
(752,502)
22,005
0
0
0
0
0
11,547
(1,515,965)
4,399,133
(172,325)
0
(40,860,696)
(1,237,773)
(1,145,136)
<u>(468,893)</u>
<u>(65,708,837)</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	71,661,888	71,661,888	0	45,837,810	45,837,810	0	25,824,078	25,824,078
99	410100	Deferred Federal Income Tax Expense - Washir	1,494,485	0	1,494,485	1,494,485	0	1,494,485	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,197,874)	0	(1,197,874)	0	0	0	(1,197,874)	0	(1,197,874)
	410100	Total	296,611	71,661,888	71,958,499	1,494,485	45,837,810	47,332,295	(1,197,874)	25,824,078	24,626,204
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(1,108,848)	(1,108,848)	0	(709,264)	(709,264)	0	(399,584)	(399,584)
99	411100	Deferred Federal Income Tax Expense - Washir	(2,348,146)	0	(2,348,146)	(2,348,146)	0	(2,348,146)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,073,463)	0	(1,073,463)	0	0	0	(1,073,463)	0	(1,073,463)
	411100	Total	(3,421,609)	(1,108,848)	(4,530,457)	(2,348,146)	(709,264)	(3,057,410)	(1,073,463)	(399,584)	(1,473,047)
Total Deferred Federal Income Tax Expense			(3,124,998)	70,553,040	67,428,042	(853,661)	45,128,546	44,274,885	(2,271,337)	25,424,494	23,153,157

E-ALL	14	Net Allocated Schedule M's	100.000%	63.964%	36.036%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PRODUCTION & TRANSMISSION									
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,699,201	1,699,201	0	1,099,553	1,099,553	0	599,648	599,648
1	408150	R&P Property Tax--Production	0	14,695,057	14,695,057	0	9,509,171	9,509,171	0	5,185,886	5,185,886
1	408180	R&P Property Tax--Transmission	0	5,392,004	5,392,004	0	3,489,166	3,489,166	0	1,902,838	1,902,838
1	409100	State Income Tax--Montana & Oregon	0	(705,016)	(705,016)	0	(456,216)	(456,216)	0	(248,800)	(248,800)
		TOTAL PRODUCTION & TRANSMISSION	0	21,117,201	21,117,201	0	13,664,940	13,664,940	0	7,452,261	7,452,261
		DISTRIBUTION									
99	408110	State Excise Tax	19,888,463	0	19,888,463	19,888,463	0	19,888,463	0	0	0
99	408120	Municipal Occupation & License Tax	21,227,113	0	21,227,113	17,821,039	0	17,821,039	3,406,074	0	3,406,074
99	408160	Miscellaneous State or Local Tax--WA & ID	128	0	128	0	0	0	128	0	128
99	408170	R&P Property Tax--Distribution	9,773,320	0	9,773,320	6,666,518	0	6,666,518	3,106,802	0	3,106,802
99	409100	State Income Tax--Idaho	376,962	0	376,962	0	0	0	376,962	0	376,962
		TOTAL DISTRIBUTION	51,265,986	0	51,265,986	44,376,020	0	44,376,020	6,889,966	0	6,889,966
		TOTAL TAXES OTHER THAN FIT	51,265,986	21,117,201	72,383,187	44,376,020	13,664,940	58,040,960	6,889,966	7,452,261	14,342,227

