

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,274,571	8,547,925	4,726,646
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,274,571	8,547,925	4,726,646
E-APL	Electric Net Rate Base	2,013,400,491	1,327,596,650	685,803,841
	RATE OF RETURN	0.659%	0.644%	0.689%

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-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers	4-01-2015 thru 04-30-2015	369,374	242,374	127,000
		Percent		100.000%	65.618%	34.382%
3	E-OPS	Direct Distribution Operating Expense	4-01-2015 thru 04-30-2015	2,025,932	1,274,237	751,695
		Percent		100.000%	62.896%	37.104%
	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		400.000%	271.602%	128.398%
		Percent		100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		10,308,779	0	6,790,084 3,518,695
		Direct O & M Accts 901 - 935		9,216,208	0	5,941,535 3,274,673
		Direct O & M Accts 901 - 905 Utility 9 Only		1,544,023	0	1,544,023 0
		Total		21,069,010	0	14,275,642 6,793,368
		Percentage		100.000%	0.000%	67.757% 32.243%
		Direct Labor Accts 500 - 894		12,684,814	0	9,288,418 3,396,396
		Direct Labor Accts 901 - 935		1,603,381	0	233,486 1,369,895
		Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012 0
		Total		17,593,207	0	12,826,916 4,766,291
		Percentage		100.000%	0.000%	72.908% 27.092%
		Number of Customers at		329,722	0	231,528 98,194
		Percentage		100.000%	0.000%	70.219% 29.781%
		Net Direct Plant		588,468,040	0	385,114,173 203,353,867
		Percentage		100.000%	0.000%	65.444% 34.556%
		Total Percentages		400.000%	0.000%	276.328% 123.672%
		Average (GD AA)		100.000%	0.000%	69.082% 30.918%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 500 - 894		38,441,898	32,202,921	6,238,977	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	03-01-2015 thru 04-30-2015	940,695,329	612,586,909	328,108,420	
				100.000%	65.121%	34.879%	
11		Book Depreciation Percent	4-01-2015 thru 04-30-2015	7,766,529	4,995,177	2,771,352	
				100.000%	64.317%	35.683%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	03-01-2015 thru 04-30-2015	2,402,814,293 100.000%	1,567,006,210 65.215%	835,808,083 34.785%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2015 thru 04-30-2015	207,025,757 100.000%	138,146,130 66.729%	68,879,627 33.271%
14		Net Allocated Schedule M's - AMA Percent	4-01-2015 thru 04-30-2015	-3,981,539 100.000%	-2,410,726 60.548%	-1,570,813 39.452%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	25,591,662	0	25,591,662	17,184,706	0	17,184,706	8,406,956	0	8,406,956
99	442200	Commercial - Firm & Int.	23,848,550	0	23,848,550	16,913,087	0	16,913,087	6,935,463	0	6,935,463
1	442300	Industrial	8,716,394	0	8,716,394	4,919,195	0	4,919,195	3,797,199	0	3,797,199
99	444000	Public Street & Highway Lighting	644,506	0	644,506	434,994	0	434,994	209,512	0	209,512
99	448000	Interdepartmental Revenue	93,012	0	93,012	73,543	0	73,543	19,469	0	19,469
99	499XXX	Unbilled Revenue	435,058	0	435,058	482,080	0	482,080	(47,022)	0	(47,022)
		TOTAL SALES TO ULTIMATE CUSTOMERS	59,329,182	0	59,329,182	40,007,605	0	40,007,605	19,321,577	0	19,321,577
1	447XXX	Sales for Resale	0	14,504,101	14,504,101	0	9,385,604	9,385,604	0	5,118,497	5,118,497
		TOTAL SALES OF ELECTRICITY	59,329,182	14,504,101	73,833,283	40,007,605	9,385,604	49,393,209	19,321,577	5,118,497	24,440,074
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	8,968	0	8,968	5,384	0	5,384	3,584	0	3,584
1	453000	Sales of Water & Water Power	0	38,833	38,833	0	25,129	25,129	0	13,704	13,704
1	454000	Rent from Electric Property	267,142	22,166	289,308	186,956	14,344	201,300	80,186	7,822	88,008
1	456XXX	Other Electric Revenues	110,754	7,559,414	7,670,168	106,522	4,891,697	4,998,219	4,232	2,667,717	2,671,949
		TOTAL OTHER OPERATING REVENUE	386,864	7,620,413	8,007,277	298,862	4,931,170	5,230,032	88,002	2,689,243	2,777,245
		TOTAL ELECTRIC REVENUE	59,716,046	22,124,514	81,840,560	40,306,467	14,316,774	54,623,241	19,409,579	7,807,740	27,217,319

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	(785)	16,342	15,557	(785)	10,575	9,790	0	5,767	5,767
1	501XXX	Fuel	0	2,684,675	2,684,675	0	1,737,253	1,737,253	0	947,422	947,422
1	502000	Steam Expense	0	507,690	507,690	0	328,526	328,526	0	179,164	179,164
1	505000	Electric Expense	0	108,691	108,691	0	70,334	70,334	0	38,357	38,357
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	387,380	387,380	0	250,674	250,674	0	136,706	136,706
1	507000	Rent	0	1,450	1,450	0	938	938	0	512	512
		MAINTENANCE									
1	510000	Supervision & Engineering	0	62,071	62,071	0	40,166	40,166	0	21,905	21,905
1	511000	Structures	0	68,224	68,224	0	44,148	44,148	0	24,076	24,076
1	512000	Boiler Plant	0	507,051	507,051	0	328,113	328,113	0	178,938	178,938
1	513000	Electric Plant	0	73,881	73,881	0	47,808	47,808	0	26,073	26,073
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	78,778	78,778	0	50,977	50,977	0	27,801	27,801
		TOTAL STEAM POWER GENERATION EXP	(785)	4,496,233	4,495,448	(785)	2,909,512	2,908,727	0	1,586,721	1,586,721
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	177,717	177,717	0	115,001	115,001	0	62,716	62,716
1	536000	Water for Power	0	128,290	128,290	0	83,016	83,016	0	45,274	45,274
1	537000	Hydraulic Expense	253,021	230,633	483,654	163,636	149,243	312,879	89,385	81,390	170,775
1	538000	Electric Expense	0	583,885	583,885	0	377,832	377,832	0	206,053	206,053
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	58,624	58,624	0	37,936	37,936	0	20,688	20,688
1	540000	Rent	0	108,571	108,571	0	70,256	70,256	0	38,315	38,315
1	540100	MT Trust Funds Land Settlement Rents	477,894	0	477,894	309,694	0	309,694	168,200	0	168,200
		MAINTENANCE									
1	541000	Supervision & Engineering	0	88,781	88,781	0	57,450	57,450	0	31,331	31,331
1	542000	Structures	0	34,212	34,212	0	22,139	22,139	0	12,073	12,073
1	543000	Reservoirs, Dams, & Waterways	0	93,821	93,821	0	60,712	60,712	0	33,109	33,109
1	544000	Electric Plant	0	209,568	209,568	0	135,611	135,611	0	73,957	73,957
1	545000	Miscellaneous Hydraulic Plant	0	47,090	47,090	0	30,472	30,472	0	16,618	16,618
		TOTAL HYDRO POWER GENERATION EXP	730,915	1,761,192	2,492,107	473,330	1,139,668	1,612,998	257,585	621,524	879,109
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	93,360	93,360	0	60,413	60,413	0	32,947	32,947
1	547XXX	Fuel	0	6,287,738	6,287,738	0	4,068,795	4,068,795	0	2,218,943	2,218,943
1	548000	Generation Expense	0	202,444	202,444	0	131,002	131,002	0	71,442	71,442
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(51,232)	(51,232)	0	(33,152)	(33,152)	0	(18,080)	(18,080)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	35,265	35,265	0	22,820	22,820	0	12,445	12,445
1	552000	Structures	0	14,068	14,068	0	9,103	9,103	0	4,965	4,965
1	553000	Generating & Electric Equipment	0	22,169	22,169	0	14,346	14,346	0	7,823	7,823
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(98,104)	(98,104)	0	(63,483)	(63,483)	0	(34,621)	(34,621)
		TOTAL OTHER POWER GENERATION EXP	0	6,502,889	6,502,889	0	4,208,020	4,208,020	0	2,294,869	2,294,869

