

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended May 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,887,853	9,277,583	4,610,270
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,887,853	9,277,583	4,610,270
E-APL	Electric Net Rate Base	2,019,176,220	1,331,407,079	687,769,141
	RATE OF RETURN	0.688%	0.697%	0.670%

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 May 31, 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 Percent	5-01-2015 thru 05-31-2015	368,716 100.000%	241,720 65.557%	126,996 34.443%
3	E-OPS	Direct Distribution Operating Expense Percent	5-01-2015 thru 05-31-2015	2,108,426 100.000%	1,420,540 67.374%	687,886 32.626%
	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 Month Ended May 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended May 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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%
		Average (GD AA)		100.000%	0.000%	69.082% 30.918%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended May 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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 - AMA	04-01-2015 thru 05-31-2015	943,990,625	615,886,794	328,103,831	
		Percent		100.000%	65.243%	34.757%	
11		Book Depreciation	5-01-2015 thru 05-31-2015	7,827,757	5,039,191	2,788,566	
		Percent		100.000%	64.376%	35.624%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended May 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	04-01-2015 thru 05-31-2015	2,411,636,635 100.000%	1,573,801,378 65.259%	837,835,257 34.741%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2015 thru 05-31-2015	207,703,246 100.000%	138,499,249 66.681%	69,203,997 33.319%
14		Net Allocated Schedule M's - AMA Percent	5-01-2015 thru 05-31-2015	-3,580,473 100.000%	-2,155,000 60.188%	-1,425,473 39.812%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended May 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	22,806,162	0	22,806,162	15,301,386	0	15,301,386	7,504,776	0	7,504,776
99	442200	Commercial - Firm & Int.	24,278,467	0	24,278,467	17,122,270	0	17,122,270	7,156,197	0	7,156,197
1	442300	Industrial	9,568,580	0	9,568,580	5,521,462	0	5,521,462	4,047,118	0	4,047,118
99	444000	Public Street & Highway Lighting	620,091	0	620,091	424,022	0	424,022	196,069	0	196,069
99	448000	Interdepartmental Revenue	95,762	0	95,762	76,066	0	76,066	19,696	0	19,696
99	499XXX	Unbilled Revenue	(1,342,496)	0	(1,342,496)	(870,822)	0	(870,822)	(471,674)	0	(471,674)
		TOTAL SALES TO ULTIMATE CUSTOMERS	56,026,566	0	56,026,566	37,574,384	0	37,574,384	18,452,182	0	18,452,182
1	447XXX	Sales for Resale	0	13,592,868	13,592,868	0	8,795,945	8,795,945	0	4,796,923	4,796,923
		TOTAL SALES OF ELECTRICITY	56,026,566	13,592,868	69,619,434	37,574,384	8,795,945	46,370,329	18,452,182	4,796,923	23,249,105
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	9,526	0	9,526	5,894	0	5,894	3,632	0	3,632
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	241,747	4,317	246,064	161,561	2,794	164,355	80,186	1,523	81,709
1	456XXX	Other Electric Revenues	987,086	7,933,817	8,920,903	982,854	5,133,973	6,116,827	4,232	2,799,844	2,804,076
		TOTAL OTHER OPERATING REVENUE	1,238,359	7,976,967	9,215,326	1,150,309	5,161,896	6,312,205	88,050	2,815,071	2,903,121
		TOTAL ELECTRIC REVENUE	57,264,925	21,569,835	78,834,760	38,724,693	13,957,841	52,682,534	18,540,232	7,611,994	26,152,226

***** 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	2,970	30,215	33,185	2,970	19,552	22,522	0	10,663	10,663
1	501XXX	Fuel	0	2,297,268	2,297,268	0	1,486,562	1,486,562	0	810,706	810,706
1	502000	Steam Expense	0	408,237	408,237	0	264,170	264,170	0	144,067	144,067
1	505000	Electric Expense	0	118,568	118,568	0	76,725	76,725	0	41,843	41,843
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,034,801	1,034,801	0	669,620	669,620	0	365,181	365,181
1	507000	Rent	0	2,741	2,741	0	1,774	1,774	0	967	967
MAINTENANCE											
1	510000	Supervision & Engineering	0	56,893	56,893	0	36,815	36,815	0	20,078	20,078
1	511000	Structures	0	70,408	70,408	0	45,561	45,561	0	24,847	24,847
1	512000	Boiler Plant	0	346,228	346,228	0	224,044	224,044	0	122,184	122,184
1	513000	Electric Plant	0	74,867	74,867	0	48,446	48,446	0	26,421	26,421
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	938,097	938,097	0	607,043	607,043	0	331,054	331,054
TOTAL STEAM POWER GENERATION EXP			2,970	5,378,323	5,381,293	2,970	3,480,312	3,483,282	0	1,898,011	1,898,011
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	173,541	173,541	0	112,298	112,298	0	61,243	61,243
1	536000	Water for Power	0	99,093	99,093	0	64,123	64,123	0	34,970	34,970
1	537000	Hydraulic Expense	275,992	248,481	524,473	178,501	160,792	339,293	97,491	87,689	185,180
1	538000	Electric Expense	0	542,435	542,435	0	351,010	351,010	0	191,425	191,425
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	77,561	77,561	0	50,190	50,190	0	27,371	27,371
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	97,132	97,132	0	62,854	62,854	0	34,278	34,278
1	542000	Structures	0	29,131	29,131	0	18,851	18,851	0	10,280	10,280
1	543000	Reservoirs, Dams, & Waterways	0	49,116	49,116	0	31,783	31,783	0	17,333	17,333
1	544000	Electric Plant	0	184,396	184,396	0	119,323	119,323	0	65,073	65,073
1	545000	Miscellaneous Hydraulic Plant	0	83,536	83,536	0	54,056	54,056	0	29,480	29,480
TOTAL HYDRO POWER GENERATION EXP			753,886	1,692,993	2,446,879	488,195	1,095,536	1,583,731	265,691	597,457	863,148
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	102,890	102,890	0	66,580	66,580	0	36,310	36,310
1	547XXX	Fuel	0	6,983,594	6,983,594	0	4,519,084	4,519,084	0	2,464,510	2,464,510
1	548000	Generation Expense	0	131,661	131,661	0	85,198	85,198	0	46,463	46,463
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	45,219	45,219	0	29,261	29,261	0	15,958	15,958
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
MAINTENANCE											
1	551000	Supervision & Engineering	0	35,460	35,460	0	22,946	22,946	0	12,514	12,514
1	552000	Structures	0	3,463	3,463	0	2,241	2,241	0	1,222	1,222
1	553000	Generating & Electric Equipment	0	168,752	168,752	0	109,199	109,199	0	59,553	59,553
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	17,651	17,651	0	11,422	11,422	0	6,229	6,229
TOTAL OTHER POWER GENERATION EXP			0	7,485,871	7,485,871	0	4,844,107	4,844,107	0	2,641,764	2,641,764

