

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,201,912	10,102,253	5,099,659
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,201,912	10,102,253	5,099,659
E-APL	Electric Net Rate Base	2,027,325,325	1,337,648,269	689,677,056
	RATE OF RETURN	0.750%	0.755%	0.739%

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 June 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 Percent	6-01-2015 thru 06-30-2015	368,684 100.000%	241,925 65.619%	126,759 34.381%
3	E-OPS	Direct Distribution Operating Expense Percent	6-01-2015 thru 06-30-2015	2,346,174 100.000%	1,586,080 67.603%	760,094 32.397%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 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%
7		Average (CD AA)		100.000%	71.547%	19.751% 8.702%

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

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	05-01-2015 thru 06-30-2015	947,768,235	619,333,109	328,435,126	
		Percent		100.000%	65.346%	34.654%	
11		Book Depreciation	6-01-2015 thru 06-30-2015	7,833,766	5,045,149	2,788,617	
		Percent		100.000%	64.403%	35.597%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended June 30, 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	05-01-2015 thru 06-30-2015	2,423,269,211 100.000%	1,582,392,071 65.300%	840,877,140 34.700%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2015 thru 06-30-2015	208,274,134 100.000%	138,926,090 66.703%	69,348,044 33.297%
14		Net Allocated Schedule M's - AMA Percent	6-01-2015 thru 06-30-2015	-3,601,416 100.000%	-2,171,408 60.293%	-1,430,008 39.707%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended June 30, 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	22,729,078	0	22,729,078	15,335,345	0	15,335,345	7,393,733	0	7,393,733
99	442200	Commercial - Firm & Int.	25,544,354	0	25,544,354	18,105,119	0	18,105,119	7,439,235	0	7,439,235
1	442300	Industrial	9,826,299	0	9,826,299	5,764,108	0	5,764,108	4,062,191	0	4,062,191
99	444000	Public Street & Highway Lighting	656,610	0	656,610	448,152	0	448,152	208,458	0	208,458
99	448000	Interdepartmental Revenue	93,101	0	93,101	73,337	0	73,337	19,764	0	19,764
99	499XXX	Unbilled Revenue	3,675,789	0	3,675,789	2,691,156	0	2,691,156	984,633	0	984,633
		TOTAL SALES TO ULTIMATE CUSTOMERS	62,525,231	0	62,525,231	42,417,217	0	42,417,217	20,108,014	0	20,108,014
1	447XXX	Sales for Resale	0	9,800,434	9,800,434	0	6,341,861	6,341,861	0	3,458,573	3,458,573
		TOTAL SALES OF ELECTRICITY	62,525,231	9,800,434	72,325,665	42,417,217	6,341,861	48,759,078	20,108,014	3,458,573	23,566,587
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(560,000)	0	(560,000)	(560,000)	0	(560,000)	0	0	0
99	451000	Miscellaneous Service Revenue	30,704	0	30,704	19,632	0	19,632	11,072	0	11,072
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	253,808	31,044	284,852	173,946	20,089	194,035	79,862	10,955	90,817
1	456XXX	Other Electric Revenues	(2,195,153)	9,778,231	7,583,078	(2,199,385)	6,327,493	4,128,108	4,232	3,450,738	3,454,970
		TOTAL OTHER OPERATING REVENUE	(2,470,641)	9,848,108	7,377,467	(2,565,807)	6,372,711	3,806,904	95,166	3,475,397	3,570,563
		TOTAL ELECTRIC REVENUE	60,054,590	19,648,542	79,703,132	39,851,410	12,714,572	52,565,982	20,203,180	6,933,970	27,137,150