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	12,942,740	12,942,740	0	8,375,247	8,375,247	0	4,567,493	4,567,493
1	556000	System Control & Load Dispatching	0	77,492	77,492	0	50,145	50,145	0	27,347	27,347
E-557	557XXX	Other Expense	2,806,368	5,658,060	8,464,428	1,519,886	3,661,330	5,181,216	1,286,482	1,996,730	3,283,212
		TOTAL OTHER POWER SUPPLY EXPENSE	2,806,368	18,678,292	21,484,660	1,519,886	12,086,722	13,606,608	1,286,482	6,591,570	7,878,052
		TOTAL PRODUCTION OPERATING EXP	3,536,498	31,438,606	34,975,104	1,992,431	20,343,922	22,336,353	1,544,067	11,094,684	12,638,751
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	147,601	147,601	0	95,513	95,513	0	52,088	52,088
1	561000	Load Dispatching	0	200,349	200,349	0	129,646	129,646	0	70,703	70,703
1	562000	Station Expense	0	37,332	37,332	0	24,158	24,158	0	13,174	13,174
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	14,013	14,013	0	9,068	9,068	0	4,945	4,945
1	565XXX	Transmission of Electricity by Others	0	1,429,297	1,429,297	0	924,898	924,898	0	504,399	504,399
1	566000	Miscellaneous Transmission Expense	0	54,680	54,680	0	35,383	35,383	0	19,297	19,297
1	567000	Rent	0	13,481	13,481	0	8,724	8,724	0	4,757	4,757
		MAINTENANCE									
1	568000	Supervision & Engineering	0	79,087	79,087	0	51,177	51,177	0	27,910	27,910
1	569000	Structures	39	30,914	30,953	39	20,004	20,043	0	10,910	10,910
1	570000	Station Equipment	16	158,781	158,797	16	102,747	102,763	0	56,034	56,034
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	555	74,815	75,370	54	48,413	48,467	501	26,402	26,903
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	5,198	5,198	0	3,364	3,364	0	1,834	1,834
		TOTAL TRANSMISSION OPERATING EXP	610	2,245,548	2,246,158	109	1,453,095	1,453,204	501	792,453	792,954

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,152,624	2,152,624	0	1,392,963	1,392,963	0	759,661	759,661
E-DEPX		Depreciation Expense-Transmission	0	910,756	910,756	0	589,350	589,350	0	321,406	321,406
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,537	96,537	0	62,469	62,469	0	34,068	34,068
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,128)	0	(12,128)	12,128	0	12,128
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	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	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,785	11,707	0	5,882	5,882
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962	962
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	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	190,497	0	190,497	81,141	0	81,141	109,356	0	109,356
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,674	47,674	0	26,000	26,000
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,805	0	18,805	14,788	0	14,788	4,017	0	4,017
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(766,723)	0	(766,723)	(529,238)	0	(529,238)	(237,485)	0	(237,485)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(155,700)	0	(155,700)	0	0	0	(155,700)	0	(155,700)
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	(4,381)	0	(4,381)	(4,381)	0	(4,381)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(454)	(454)	0	(247)	(247)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,069,067	2,069,067	0	1,338,893	1,338,893	0	730,174	730,174
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(351,867)	5,321,351	4,969,484	(84,249)	3,443,445	3,359,196	(267,618)	1,877,906	1,610,288
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	3,185,241	39,005,505	42,190,746	1,908,291	25,240,462	27,148,753	1,276,950	13,765,043	15,041,993

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	99,869	248,532	348,401	75,444	156,317	231,761	24,425	92,215	116,640
3	582000	Station Expense	52,329	5,842	58,171	29,150	3,674	32,824	23,179	2,168	25,347
3	583000	Overhead Line Expense	161,141	56,825	217,966	85,037	35,741	120,778	76,104	21,084	97,188
3	584000	Underground Line Expense	101,460	0	101,460	65,655	0	65,655	35,805	0	35,805
3	584100	Energy Storage Equipment	10,774	0	10,774	10,774	0	10,774	0	0	0
3	585000	Street Light & Signal System Operation Expense	501	0	501	0	0	0	501	0	501
3	586000	Meter Expense	184,039	12,971	197,010	153,339	8,158	161,497	30,700	4,813	35,513
3	587000	Customer Installations Expense	38,180	5,711	43,891	25,003	3,592	28,595	13,177	2,119	15,296
3	588000	Miscellaneous Distribution Expense	391,560	314,812	706,372	240,487	198,004	438,491	151,073	116,808	267,881
3	589000	Rent	0	18,993	18,993	0	11,946	11,946	0	7,047	7,047
		MAINTENANCE:									
3	590000	Supervision & Engineering	4,247	164,783	169,030	4,046	103,642	107,688	201	61,141	61,342
3	591000	Structures	11,788	0	11,788	9,451	0	9,451	2,337	0	2,337
3	592000	Station Equipment	49,279	(5,667)	43,612	34,034	(3,564)	30,470	15,245	(2,103)	13,142
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	693,526	0	693,526	397,394	0	397,394	296,132	0	296,132
3	594000	Underground Lines	68,291	0	68,291	52,367	0	52,367	15,924	0	15,924
3	595000	Line Transformers	7,795	30,302	38,097	4,697	19,059	23,756	3,098	11,243	14,341
3	596000	Street Light & Signal System Maintenance Exp	47,583	0	47,583	35,566	0	35,566	12,017	0	12,017
3	597000	Meters	1,465	0	1,465	1,126	0	1,126	339	0	339
3	598000	Miscellaneous Distribution Expense	102,105	12,040	114,145	50,667	7,573	58,240	51,438	4,467	55,905
		TOTAL DISTRIBUTION OPERATING EXP	2,025,932	865,144	2,891,076	1,274,237	544,142	1,818,379	751,695	321,002	1,072,697
E-DEPX		Depreciation Expense-Distribution	3,335,565	3,423	3,338,988	2,079,645	2,153	2,081,798	1,255,920	1,270	1,257,190
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,220,816	0	4,220,816	3,528,354	0	3,528,354	692,462	0	692,462
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,558,631	3,423	7,562,054	5,610,249	2,153	5,612,402	1,948,382	1,270	1,949,652
		TOTAL DISTRIBUTION EXPENSES	9,584,563	868,567	10,453,130	6,884,486	546,295	7,430,781	2,700,077	322,272	3,022,349

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	30,744	30,744	0	20,174	20,174	0	10,570	10,570
2	902000	Meter Reading Expenses	255,411	20,382	275,793	219,681	13,374	233,055	35,730	7,008	42,738
E-903	903XXX	Customer Records & Collection Expenses	48,435	637,948	686,383	30,918	418,609	449,527	17,517	219,339	236,856
2	904000	Uncollectible Accounts	0	253,441	253,441	0	166,303	166,303	0	87,138	87,138
2	905000	Misc Customer Accounts	0	21,854	21,854	0	14,340	14,340	0	7,514	7,514
		TOTAL CUSTOMER ACCOUNTS EXPENSES	303,846	964,369	1,268,215	250,599	632,800	883,399	53,247	331,569	384,816
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	1,938,033	36,573	1,974,606	1,443,444	23,998	1,467,442	494,589	12,575	507,164
2	909000	Advertising	75	54,927	55,002	75	36,042	36,117	0	18,885	18,885
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER SERVICE & INFO EXP	1,938,108	91,500	2,029,608	1,443,519	60,040	1,503,559	494,589	31,460	526,049
		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	38,289	2,455,724	2,494,013	23,735	1,667,437	1,691,172	14,554	788,287	802,841
4	921000	Office Supplies & Expenses	9,336	383,793	393,129	9,336	260,595	269,931	0	123,198	123,198
4	922000	Admin Exp Transferred--Credit	0	(10,736)	(10,736)	0	(7,290)	(7,290)	0	(3,446)	(3,446)
4	923000	Outside Services Employed	15,000	828,722	843,722	15,000	562,702	577,702	0	266,020	266,020
4	924000	Property Insurance Premium	0	144,074	144,074	0	97,826	97,826	0	46,248	46,248
4	925XXX	Injuries and Damages	0	266,803	266,803	0	181,159	181,159	0	85,644	85,644
4	926XXX	Employee Pensions and Benefits	0	100,558	100,558	0	68,279	68,279	0	32,279	32,279
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	270,777	270,340	541,117	194,810	174,937	369,747	75,967	95,403	171,370
4	930000	Miscellaneous General Expenses	16,944	233,765	250,709	14,078	158,726	172,804	2,866	75,039	77,905
4	931000	Rents	815	105,739	106,554	465	71,797	72,262	350	33,942	34,292
4	935000	Maintenance of General Plant	93,778	783,703	877,481	65,249	532,134	597,383	28,529	251,569	280,098
		TOTAL ADMIN & GEN OPERATING EXP	445,266	5,562,485	6,007,751	322,673	3,768,302	4,090,975	122,593	1,794,183	1,916,776