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended May 31, 2015
Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	10,442,007	10,442,007	0	6,757,024	6,757,024	0	3,684,983	3,684,983
1	556000	System Control & Load Dispatching	0	75,912	75,912	0	49,123	49,123	0	26,789	26,789
E-557	557XXX	Other Expense	(733,150)	5,882,852	5,149,702	(1,341,099)	3,806,795	2,465,696	607,949	2,076,057	2,684,006
TOTAL OTHER POWER SUPPLY EXPENSE			(733,150)	16,400,771	15,667,621	(1,341,099)	10,612,942	9,271,843	607,949	5,787,829	6,395,778
TOTAL PRODUCTION OPERATING EXP			23,706	30,957,958	30,981,664	(849,934)	20,032,897	19,182,963	873,640	10,925,061	11,798,701
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	236,780	236,780	0	153,220	153,220	0	83,560	83,560
1	561000	Load Dispatching	0	236,559	236,559	0	153,077	153,077	0	83,482	83,482
1	562000	Station Expense	0	43,152	43,152	0	27,924	27,924	0	15,228	15,228
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	91,637	91,637	0	59,298	59,298	0	32,339	32,339
1	565XXX	Transmission of Electricity by Others	0	1,382,721	1,382,721	0	894,759	894,759	0	487,962	487,962
1	566000	Miscellaneous Transmission Expense	0	115,046	115,046	0	74,446	74,446	0	40,600	40,600
1	567000	Rent	0	11,230	11,230	0	7,267	7,267	0	3,963	3,963
MAINTENANCE											
1	568000	Supervision & Engineering	0	54,796	54,796	0	35,458	35,458	0	19,338	19,338
1	569000	Structures	0	72,753	72,753	0	47,078	47,078	0	25,675	25,675
1	570000	Station Equipment	64	149,576	149,640	64	96,791	96,855	0	52,785	52,785
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1,345	52,627	53,972	0	34,055	34,055	1,345	18,572	19,917
1	572000	Underground Lines	0	163	163	0	105	105	0	58	58
1	573000	Service Miscellaneous	0	6,563	6,563	0	4,247	4,247	0	2,316	2,316
TOTAL TRANSMISSION OPERATING EXP			1,409	2,453,603	2,455,012	64	1,587,725	1,587,789	1,345	865,878	867,223

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended May 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,170,008	2,170,008	0	1,404,212	1,404,212	0	765,796	765,796
E-DEPX		Depreciation Expense-Transmission	0	911,084	911,084	0	589,562	589,562	0	321,522	321,522
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	18,730	0	18,730	14,743	0	14,743	3,987	0	3,987
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	(645,054)	0	(645,054)	(441,399)	0	(441,399)	(203,655)	0	(203,655)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(623,781)	0	(623,781)	0	0	0	(623,781)	0	(623,781)
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	9,720	0	9,720	9,720	0	9,720	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	2,007,788	2,007,788	0	1,299,239	1,299,239	0	708,549	708,549
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(684,253)	5,277,784	4,593,531	17,646	3,415,252	3,432,898	(701,899)	1,862,532	1,160,633
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(659,138)	38,689,345	38,030,207	(832,224)	25,035,874	24,203,650	173,086	13,653,471	13,826,557

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	117,657	235,856	353,513	80,001	158,906	238,907	37,656	76,950	114,606
3	582000	Station Expense	62,481	8,644	71,125	27,324	5,824	33,148	35,157	2,820	37,977
3	583000	Overhead Line Expense	96,393	47,986	144,379	65,976	32,330	98,306	30,417	15,656	46,073
3	584000	Underground Line Expense	174,631	0	174,631	117,868	0	117,868	56,763	0	56,763
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,920	0	1,920	1,920	0	1,920	0	0	0
3	586000	Meter Expense	176,532	(406)	176,126	139,339	(274)	139,065	37,193	(132)	37,061
3	587000	Customer Installations Expense	48,997	14,035	63,032	31,350	9,456	40,806	17,647	4,579	22,226
3	588000	Miscellaneous Distribution Expense	385,821	307,338	693,159	265,549	207,066	472,615	120,272	100,272	220,544
3	589000	Rent	0	17,923	17,923	0	12,075	12,075	0	5,848	5,848
		MAINTENANCE:									
3	590000	Supervision & Engineering	4,511	97,357	101,868	2,549	65,593	68,142	1,962	31,764	33,726
3	591000	Structures	44,245	0	44,245	30,063	0	30,063	14,182	0	14,182
3	592000	Station Equipment	43,845	19,987	63,832	23,525	13,466	36,991	20,320	6,521	26,841
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	852,602	0	852,602	564,633	0	564,633	287,969	0	287,969
3	594000	Underground Lines	12,615	0	12,615	2,593	0	2,593	10,022	0	10,022
3	595000	Line Transformers	22,129	56,694	78,823	17,034	38,197	55,231	5,095	18,497	23,592
3	596000	Street Light & Signal System Maintenance Exp	36,436	0	36,436	27,407	0	27,407	9,029	0	9,029
3	597000	Meters	2,153	0	2,153	1,382	0	1,382	771	0	771
3	598000	Miscellaneous Distribution Expense	25,458	15,145	40,603	22,027	10,204	32,231	3,431	4,941	8,372
		TOTAL DISTRIBUTION OPERATING EXP	2,108,426	820,559	2,928,985	1,420,540	552,843	1,973,383	687,886	267,716	955,602
E-DEPX		Depreciation Expense-Distribution	3,354,337	3,424	3,357,761	2,095,340	2,307	2,097,647	1,258,997	1,117	1,260,114
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	3,964,080	0	3,964,080	3,315,469	0	3,315,469	648,611	0	648,611
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,320,667	3,424	7,324,091	5,413,059	2,307	5,415,366	1,907,608	1,117	1,908,725
		TOTAL DISTRIBUTION EXPENSES	9,429,093	823,983	10,253,076	6,833,599	555,150	7,388,749	2,595,494	268,833	2,864,327

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	27,918	27,918	0	18,302	18,302	0	9,616	9,616
2	902000	Meter Reading Expenses	249,278	16,270	265,548	223,479	10,666	234,145	25,799	5,604	31,403
E-903	903XXX	Customer Records & Collection Expenses	61,433	629,382	690,815	46,490	412,604	459,094	14,943	216,778	231,721
2	904000	Uncollectible Accounts	0	253,441	253,441	0	166,148	166,148	0	87,293	87,293
2	905000	Misc Customer Accounts	0	18,228	18,228	0	11,950	11,950	0	6,278	6,278
TOTAL CUSTOMER ACCOUNTS EXPENSES			310,711	945,239	1,255,950	269,969	619,670	889,639	40,742	325,569	366,311
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,826,008	36,642	1,862,650	1,349,171	24,021	1,373,192	476,837	12,621	489,458
2	909000	Advertising	93	55,285	55,378	0	36,243	36,243	93	19,042	19,135
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMER SERVICE & INFO EXP			1,826,101	91,927	1,918,028	1,349,171	60,264	1,409,435	476,930	31,663	508,593
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	35,999	2,167,713	2,203,712	22,395	1,471,877	1,494,272	13,604	695,836	709,440
4	921000	Office Supplies & Expenses	14,501	344,408	358,909	14,501	233,853	248,354	0	110,555	110,555
4	922000	Admin Exp Transferred--Credit	0	(9,754)	(9,754)	0	(6,623)	(6,623)	0	(3,131)	(3,131)
4	923000	Outside Services Employed	3,880	930,410	934,290	3,880	631,748	635,628	0	298,662	298,662
4	924000	Property Insurance Premium	0	109,902	109,902	0	74,623	74,623	0	35,279	35,279
4	925XXX	Injuries and Damages	22,260	256,165	278,425	22,260	173,936	196,196	0	82,229	82,229
4	926XXX	Employee Pensions and Benefits	0	172,277	172,277	0	116,976	116,976	0	55,301	55,301
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	283,822	291,388	575,210	191,809	188,557	380,366	92,013	102,831	194,844
4	930000	Miscellaneous General Expenses	1,591	532,519	534,110	1,016	361,580	362,596	575	170,939	171,514
4	931000	Rents	791	59,903	60,694	441	40,674	41,115	350	19,229	19,579
4	935000	Maintenance of General Plant	81,252	850,403	931,655	43,039	577,424	620,463	38,213	272,979	311,192
TOTAL ADMIN & GEN OPERATING EXP			444,423	5,705,334	6,149,757	299,341	3,864,625	4,163,966	145,082	1,840,709	1,985,791