***** 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	20	34,489	34,509	20	22,318	22,338	0	12,171	12,171
1	501XXX	Fuel	0	2,660,487	2,660,487	0	1,721,601	1,721,601	0	938,886	938,886
1	502000	Steam Expense	0	397,052	397,052	0	256,932	256,932	0	140,120	140,120
1	505000	Electric Expense	0	72,638	72,638	0	47,004	47,004	0	25,634	25,634
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	(586,261)	(586,261)	0	(379,369)	(379,369)	0	(206,892)	(206,892)
1	507000	Rent	0	2,682	2,682	0	1,736	1,736	0	946	946
MAINTENANCE											
1	510000	Supervision & Engineering	0	44,203	44,203	0	28,604	28,604	0	15,599	15,599
1	511000	Structures	0	64,650	64,650	0	41,835	41,835	0	22,815	22,815
1	512000	Boiler Plant	0	553,472	553,472	0	358,152	358,152	0	195,320	195,320
1	513000	Electric Plant	0	75,311	75,311	0	48,734	48,734	0	26,577	26,577
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(422,319)	(422,319)	0	(273,283)	(273,283)	0	(149,036)	(149,036)
TOTAL STEAM POWER GENERATION EXP			20	2,896,404	2,896,424	20	1,874,264	1,874,284	0	1,022,140	1,022,140
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	252,934	252,934	0	163,674	163,674	0	89,260	89,260
1	536000	Water for Power	0	117,829	117,829	0	76,247	76,247	0	41,582	41,582
1	537000	Hydraulic Expense	502,659	245,676	748,335	325,177	158,977	484,154	177,482	86,699	264,181
1	538000	Electric Expense	0	534,569	534,569	0	345,920	345,920	0	188,649	188,649
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	87,107	87,107	0	56,367	56,367	0	30,740	30,740
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	67,365	67,365	0	43,592	43,592	0	23,773	23,773
1	542000	Structures	0	33,428	33,428	0	21,631	21,631	0	11,797	11,797
1	543000	Reservoirs, Dams, & Waterways	0	50,580	50,580	0	32,730	32,730	0	17,850	17,850
1	544000	Electric Plant	0	128,147	128,147	0	82,924	82,924	0	45,223	45,223
1	545000	Miscellaneous Hydraulic Plant	0	46,402	46,402	0	30,027	30,027	0	16,375	16,375
TOTAL HYDRO POWER GENERATION EXP			980,553	1,672,608	2,653,161	634,871	1,082,345	1,717,216	345,682	590,263	935,945
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	81,475	81,475	0	52,722	52,722	0	28,753	28,753
1	547XXX	Fuel	0	7,488,150	7,488,150	0	4,845,582	4,845,582	0	2,642,568	2,642,568
1	548000	Generation Expense	0	146,054	146,054	0	94,512	94,512	0	51,542	51,542
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	34,704	34,704	0	22,457	22,457	0	12,247	12,247
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
MAINTENANCE											
1	551000	Supervision & Engineering	0	232,387	232,387	0	150,378	150,378	0	82,009	82,009
1	552000	Structures	0	13,797	13,797	0	8,928	8,928	0	4,869	4,869
1	553000	Generating & Electric Equipment	62,421	214,066	276,487	62,421	138,522	200,943	0	75,544	75,544
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	149,455	149,455	0	96,712	96,712	0	52,743	52,743
TOTAL OTHER POWER GENERATION EXP			62,421	8,357,269	8,419,690	62,421	5,407,989	5,470,410	0	2,949,280	2,949,280

***** 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	11,824,042	11,824,042	0	7,651,337	7,651,337	0	4,172,705	4,172,705
1	556000	System Control & Load Dispatching	0	53,780	53,780	0	34,801	34,801	0	18,979	18,979
E-557	557XXX	Other Expense	(3,978,775)	7,441,149	3,462,374	(3,564,478)	4,815,167	1,250,689	(414,297)	2,625,982	2,211,685
TOTAL OTHER POWER SUPPLY EXPENSE			(3,978,775)	19,318,971	15,340,196	(3,564,478)	12,501,305	8,936,827	(414,297)	6,817,666	6,403,369
TOTAL PRODUCTION OPERATING EXP			(2,935,781)	32,245,252	29,309,471	(2,867,166)	20,865,903	17,998,737	(68,615)	11,379,349	11,310,734
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	167,436	167,436	0	108,348	108,348	0	59,088	59,088
1	561000	Load Dispatching	0	215,589	215,589	0	139,508	139,508	0	76,081	76,081
1	562000	Station Expense	0	69,734	69,734	0	45,125	45,125	0	24,609	24,609
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	130,394	130,394	0	84,378	84,378	0	46,016	46,016
1	565XXX	Transmission of Electricity by Others	0	1,402,552	1,402,552	0	907,591	907,591	0	494,961	494,961
1	566000	Miscellaneous Transmission Expense	0	102,316	102,316	0	66,209	66,209	0	36,107	36,107
1	567000	Rent	0	9,886	9,886	0	6,397	6,397	0	3,489	3,489
MAINTENANCE											
1	568000	Supervision & Engineering	0	59,550	59,550	0	38,535	38,535	0	21,015	21,015
1	569000	Structures	3,902	61,134	65,036	0	39,560	39,560	3,902	21,574	25,476
1	570000	Station Equipment	818	103,361	104,179	0	66,885	66,885	818	36,476	37,294
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	61,411	61,411	0	39,739	39,739	0	21,672	21,672
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	61	5,798	5,859	61	3,752	3,813	0	2,046	2,046
TOTAL TRANSMISSION OPERATING EXP			4,781	2,389,161	2,393,942	61	1,546,027	1,546,088	4,720	843,134	847,854