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended June 30, 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,850,000	8,850,000	0	5,726,835	5,726,835	0	3,123,165	3,123,165
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	1,261,062	1,261,062	0	816,033	816,033	0	445,029	445,029
1	182381	CDA Settlement Past Storage	0	34,074,134	34,074,134	0	22,049,372	22,049,372	0	12,024,762	12,024,762
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)	5,254,057	106,981,968	112,236,025	5,155,188	72,640,756	77,795,944	98,869	34,341,212	34,440,081
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,575,012	3,575,012	0	2,427,433	2,427,433	0	1,147,579	1,147,579
		TOTAL INTANGIBLE PLANT	6,009,940	217,574,472	223,584,412	5,911,071	144,521,575	150,432,646	98,869	73,052,897	73,151,766
		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	130,503,033	130,503,033	0	84,448,513	84,448,513	0	46,054,520	46,054,520
1	312000	Boiler Plant	0	175,759,113	175,759,113	0	113,733,722	113,733,722	0	62,025,391	62,025,391
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,596,809	53,596,809	0	34,682,495	34,682,495	0	18,914,314	18,914,314
1	315000	Accessory Electric Equipment	0	27,022,760	27,022,760	0	17,486,428	17,486,428	0	9,536,332	9,536,332
1	316000	Miscellaneous Power Plant Equipment	0	17,053,812	17,053,812	0	11,035,522	11,035,522	0	6,018,290	6,018,290
		TOTAL STEAM PRODUCTION PLANT	0	407,520,469	407,520,469	0	263,706,496	263,706,496	0	143,813,973	143,813,973
		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	58,418,319	58,418,319	0	37,802,494	37,802,494	0	20,615,825	20,615,825
1	332XXX	Reservoirs, Dams, & Waterways	0	151,566,583	151,566,583	0	98,078,736	98,078,736	0	53,487,847	53,487,847
1	333000	Waterwheels, Turbines, & Generators	0	167,784,514	167,784,514	0	108,573,359	108,573,359	0	59,211,155	59,211,155
1	334000	Accessory Electric Equipment	0	42,347,912	42,347,912	0	27,403,334	27,403,334	0	14,944,578	14,944,578
1	335XXX	Miscellaneous Power Plant Equipment	0	9,371,306	9,371,306	0	6,064,172	6,064,172	0	3,307,134	3,307,134
1	336000	Roads, Railroads, & Bridges	0	2,679,572	2,679,572	0	1,733,951	1,733,951	0	945,621	945,621
		TOTAL HYDRAULIC PRODUCTION PLANT	0	491,974,568	491,974,568	0	318,356,743	318,356,743	0	173,617,825	173,617,825
		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	16,769,374	16,769,374	0	10,851,462	10,851,462	0	5,917,912	5,917,912
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,457	21,303,457	0	13,785,467	13,785,467	0	7,517,990	7,517,990
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	208,074,587	208,074,587	0	134,645,065	134,645,065	0	73,429,522	73,429,522
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	20,839,629	20,839,629	0	13,485,324	13,485,324	0	7,354,305	7,354,305
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	1,525,024	1,525,024	0	986,843	986,843	0	538,181	538,181
		TOTAL OTHER PRODUCTION PLANT	0	293,509,588	293,509,588	0	189,930,054	189,930,054	0	103,579,534	103,579,534
		TOTAL PRODUCTION PLANT	0	1,193,004,625	1,193,004,625	0	771,993,293	771,993,293	0	421,011,332	421,011,332

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended June 30, 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
TRANSMISSION PLANT:											
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	20,640,351	20,640,351	0	13,356,371	13,356,371	0	7,283,980	7,283,980
1	353000	Station Equipment	0	234,095,290	234,095,290	0	151,483,062	151,483,062	0	82,612,228	82,612,228
1	354000	Towers & Fixtures	0	17,125,655	17,125,655	0	11,082,011	11,082,011	0	6,043,644	6,043,644
1	355000	Poles & Fixtures	0	182,116,586	182,116,586	0	117,847,643	117,847,643	0	64,268,943	64,268,943
1	356000	Overhead Conductors & Devices	0	126,921,780	126,921,780	0	82,131,084	82,131,084	0	44,790,696	44,790,696
1	357000	Underground Conduit	0	2,973,023	2,973,023	0	1,923,843	1,923,843	0	1,049,180	1,049,180
1	358000	Underground Conductors & Devices	0	2,330,071	2,330,071	0	1,507,789	1,507,789	0	822,282	822,282
1	359000	Roads & Trails	0	1,951,875	1,951,875	0	1,263,058	1,263,058	0	688,817	688,817
TOTAL TRANSMISSION PLANT			0	609,103,410	609,103,410	0	394,150,816	394,150,816	0	214,952,594	214,952,594
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,794,104	0	4,794,104	3,552,402	0	3,552,402	1,241,702	0	1,241,702
99	360400	Land Easements	2,582,637	0	2,582,637	595,362	0	595,362	1,987,275	0	1,987,275
99	361000	Structures & Improvements	19,104,095	0	19,104,095	13,022,300	0	13,022,300	6,081,795	0	6,081,795
3	362000	Station Equipment	124,102,448	2,085,820	126,188,268	79,266,404	1,403,277	80,669,681	44,836,044	682,543	45,518,587
99	363000	Energy Storage Equipment	2,908,613	0	2,908,613	2,908,613	0	2,908,613	0	0	0
99	364000	Poles, Towers, & Fixtures	316,603,230	0	316,603,230	201,916,129	0	201,916,129	114,687,101	0	114,687,101
99	365000	Overhead Conductors & Devices	202,877,895	0	202,877,895	128,230,046	0	128,230,046	74,647,849	0	74,647,849
99	366000	Underground Conduit	93,769,843	0	93,769,843	59,510,276	0	59,510,276	34,259,567	0	34,259,567
99	367000	Underground Conductors & Devices	164,416,894	0	164,416,894	105,511,755	0	105,511,755	58,905,139	0	58,905,139
99	368000	Line Transformers	224,253,326	0	224,253,326	151,675,886	0	151,675,886	72,577,440	0	72,577,440
99	369XXX	Services	145,890,131	0	145,890,131	94,110,546	0	94,110,546	51,779,585	0	51,779,585
99	370000	Meters	48,731,591	0	48,731,591	26,612,233	0	26,612,233	22,119,358	0	22,119,358
99	373XXX	Street Light & Signal Systems	41,626,340	0	41,626,340	25,798,437	0	25,798,437	15,827,903	0	15,827,903
TOTAL DISTRIBUTION PLANT			1,391,661,147	2,085,820	1,393,746,967	892,710,389	1,403,277	894,113,666	498,950,758	682,543	499,633,301
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	5,120,465	6,211,299	384,267	3,476,796	3,861,063	706,567	1,643,669	2,350,236
4	390XXX	Structures & Improvements	13,298,817	67,655,582	80,954,399	6,598,896	45,938,140	52,537,036	6,699,921	21,717,442	28,417,363
4	391XXX	Office Furniture & Equipment	3,273,164	48,279,132	51,552,296	3,191,507	32,781,531	35,973,038	81,657	15,497,601	15,579,258
4	392XXX	Transportation Equipment	22,823,617	13,540,365	36,363,982	16,624,248	9,193,908	25,818,156	6,199,369	4,346,457	10,545,826
4	393000	Stores Equipment	274,125	2,623,096	2,897,221	121,608	1,781,082	1,902,690	152,517	842,014	994,531
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,600,264	11,657,983	993,356	6,518,579	7,511,935	1,064,363	3,081,685	4,146,048
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	26,148,668	9,177,596	35,326,264	15,993,366	6,231,588	22,224,954	10,155,302	2,946,008	13,101,310
4	397XXX	Communications Equipment	19,816,700	71,418,667	91,235,367	11,992,666	48,493,275	60,485,941	7,824,034	22,925,392	30,749,426
4	398000	Miscellaneous Equipment	6,225	390,320	396,545	3,926	265,027	268,953	2,299	125,293	127,592
TOTAL GENERAL PLANT			89,063,492	228,522,170	317,585,662	56,132,003	155,166,554	211,298,557	32,931,489	73,355,616	106,287,105
TOTAL PLANT IN SERVICE			1,486,734,579	2,250,290,497	3,737,025,076	954,753,463	1,467,235,515	2,421,988,978	531,981,116	783,054,982	1,315,036,098