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended May 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	139,491	1,241,158	1,380,649	102,377	842,747	945,124	37,114	398,411	435,525
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	87,672	1,100,028	1,187,700	86,082	746,919	833,001	1,590	353,109	354,699
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	1,632	1,632	0	1,108	1,108	0	524	524
99	407229	Idaho Earnings Test Amortization	(200,745)	0	(200,745)	0	0	0	(200,745)	0	(200,745)
99	407468	Project Compass Deferral - ID	(235,686)	0	(235,686)	0	0	0	(235,686)	0	(235,686)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(209,268)	2,378,699	2,169,431	188,459	1,615,117	1,803,576	(397,727)	763,582	365,855
		TOTAL ADMIN & GENERAL EXPENSES	235,155	8,084,033	8,319,188	487,800	5,479,742	5,967,542	(252,645)	2,604,291	2,351,646
		TOTAL EXPENSES BEFORE FIT	11,141,922	48,634,527	59,776,449	8,108,315	31,750,700	39,859,015	3,033,607	16,883,827	19,917,434
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,058,311			12,823,519			6,234,792
E-FIT		FEDERAL INCOME TAX--Normal Accrual			4,423,628			2,932,817			1,490,811
E-FIT		DEFERRED FEDERAL INCOME TAX			763,124			623,663			139,461
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		ELECTRIC NET OPERATING INCOME (LOSS)			13,887,853			9,277,583			4,610,270

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.557%	34.443%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.374%	32.626%
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-456-1A
ELECTRIC ALLOCATION OF OTHER REVENUE	
For Month Ended May 31, 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	456000	OTHER ELECTRIC REV-MISCELLANEO	1,800	45,827	47,627	1,800	29,655	31,455	0	16,172	16,172
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	2,192,179	2,192,179	0	1,418,559	1,418,559	0	773,620	773,620
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	28,550	28,550	0	18,475	18,475	0	10,075	10,075
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	265,692	265,692	0	171,929	171,929	0	93,763	93,763
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,248	3,248	0	1,772	1,772
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	0	0	0	0	0	0	0	0
1	456100	TRANSMISSION REVENUE OF OTHERS	0	966,487	966,487	0	625,414	625,414	0	341,073	341,073
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	172,129	172,129	0	93,871	93,871
1	456130	ANCILLARY SERVICES REVENUE	0	0	0	0	0	0	0	0	0
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	1,338,960	0	1,338,960	1,338,960	0	1,338,960	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	(366,228)	0	(366,228)	(366,228)	0	(366,228)	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	12,554	0	12,554	8,322	0	8,322	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	77,412	77,412	0	50,093	50,093	0	27,319	27,319
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	4,086,650	4,086,650	0	2,644,471	2,644,471	0	1,442,179	1,442,179
TOTAL ACCOUNT 456			987,086	7,933,817	8,920,903	982,854	5,133,973	6,116,827	4,232	2,799,844	2,804,076

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-555-1A
For Month Ended May 31, 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	9,921,251	9,921,251	0	6,420,042	6,420,042	0	3,501,209	3,501,209
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	10,993	10,993	0	7,114	7,114	0	3,879	3,879
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	395,436	395,436	0	255,887	255,887	0	139,549	139,549
1	555710	Intercompany Purchase	0	114,327	114,327	0	73,981	73,981	0	40,346	40,346
TOTAL ACCOUNT 555			0	10,442,007	10,442,007	0	6,757,024	6,757,024	0	3,684,983	3,684,983

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 May 31, 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	512,644	512,644	0	331,732	331,732	0	180,912	180,912
1	557010	Other Power Supply Expense - Financial	0	3,500,737	3,500,737	0	2,265,327	2,265,327	0	1,235,410	1,235,410
1	557150	Fuel - Economic Dispatch	0	(2,781,563)	(2,781,563)	0	(1,799,949)	(1,799,949)	0	(981,614)	(981,614)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	417	0	417	14,484	0	14,484	(14,067)	0	(14,067)
1	557170	Broker Fees - Power	0	45,056	45,056	0	29,156	29,156	0	15,900	15,900
1	557171	REC Broker Fees	3,828	2,843	6,671	3,828	1,840	5,668	0	1,003	1,003
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	(573,695)	0	(573,695)	(573,695)	0	(573,695)	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	(580,717)	0	(580,717)	(580,717)	0	(580,717)	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	173,205	0	173,205	173,205	0	173,205	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(419,662)	0	(419,662)	(419,662)	0	(419,662)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	25,267	0	25,267	0	0	0	25,267	0	25,267
99	557390	Idaho PCA Amortization	569,982	0	569,982	0	0	0	569,982	0	569,982
1	557395	Optional Renewable Power Expense Offset	0	85	85	0	55	55	0	30	30
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	415,282	415,282	0	268,729	268,729	0	146,553	146,553
1	557711	Turbine Gas Bookout Offset	0	(415,282)	(415,282)	0	(268,729)	(268,729)	0	(146,553)	(146,553)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,603,050	4,603,050	0	2,978,634	2,978,634	0	1,624,416	1,624,416
TOTAL ACCOUNT 557			(733,150)	5,882,852	5,149,702	(1,341,099)	3,806,795	2,465,696	607,949	2,076,057	2,684,006

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 May 31, 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	61,433	629,382	690,815	46,490	412,604	459,094	14,943	216,778	231,721
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			61,433	629,382	690,815	46,490	412,604	459,094	14,943	216,778	231,721

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.557%	34.443%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.259%	34.741%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	33,667	36,642	70,309	22,558	24,021	46,579	11,109	12,621	23,730
99	908600	Public Purpose Tariff Rider Expense Offset	1,837,885	0	1,837,885	1,360,562	0	1,360,562	477,323	0	477,323
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(45,544)	0	(45,544)	(33,949)	0	(33,949)	(11,595)	0	(11,595)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,826,008	36,642	1,862,650	1,349,171	24,021	1,373,192	476,837	12,621	489,458