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	139,320	1,216,588	1,355,908	102,358	826,063	928,421	36,962	390,525	427,487
E-AMTX		Amortization Expense-General Plant - 303000	0	35,881	35,881	0	24,343	24,343	0	11,538	11,538
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	87,628	1,087,206	1,174,834	86,082	738,213	824,295	1,546	348,993	350,539
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	1,632	1,632	0	1,108	1,108	0	524	524
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(263,606)	0	(263,606)	(263,606)	0	(263,606)	0	0	0
99	407X29	Reg Credit/Debit Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	1,061,394	0	1,061,394	1,061,394	0	1,061,394	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(205,809)	0	(205,809)	0	0	0	(205,809)	0	(205,809)
99	407468	Project Compass Deferral - ID	(220,781)	0	(220,781)	0	0	0	(220,781)	0	(220,781)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	598,146	2,341,307	2,939,453	986,228	1,589,727	2,575,955	(388,082)	751,580	363,498
		TOTAL ADMIN & GENERAL EXPENSES	1,043,412	7,903,792	8,947,204	1,308,901	5,358,029	6,666,930	(265,489)	2,545,763	2,280,274
		TOTAL EXPENSES BEFORE FIT	16,055,170	48,833,733	64,888,903	11,795,796	31,837,626	43,633,422	4,259,374	16,996,107	21,255,481
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,951,657			10,989,819			5,961,838
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,516,544			3,738,463			1,778,081
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,823,164)			(1,286,025)			(537,139)
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		ELECTRIC NET OPERATING INCOME (LOSS)			13,274,571			8,547,925			4,726,646

ALLOCATION RATIOS:

Ref/Basis	Account	Description	System	Washington	Idaho
E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.896%	37.104%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	12,547,340	12,547,340	0	8,119,384	8,119,384	0	4,427,956	4,427,956
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	(109,419)	(109,419)	0	(70,805)	(70,805)	0	(38,614)	(38,614)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	376,568	376,568	0	243,677	243,677	0	132,891	132,891
1	555710	Intercompany Purchase	0	128,251	128,251	0	82,991	82,991	0	45,260	45,260
TOTAL ACCOUNT 555			0	12,942,740	12,942,740	0	8,375,247	8,375,247	0	4,567,493	4,567,493

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-557-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	561,107	561,107	0	363,092	363,092	0	198,015	198,015
1	557010	Other Power Supply Expense - Financial	0	3,500,937	3,500,937	0	2,265,456	2,265,456	0	1,235,481	1,235,481
1	557150	Fuel - Economic Dispatch	0	(1,727,201)	(1,727,201)	0	(1,117,672)	(1,117,672)	0	(609,529)	(609,529)
1	557160	Power Supply Expense - Miscellaneous	135,285	0	135,285	135,285	0	135,285	0	0	0
99	557161	Unbilled Add-Ons	(9,745)	0	(9,745)	(5,937)	0	(5,937)	(3,808)	0	(3,808)
1	557170	Broker Fees - Power	0	31,054	31,054	0	20,095	20,095	0	10,959	10,959
1	557171	REC Broker Fees	3,828	2,061	5,889	3,828	1,334	5,162	0	727	727
1	557172	Trade Reporting	0	375	375	0	243	243	0	132	132
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	2,089,823	0	2,089,823	2,089,823	0	2,089,823	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	(600,119)	0	(600,119)	(600,119)	0	(600,119)	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	285,930	0	285,930	285,930	0	285,930	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(430,382)	0	(430,382)	(430,382)	0	(430,382)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	689,786	0	689,786	0	0	0	689,786	0	689,786
99	557390	Idaho PCA Amortization	573,737	0	573,737	0	0	0	573,737	0	573,737
1	557395	Optional Renewable Power Expense Offset	0	56	56	0	36	36	0	20	20
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	102,290	102,290	0	66,192	66,192	0	36,098	36,098
1	557711	Turbine Gas Bookout Offset	0	(102,290)	(102,290)	0	(66,192)	(66,192)	0	(36,098)	(36,098)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,289,671	3,289,671	0	2,128,746	2,128,746	0	1,160,925	1,160,925
TOTAL ACCOUNT 557			2,806,368	5,658,060	8,464,428	1,519,886	3,661,330	5,181,216	1,286,482	1,996,730	3,283,212

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-903-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	48,435	637,948	686,383	30,918	418,609	449,527	17,517	219,339	236,856
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	48,435	637,948	686,383	30,918	418,609	449,527	17,517	219,339	236,856

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.215%	34.785%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	32,276	36,573	68,849	21,694	23,998	45,692	10,582	12,575	23,157
99	908600	Public Purpose Tariff Rider Expense Offset	1,895,544	0	1,895,544	1,407,515	0	1,407,515	488,029	0	488,029
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	10,213	0	10,213	14,235	0	14,235	(4,022)	0	(4,022)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,938,033	36,573	1,974,606	1,443,444	23,998	1,467,442	494,589	12,575	507,164