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended June 30, 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	2,176,371	2,176,371	0	1,408,330	1,408,330	0	768,041	768,041
E-DEPX		Depreciation Expense-Transmission	0	913,341	913,341	0	591,023	591,023	0	322,318	322,318
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	18,598	0	18,598	14,637	0	14,637	3,961	0	3,961
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	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
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	(739,648)	0	(739,648)	(511,804)	0	(511,804)	(227,844)	0	(227,844)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	286,482	0	286,482	0	0	0	286,482	0	286,482
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	(38,242)	0	(38,242)	(38,242)	0	(38,242)	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	2,021,395	2,021,395	0	1,308,044	1,308,044	0	713,351	713,351
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	82,572	5,300,011	5,382,583	(100,827)	3,429,636	3,328,809	183,399	1,870,375	2,053,774
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(2,848,428)	39,934,424	37,085,996	(2,967,932)	25,841,566	22,873,634	119,504	14,092,858	14,212,362

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	129,638	269,748	399,386	105,722	182,358	288,080	23,916	87,390	111,306
3	582000	Station Expense	68,537	6,026	74,563	39,069	4,074	43,143	29,468	1,952	31,420
3	583000	Overhead Line Expense	116,317	36,022	152,339	79,785	24,352	104,137	36,532	11,670	48,202
3	584000	Underground Line Expense	132,998	0	132,998	81,154	0	81,154	51,844	0	51,844
3	584100	Energy Storage Equipment	259	0	259	259	0	259	0	0	0
3	585000	Street Light & Signal System Operation Expense	(817)	0	(817)	(817)	0	(817)	0	0	0
3	586000	Meter Expense	167,469	23,007	190,476	134,607	15,553	150,160	32,862	7,454	40,316
3	587000	Customer Installations Expense	18,384	8,193	26,577	(1,236)	5,539	4,303	19,620	2,654	22,274
3	588000	Miscellaneous Distribution Expense	564,858	309,655	874,513	349,806	209,336	559,142	215,052	100,319	315,371
3	589000	Rent	0	18,337	18,337	0	12,396	12,396	0	5,941	5,941
		MAINTENANCE:									
3	590000	Supervision & Engineering	16,662	104,090	120,752	11,720	70,368	82,088	4,942	33,722	38,664
3	591000	Structures	51,762	0	51,762	36,072	0	36,072	15,690	0	15,690
3	592000	Station Equipment	120,006	29,328	149,334	92,887	19,827	112,714	27,119	9,501	36,620
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	770,930	0	770,930	516,566	0	516,566	254,364	0	254,364
3	594000	Underground Lines	80,812	0	80,812	55,282	0	55,282	25,530	0	25,530
3	595000	Line Transformers	62,892	33,137	96,029	46,702	22,402	69,104	16,190	10,735	26,925
3	596000	Street Light & Signal System Maintenance Exp	43,594	0	43,594	29,268	0	29,268	14,326	0	14,326
3	597000	Meters	3,580	0	3,580	2,993	0	2,993	587	0	587
3	598000	Miscellaneous Distribution Expense	(1,707)	14,006	12,299	6,241	9,468	15,709	(7,948)	4,538	(3,410)
		TOTAL DISTRIBUTION OPERATING EXP	2,346,174	851,549	3,197,723	1,586,080	575,673	2,161,753	760,094	275,876	1,035,970
E-DEPX		Depreciation Expense-Distribution	3,372,914	3,424	3,376,338	2,110,081	2,315	2,112,396	1,262,833	1,109	1,263,942
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	4,220,272	0	4,220,272	3,528,176	0	3,528,176	692,096	0	692,096
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,595,436	3,424	7,598,860	5,640,507	2,315	5,642,822	1,954,929	1,109	1,956,038
		TOTAL DISTRIBUTION EXPENSES	9,941,610	854,973	10,796,583	7,226,587	577,988	7,804,575	2,715,023	276,985	2,992,008