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended June 30, 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	(289,528,790)	(289,528,790)	0	(187,354,080)	(187,354,080)	0	(102,174,710)	(102,174,710)
E-ADEP		Hydro Production Plant	0	(134,102,333)	(134,102,333)	0	(86,777,620)	(86,777,620)	0	(47,324,713)	(47,324,713)
E-ADEP		Other Production Plant	0	(98,532,004)	(98,532,004)	0	(63,760,060)	(63,760,060)	0	(34,771,944)	(34,771,944)
E-ADEP		Transmission Plant	0	(198,092,984)	(198,092,984)	0	(128,185,970)	(128,185,970)	0	(69,907,014)	(69,907,014)
E-ADEP		Distribution Plant	(444,657,889)	(12,934)	(444,670,823)	(273,717,379)	(8,702)	(273,726,081)	(170,940,510)	(4,232)	(170,944,742)
E-ADEP		General Plant	(30,574,286)	(79,122,070)	(109,696,356)	(18,869,575)	(53,723,885)	(72,593,460)	(11,704,711)	(25,398,185)	(37,102,896)
TOTAL ACCUMULATED DEPRECIATION			(475,232,175)	(799,391,115)	(1,274,623,290)	(292,586,954)	(519,810,317)	(812,397,271)	(182,645,221)	(279,580,798)	(462,226,019)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,776,647)	(9,776,647)	0	(6,326,468)	(6,326,468)	0	(3,450,179)	(3,450,179)
E-AAMT		Distribution-Franchises/Misc Intangibles	(162,613)	0	(162,613)	(162,613)	0	(162,613)	0	0	0
E-AAMT		General Plant - 303000	0	(783,133)	(783,133)	0	(529,927)	(529,927)	0	(253,206)	(253,206)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,291,869)	(23,269,091)	(25,560,960)	(2,255,919)	(15,799,713)	(18,055,632)	(35,950)	(7,469,378)	(7,505,328)
E-AAMT		General Plant - 390200, 396200	(120,812)	(231,869)	(352,681)	(117,239)	(157,439)	(274,678)	(3,573)	(74,430)	(78,003)
TOTAL ACCUMULATED AMORTIZATION			(2,575,294)	(34,060,740)	(36,636,034)	(2,535,771)	(22,813,547)	(25,349,318)	(39,523)	(11,247,193)	(11,286,716)
TOTAL ACCUMULATED DEPR/AMORT			(477,807,469)	(833,451,855)	(1,311,259,324)	(295,122,725)	(542,623,864)	(837,746,589)	(182,684,744)	(290,827,991)	(473,512,735)
NET ELECTRIC UTILITY PLANT before DFIT			1,008,927,110	1,416,838,642	2,425,765,752	659,630,738	924,611,651	1,584,242,389	349,296,372	492,226,991	841,523,363
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	(180,624)	(180,624)	0	(116,882)	(116,882)	0	(63,742)	(63,742)
12		ADFIT - Electric Plant In Service (282900)	0	(404,867,247)	(404,867,247)	0	(264,414,750)	(264,414,750)	0	(140,452,497)	(140,452,497)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,397,887)	(46,397,887)	0	(31,504,165)	(31,504,165)	0	(14,893,722)	(14,893,722)
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	(11,925,947)	(11,925,947)	0	(7,717,280)	(7,717,280)	0	(4,208,667)	(4,208,667)
1		ADFIT - CDA Settlement Costs (283333)	0	375,313	375,313	0	242,865	242,865	0	132,448	132,448
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,478,844)	(3,478,844)	0	(2,271,998)	(2,271,998)	0	(1,206,846)	(1,206,846)
TOTAL ACCUMULATED DFIT			0	(466,866,165)	(466,866,165)	0	(306,047,651)	(306,047,651)	0	(160,818,514)	(160,818,514)
NET ELECTRIC UTILITY PLANT			1,008,927,110	949,972,477	1,958,899,587	659,630,738	618,564,000	1,278,194,738	349,296,372	331,408,477	680,704,849