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.16%	52.16%
2	Cost of Debt		5.384%	5.379%
	Total Weighted Cost		2.808%	2.806%
E-APL	Net Rate Base	2,013,400,491	1,327,596,650	685,803,841
	Interest Deduction for FIT Calculation	56,522,570	37,278,914	19,243,656
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended April 30, 2015						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	81,840,560	54,623,241	27,217,319		
E-OPS	Less: Operating & Maintenance Expense	49,417,912	32,085,869	17,332,043		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	9,181,108	6,680,306	2,500,802		
E-OTX	Less: Taxes Other than FIT	6,289,883	4,867,247	1,422,636		
	Net Operating Income Before FIT	16,951,657	10,989,819	5,961,838		
E-INT	Less: Monthly Interest Expense	4,710,214	3,106,576	1,603,638		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128		
E-SCM	Plus: Schedule M Adjustments	3,581,963	2,825,974	755,989		
	Taxable Net Operating Income	15,823,406	10,721,345	5,102,061		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	5,538,192	3,752,471	1,785,721		
1	Production Tax Credit	(21,648)	(14,008)	(7,640)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	5,516,544	3,738,463	1,778,081		
E-DTE	Deferred FIT	(1,823,164)	(1,286,025)	(537,139)		
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)		
	Total Net FIT/Deferred FIT	3,677,086	2,441,894	1,235,192		
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-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,564,761	5,504,650	9,069,411	2,270,334	3,636,664	5,906,998	1,294,427	1,867,986	3,162,413
12	997001 Contributions In Aid of Construction	0	442,627	442,627	0	288,659	288,659	0	153,968	153,968
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	75,376	75,376	0	51,180	51,180	0	24,196	24,196
99	997007 Idaho PCA	1,263,523	0	1,263,523	0	0	0	1,263,523	0	1,263,523
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
4	997015 Airplane Lease Payments	0	51,971	51,971	0	35,288	35,288	0	16,683	16,683
12	997016 Redemption Expense Amortization	0	105,675	105,675	0	68,916	68,916	0	36,759	36,759
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	352,091	0	352,091	243,865	0	243,865	108,226	0	108,226
99	997019 CSS Temporary Service Fees	62,248	0	62,248	39,780	0	39,780	22,468	0	22,468
4	997020 FAS87 Current Pension Accrual	0	1,101,638	1,101,638	0	748,012	748,012	0	353,626	353,626
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	12,761	0	12,761	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	778,932	0	778,932	778,932	0	778,932	0	0	0
12	997032 Interest Rate Swaps	0	24,404	24,404	0	15,915	15,915	0	8,489	8,489
4	997033 BPA Residential Exchange	67,554	0	67,554	43,183	0	43,183	24,371	0	24,371
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(28,088)	(28,088)	0	(18,176)	(18,176)	0	(9,912)	(9,912)
99	997043 Washington Deferred Power Costs	1,489,704	0	1,489,704	1,489,704	0	1,489,704	0	0	0
1	997044 Non-Monetary Power Costs	0	(109,419)	(109,419)	0	(70,805)	(70,805)	0	(38,614)	(38,614)
1	997045 Section 199 Manufacturing Deduction	0	(250,000)	(250,000)	0	(161,775)	(161,775)	0	(88,225)	(88,225)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(232,548)	(232,548)	0	(151,656)	(151,656)	0	(80,892)	(80,892)
11	997049 Tax Depreciation	0	(11,671,213)	(11,671,213)	0	(7,506,574)	(7,506,574)	0	(4,164,639)	(4,164,639)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,828	3,828	0	2,599	2,599	0	1,229	1,229
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,674	60,351	2,581	26,000	28,581
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	15,029	0	15,029	13,801	0	13,801	1,228	0	1,228
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,850	107,850	0	58,817	58,817
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	473,322	473,322	0	304,427	304,427	0	168,895	168,895
4	997081	Deferred Compensation	0	(80,491)	(80,491)	0	(54,653)	(54,653)	0	(25,838)	(25,838)
4	997082	Meal Disallowances	0	36,572	36,572	0	24,832	24,832	0	11,740	11,740
4	997083	Paid Time Off	0	122,335	122,335	0	83,065	83,065	0	39,270	39,270
2	997084	Customer Uncollectibles	0	393,071	393,071	0	257,925	257,925	0	135,146	135,146
99	997088	Deferred O&M Colstrip & CS2	34,797	0	34,797	81,141	0	81,141	(46,344)	0	(46,344)
99	997089	CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(430,382)	0	(430,382)	(430,382)	0	(430,382)	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962	962
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(185,498)	(185,498)	0	(120,036)	(120,036)	0	(65,462)	(65,462)
99	997100	WA REC Amort	285,930	0	285,930	285,930	0	285,930	0	0	0
1	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
1	997102	Amort Idaho Earnings Test (254229)	(207,182)	0	(207,182)	0	0	0	(207,182)	0	(207,182)
99	997103	Def Project Compass	(220,781)	0	(220,781)	0	0	0	(220,781)	0	(220,781)
99	997104	Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	7,760,083	(3,981,539)	3,581,963	5,236,702	(2,410,728)	2,825,974	2,326,800	(1,570,811)	755,989

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.317%	35.683%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.215%	34.785%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(337,006)	(337,006)	0	(204,050)	(204,050)	0	(132,956)	(132,956)
99	410100	Deferred Federal Income Tax Expense - Washin	(736,993)	0	(736,993)	(736,993)	0	(736,993)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(247,031)	0	(247,031)	0	0	0	(247,031)	0	(247,031)
	410100	Total	(984,024)	(337,006)	(1,321,030)	(736,993)	(204,050)	(941,043)	(247,031)	(132,956)	(379,987)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(158,199)	(158,199)	0	(95,786)	(95,786)	0	(62,413)	(62,413)
99	411100	Deferred Federal Income Tax Expense - Washin	(249,196)	0	(249,196)	(249,196)	0	(249,196)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(94,739)	0	(94,739)	0	0	0	(94,739)	0	(94,739)
	411100	Total	(343,935)	(158,199)	(502,134)	(249,196)	(95,786)	(344,982)	(94,739)	(62,413)	(157,152)
Total Deferred Federal Income Tax Expense			(1,327,959)	(495,205)	(1,823,164)	(986,189)	(299,836)	(1,286,025)	(341,770)	(195,369)	(537,139)

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	60.548%	39.452%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	178,478	178,478	0	115,493	115,493	0	62,985	62,985
1	408150	R&P Property Tax--Production	0	1,299,796	1,299,796	0	841,098	841,098	0	458,698	458,698
1	408180	R&P Property Tax--Transmission	0	484,663	484,663	0	313,625	313,625	0	171,038	171,038
1	409100	State Income Tax--Montana & Oregon	0	106,130	106,130	0	68,677	68,677	0	37,453	37,453
TOTAL PRODUCTION & TRANSMISSION			0	2,069,067	2,069,067	0	1,338,893	1,338,893	0	730,174	730,174
DISTRIBUTION											
99	408110	State Excise Tax	1,566,285	0	1,566,285	1,566,285	0	1,566,285	0	0	0
99	408120	Municipal Occupation & License Tax	1,652,602	0	1,652,602	1,388,611	0	1,388,611	263,991	0	263,991
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	868,955	0	868,955	573,458	0	573,458	295,497	0	295,497
99	409100	State Income Tax--Idaho	132,974	0	132,974	0	0	0	132,974	0	132,974
TOTAL DISTRIBUTION			4,220,816	0	4,220,816	3,528,354	0	3,528,354	692,462	0	692,462
TOTAL TAXES OTHER THAN FIT			4,220,816	2,069,067	6,289,883	3,528,354	1,338,893	4,867,247	692,462	730,174	1,422,636

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,891,666	8,891,666	0	5,753,797	5,753,797	0	3,137,869	3,137,869
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	1,267,878	1,267,878	0	820,444	820,444	0	447,434	447,434
1	182381	CDA Settlement Past Storage	0	34,258,319	34,258,319	0	22,168,558	22,168,558	0	12,089,761	12,089,761
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)	5,247,680	101,645,550	106,893,230	5,155,188	69,017,328	74,172,516	92,492	32,628,222	32,720,714
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,373,243	3,373,243	0	2,290,432	2,290,432	0	1,082,811	1,082,811
		TOTAL INTANGIBLE PLANT	6,003,563	212,268,952	218,272,515	5,911,071	140,911,705	146,822,776	92,492	71,357,247	71,449,739
		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	130,388,536	130,388,536	0	84,374,422	84,374,422	0	46,014,114	46,014,114
1	312000	Boiler Plant	0	175,324,344	175,324,344	0	113,452,383	113,452,383	0	61,871,961	61,871,961
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,730,232	53,730,232	0	34,768,833	34,768,833	0	18,961,399	18,961,399
1	315000	Accessory Electric Equipment	0	27,016,534	27,016,534	0	17,482,399	17,482,399	0	9,534,135	9,534,135
1	316000	Miscellaneous Power Plant Equipment	0	17,037,742	17,037,742	0	11,025,123	11,025,123	0	6,012,619	6,012,619
		TOTAL STEAM PRODUCTION PLANT	0	407,082,330	407,082,330	0	263,422,976	263,422,976	0	143,659,354	143,659,354
		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	57,546,959	57,546,959	0	37,238,637	37,238,637	0	20,308,322	20,308,322
1	332XXX	Reservoirs, Dams, & Waterways	0	138,024,350	138,024,350	0	89,315,557	89,315,557	0	48,708,793	48,708,793
1	333000	Waterwheels, Turbines, & Generators	0	167,800,977	167,800,977	0	108,584,012	108,584,012	0	59,216,965	59,216,965
1	334000	Accessory Electric Equipment	0	42,312,228	42,312,228	0	27,380,243	27,380,243	0	14,931,985	14,931,985
1	335XXX	Miscellaneous Power Plant Equipment	0	9,294,814	9,294,814	0	6,014,674	6,014,674	0	3,280,140	3,280,140
1	336000	Roads, Railroads, & Bridges	0	2,678,566	2,678,566	0	1,733,300	1,733,300	0	945,266	945,266
		TOTAL HYDRAULIC PRODUCTION PLANT	0	477,464,256	477,464,256	0	308,967,120	308,967,120	0	168,497,136	168,497,136
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	Structures & Improvements	0	16,769,343	16,769,343	0	10,851,442	10,851,442	0	5,917,901	5,917,901
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,381	21,303,381	0	13,785,418	13,785,418	0	7,517,963	7,517,963
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	Generators	0	208,065,999	208,065,999	0	134,639,508	134,639,508	0	73,426,491	73,426,491
1	344010	Generators - Solar	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	Accessory Electric Equipment	0	20,839,621	20,839,621	0	13,485,319	13,485,319	0	7,354,302	7,354,302
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,524,987	1,524,987	0	986,819	986,819	0	538,168	538,168
		TOTAL OTHER PRODUCTION PLANT	0	293,500,848	293,500,848	0	189,924,399	189,924,399	0	103,576,449	103,576,449
		TOTAL PRODUCTION PLANT	0	1,178,047,434	1,178,047,434	0	762,314,495	762,314,495	0	415,732,939	415,732,939