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended May 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.96%	51.96%
2	Cost of Debt		5.390%	5.378%
	Total Weighted Cost		2.801%	2.794%
E-APL	Net Rate Base	2,019,176,220	1,331,407,079	687,769,141
	Interest Deduction for FIT Calculation	56,508,982	37,292,712	19,216,270
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-1A	AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES			System	Washington	Idaho
Ref/Basis	Description				
For Month Ended May 31, 2015					
Average of Monthly Averages Basis					
E-OPS	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	78,834,760	52,682,534	26,152,226	
E-OPS	Less: Operating & Maintenance Expense	45,689,396	29,207,175	16,482,221	
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	8,115,185	6,037,132	2,078,053	
E-OTX	Less: Taxes Other than FIT	5,971,868	4,614,708	1,357,160	
	Net Operating Income Before FIT	19,058,311	12,823,519	6,234,792	
E-INT	Less: Monthly Interest Expense	4,709,082	3,107,726	1,601,356	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128	
E-SCM	Plus: Schedule M Adjustments	(1,648,746)	(1,308,617)	(340,129)	
	Taxable Net Operating Income	12,700,483	8,419,304	4,281,179	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	4,445,169	2,946,756	1,498,413	
1	Production Tax Credit	(21,541)	(13,939)	(7,602)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	4,423,628	2,932,817	1,490,811	
E-DTE	Deferred FIT	763,124	623,663	139,461	
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)	
	Total Net FIT/Deferred FIT	5,170,458	3,545,936	1,624,522	
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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	997000 Book Depreciation & Amortization	3,583,749	5,559,754	9,143,503	2,286,049	3,673,668	5,959,717	1,297,700	1,886,086
12	997001 Contributions In Aid of Construction	0	442,627	442,627	0	288,854	288,854	0	153,773
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	(8,607)	0	(8,607)	0	0	0	(8,607)	0
4	997005 FAS106 Current Retiree Medical Accrual	0	154,209	154,209	0	104,708	104,708	0	49,501
99	997007 Idaho PCA	595,249	0	595,249	0	0	0	595,249	0
4	997008 Idaho DSM Book Amortization	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)
4	997015 Airplane Lease Payments	0	51,971	51,971	0	35,288	35,288	0	16,683
12	997016 Redemption Expense Amortization	0	105,675	105,675	0	68,962	68,962	0	36,713
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.96)	204,169	0	204,169	204,169	0	204,169	0	0
4	997018 DSM Tariff Rider	358,648	0	358,648	341,315	0	341,315	17,333	0
99	997019 CSS Temporary Service Fees	30,008	0	30,008	18,920	0	18,920	11,088	0
4	997020 FAS87 Current Pension Accrual	0	987,260	987,260	0	670,350	670,350	0	316,910
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	12,761	0	12,761	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	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	(992,554)	0	(992,554)	(992,554)	0	(992,554)	0	0
12	997032 Interest Rate Swaps	0	24,404	24,404	0	15,926	15,926	0	8,478
4	997033 BPA Residential Exchange	105,519	0	105,519	66,448	0	66,448	39,071	0
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0
1	997041 Rathdrum Turbine Lease, Tax	0	(28,088)	(28,088)	0	(18,176)	(18,176)	0	(9,912)
99	997043 Washington Deferred Power Costs	(1,154,412)	0	(1,154,412)	(1,154,412)	0	(1,154,412)	0	0
1	997044 Non-Monetary Power Costs	0	10,993	10,993	0	7,114	7,114	0	3,879
1	997045 Section 199 Manufacturing Deduction	0	(250,000)	(250,000)	0	(161,775)	(161,775)	0	(88,225)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(236,278)	(236,278)	0	(154,193)	(154,193)	0	(82,085)
11	997049 Tax Depreciation	0	(11,671,213)	(11,671,213)	0	(7,513,460)	(7,513,460)	0	(4,157,753)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	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
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0
4	997062 Gain on Sale of Office Bldg	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
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	19,495	0	19,495	25,520	0	25,520	(6,025)	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	113,333	0	113,333	113,333	0	113,333	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,850	107,850	0	58,817
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	476,370	476,370	0	306,668	306,668	0	169,702
4	997081 Deferred Compensation	0	(415)	(415)	0	(282)	(282)	0	(133)
4	997082 Meal Disallowances	0	32,374	32,374	0	21,982	21,982	0	10,392
4	997083 Paid Time Off	0	134,560	134,560	0	91,366	91,366	0	43,194
2	997084 Customer Uncollectibles	0	381,331	381,331	0	249,989	249,989	0	131,342
99	997088 Deferred O&M Colstrip & CS2	(433,284)	0	(433,284)	81,141	0	81,141	(514,425)	0
99	997089 CNC Transmission	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	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	(419,662)	0	(419,662)	(419,662)	0	(419,662)	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(84)	(84)	0	(54)	(54)	0	(30)
99	997100 WA REC Amort	173,205	0	173,205	173,205	0	173,205	0	0
1	997101 Repairs 481 (a)	0	0	0	0	0	0	0	0
1	997102 Amort Idaho Earnings Test (254229)	(205,826)	0	(205,826)	0	0	0	(205,826)	0
99	997103 Def Project Compass	(235,686)	0	(235,686)	0	0	0	(235,686)	0
99	997104 Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	2,143,213	(3,580,473)	(1,648,746)	846,384	(2,155,001)	(1,308,617)	1,085,343	(1,425,472)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.557%	34.443%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.376%	35.624%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.259%	34.741%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total

3,183,786
153,773
0
0
(8,607)
49,501
595,249
0
(995)
16,683
36,713
0
17,333
11,088
316,910
0
0
0
0
0
0
8,478
39,071
30,057
(9,912)
0
3,879
(88,225)
26,767
0
(82,085)
(4,157,753)
0
0
0
1,229
483
0

<u>Total</u>
2,250
33,333
0
28,581
0
(6,025)
0
0
0
58,817
0
169,702
(133)
10,392
43,194
131,342
(514,425)
0
0
0
0
0
0
0
962
0
0
(30)
0
0
(205,826)
(235,686)
0
<u>(340,129)</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended May 31, 2015	
Average of Monthly Averages 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	310,862	310,862	0	187,102	187,102	0	123,760	123,760
99	410100	Deferred Federal Income Tax Expense - Washir	788,201	0	788,201	788,201	0	788,201	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	177,812	0	177,812	0	0	0	177,812	0	177,812
	410100	Total	966,013	310,862	1,276,875	788,201	187,102	975,303	177,812	123,760	301,572
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(186,395)	(186,395)	0	(112,187)	(112,187)	0	(74,208)	(74,208)
99	411100	Deferred Federal Income Tax Expense - Washir	(239,453)	0	(239,453)	(239,453)	0	(239,453)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(87,903)	0	(87,903)	0	0	0	(87,903)	0	(87,903)
	411100	Total	(327,356)	(186,395)	(513,751)	(239,453)	(112,187)	(351,640)	(87,903)	(74,208)	(162,111)
Total Deferred Federal Income Tax Expense			638,657	124,467	763,124	548,748	74,915	623,663	89,909	49,552	139,461

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	60.188%	39.812%
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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	173,188	173,188	0	112,070	112,070	0	61,118	61,118
1	408150	R&P Property Tax--Production	0	1,299,753	1,299,753	0	841,070	841,070	0	458,683	458,683
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	50,184	50,184	0	32,474	32,474	0	17,710	17,710
TOTAL PRODUCTION & TRANSMISSION			0	2,007,788	2,007,788	0	1,299,239	1,299,239	0	708,549	708,549
DISTRIBUTION											
99	408110	State Excise Tax	1,403,479	0	1,403,479	1,403,479	0	1,403,479	0	0	0
99	408120	Municipal Occupation & License Tax	1,598,827	0	1,598,827	1,338,532	0	1,338,532	260,295	0	260,295
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	92,819	0	92,819	0	0	0	92,819	0	92,819
TOTAL DISTRIBUTION			3,964,080	0	3,964,080	3,315,469	0	3,315,469	648,611	0	648,611
TOTAL TAXES OTHER THAN FIT			3,964,080	2,007,788	5,971,868	3,315,469	1,299,239	4,614,708	648,611	708,549	1,357,160

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,874,999	8,874,999	0	5,743,012	5,743,012	0	3,131,987	3,131,987
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	1,265,151	1,265,151	0	818,679	818,679	0	446,472	446,472
1	182381	CDA Settlement Past Storage	0	34,184,644	34,184,644	0	22,120,883	22,120,883	0	12,063,761	12,063,761
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)	5,250,250	103,818,533	109,068,783	5,155,188	70,492,784	75,647,972	95,062	33,325,749	33,420,811
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,453,632	3,453,632	0	2,345,016	2,345,016	0	1,108,616	1,108,616
		TOTAL INTANGIBLE PLANT	6,006,133	214,429,255	220,435,388	5,911,071	142,381,520	148,292,591	95,062	72,047,735	72,142,797
		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	130,476,974	130,476,974	0	84,431,650	84,431,650	0	46,045,324	46,045,324
1	312000	Boiler Plant	0	175,350,864	175,350,864	0	113,469,544	113,469,544	0	61,881,320	61,881,320
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,751,555	53,751,555	0	34,782,631	34,782,631	0	18,968,924	18,968,924
1	315000	Accessory Electric Equipment	0	27,023,911	27,023,911	0	17,487,173	17,487,173	0	9,536,738	9,536,738
1	316000	Miscellaneous Power Plant Equipment	0	17,043,307	17,043,307	0	11,028,724	11,028,724	0	6,014,583	6,014,583
		TOTAL STEAM PRODUCTION PLANT	0	407,231,553	407,231,553	0	263,519,538	263,519,538	0	143,712,015	143,712,015
		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	57,568,334	57,568,334	0	37,252,469	37,252,469	0	20,315,865	20,315,865
1	332XXX	Reservoirs, Dams, & Waterways	0	144,520,456	144,520,456	0	93,519,187	93,519,187	0	51,001,269	51,001,269
1	333000	Waterwheels, Turbines, & Generators	0	167,792,865	167,792,865	0	108,578,763	108,578,763	0	59,214,102	59,214,102
1	334000	Accessory Electric Equipment	0	42,326,078	42,326,078	0	27,389,205	27,389,205	0	14,936,873	14,936,873
1	335XXX	Miscellaneous Power Plant Equipment	0	9,358,119	9,358,119	0	6,055,639	6,055,639	0	3,302,480	3,302,480
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	484,050,780	484,050,780	0	313,229,260	313,229,260	0	170,821,520	170,821,520
		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	208,067,931	208,067,931	0	134,640,758	134,640,758	0	73,427,173	73,427,173
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	293,502,780	293,502,780	0	189,925,649	189,925,649	0	103,577,131	103,577,131
		TOTAL PRODUCTION PLANT	0	1,184,785,113	1,184,785,113	0	766,674,447	766,674,447	0	418,110,666	418,110,666