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.277%	32.723%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.309%	34.691%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12E

AVISTA UTILITIES

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	949,972,477	1,958,899,587	659,630,738	618,564,000	1,278,194,738	349,296,372	331,408,477	680,704,849
	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	(666,039)	0	(666,039)	666,039	0	666,039
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)	(2,822,836)	0	(2,822,836)	(904,670)	0	(904,670)	(1,918,166)	0	(1,918,166)
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)	7,466,531	0	7,466,531	4,774,986	0	4,774,986	2,691,545	0	2,691,545
99	ADFIT - Kettle Falls Disallowed (190420)	191,433	0	191,433	191,433	0	191,433	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)	1,374,274	0	1,374,274	0	0	0	1,374,274	0	1,374,274
99	ADFIT - Boulder Park Disallowed (190040)	429,004	0	429,004	0	0	0	429,004	0	429,004
99	Investment in WNP3 Exchange Power (124900, 124930)	10,208,069	0	10,208,069	10,208,069	0	10,208,069	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,834,587)	0	(1,834,587)	(1,834,587)	0	(1,834,587)	0	0	0
99	CDA Lake Settlement - WA (182382)	823,973	0	823,973	823,973	0	823,973	0	0	0
99	CDA Lake Settlement - ID (186382)	162,618	0	162,618	0	0	0	162,618	0	162,618
99	ADFIT - CDA Lake Settlement - Direct (283382)	(345,309)	0	(345,309)	(288,392)	0	(288,392)	(56,917)	0	(56,917)
99	CDA CDR Fund - Direct (182324)	59,936	0	59,936	59,936	0	59,936	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	425,521	0	425,521	395,089	0	395,089	30,432	0	30,432
99	ADFIT - Spokane River Relicensing (283322)	(148,908)	0	(148,908)	(138,262)	0	(138,262)	(10,646)	0	(10,646)
99	Spokane River PM&Es (182323)	392,606	0	392,606	250,878	0	250,878	141,728	0	141,728
99	ADFIT - Spokane River PM&Es (283323)	(137,437)	0	(137,437)	(87,832)	0	(87,832)	(49,605)	0	(49,605)
99	Montana Riverbed Settlement (186360)	1,465,755	0	1,465,755	1,014,900	0	1,014,900	450,855	0	450,855
99	ADFIT - Montana Riverbed Settlement (283365)	(513,015)	0	(513,015)	(355,216)	0	(355,216)	(157,799)	0	(157,799)
99	Lancaster Generation (182312)	566,667	0	566,667	566,667	0	566,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(198,333)	0	(198,333)	(198,333)	0	(198,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,317	0	60,317	0	0	0	60,317	0	60,317
4	Customer Advances (252000)	(1,811,048)	44	(1,811,004)	(447,027)	30	(446,997)	(1,364,021)	14	(1,364,007)
99	Customer Deposits (235199)	(1,721,791)	0	(1,721,791)	(1,721,791)	0	(1,721,791)	0	0	0
C-WKC	Working Capital	56,286,059	9,389,389	65,675,448	56,286,059	0	56,286,059	0	9,389,389	9,389,389
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	62,988,970	9,389,433	72,378,403	63,793,115	30	63,793,145	(804,145)	9,389,403	8,585,258
	NET RATE BASE	#####	959,361,910	2,031,277,990	723,423,853	618,564,030	1,341,987,883	348,492,227	340,797,880	689,290,107