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	20,900,878	20,900,878	0	13,524,958	13,524,958	0	7,375,920	7,375,920
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,624,248	20,624,248	0	13,345,951	13,345,951	0	7,278,297	7,278,297
1	353000	Station Equipment	0	233,475,505	233,475,505	0	151,081,999	151,081,999	0	82,393,506	82,393,506
1	354000	Towers & Fixtures	0	17,125,586	17,125,586	0	11,081,967	11,081,967	0	6,043,619	6,043,619
1	355000	Poles & Fixtures	0	180,337,990	180,337,990	0	116,696,713	116,696,713	0	63,641,277	63,641,277
1	356000	Overhead Conductors & Devices	0	125,841,292	125,841,292	0	81,431,900	81,431,900	0	44,409,392	44,409,392
1	357000	Underground Conduit	0	2,973,023	2,973,023	0	1,923,843	1,923,843	0	1,049,180	1,049,180
1	358000	Underground Conductors & Devices	0	2,330,071	2,330,071	0	1,507,789	1,507,789	0	822,282	822,282
1	359000	Roads & Trails	0	1,951,875	1,951,875	0	1,263,058	1,263,058	0	688,817	688,817
TOTAL TRANSMISSION PLANT			0	605,560,468	605,560,468	0	391,858,178	391,858,178	0	213,702,290	213,702,290
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,794,104	0	4,794,104	3,552,402	0	3,552,402	1,241,702	0	1,241,702
99	360400	Land Easements	2,533,194	0	2,533,194	545,919	0	545,919	1,987,275	0	1,987,275
99	361000	Structures & Improvements	18,914,530	0	18,914,530	12,900,996	0	12,900,996	6,013,534	0	6,013,534
3	362000	Station Equipment	123,696,266	2,085,502	125,781,768	78,998,520	1,311,697	80,310,217	44,697,746	773,805	45,471,551
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	311,740,832	0	311,740,832	197,942,742	0	197,942,742	113,798,090	0	113,798,090
99	365000	Overhead Conductors & Devices	201,812,777	0	201,812,777	127,580,262	0	127,580,262	74,232,515	0	74,232,515
99	366000	Underground Conduit	93,152,393	0	93,152,393	59,055,370	0	59,055,370	34,097,023	0	34,097,023
99	367000	Underground Conductors & Devices	162,515,867	0	162,515,867	104,217,128	0	104,217,128	58,298,739	0	58,298,739
99	368000	Line Transformers	222,445,548	0	222,445,548	150,462,521	0	150,462,521	71,983,027	0	71,983,027
99	369XXX	Services	144,769,047	0	144,769,047	93,419,423	0	93,419,423	51,349,624	0	51,349,624
99	370000	Meters	48,541,104	0	48,541,104	26,464,598	0	26,464,598	22,076,506	0	22,076,506
99	373XXX	Street Light & Signal Systems	41,000,665	0	41,000,665	25,365,650	0	25,365,650	15,635,015	0	15,635,015
TOTAL DISTRIBUTION PLANT			1,375,916,327	2,085,502	1,378,001,829	880,505,531	1,311,697	881,817,228	495,410,796	773,805	496,184,601
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,576,853	4,667,687	384,267	2,428,683	2,812,950	706,567	1,148,170	1,854,737
4	390XXX	Structures & Improvements	13,442,192	67,238,213	80,680,405	6,799,908	45,654,747	52,454,655	6,642,284	21,583,466	28,225,750
4	391XXX	Office Furniture & Equipment	3,262,733	46,456,361	49,719,094	3,182,985	31,543,869	34,726,854	79,748	14,912,492	14,992,240
4	392XXX	Transportation Equipment	22,403,063	13,245,357	35,648,420	16,347,544	8,993,597	25,341,141	6,055,519	4,251,760	10,307,279
4	393000	Stores Equipment	274,125	2,493,925	2,768,050	121,608	1,693,375	1,814,983	152,517	800,550	953,067
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,131,685	11,189,404	993,356	6,200,414	7,193,770	1,064,363	2,931,271	3,995,634
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	19,594,109	71,252,106	90,846,215	11,810,259	48,380,180	60,190,439	7,783,850	22,871,926	30,655,776
4	398000	Miscellaneous Equipment	6,225	378,229	384,454	3,926	256,817	260,743	2,299	121,412	123,711
TOTAL GENERAL PLANT			88,604,275	223,647,464	312,251,739	55,865,382	151,856,627	207,722,009	32,738,893	71,790,837	104,529,730
TOTAL PLANT IN SERVICE			1,470,524,165	2,221,609,820	3,692,133,985	942,281,984	1,448,252,702	2,390,534,686	528,242,181	773,357,118	1,301,599,299

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(288,349,980)	(288,349,980)	0	(186,591,272)	(186,591,272)	0	(101,758,708)	(101,758,708)
E-ADEP		Hydro Production Plant	0	(132,973,335)	(132,973,335)	0	(86,047,045)	(86,047,045)	0	(46,926,290)	(46,926,290)
E-ADEP		Other Production Plant	0	(95,887,636)	(95,887,636)	0	(62,048,889)	(62,048,889)	0	(33,838,747)	(33,838,747)
E-ADEP		Transmission Plant	0	(196,246,002)	(196,246,002)	0	(126,990,788)	(126,990,788)	0	(69,255,214)	(69,255,214)
E-ADEP		Distribution Plant	(437,302,423)	(4,077)	(437,306,500)	(269,227,755)	(2,564)	(269,230,319)	(168,074,668)	(1,513)	(168,076,181)
E-ADEP		General Plant	(29,377,972)	(75,848,010)	(105,225,982)	(18,075,080)	(51,500,799)	(69,575,879)	(11,302,892)	(24,347,211)	(35,650,103)
TOTAL ACCUMULATED DEPRECIATION			(466,680,395)	(789,309,040)	(1,255,989,435)	(287,302,835)	(513,181,357)	(800,484,192)	(179,377,560)	(276,127,683)	(455,505,243)
ACUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,535,307)	(9,535,307)	0	(6,170,297)	(6,170,297)	0	(3,365,010)	(3,365,010)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(156,988)	0	(156,988)	(156,988)	0	(156,988)	0	0	0
E-AAAMT		General Plant - 303000	0	(693,428)	(693,428)	0	(469,069)	(469,069)	0	(224,359)	(224,359)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,072,719)	(20,523,214)	(22,595,933)	(2,040,764)	(13,935,262)	(15,976,026)	(31,955)	(6,587,952)	(6,619,907)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(227,786)	(348,598)	(117,239)	(154,667)	(271,906)	(3,573)	(73,119)	(76,692)
TOTAL ACCUMULATED AMORTIZATION			(2,350,519)	(30,979,735)	(33,330,254)	(2,314,991)	(20,729,295)	(23,044,286)	(35,528)	(10,250,440)	(10,285,968)
TOTAL ACCUMULATED DEPR/AMORT			(469,030,914)	(820,288,775)	(1,289,319,689)	(289,617,826)	(533,910,652)	(823,528,478)	(179,413,088)	(286,378,123)	(465,791,211)
NET ELECTRIC UTILITY PLANT before DFIT			1,001,493,251	1,401,321,045	2,402,814,296	652,664,158	914,342,050	1,567,006,208	348,829,093	486,978,995	835,808,088
ACUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(195,568)	(195,568)	0	(126,552)	(126,552)	0	(69,016)	(69,016)
12		ADFIT - Electric Plant In Service (282900)	0	(397,031,900)	(397,031,900)	0	(258,924,354)	(258,924,354)	0	(138,107,546)	(138,107,546)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,558,692)	(45,558,692)	0	(30,934,352)	(30,934,352)	0	(14,624,340)	(14,624,340)
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	(11,990,411)	(11,990,411)	0	(7,758,995)	(7,758,995)	0	(4,231,416)	(4,231,416)
1		ADFIT - CDA Settlement Costs (283333)	0	372,928	372,928	0	241,322	241,322	0	131,606	131,606
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,556,366)	(3,556,366)	0	(2,319,284)	(2,319,284)	0	(1,237,082)	(1,237,082)
TOTAL ACCUMULATED DFIT			0	(458,350,938)	(458,350,938)	0	(300,087,656)	(300,087,656)	0	(158,263,282)	(158,263,282)
NET ELECTRIC UTILITY PLANT			1,001,493,251	942,970,107	1,944,463,358	652,664,158	614,254,394	1,266,918,552	348,829,093	328,715,713	677,544,806