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	20,925,064	20,925,064	0	13,540,609	13,540,609	0	7,384,455	7,384,455
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,630,399	20,630,399	0	13,349,931	13,349,931	0	7,280,468	7,280,468
1	353000	Station Equipment	0	233,522,131	233,522,131	0	151,112,171	151,112,171	0	82,409,960	82,409,960
1	354000	Towers & Fixtures	0	17,125,600	17,125,600	0	11,081,976	11,081,976	0	6,043,624	6,043,624
1	355000	Poles & Fixtures	0	180,431,178	180,431,178	0	116,757,015	116,757,015	0	63,674,163	63,674,163
1	356000	Overhead Conductors & Devices	0	125,913,519	125,913,519	0	81,478,638	81,478,638	0	44,434,881	44,434,881
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	605,802,860	605,802,860	0	392,015,030	392,015,030	0	213,787,830	213,787,830
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	2,557,916	0	2,557,916	570,641	0	570,641	1,987,275	0	1,987,275
99	361000	Structures & Improvements	18,939,046	0	18,939,046	12,901,952	0	12,901,952	6,037,094	0	6,037,094
3	362000	Station Equipment	123,736,868	2,085,820	125,822,688	78,990,010	1,405,300	80,395,310	44,746,858	680,520	45,427,378
99	363000	Energy Storage Equipment	1,551,025	0	1,551,025	1,551,025	0	1,551,025	0	0	0
99	364000	Poles, Towers, & Fixtures	313,336,546	0	313,336,546	199,207,885	0	199,207,885	114,128,661	0	114,128,661
99	365000	Overhead Conductors & Devices	202,377,549	0	202,377,549	128,013,888	0	128,013,888	74,363,661	0	74,363,661
99	366000	Underground Conduit	93,372,248	0	93,372,248	59,220,709	0	59,220,709	34,151,539	0	34,151,539
99	367000	Underground Conductors & Devices	163,322,189	0	163,322,189	104,859,317	0	104,859,317	58,462,872	0	58,462,872
99	368000	Line Transformers	223,249,904	0	223,249,904	150,975,165	0	150,975,165	72,274,739	0	72,274,739
99	369XXX	Services	145,200,247	0	145,200,247	93,726,613	0	93,726,613	51,473,634	0	51,473,634
99	370000	Meters	48,645,212	0	48,645,212	26,547,554	0	26,547,554	22,097,658	0	22,097,658
99	373XXX	Street Light & Signal Systems	41,212,519	0	41,212,519	25,507,783	0	25,507,783	15,704,736	0	15,704,736
TOTAL DISTRIBUTION PLANT			1,382,295,373	2,085,820	1,384,381,193	885,624,944	1,405,300	887,030,244	496,670,429	680,520	497,350,949
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	4,344,173	5,435,007	384,267	2,949,693	3,333,960	706,567	1,394,480	2,101,047
4	390XXX	Structures & Improvements	13,271,233	67,548,814	80,820,047	6,598,173	45,865,645	52,463,818	6,673,060	21,683,169	28,356,229
4	391XXX	Office Furniture & Equipment	3,263,503	47,401,804	50,665,307	3,182,985	32,185,825	35,368,810	80,518	15,215,979	15,296,497
4	392XXX	Transportation Equipment	22,511,982	13,449,091	35,961,073	16,387,032	9,131,933	25,518,965	6,124,950	4,317,158	10,442,108
4	393000	Stores Equipment	274,125	2,510,834	2,784,959	121,608	1,704,856	1,826,464	152,517	805,978	958,495
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,289,243	11,346,962	993,356	6,307,396	7,300,752	1,064,363	2,981,847	4,046,210
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	19,755,450	71,312,425	91,067,875	11,934,288	48,421,137	60,355,425	7,821,162	22,891,288	30,712,450
4	398000	Miscellaneous Equipment	6,225	384,604	390,829	3,926	261,146	265,072	2,299	123,458	125,757
TOTAL GENERAL PLANT			88,704,346	226,115,723	314,820,069	55,827,164	153,532,576	209,359,740	32,877,182	72,583,147	105,460,329
TOTAL PLANT IN SERVICE			1,477,005,852	2,233,218,771	3,710,224,623	947,363,179	1,456,008,873	2,403,372,052	529,642,673	777,209,898	1,306,852,571

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended May 31, 2015
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

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	(289,000,176)	(289,000,176)	0	(187,012,014)	(187,012,014)	0	(101,988,162)	(101,988,162)
E-ADEP		Hydro Production Plant	0	(133,691,566)	(133,691,566)	0	(86,511,812)	(86,511,812)	0	(47,179,754)	(47,179,754)
E-ADEP		Other Production Plant	0	(96,672,086)	(96,672,086)	0	(62,556,507)	(62,556,507)	0	(34,115,579)	(34,115,579)
E-ADEP		Transmission Plant	0	(197,069,000)	(197,069,000)	0	(127,523,350)	(127,523,350)	0	(69,545,650)	(69,545,650)
E-ADEP		Distribution Plant	(440,382,770)	(7,798)	(440,390,568)	(271,138,196)	(5,254)	(271,143,450)	(169,244,574)	(2,544)	(169,247,118)
E-ADEP		General Plant	(29,841,697)	(77,275,126)	(107,116,823)	(18,390,680)	(52,469,811)	(70,860,491)	(11,451,017)	(24,805,315)	(36,256,332)
TOTAL ACCUMULATED DEPRECIATION			(470,224,467)	(793,715,752)	(1,263,940,219)	(289,528,876)	(516,078,748)	(805,607,624)	(180,695,591)	(277,637,004)	(458,332,595)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,631,844)	(9,631,844)	0	(6,232,766)	(6,232,766)	0	(3,399,078)	(3,399,078)
E-AAMT		Distribution-Franchises/Misc Intangibles	(159,238)	0	(159,238)	(159,238)	0	(159,238)	0	0	0
E-AAMT		General Plant - 303000	0	(729,310)	(729,310)	0	(493,412)	(493,412)	0	(235,898)	(235,898)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,160,319)	(21,616,830)	(23,777,149)	(2,126,796)	(14,677,828)	(16,804,624)	(33,523)	(6,939,002)	(6,972,525)
E-AAMT		General Plant - 390200, 396200	(120,812)	(229,419)	(350,231)	(117,239)	(155,776)	(273,015)	(3,573)	(73,643)	(77,216)
TOTAL ACCUMULATED AMORTIZATION			(2,440,369)	(32,207,403)	(34,647,772)	(2,403,273)	(21,559,782)	(23,963,055)	(37,096)	(10,647,621)	(10,684,717)
TOTAL ACCUMULATED DEPR/AMORT			(472,664,836)	(825,923,155)	(1,298,587,991)	(291,932,149)	(537,638,530)	(829,570,679)	(180,732,687)	(288,284,625)	(469,017,312)
NET ELECTRIC UTILITY PLANT before DFIT			1,004,341,016	1,407,295,616	2,411,636,632	655,431,030	918,370,343	1,573,801,373	348,909,986	488,925,273	837,835,259
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	(189,591)	(189,591)	0	(122,684)	(122,684)	0	(66,907)	(66,907)
12		ADFIT - Electric Plant In Service (282900)	0	(397,252,716)	(397,252,716)	0	(259,243,150)	(259,243,150)	0	(138,009,566)	(138,009,566)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,815,594)	(45,815,594)	0	(31,108,788)	(31,108,788)	0	(14,706,806)	(14,706,806)
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	(11,964,625)	(11,964,625)	0	(7,742,309)	(7,742,309)	0	(4,222,316)	(4,222,316)
1		ADFIT - CDA Settlement Costs (283333)	0	373,882	373,882	0	241,939	241,939	0	131,943	131,943
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,525,357)	(3,525,357)	0	(2,300,613)	(2,300,613)	0	(1,224,744)	(1,224,744)
TOTAL ACCUMULATED DFIT			0	(458,764,930)	(458,764,930)	0	(300,541,046)	(300,541,046)	0	(158,223,884)	(158,223,884)
NET ELECTRIC UTILITY PLANT			1,004,341,016	948,530,686	1,952,871,702	655,431,030	617,829,297	1,273,260,327	348,909,986	330,701,389	679,611,375