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,808,331	7,808,331			7,808,331	7,808,331		5,052,771	5,052,771		2,755,560	2,755,560	
1	Hydro (ED-AN)	8,493,369	8,493,369			8,493,369	8,493,369		5,496,059	5,496,059		2,997,310	2,997,310	
1	Other (ED-AN)	9,378,786	9,378,786			9,378,786	9,378,786		6,069,012	6,069,012		3,309,774	3,309,774	
Total Electric Production		25,680,486	25,680,486			25,680,486	25,680,486		16,617,842	16,617,842		9,062,644	9,062,644	
Electric Transmission														
1	ED-AN	10,700,901	10,700,901			10,700,901	10,700,901		6,924,553	6,924,553		3,776,348	3,776,348	
Total Electric Transmissic		10,700,901	10,700,901			10,700,901	10,700,901		6,924,553	6,924,553		3,776,348	3,776,348	
Electric Distribution														
3	ED-AN	12,910	12,910				12,910		8,685	8,685		4,225	4,225	
	ED-ID	14,835,902	14,835,902		14,835,902		14,835,902				14,835,902		14,835,902	
	ED-WA	24,599,400	24,599,400		24,599,400		24,599,400	24,599,400			24,599,400			
Total Electric Distribution		39,448,212	39,448,212		39,435,302	12,910	39,448,212	24,599,400	8,685	24,608,085	14,835,902	4,225	14,840,127	
Gas Underground Storage														
	GD-AN	591,438		591,438										
	GD-OR	115,379				115,379								
Total Gas Underground S		706,817		591,438		115,379								
Gas Distribution														
	GD-AN	64,505		64,505										
	GD-ID	4,360,641		4,360,641										
	GD-WA	8,740,426		8,740,426										
	GD-OR	5,793,617				5,793,617								
Total Gas Distribution		18,959,189		13,165,572		5,793,617								
General Plant														
4	ED-AN	2,706,342	2,706,342			2,706,342	2,706,342		1,837,606	1,837,606		868,736	868,736	
	ED-ID	175,642	175,642		175,642		175,642				175,642		175,642	
	ED-WA	1,079,967	1,079,967		1,079,967		1,079,967	1,079,967			1,079,967			
7,4	CD-AA	15,217,374	10,887,574	3,005,584	1,324,216		10,887,574	10,887,574		7,392,663		3,494,911	3,494,911	
9,4	CD-AN	703,541	553,996	149,545			553,996	553,996		376,163		177,833	177,833	
9	CD-ID	314,696	247,804	66,892		247,804	247,804				247,804		247,804	
9	CD-WA	177,188	139,525	37,663		139,525	139,525	139,525						
8	GD-AA	244,068		168,607	75,461									
	GD-AN	36,582		36,582										
	GD-ID	47,380		47,380										
	GD-WA	217,583		217,583										
	GD-OR	208,820			208,820									
Total General Plant		21,129,183	15,790,850	3,729,836	1,608,497	1,642,938	14,147,912	15,790,850	1,219,492	9,606,432	10,825,924	423,446	4,541,480	4,964,926
Total Depreciation Expense		116,624,788	91,620,449	17,486,846	7,517,493	41,078,240	50,542,209	91,620,449	25,818,892	33,157,512	58,976,404	15,259,348	17,384,697	32,644,045

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	67.277%	32.723%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	918,401	918,401			918,401	918,401		594,297	594,297		324,104	324,104		
1	Misc Intangible Plt (30300) ED-AN	213,052	213,052			213,052	213,052		137,866	137,866		75,186	75,186		
Total Production/Transmission		1,131,453	1,131,453			1,131,453	1,131,453		732,163	732,163		399,290	399,290		
Distribution															
	Franchises (302000) ED-WA	24,153	24,153		24,153		24,153	24,153		24,153					
	Misc Intangible Plt (30300) ED-WA	2,844	2,844		2,844		2,844	2,844		2,844					
Total Distribution		26,997	26,997		26,997		26,997	26,997		26,997					
General Plant - 303000															
7,4	CD-AA	554,231	396,536	109,466	48,229		396,536	396,536		269,248	269,248		127,288	127,288	
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	8,068			8,068										
Total General Plant - 303000		600,948	404,197	140,454	56,297		404,197	404,197		274,205	274,205		129,992	129,992	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	13,676,181	9,784,897	2,701,183	1,190,101		9,784,897	9,784,897		6,643,945	6,643,945		3,140,952	3,140,952	
9,4	CD-AN	9,415	7,414	2,001			7,414	7,414		5,034	5,034		2,380	2,380	
9,4	CD-ID	12,865	10,130	2,735		10,130	10,130	10,130				10,130		10,130	
4	ED-AN	307,239	307,239				307,239	307,239		208,615	208,615		98,624	98,624	
	ED-ID	4,747	4,747			4,747	4,747	4,747				4,747		4,747	
	ED-WA	983,989	983,989			983,989	983,989	983,989	983,989		983,989				
8	GD-AA	445,925		308,054	137,871										
	GD-AN	1,142		1,142											
	GD-OR	122			122										
Total Miscellaneous IT Intangible Plt - 3031XX		15,441,625	11,098,416	3,015,115	1,328,094		998,866	10,099,550	11,098,416	983,989	6,857,594	7,841,583	14,877	3,241,956	3,256,833
Gas Underground Storage															
	GD-AN	227		227											
Total Gas Underground Storage		227		227											
General Plant - 390200, 396200															
7,4	CD-AA	28,302	20,249	5,590	2,463		20,249	20,249		13,749	13,749		6,500	6,500	
4	ED-AN	8,082	8,082				8,082	8,082		5,488	5,488		2,594	2,594	
	GD-OR	785			785										
Total General Plant - 390200, 396200		37,169	28,331	5,590	3,248		28,331	28,331		19,237	19,237		9,094	9,094	
Total Amortization Expense		17,238,419	12,689,394	3,161,386	1,387,639		1,025,863	11,663,531	12,689,394	1,010,986	7,883,199	8,894,185	14,877	3,780,332	3,795,209