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.896%	37.104%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.215%	34.785%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	942,970,107	1,944,463,358	652,664,158	614,254,394	1,266,918,552	348,829,093	328,715,713	677,544,806
	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	(696,359)	0	(696,359)	696,359	0	696,359
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)	(2,802,201)	0	(2,802,201)	(898,057)	0	(898,057)	(1,904,144)	0	(1,904,144)
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)	7,420,481	0	7,420,481	4,746,849	0	4,746,849	2,673,632	0	2,673,632
99	ADFIT - Kettle Falls Disallowed (190420)	203,106	0	203,106	203,106	0	203,106	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)	1,352,007	0	1,352,007	0	0	0	1,352,007	0	1,352,007
99	ADFIT - Boulder Park Disallowed (190040)	436,797	0	436,797	0	0	0	436,797	0	436,797
99	Investment in WNP3 Exchange Power (124900, 12493)	10,718,492	0	10,718,492	10,718,492	0	10,718,492	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,926,317)	0	(1,926,317)	(1,926,317)	0	(1,926,317)	0	0	0
99	CDA Lake Settlement - WA (182382)	855,665	0	855,665	855,665	0	855,665	0	0	0
99	CDA Lake Settlement - ID (186382)	169,072	0	169,072	0	0	0	169,072	0	169,072
99	ADFIT - CDA Lake Settlement - Direct (283382)	(358,659)	0	(358,659)	(299,484)	0	(299,484)	(59,175)	0	(59,175)
99	CDA CDR Fund - Direct (182324)	62,241	0	62,241	62,241	0	62,241	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	441,925	0	441,925	410,285	0	410,285	31,640	0	31,640
99	ADFIT - Spokane River Relicensing (283322)	(154,650)	0	(154,650)	(143,581)	0	(143,581)	(11,069)	0	(11,069)
99	Spokane River PM&Es (182323)	407,879	0	407,879	260,527	0	260,527	147,352	0	147,352
99	ADFIT - Spokane River PM&Es (283323)	(142,782)	0	(142,782)	(91,209)	0	(91,209)	(51,573)	0	(51,573)
99	Montana Riverbed Settlement (186360)	1,681,863	0	1,681,863	1,155,865	0	1,155,865	525,998	0	525,998
99	ADFIT - Montana Riverbed Settlement (283365)	(588,652)	0	(588,652)	(404,553)	0	(404,553)	(184,099)	0	(184,099)
99	Lancaster Generation (182312)	850,000	0	850,000	850,000	0	850,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(297,500)	0	(297,500)	(297,500)	0	(297,500)	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)	(1,787,708)	72	(1,787,636)	(463,644)	49	(463,595)	(1,324,064)	23	(1,324,041)
99	Customer Deposits (235199)	(1,878,082)	0	(1,878,082)	(1,878,082)	0	(1,878,082)	0	0	0
C-WKC	Working Capital	52,650,531	8,953,765	61,604,296	52,650,531	0	52,650,531	0	8,953,765	8,953,765
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	59,983,296	8,953,837	68,937,133	60,678,049	49	60,678,098	(694,753)	8,953,788	8,259,035
	NET RATE BASE	#####	951,923,944	2,013,400,491	713,342,207	614,254,443	1,327,596,650	348,134,340	337,669,501	685,803,841

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-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	650,083				650,083	650,083		420,669	420,669		229,414	229,414		
1	Hydro (ED-AN)	720,022				720,022	720,022		465,926	465,926		254,096	254,096		
1	Other (ED-AN)	782,519				782,519	782,519		506,368	506,368		276,151	276,151		
Total Electric Production		2,152,624				2,152,624	2,152,624		1,392,963	1,392,963		759,661	759,661		
Electric Transmission															
1	ED-AN	910,756				910,756	910,756		589,350	589,350		321,406	321,406		
Total Electric Transmissio		910,756				910,756	910,756		589,350	589,350		321,406	321,406		
Electric Distribution															
3	ED-AN	3,423					3,423		2,153	2,153		1,270	1,270		
	ED-ID	1,255,920				1,255,920	1,255,920				1,255,920		1,255,920		
	ED-WA	2,079,645				2,079,645	2,079,645	2,079,645		2,079,645					
Total Electric Distribution		3,338,988				3,335,565	3,423	3,338,988	2,079,645	2,153	2,081,798	1,255,920	1,270	1,257,190	
Gas Underground Storage															
	GD-AN	50,415		50,415											
	GD-OR	9,744			9,744										
Total Gas Underground St		60,159		50,415	9,744										
Gas Distribution															
	GD-AN	5,384		5,384											
	GD-ID	377,718		377,718											
	GD-WA	738,749		738,749											
	GD-OR	490,707			490,707										
Total Gas Distribution		1,612,558		1,121,851	490,707										
General Plant															
4	ED-AN	226,498		226,498			226,498	226,498	153,792	153,792		72,706	72,706		
	ED-ID	15,545				15,545	15,545				15,545		15,545		
	ED-WA	90,586				90,586	90,586	90,586		90,586					
7,4	CD-AA	1,319,279		260,571	114,804		943,904	943,904		640,911	640,911	302,993	302,993		
9,4	CD-AN	58,654		12,468			46,186	46,186		31,360	31,360	14,826	14,826		
9	CD-ID	27,198		5,781		21,417	21,417	21,417			21,417		21,417		
9	CD-WA	14,950		3,178		11,772	11,772	11,772		11,772					
8	GD-AA	20,965		14,483	6,482										
	GD-AN	3,331					3,331								
	GD-ID	3,876		3,876											
	GD-WA	17,974		17,974											
	GD-OR	17,450			17,450										
Total General Plant		1,816,306		321,662	138,736	139,320	1,216,588	1,355,908	102,358	826,063	928,421	36,962	390,525	427,487	
Total Depreciation Expense		9,891,391		7,758,276	1,493,928	639,187	3,474,885	4,283,391	7,758,276	2,182,003	2,810,529	4,992,532	1,292,882	1,472,862	2,765,744