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.374%	32.626%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.259%	34.741%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended May 31, 2015
Average of Monthly Averages Basis

Report ID:
E-APL-1A

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	#####	948,530,686	1,952,871,702	655,431,030	617,829,297	1,273,260,327	348,909,986	330,701,389	679,611,375
	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	(684,231)	0	(684,231)	684,231	0	684,231
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)	(2,810,455)	0	(2,810,455)	(900,702)	0	(900,702)	(1,909,753)	0	(1,909,753)
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)	7,438,901	0	7,438,901	4,758,104	0	4,758,104	2,680,797	0	2,680,797
99	ADFIT - Kettle Falls Disallowed (190420)	198,437	0	198,437	198,437	0	198,437	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)	1,360,614	0	1,360,614	0	0	0	1,360,614	0	1,360,614
99	ADFIT - Boulder Park Disallowed (190040)	433,785	0	433,785	0	0	0	433,785	0	433,785
99	Investment in WNP3 Exchange Power (124900, 124930)	10,514,323	0	10,514,323	10,514,323	0	10,514,323	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,889,625)	0	(1,889,625)	(1,889,625)	0	(1,889,625)	0	0	0
99	CDA Lake Settlement - WA (182382)	842,988	0	842,988	842,988	0	842,988	0	0	0
99	CDA Lake Settlement - ID (186382)	166,490	0	166,490	0	0	0	166,490	0	166,490
99	ADFIT - CDA Lake Settlement - Direct (283382)	(353,319)	0	(353,319)	(295,047)	0	(295,047)	(58,272)	0	(58,272)
99	CDA CDR Fund - Direct (182324)	61,319	0	61,319	61,319	0	61,319	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	435,363	0	435,363	404,206	0	404,206	31,157	0	31,157
99	ADFIT - Spokane River Relicensing (283322)	(152,353)	0	(152,353)	(141,453)	0	(141,453)	(10,900)	0	(10,900)
99	Spokane River PM&Es (182323)	401,771	0	401,771	256,668	0	256,668	145,103	0	145,103
99	ADFIT - Spokane River PM&Es (283323)	(140,644)	0	(140,644)	(89,858)	0	(89,858)	(50,786)	0	(50,786)
99	Montana Riverbed Settlement (186360)	1,595,420	0	1,595,420	1,099,479	0	1,099,479	495,941	0	495,941
99	ADFIT - Montana Riverbed Settlement (283365)	(558,397)	0	(558,397)	(384,818)	0	(384,818)	(173,579)	0	(173,579)
99	Lancaster Generation (182312)	736,667	0	736,667	736,667	0	736,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(257,833)	0	(257,833)	(257,833)	0	(257,833)	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)	(1,800,203)	71	(1,800,132)	(470,773)	48	(470,725)	(1,329,430)	23	(1,329,407)
99	Customer Deposits (235199)	(1,839,858)	0	(1,839,858)	(1,839,858)	0	(1,839,858)	0	0	0
C-WKC	Working Capital	50,365,437	8,885,831	59,251,268	50,365,437	0	50,365,437	0	8,885,831	8,885,831
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	57,418,616	8,885,902	66,304,518	58,146,704	48	58,146,752	(728,088)	8,885,854	8,157,766
	NET RATE BASE	#####	957,416,588	2,019,176,220	713,577,734	617,829,345	1,331,407,079	348,181,898	339,587,243	687,769,141

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 May 31, 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)	650,309	650,309			650,309	650,309		420,815	420,815		229,494	229,494	
1	Hydro (ED-AN)	731,926	731,926			731,926	731,926		473,629	473,629		258,297	258,297	
1	Other (ED-AN)	787,773	787,773			787,773	787,773		509,768	509,768		278,005	278,005	
Total Electric Production		2,170,008	2,170,008			2,170,008	2,170,008		1,404,212	1,404,212		765,796	765,796	
Electric Transmission														
1	ED-AN	911,084	911,084			911,084	911,084		589,562	589,562		321,522	321,522	
Total Electric Transmissic		911,084	911,084			911,084	911,084		589,562	589,562		321,522	321,522	
Electric Distribution														
3	ED-AN	3,424	3,424			3,424	3,424		2,307	2,307		1,117	1,117	
	ED-ID	1,258,997	1,258,997		1,258,997	1,258,997	1,258,997				1,258,997		1,258,997	
	ED-WA	2,095,340	2,095,340		2,095,340	2,095,340	2,095,340	2,095,340		2,095,340			2,095,340	
Total Electric Distribution		3,357,761	3,357,761		3,354,337	3,357,761	3,357,761	2,095,340	2,307	2,097,647	1,258,997	1,117	1,260,114	
Gas Underground Storage														
	GD-AN	50,415		50,415										
	GD-OR	9,744			9,744									
Total Gas Underground S		60,159		50,415	9,744									
Gas Distribution														
	GD-AN	5,384		5,384										
	GD-ID	380,057		380,057										
	GD-WA	742,577		742,577										
	GD-OR	494,339			494,339									
Total Gas Distribution		1,622,357		1,128,018	494,339									
General Plant														
4	ED-AN	230,490	230,490			230,490	230,490		156,503	156,503		73,987	73,987	
	ED-ID	15,632	15,632		15,632	15,632	15,632				15,632		15,632	
	ED-WA	90,546	90,546		90,546	90,546	90,546	90,546		90,546			90,546	
7,4	CD-AA	1,346,907	963,671	266,028	117,208	963,671	963,671		654,333	654,333		309,338	309,338	
9,4	CD-AN	59,684	46,997	12,687		46,997	46,997		31,911	31,911		15,086	15,086	
9	CD-ID	27,281	21,482	5,799		21,482	21,482				21,482		21,482	
9	CD-WA	15,025	11,831	3,194		11,831	11,831	11,831		11,831			11,831	
8	GD-AA	21,361		14,757	6,604									
	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		1,849,557	1,380,649	327,646	141,262	139,491	1,241,158	1,380,649	102,377	842,747	945,124	37,114	398,411	435,525
Total Depreciation Expense		9,970,926	7,819,502	1,506,079	645,345	3,493,828	4,325,674	7,819,502	2,197,717	2,838,828	5,036,545	1,296,111	1,486,846	2,782,957