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(289,528,790)				(289,528,790)	(289,528,790)		(187,354,080)	(187,354,080)		(102,174,710)	(102,174,710)	
1	Hydro (ED-AN)	(134,102,333)				(134,102,333)	(134,102,333)		(86,777,620)	(86,777,620)		(47,324,713)	(47,324,713)	
1	Other (ED-AN)	(98,532,004)				(98,532,004)	(98,532,004)		(63,760,060)	(63,760,060)		(34,771,944)	(34,771,944)	
Total Electric Production		(522,163,127)				(522,163,127)	(522,163,127)		(337,891,760)	(337,891,760)		(184,271,367)	(184,271,367)	
Electric Transmission														
1	ED-AN	(198,092,984)				(198,092,984)	(198,092,984)		(128,185,970)	(128,185,970)		(69,907,014)	(69,907,014)	
Total Electric Transmissic		(198,092,984)				(198,092,984)	(198,092,984)		(128,185,970)	(128,185,970)		(69,907,014)	(69,907,014)	
Electric Distribution														
3	ED-AN	(12,934)					(12,934)			(8,702)		(4,232)	(4,232)	
	ED-ID	(170,940,510)				(170,940,510)					(170,940,510)		(170,940,510)	
	ED-WA	(273,717,379)				(273,717,379)		(273,717,379)		(273,717,379)				
Total Electric Distribution		(444,670,823)				(444,657,889)	(12,934)	(444,670,823)	(273,717,379)	(8,702)	(273,726,081)	(170,940,510)	(4,232)	(170,944,742)
Gas Underground Storage														
	GD-AN	(13,775,517)		(13,775,517)										
	GD-OR	(687,283)			(687,283)									
Total Gas Underground S		(14,462,800)		(13,775,517)	(687,283)									
Gas Distribution														
	GD-AN	(1,540,848)		(1,540,848)										
	GD-ID	(61,383,744)		(61,383,744)										
	GD-WA	(120,792,862)		(120,792,862)										
	GD-OR	(94,668,361)			(94,668,361)									
Total Gas Distribution		(278,385,815)		(183,717,454)	(94,668,361)									
General Plant														
4	ED-AN	(40,493,109)		(40,493,109)			(40,493,109)		(27,494,821)	(27,494,821)		(12,998,288)	(12,998,288)	
	ED-ID	(7,393,470)		(7,393,470)		(7,393,470)					(7,393,470)		(7,393,470)	
	ED-WA	(16,755,952)		(16,755,952)		(16,755,952)		(16,755,952)		(16,755,952)				
7,4	CD-AA	(40,677,950)	(29,103,853)	(8,034,302)	(3,539,795)		(29,103,853)			(19,761,516)		(9,342,337)	(9,342,337)	
9,4	CD-AN	(12,096,297)	(9,525,108)	(2,571,189)			(9,525,108)			(6,467,548)		(3,057,560)	(3,057,560)	
9	CD-ID	(5,475,009)	(4,311,241)	(1,163,768)		(4,311,241)					(4,311,241)		(4,311,241)	
9	CD-WA	(2,684,170)	(2,113,623)	(570,547)		(2,113,623)		(2,113,623)		(2,113,623)				
8	GD-AA	(1,800,326)		(1,243,701)	(556,625)									
	GD-AN	(1,902,349)		(1,902,349)										
	GD-ID	(1,500,263)		(1,500,263)										
	GD-WA	(4,633,897)		(4,633,897)										
	GD-OR	(4,343,927)			(4,343,927)									
Total General Plant		(139,756,719)	(109,696,356)	(21,620,016)	(8,440,347)	(30,574,286)	(79,122,070)	(109,696,356)	(18,869,575)	(53,723,885)	(72,593,460)	(11,704,711)	(25,398,185)	(37,102,896)
Total Accumulated Depr		(1,597,532,268)	(1,274,623,290)	(219,112,987)	(103,795,991)	(475,232,175)	(799,391,115)	(1,274,623,290)	(292,586,954)	(519,810,317)	(812,397,271)	(182,645,221)	(279,580,798)	(462,226,019)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 Production/Transmission Ratio	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3 Direct Distribution Operating Expense	67.277%	32.723%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(8,763,754)	(8,763,754)			(8,763,754)	(8,763,754)		(5,671,025)	(5,671,025)		(3,092,729)	(3,092,729)	
1	Misc Intangible Plt (3030 ED-AN)	(1,012,893)	(1,012,893)			(1,012,893)	(1,012,893)		(655,443)	(655,443)		(357,450)	(357,450)	
Total Production/Transmission		(9,776,647)	(9,776,647)			(9,776,647)	(9,776,647)		(6,326,468)	(6,326,468)		(3,450,179)	(3,450,179)	
Distribution														
	Franchises (302000) ED-WA	(133,159)	(133,159)			(133,159)	(133,159)	(133,159)						
	Misc Intangible Plt (3030 ED-WA)	(29,454)	(29,454)			(29,454)	(29,454)	(29,454)						
Total Distribution		(162,613)	(162,613)			(162,613)	(162,613)	(162,613)						
General Plant - 303000														
7,4	CD-AA	(1,014,838)	(726,086)	(200,441)	(88,311)	(726,086)	(726,086)		(493,012)	(493,012)		(233,074)	(233,074)	
9,1	CD-AN	(72,446)	(57,047)	(15,399)		(57,047)	(57,047)		(36,915)	(36,915)		(20,132)	(20,132)	
	GD-ID	(53,116)		(53,116)										
	GD-WA	(129,135)		(129,135)										
	GD-OR	(68,515)			(68,515)									
Total General Plant - 303000		(1,338,050)	(783,133)	(398,091)	(156,826)		(783,133)	(783,133)		(529,927)	(529,927)		(253,206)	(253,206)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(31,785,541)	(22,741,601)	(6,277,962)	(2,765,978)	(22,741,601)	(22,741,601)		(15,441,547)	(15,441,547)		(7,300,054)	(7,300,054)	
9,4	CD-AN	(20,846)	(16,415)	(4,431)		(16,415)	(16,415)		(11,146)	(11,146)		(5,269)	(5,269)	
9	CD-ID	(25,828)	(20,338)	(5,490)			(20,338)	(20,338)			(20,338)		(20,338)	
4	ED-AN	(511,075)	(511,075)			(511,075)	(511,075)		(347,020)	(347,020)		(164,055)	(164,055)	
	ED-ID	(15,612)	(15,612)			(15,612)	(15,612)				(15,612)		(15,612)	
	ED-WA	(2,255,919)	(2,255,919)			(2,255,919)	(2,255,919)	(2,255,919)						
8	GD-AA	(1,679,766)		(1,160,416)	(519,350)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(36,307,345)	(25,560,960)	(7,459,826)	(3,286,559)	(2,291,869)	(23,269,091)	(25,560,960)	(2,255,919)	(15,799,713)	(18,055,632)	(35,950)	(7,469,378)	(7,505,328)
Gas Underground Storage														
	GD-AN	(239,973)		(239,973)										
Total Gas Underground Storage		(239,973)		(239,973)										
General Plant - 390200, 396200														
7,4	CD-AA	(230,578)	(164,972)	(45,541)	(20,065)	(164,972)	(164,972)		(112,016)	(112,016)		(52,956)	(52,956)	
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)						
4	ED-AN	(66,897)	(66,897)			(66,897)	(66,897)		(45,423)	(45,423)		(21,474)	(21,474)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(422,885)	(352,681)	(50,139)	(20,065)	(120,812)	(231,869)	(352,681)	(117,239)	(157,439)	(274,678)	(3,573)	(74,430)	(78,003)
Total Accumulated Amortization		(48,247,513)	(36,636,034)	(8,148,029)	(3,463,450)	(2,575,294)	(34,060,740)	(36,636,034)	(2,535,771)	(22,813,547)	(25,349,318)	(39,523)	(11,247,193)	(11,286,716)