Allocation Ratios:
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%	35.290%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expe	62.896%	37.104%
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-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		49,525	49,525		27,009	27,009			
1	Misc Intangible Plt (30300)	ED-AN	20,003	20,003			20,003	20,003		12,944	12,944		7,059	7,059			
Total Production/Transmission			96,537	96,537			96,537	96,537		62,469	62,469		34,068	34,068			
Distribution																	
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	237	237			237	237		237	237						
Total Distribution			2,250	2,250			2,250	2,250		2,250	2,250						
General Plant - 303000																	
7,4		CD-AA	49,259	35,243	9,729	4,287		35,243	35,243		23,930	23,930		11,313	11,313		
9,1		CD-AN	810	638	172		638	638		413	413		225	225			
		GD-ID	338		338												
		GD-WA	2,072		2,072												
		GD-OR	672			672											
Total General Plant - 303000			53,151	35,881	12,311	4,959		35,881	35,881		24,343	24,343		11,538	11,538		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	1,470,533	1,052,122	290,445	127,966		1,052,122	1,052,122		714,391	714,391		337,731	337,731		
9,4		CD-AN	763	601	162		601	601		408	408		193	193			
9,4		CD-ID	1,460	1,150	310		1,150	1,150				1,150		1,150			
4		ED-AN	34,483	34,483				34,483	34,483		23,414	23,414		11,069	11,069		
		ED-ID	396	396			396	396				396		396			
		ED-WA	86,082	86,082			86,082	86,082		86,082	86,082						
8		GD-AA	38,373		26,509	11,864											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			1,632,090	1,174,834	317,426	139,830		87,628	1,087,206	1,174,834		86,082	738,213	824,295	1,546	348,993	350,539
Gas Underground Storage																	
		GD-AN	19		19												
Total Gas Underground Storage			19		19												
General Plant - 390200, 396200																	
7,4		CD-AA	2,219	1,588	438	193		1,588	1,588		1,078	1,078		510	510		
4		ED-AN	44	44			44	44		30	30		14	14			
		GD-OR	0			0											
Total General Plant - 390200, 396200			2,263	1,632	438	193		1,632	1,632		1,108	1,108		524	524		
Total Amortization Expense			1,786,310	1,311,134	330,194	144,982		89,878	1,221,256	1,311,134		88,332	826,133	914,465	1,546	395,123	396,669

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 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-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(288,349,980)				(288,349,980)	(288,349,980)		(186,591,272)	(186,591,272)		(101,758,708)	(101,758,708)
1	Hydro (ED-AN)	(132,973,335)				(132,973,335)	(132,973,335)		(86,047,045)	(86,047,045)		(46,926,290)	(46,926,290)
1	Other (ED-AN)	(95,887,636)				(95,887,636)	(95,887,636)		(62,048,889)	(62,048,889)		(33,838,747)	(33,838,747)
Total Electric Production		(517,210,951)				(517,210,951)	(517,210,951)		(334,687,206)	(334,687,206)		(182,523,745)	(182,523,745)
Electric Transmission													
1	ED-AN	(196,246,002)				(196,246,002)	(196,246,002)		(126,990,788)	(126,990,788)		(69,255,214)	(69,255,214)
Total Electric Transmissi		(196,246,002)				(196,246,002)	(196,246,002)		(126,990,788)	(126,990,788)		(69,255,214)	(69,255,214)
Electric Distribution													
3	ED-AN	(4,077)					(4,077)			(2,564)	(2,564)		(1,513)
	ED-ID	(168,074,668)				(168,074,668)	(168,074,668)				(168,074,668)		(168,074,668)
	ED-WA	(269,227,755)				(269,227,755)	(269,227,755)		(269,227,755)	(269,227,755)			
Total Electric Distribution		(437,306,500)				(437,302,423)	(4,077)	(437,306,500)	(269,227,755)	(2,564)	(269,230,319)	(168,074,668)	(1,513)
Gas Underground Storage													
	GD-AN	(13,648,552)				(13,648,552)							
	GD-OR	(662,819)					(662,819)						
Total Gas Underground S		(14,311,371)				(13,648,552)	(662,819)						
Gas Distribution													
	GD-AN	(1,527,390)				(1,527,390)							
	GD-ID	(60,464,447)				(60,464,447)							
	GD-WA	(119,148,262)				(119,148,262)							
	GD-OR	(93,555,821)					(93,555,821)						
Total Gas Distribution		(274,695,920)				(181,140,099)	(93,555,821)						
General Plant													
4	ED-AN	(39,590,648)				(39,590,648)	(39,590,648)		(26,882,050)	(26,882,050)		(12,708,598)	(12,708,598)
	ED-ID	(7,076,241)				(7,076,241)	(7,076,241)				(7,076,241)		(7,076,241)
	ED-WA	(16,036,861)				(16,036,861)	(16,036,861)		(16,036,861)	(16,036,861)			
7,4	CD-AA	(37,623,519)			(7,431,021)	(26,918,499)	(26,918,499)		(18,277,661)	(18,277,661)		(8,640,838)	(8,640,838)
9,4	CD-AN	(11,859,777)			(2,520,914)	(9,338,863)	(9,338,863)		(6,341,088)	(6,341,088)		(2,997,775)	(2,997,775)
9	CD-ID	(5,367,585)			(1,140,934)	(4,226,651)	(4,226,651)				(4,226,651)		(4,226,651)
9	CD-WA	(2,588,412)			(550,193)	(2,038,219)	(2,038,219)		(2,038,219)	(2,038,219)			
8	GD-AA	(1,748,195)			(1,207,688)	(540,507)							
	GD-AN	(1,825,483)			(1,825,483)								
	GD-ID	(1,487,238)			(1,487,238)								
	GD-WA	(4,315,048)			(4,315,048)								
	GD-OR	(4,248,431)				(4,248,431)							
Total General Plant		(133,767,438)			(20,478,519)	(8,062,937)		(29,377,972)	(75,848,010)	(105,225,982)	(18,075,080)	(51,500,799)	(69,575,879)
Total Accumulated Dep		(1,573,538,182)	(1,255,989,435)	(215,267,170)	(102,281,577)	(466,680,395)	(789,309,040)	(1,255,989,435)	(287,302,835)	(513,181,357)	(800,484,192)	(179,377,560)	(276,127,683)