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-1A
For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	67.374%	32.626%
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 May 31, 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	1,483,468	1,061,377	293,000	129,091		1,061,377	1,061,377		720,675	720,675		340,702	340,702
9,4	CD-AN	763	601	162			601	601		408	408		193	193
9,4	CD-ID	1,516	1,194	322		1,194	1,194	1,194				1,194		1,194
4	ED-AN	38,050	38,050				38,050	38,050		25,836	25,836		12,214	12,214
	ED-ID	396	396			396	396	396				396		396
	ED-WA	86,082	86,082			86,082	86,082	86,082	86,082		86,082			
8	GD-AA	37,065		25,605	11,460									
	GD-AN	0		0										
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX		1,647,340	1,187,700	319,089	140,551	87,672	1,100,028	1,187,700	86,082	746,919	833,001	1,590	353,109	354,699
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		1,801,560	1,324,000	331,857	145,703	89,922	1,234,078	1,324,000	88,332	834,839	923,171	1,590	399,239	400,829

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-1A
For Month Ended May 31, 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)	(289,000,176)	(289,000,176)			(289,000,176)	(289,000,176)		(187,012,014)	(187,012,014)		(101,988,162)	(101,988,162)	
1	Hydro (ED-AN)	(133,691,566)	(133,691,566)			(133,691,566)	(133,691,566)		(86,511,812)	(86,511,812)		(47,179,754)	(47,179,754)	
1	Other (ED-AN)	(96,672,086)	(96,672,086)			(96,672,086)	(96,672,086)		(62,556,507)	(62,556,507)		(34,115,579)	(34,115,579)	
Total Electric Production		(519,363,828)	(519,363,828)			(519,363,828)	(519,363,828)		(336,080,333)	(336,080,333)		(183,283,495)	(183,283,495)	
Electric Transmission														
1	ED-AN	(197,069,000)	(197,069,000)			(197,069,000)	(197,069,000)		(127,523,350)	(127,523,350)		(69,545,650)	(69,545,650)	
Total Electric Transmissic		(197,069,000)	(197,069,000)			(197,069,000)	(197,069,000)		(127,523,350)	(127,523,350)		(69,545,650)	(69,545,650)	
Electric Distribution														
3	ED-AN	(7,798)	(7,798)				(7,798)		(5,254)	(5,254)		(2,544)	(2,544)	
	ED-ID	(169,244,574)	(169,244,574)		(169,244,574)						(169,244,574)		(169,244,574)	
	ED-WA	(271,138,196)	(271,138,196)		(271,138,196)			(271,138,196)		(271,138,196)				
Total Electric Distribution		(440,390,568)	(440,390,568)		(440,382,770)	(7,798)	(440,390,568)		(271,138,196)	(5,254)	(271,143,450)	(169,244,574)	(2,544)	(169,247,118)
Gas Underground Storage														
	GD-AN	(13,698,967)		(13,698,967)										
	GD-OR	(672,563)		(672,563)										
Total Gas Underground S		(14,371,530)		(13,698,967)	(672,563)									
Gas Distribution														
	GD-AN	(1,532,773)		(1,532,773)										
	GD-ID	(60,832,608)		(60,832,608)										
	GD-WA	(119,862,500)		(119,862,500)										
	GD-OR	(94,010,500)		(94,010,500)										
Total Gas Distribution		(276,238,381)		(182,227,881)	(94,010,500)									
General Plant														
4	ED-AN	(39,984,726)	(39,984,726)			(39,984,726)	(39,984,726)		(27,149,629)	(27,149,629)		(12,835,097)	(12,835,097)	
	ED-ID	(7,189,037)	(7,189,037)		(7,189,037)		(7,189,037)				(7,189,037)		(7,189,037)	
	ED-WA	(16,323,753)	(16,323,753)		(16,323,753)		(16,323,753)	(16,323,753)						
7,4	CD-AA	(38,962,594)	(27,876,567)	(7,695,502)	(3,390,525)		(27,876,567)	(27,876,567)		(18,928,189)	(18,928,189)	(8,948,378)	(8,948,378)	
9,4	CD-AN	(11,954,985)	(9,413,833)	(2,541,152)			(9,413,833)	(9,413,833)		(6,391,993)	(6,391,993)	(3,021,840)	(3,021,840)	
9	CD-ID	(5,412,450)	(4,261,980)	(1,150,470)		(4,261,980)	(4,261,980)				(4,261,980)		(4,261,980)	
9	CD-WA	(2,624,869)	(2,066,927)	(557,942)		(2,066,927)	(2,066,927)		(2,066,927)	(2,066,927)				
8	GD-AA	(1,769,357)		(1,222,307)	(547,050)									
	GD-AN	(1,862,002)		(1,862,002)										
	GD-ID	(1,518,699)		(1,518,699)										
	GD-WA	(4,415,077)		(4,415,077)										
	GD-OR	(4,286,629)		(4,286,629)										
Total General Plant		(136,304,178)	(107,116,823)	(20,963,151)	(8,224,204)	(29,841,697)	(77,275,126)	(107,116,823)	(18,390,680)	(52,469,811)	(70,860,491)	(11,451,017)	(24,805,315)	(36,256,332)
Total Accumulated Depr		(1,583,737,485)	(1,263,940,219)	(216,889,999)	(102,907,267)	(470,224,467)	(793,715,752)	(1,263,940,219)	(289,528,876)	(516,078,748)	(805,607,624)	(180,695,591)	(277,637,004)	(458,332,595)