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%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	67.900%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

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

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights													
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	849,864	0	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	0
7	CD-AA	6,796,962	0	0	4,863,022	4,863,022	0	0	1,342,468	1,342,468	0	591,472	591,472
9	CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
	TOTAL ACCOUNT	9,728,603	384,267	706,567	5,120,465	6,211,299	577,218	92,936	1,405,814	2,075,968	849,864	591,472	1,441,336
390XXX Structures & Improvements													
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	0
99	GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	0
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	78,315,167	0	0	56,032,152	56,032,152	0	0	15,468,029	15,468,029	0	6,814,986	6,814,986
9	CD-WA / ID / AN	22,505,083	5,555,068	4,535,536	7,630,798	17,721,402	1,499,524	1,224,314	2,059,843	4,783,681	0	0	0
	TOTAL ACCOUNT	113,786,898	6,598,896	6,699,921	67,655,582	80,954,399	3,738,594	1,224,314	17,527,872	22,490,780	3,526,733	6,814,986	10,341,719
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	9,683,320	3,161,141	14,649	6,507,530	9,683,320	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337
7	CD-AA	58,277,719	0	0	41,695,960	41,695,960	0	0	11,510,432	11,510,432	0	5,071,327	5,071,327
9	CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	0
	TOTAL ACCOUNT	68,825,667	3,191,507	81,657	48,279,131	51,552,295	8,197	18,088	11,978,423	12,004,708	0	5,268,664	5,268,664
392XXX Transportation Equipment													
99	ED-WA / ID / AN	31,424,434	14,913,502	5,278,732	11,232,200	31,424,434	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,246,754	0	0	0	0	6,698,196	2,198,035	1,350,523	10,246,754	0	0	0
99	GD-OR / AS	3,017,654	0	0	0	0	0	0	0	0	3,017,654	0	3,017,654
8	GD-AA	0	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	49,328
9	CD-WA / ID / AN	5,757,876	1,710,746	920,637	1,902,598	4,533,981	461,796	248,515	513,584	1,223,895	0	0	0
	TOTAL ACCOUNT	51,013,572	16,624,248	6,199,369	13,540,365	36,363,982	7,159,992	2,446,550	1,976,066	11,582,608	3,017,654	49,328	3,066,982