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	62.896%	37.104%
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-AAAMT-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(8,572,420)	(8,572,420)			(8,572,420)	(8,572,420)		(5,547,213)	(5,547,213)		(3,025,207)	(3,025,207)		
1	Misc Intangible Plt (3030 ED-AN	(962,887)	(962,887)			(962,887)	(962,887)		(623,084)	(623,084)		(339,803)	(339,803)		
Total Production/Transmission		(9,535,307)	(9,535,307)			(9,535,307)	(9,535,307)		(6,170,297)	(6,170,297)		(3,365,010)	(3,365,010)		
Distribution															
	Franchises (302000) ED-WA	(128,127)	(128,127)			(128,127)	(128,127)	(128,127)		(128,127)					
	Misc Intangible Plt (3030 ED-WA	(28,861)	(28,861)			(28,861)	(28,861)	(28,861)		(28,861)					
Total Distribution		(156,988)	(156,988)			(156,988)	(156,988)	(156,988)		(156,988)					
General Plant - 303000															
7,4	CD-AA	(891,690)	(637,978)	(176,117)	(77,595)		(637,978)	(637,978)		(433,187)	(433,187)	(204,791)	(204,791)		
9,1	CD-AN	(70,418)	(55,450)	(14,968)			(55,450)	(55,450)		(35,882)	(35,882)	(19,568)	(19,568)		
	GD-ID	(52,271)		(52,271)											
	GD-WA	(123,956)		(123,956)											
	GD-OR	(66,834)			(66,834)										
Total General Plant - 303000		(1,205,169)	(693,428)	(367,312)	(144,429)		(693,428)	(693,428)		(469,069)	(469,069)	(224,359)	(224,359)		
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(28,080,282)	(20,090,599)	(5,546,137)	(2,443,546)		(20,090,599)	(20,090,599)		(13,641,517)	(13,641,517)	(6,449,082)	(6,449,082)		
9,4	CD-AN	(18,937)	(14,912)	(4,025)			(14,912)	(14,912)		(10,125)	(10,125)	(4,787)	(4,787)		
9	CD-ID	(22,011)	(17,332)	(4,679)		(17,332)	(17,332)	(17,332)				(17,332)	(17,332)		
4	ED-AN	(417,703)	(417,703)				(417,703)	(417,703)		(283,620)	(283,620)	(134,083)	(134,083)		
	ED-ID	(14,623)	(14,623)			(14,623)	(14,623)				(14,623)		(14,623)		
	ED-WA	(2,040,764)	(2,040,764)			(2,040,764)	(2,040,764)	(2,040,764)							
8	GD-AA	(1,587,929)		(1,096,973)	(490,956)										
	GD-AN	(11,527)		(11,527)											
	GD-OR	(1,231)			(1,231)										
Total Misc IT Intangible Plant - 3031XX		(32,195,007)	(22,595,933)	(6,663,341)	(2,935,733)		(2,072,719)	(20,523,214)	(22,595,933)	(2,040,764)	(13,935,262)	(15,976,026)	(31,955)	(6,587,952)	(6,619,907)
Gas Underground Storage															
	GD-AN	(239,925)		(239,925)											
Total Gas Underground Storage		(239,925)		(239,925)											
General Plant - 390200, 396200															
7,4	CD-AA	(225,029)	(161,001)	(44,446)	(19,582)		(161,001)	(161,001)		(109,320)	(109,320)	(51,681)	(51,681)		
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	(66,785)	(66,785)				(66,785)	(66,785)		(45,347)	(45,347)	(21,438)	(21,438)		
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)				
	GD-WA	(1,863)		(1,863)											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(417,224)	(348,598)	(49,044)	(19,582)		(120,812)	(227,786)	(348,598)	(117,239)	(154,667)	(271,906)	(3,573)	(73,119)	(76,692)
Total Accumulated Amortization		(43,749,620)	(33,330,254)	(7,319,622)	(3,099,744)		(2,350,519)	(30,979,735)	(33,330,254)	(2,314,991)	(20,729,295)	(23,044,286)	(35,528)	(10,250,440)	(10,285,968)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,639,482	0	0	3,319,410	3,319,410	0	0	916,344	916,344	0	403,728	
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	
		TOTAL ACCOUNT	7,571,123	384,267	706,567	3,576,853	4,667,687	577,218	92,936	979,690	1,649,844	849,864	403,728	1,253,592
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,291,601	1,239,481	2,164,385	3,887,735	7,291,601	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	0	2,239,070	0	
99		GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	78,154,787	0	0	55,917,405	55,917,405	0	0	15,436,352	15,436,352	0	6,801,030	
9		CD-WA / ID / AN	22,187,593	5,560,427	4,477,898	7,433,073	17,471,398	1,500,971	1,208,755	2,006,469	4,716,195	0	0	
		TOTAL ACCOUNT	113,399,784	6,799,908	6,642,283	67,238,213	80,680,404	3,740,041	1,208,755	17,442,821	22,391,617	3,526,733	6,801,030	10,327,763
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,236,727	3,152,619	14,649	6,069,459	9,236,727	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	
7		CD-AA	56,342,348	0	0	40,311,260	40,311,260	0	0	11,128,177	11,128,177	0	4,902,911	
9		CD-WA / ID / AN	217,294	30,366	65,099	75,641	171,106	8,197	17,573	20,418	46,188	0	0	
		TOTAL ACCOUNT	66,441,279	3,182,985	79,748	46,456,360	49,719,093	8,197	17,573	11,596,168	11,621,938	0	5,100,248	5,100,248
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,727,070	14,636,798	5,155,609	10,934,663	30,727,070	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,876,805	0	0	0	0	6,406,282	2,120,000	1,350,523	9,876,805	0	0	
99		GD-OR / AS	3,017,479	0	0	0	0	0	0	0	0	3,017,479	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,734,765	1,710,746	899,910	1,905,127	4,515,783	461,796	242,920	514,266	1,218,982	0	0	
		TOTAL ACCOUNT	49,922,973	16,347,544	6,055,519	13,245,357	35,648,420	6,868,078	2,362,920	1,976,748	11,207,746	3,017,479	49,328	3,066,807

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,006,633	110,869	137,772	2,118,902	2,367,543	29,928	37,190	571,972	639,090	0	0	
		TOTAL ACCOUNT	3,548,637	121,608	152,517	2,493,924	2,768,049	114,199	37,190	571,972	723,361	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	985,838	
8		GD-AA	2,302,264	0	0	0	0	0	0	1,590,450	1,590,450	0	711,814	
7		CD-AA	10,055,808	0	0	7,194,629	7,194,629	0	0	1,986,123	1,986,123	0	875,056	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	
		TOTAL ACCOUNT	20,314,573	993,357	1,064,363	9,131,685	11,189,405	1,982,950	577,775	3,991,735	6,552,460	985,838	1,586,870	2,572,708
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	678,885	224,719	44,361	409,805	678,885	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	111,504	
8		GD-AA	244,130	0	0	0	0	0	0	168,650	168,650	0	75,480	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		TOTAL ACCOUNT	1,645,791	228,163	45,460	716,683	990,306	30,173	9,834	397,544	437,551	111,504	106,430	217,934
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,662,581	15,736,001	9,798,239	8,128,341	33,662,581	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	
9		CD-WA / ID / AN	1,672,523	257,365	408,046	651,600	1,317,011	69,473	110,147	175,892	355,512	0	0	
		TOTAL ACCOUNT	40,372,665	15,993,366	10,206,285	9,158,052	35,357,703	2,779,409	1,034,965	1,110,766	4,925,140	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	58,456,999	11,303,676	4,592,173	42,561,150	58,456,999	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	31,478,564	0	0	22,521,968	22,521,968	0	0	6,217,331	6,217,331	0	2,739,265	2,739,265
9		CD-WA / ID / AN	12,530,794	506,583	3,191,677	6,168,988	9,867,248	136,746	861,555	1,665,245	2,663,546	0	0	0
		TOTAL ACCOUNT	105,945,022	11,810,259	7,783,850	71,252,106	90,846,215	835,954	1,417,249	8,568,513	10,821,716	1,230,831	3,046,260	4,277,091
	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	413,294	0	0	295,699	295,699	0	0	81,630	81,630	0	35,965	35,965
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	506,537	3,926	2,299	378,229	384,454	1,060	0	82,691	83,751	2,367	35,965	38,332
		TOTAL GENERAL PLANT	409,668,384	55,865,383	32,738,891	223,647,462	312,251,736	16,937,279	6,759,197	46,718,648	70,415,124	9,825,677	17,175,847	27,001,524

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-1A
For Month Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,247,641	5,155,188	23,524	2,068,929	7,247,641	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	2,593,826	0	0	0	0	0	0	1,791,867	1,791,867	0
7		CD-AA	139,124,588	0	0	99,539,469	99,539,469	0	0	27,478,497	27,478,497	0
9		CD-WA / ID / AN	134,767	0	68,968	37,153	106,121	0	18,617	10,029	28,646	0
		TOTAL ACCOUNT	149,100,822	5,155,188	92,492	101,645,551	106,893,231	0	18,617	29,280,393	29,299,010	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,714,723	0	0	3,373,243	3,373,243	0	0	931,205	931,205	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,727,480	0	0	3,373,243	3,373,243	0	0	942,731	942,731	1,231
	TOTAL		174,958,386	5,308,367	92,492	121,801,872	127,202,731	1,022,594	199,654	32,015,622	33,237,870	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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(63,033,266)	(45,098,411)	(12,449,700)	(5,485,155)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(584,528)	(460,281)	(124,247)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
Total			<u>(64,164,188)</u>	<u>(45,949,621)</u>	<u>(12,681,865)</u>	<u>(5,532,702)</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 Month Ended April 30, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	1,567,527	854,861		2,422,388		854,861			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,299,620	708,756		2,008,376		708,756			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,737,895	7,690,466	2,328,371	26,756,732		6,145,108		1,545,358	2,328,371
1	154300 PLANT MATERIALS & OPER SUP-CS2	593,037	323,416		916,453		323,416			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,688,921	921,064		2,609,985		921,064			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	23	10	3	36		8		2	3
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(34)	(16)	(5)	(55)		(13)		(3)	(5)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,540	707	214	2,461		565		142	214
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	66,260,481			66,260,481	52,650,531		13,609,950		
TOTAL		88,149,010	10,499,264	2,328,583	100,976,857	52,650,531	8,953,765	13,609,950	1,545,499	2,328,583

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						