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	67.374%	32.626%
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-1A
For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(8,648,954)	(8,648,954)			(8,648,954)	(8,648,954)		(5,596,738)	(5,596,738)		(3,052,216)	(3,052,216)	
1	Misc Intangible Plt (3030 ED-AN)	(982,890)	(982,890)			(982,890)	(982,890)		(636,028)	(636,028)		(346,862)	(346,862)	
Total Production/Transmission		(9,631,844)	(9,631,844)			(9,631,844)	(9,631,844)		(6,232,766)	(6,232,766)		(3,399,078)	(3,399,078)	
Distribution														
	Franchises (302000) ED-WA	(130,140)	(130,140)		(130,140)		(130,140)	(130,140)		(130,140)				
	Misc Intangible Plt (3030 ED-WA)	(29,098)	(29,098)		(29,098)		(29,098)	(29,098)		(29,098)				
Total Distribution		(159,238)	(159,238)		(159,238)		(159,238)	(159,238)		(159,238)				
General Plant - 303000														
7,4	CD-AA	(940,948)	(673,221)	(185,846)	(81,881)	(673,221)	(673,221)		(457,117)	(457,117)		(216,104)	(216,104)	
9,1	CD-AN	(71,229)	(56,089)	(15,140)		(56,089)	(56,089)		(36,295)	(36,295)		(19,794)	(19,794)	
	GD-ID	(52,609)		(52,609)										
	GD-WA	(126,027)		(126,027)										
	GD-OR	(67,507)			(67,507)									
Total General Plant - 303000		(1,258,320)	(729,310)	(379,622)	(149,388)		(729,310)	(729,310)		(493,412)	(493,412)		(235,898)	(235,898)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(29,557,279)	(21,147,347)	(5,837,858)	(2,572,074)	(21,147,347)	(21,147,347)		(14,359,049)	(14,359,049)		(6,788,298)	(6,788,298)	
9,4	CD-AN	(19,702)	(15,514)	(4,188)		(15,514)	(15,514)		(10,534)	(10,534)		(4,980)	(4,980)	
9	CD-ID	(23,499)	(18,504)	(4,995)		(18,504)	(18,504)	(18,504)			(18,504)		(18,504)	
4	ED-AN	(453,969)	(453,969)			(453,969)	(453,969)		(308,245)	(308,245)		(145,724)	(145,724)	
	ED-ID	(15,019)	(15,019)			(15,019)	(15,019)				(15,019)		(15,019)	
	ED-WA	(2,126,796)	(2,126,796)			(2,126,796)	(2,126,796)	(2,126,796)						
8	GD-AA	(1,625,646)		(1,123,029)	(502,617)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(33,834,668)	(23,777,149)	(6,981,597)	(3,075,922)	(2,160,319)	(21,616,830)	(23,777,149)	(2,126,796)	(14,677,828)	(16,804,624)	(33,523)	(6,939,002)	(6,972,525)
Gas Underground Storage														
	GD-AN	(239,945)		(239,945)										
Total Gas Underground Storage		(239,945)		(239,945)										
General Plant - 390200, 396200														
7,4	CD-AA	(227,248)	(162,589)	(44,884)	(19,775)		(162,589)	(162,589)		(110,398)	(110,398)		(52,191)	(52,191)
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	(66,830)	(66,830)			(66,830)	(66,830)		(45,378)	(45,378)		(21,452)	(21,452)	
	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		(419,488)	(350,231)	(49,482)	(19,775)	(120,812)	(229,419)	(350,231)	(117,239)	(155,776)	(273,015)	(3,573)	(73,643)	(77,216)
Total Accumulated Amortization		(45,543,503)	(34,647,772)	(7,650,646)	(3,245,085)	(2,440,369)	(32,207,403)	(34,647,772)	(2,403,273)	(21,559,782)	(23,963,055)	(37,096)	(10,647,621)	(10,684,717)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2015	
Average of Monthly Averages 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	5,711,952	0	0	4,086,730	4,086,730	0	0	1,128,168	1,128,168	0	497,054	497,054
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	8,643,593	384,267	706,567	4,344,173	5,435,007	577,218	92,936	1,191,514	1,861,668	849,864	497,054	1,346,918
390XXX Structures & Improvements													
99	ED-WA / ID / AN	7,144,993	1,040,425	2,164,385	3,940,183	7,144,993	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	78,241,198	0	0	55,979,230	55,979,230	0	0	15,453,419	15,453,419	0	6,808,549	6,808,549
9	CD-WA / ID / AN	22,472,601	5,557,748	4,508,675	7,629,402	17,695,825	1,500,247	1,217,063	2,059,466	4,776,776	0	0	0
	TOTAL ACCOUNT	113,624,595	6,598,173	6,673,060	67,548,815	80,820,048	3,739,317	1,217,063	17,512,885	22,469,265	3,526,733	6,808,549	10,335,282
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	9,456,679	3,152,619	14,649	6,289,411	9,456,679	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	57,356,355	0	0	41,036,751	41,036,751	0	0	11,328,454	11,328,454	0	4,991,150	4,991,150
9	CD-WA / ID / AN	218,270	30,366	65,868	75,641	171,875	8,197	17,780	20,418	46,395	0	0	0
	TOTAL ACCOUNT	67,676,214	3,182,985	80,517	47,401,803	50,665,305	8,197	17,780	11,796,445	11,822,422	0	5,188,487	5,188,487
392XXX Transportation Equipment													
99	ED-WA / ID / AN	31,040,988	14,676,286	5,225,040	11,139,662	31,040,988	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,100,515	0	0	0	0	6,551,979	2,198,013	1,350,523	10,100,515	0	0	0
99	GD-OR / AS	3,017,595	0	0	0	0	0	0	0	0	3,017,595	0	3,017,595
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	5,733,160	1,710,746	899,910	1,903,863	4,514,519	461,796	242,920	513,925	1,218,641	0	0	0
	TOTAL ACCOUNT	50,459,112	16,387,032	6,124,950	13,449,092	35,961,074	7,013,775	2,440,933	1,976,407	11,431,115	3,017,595	49,328	3,066,923

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2015	
Average of Monthly Averages 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	3,028,108	110,869	137,772	2,135,812	2,384,453	29,928	37,190	576,537	643,655	0	0	0
	TOTAL ACCOUNT	3,570,112	121,608	152,517	2,510,834	2,784,959	114,199	37,190	576,537	727,926	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	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	0
99	GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8	GD-AA	2,396,206	0	0	0	0	0	0	1,655,347	1,655,347	0	740,859	740,859
7	CD-AA	10,276,024	0	0	7,352,187	7,352,187	0	0	2,029,617	2,029,617	0	894,220	894,220
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	20,628,731	993,357	1,064,363	9,289,243	11,346,963	1,982,950	577,775	4,100,126	6,660,851	985,838	1,635,079	2,620,917
	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	33,662,581	15,736,001	9,798,239	8,128,341	33,662,581	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988
9	CD-WA / ID / AN	1,672,523	257,365	408,046	651,600	1,317,011	69,473	110,147	175,892	355,512	0	0	0
	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 May 31, 2015	
Average of Monthly Averages 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	58,603,704	11,405,011	4,629,485	42,569,208	58,603,704	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	31,342,815	0	0	22,424,844	22,424,844	0	0	6,190,519	6,190,519	0	2,727,452	2,727,452
9	CD-WA / ID / AN	12,749,324	529,278	3,191,677	6,318,373	10,039,328	142,872	861,555	1,705,569	2,709,996	0	0	0
	TOTAL ACCOUNT	106,174,508	11,934,289	7,821,162	71,312,425	91,067,876	842,080	1,417,249	8,582,025	10,841,354	1,230,831	3,034,447	4,265,278
	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	422,203	0	0	302,074	302,074	0	0	83,389	83,389	0	36,740	36,740
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	515,446	3,926	2,299	384,604	390,829	1,060	0	84,450	85,510	2,367	36,740	39,107
	TOTAL GENERAL PLANT	413,310,874	55,827,166	32,877,180	226,115,724	314,820,070	17,088,378	6,845,725	47,328,773	71,262,876	9,825,793	17,402,135	27,227,928

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 May 31, 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	426,123	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,461,554	5,155,188	23,524	2,282,842	7,461,554	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	2,601,570	0	0	0	0	0	0	1,797,217	1,797,217	0
7		CD-AA	141,862,745	0	0	101,498,538	101,498,538	0	0	28,019,311	28,019,311	0
9		CD-WA / ID / AN	138,031	0	71,538	37,153	108,691	0	19,311	10,029	29,340	0
		TOTAL ACCOUNT	152,063,900	5,155,188	95,062	103,818,533	109,068,783	0	19,311	29,826,557	29,845,868	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	1,231	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,827,082	0	0	3,453,632	3,453,632	0	0	953,397	953,397	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,839,839	0	0	3,453,632	3,453,632	0	0	964,923	964,923	1,231
		TOTAL	178,033,823	5,308,367	95,062	124,055,243	129,458,672	1,022,594	200,348	32,583,978	33,806,920	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 May 31, 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	(63,389,519)	(45,353,299)	(12,520,064)	(5,516,156)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(587,085)	(462,294)	(124,791)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(64,522,998)</u>	<u>(46,206,522)</u>	<u>(12,752,773)</u>	<u>(5,563,703)</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 May 31, 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	1,509,641	823,292		2,332,933		823,292			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,179,758	643,388		1,823,146		643,388			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	16,791,936	7,715,297	2,335,888	26,843,121		6,164,949	1,550,348		2,335,888
1 154300 PLANT MATERIALS & OPER SUP-CS2	593,950	323,914		917,864		323,914			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,704,738	929,690		2,634,428		929,690			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	90	41	12	143		33		8	12
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(68)	(31)	(9)	(108)		(25)		(6)	(9)
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,608	738	224	2,570		590		148	224
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	61,021,076			61,021,076	50,365,437		10,655,639		
TOTAL	82,802,729	10,436,329	2,336,115	95,575,173	50,365,437	8,885,831	10,655,639	1,550,498	2,336,115

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						