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

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
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	3,170,674	110,869	137,772	2,248,074	2,496,715	29,928	37,190	606,841	673,959	0	0	0
	TOTAL ACCOUNT	3,712,678	121,608	152,517	2,623,096	2,897,221	114,199	37,190	606,841	758,230	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,714,693	0	0	0	0	1,977,244	371,101	366,348	2,714,693	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	2,483,200	0	0	0	0	0	0	1,715,444	1,715,444	0	767,756	767,756
7	CD-AA	10,710,733	0	0	7,663,208	7,663,208	0	0	2,115,477	2,115,477	0	932,048	932,048
9	CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0
	TOTAL ACCOUNT	21,155,316	993,357	1,064,363	9,600,264	11,657,984	1,982,950	577,775	4,250,965	6,811,690	985,838	1,699,804	2,685,642
	395000 Laboratory Equipment												
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
	TOTAL ACCOUNT	1,645,898	228,163	45,460	716,683	990,306	30,173	9,834	397,618	437,625	111,504	106,463	217,967
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	33,619,498	15,736,001	9,735,612	8,147,885	33,619,498	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,465,249	0	0	0	0	2,801,302	833,453	830,494	4,465,249	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	1,687,310	257,365	419,690	651,600	1,328,655	69,473	113,290	175,892	358,655	0	0	0
	TOTAL ACCOUNT	40,344,370	15,993,366	10,155,302	9,177,596	35,326,264	2,870,775	946,743	1,110,766	4,928,284	43,834	45,988	89,822

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

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	58,729,991	11,437,485	4,632,357	42,660,149	58,729,991	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	31,138,904	0	0	22,278,952	22,278,952	0	0	6,150,245	6,150,245	0	2,709,707	2,709,707
9		CD-WA / ID / AN	12,986,925	555,181	3,191,677	6,479,567	10,226,425	149,864	861,555	1,749,081	2,760,500	0	0	0
		TOTAL ACCOUNT	106,334,485	11,992,666	7,824,034	71,418,668	91,235,368	849,072	1,417,249	8,585,263	10,851,584	1,230,831	3,016,702	4,247,533
	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
		TOTAL ACCOUNT	523,435	3,926	2,299	390,320	396,545	1,060	0	86,028	87,088	2,367	37,435	39,802
		TOTAL GENERAL PLANT	417,070,922	56,132,004	32,931,489	228,522,170	317,585,663	17,332,230	6,770,679	47,925,656	72,028,565	9,825,852	17,630,842	27,456,694

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	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	771,575	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	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	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,464,287	5,155,188	23,524	2,285,575	7,464,287	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,606,223	0	0	0	0	0	0	1,800,431	1,800,431	0	805,792	
7		CD-AA	146,280,405	0	0	104,659,241	104,659,241	0	0	28,891,843	28,891,843	0	12,729,321	
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	
		TOTAL ACCOUNT	156,493,781	5,155,188	98,869	106,981,969	112,236,026	0	20,339	30,702,303	30,722,642	0	13,535,113	13,535,113
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,996,733	0	0	3,575,012	3,575,012	0	0	986,905	986,905	0	434,816	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,009,490	0	0	3,575,012	3,575,012	0	0	998,431	998,431	1,231	434,816	436,047
		TOTAL	182,633,355	5,308,367	98,869	127,340,059	132,747,295	1,022,594	201,376	33,493,232	34,717,202	427,354	14,741,504	15,168,858

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(64,194,941)	(45,929,554)	(12,679,143)	(5,586,244)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(594,755)	(468,334)	(126,421)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(65,336,090)</u>	<u>(46,788,817)</u>	<u>(12,913,482)</u>	<u>(5,633,791)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended June 30, 2015
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

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Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,681,493	917,012		2,598,505		917,012			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,370,974	747,669		2,118,643		747,669			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,643,889	8,106,739	2,454,402	28,205,030		6,477,733		1,629,006	2,454,402
1	154300 PLANT MATERIALS & OPER SUP-CS2	584,885	318,971		903,856		318,971			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,700,869	927,580		2,628,449		927,580			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,615	742	225	2,582		593		149	225
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	71,134,177			71,134,177	56,286,059		14,848,118		
TOTAL		94,117,441	11,018,501	2,454,563	107,590,505	56,286,059	9,389,389	14,848,118	1,629,112	2,454,563

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						