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	27,624	27,624	0	18,127	18,127	0	9,497	9,497
2	902000	Meter Reading Expenses	249,711	20,622	270,333	227,615	13,532	241,147	22,096	7,090	29,186
E-903	903XXX	Customer Records & Collection Expenses	114,663	688,273	802,936	75,409	451,638	527,047	39,254	236,635	275,889
2	904000	Uncollectible Accounts	0	253,441	253,441	0	166,305	166,305	0	87,136	87,136
2	905000	Misc Customer Accounts	0	11,166	11,166	0	7,327	7,327	0	3,839	3,839
TOTAL CUSTOMER ACCOUNTS EXPENSES			364,374	1,001,126	1,365,500	303,024	656,929	959,953	61,350	344,197	405,547
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,084,167	59,220	2,143,387	1,561,455	38,860	1,600,315	522,712	20,360	543,072
2	909000	Advertising	5,000	74,825	79,825	5,000	49,099	54,099	0	25,726	25,726
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMER SERVICE & INFO EXP			2,089,167	134,045	2,223,212	1,566,455	87,959	1,654,414	522,712	46,086	568,798
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	32,393	1,802,137	1,834,530	21,516	1,223,651	1,245,167	10,877	578,486	589,363
4	921000	Office Supplies & Expenses	32,833	327,496	360,329	32,833	222,370	255,203	0	105,126	105,126
4	922000	Admin Exp Transferred--Credit	0	(10,008)	(10,008)	0	(6,795)	(6,795)	0	(3,213)	(3,213)
4	923000	Outside Services Employed	2,841	614,697	617,538	0	417,379	417,379	2,841	197,318	200,159
4	924000	Property Insurance Premium	0	106,615	106,615	0	72,392	72,392	0	34,223	34,223
4	925XXX	Injuries and Damages	0	303,895	303,895	0	206,345	206,345	0	97,550	97,550
4	926XXX	Employee Pensions and Benefits	0	62,562	62,562	0	42,480	42,480	0	20,082	20,082
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	278,092	286,465	564,557	174,899	185,372	360,271	103,193	101,093	204,286
4	930000	Miscellaneous General Expenses	6,057	281,860	287,917	2,043	191,383	193,426	4,014	90,477	94,491
4	931000	Rents	894	105,004	105,898	544	71,298	71,842	350	33,706	34,056
4	935000	Maintenance of General Plant	50,275	730,023	780,298	24,267	495,686	519,953	26,008	234,337	260,345
TOTAL ADMIN & GEN OPERATING EXP			403,712	4,610,746	5,014,458	256,102	3,121,561	3,377,663	147,610	1,489,185	1,636,795

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended June 30, 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-General	139,751	1,219,712	1,359,463	102,571	828,185	930,756	37,180	391,527	428,707
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	87,716	1,102,246	1,189,962	86,082	748,425	834,507	1,634	353,821	355,455
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	(219,720)	0	(219,720)	0	0	0	(219,720)	0	(219,720)
99	407468	Project Compass Deferral - ID	(247,106)	0	(247,106)	0	0	0	(247,106)	0	(247,106)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(239,359)	2,359,471	2,120,112	188,653	1,602,061	1,790,714	(428,012)	757,410	329,398
		TOTAL ADMIN & GENERAL EXPENSES	164,353	6,970,217	7,134,570	444,755	4,723,622	5,168,377	(280,402)	2,246,595	1,966,193
		TOTAL EXPENSES BEFORE FIT	9,711,076	48,894,785	58,605,861	6,572,889	31,888,064	38,460,953	3,138,187	17,006,721	20,144,908
		NET OPERATING INCOME (LOSS) BEFORE FIT			21,097,271			14,105,029			6,992,242
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,793,228			3,972,164			1,821,064
E-FIT		DEFERRED FEDERAL INCOME TAX			118,425			41,156			77,269
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,201,912			10,102,253			5,099,659

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		64.710%		35.290%
E-ALL	2	Number of Customers		100.000%		65.619%		34.381%
E-ALL	3	Direct Distribution Operating Expense		100.000%		67.603%		32.397%
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 June 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	456000	OTHER ELECTRIC REV-MISCELLANEO	3,434	114,017	117,451	3,434	73,780	77,214	0	40,237	40,237
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	2,402,658	2,402,658	0	1,554,760	1,554,760	0	847,898	847,898
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	22,794	22,794	0	14,750	14,750	0	8,044	8,044
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	186,160	186,160	0	120,464	120,464	0	65,696	65,696
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	371,858	371,858	0	240,629	240,629	0	131,229	131,229
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	823,086	823,086	0	532,619	532,619	0	290,467	290,467
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(339,797)	0	(339,797)	(339,797)	0	(339,797)	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	(1,871,344)	0	(1,871,344)	(1,871,344)	0	(1,871,344)	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	5,509,226	5,509,226	0	3,565,020	3,565,020	0	1,944,206	1,944,206
TOTAL ACCOUNT 456			(2,195,153)	9,778,231	7,583,078	(2,199,385)	6,327,492	4,128,107	4,232	3,450,739	3,454,971

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 June 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	10,733,816	10,733,816	0	6,945,852	6,945,852	0	3,787,964	3,787,964
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	(19,151)	(19,151)	0	(12,393)	(12,393)	0	(6,758)	(6,758)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	963,268	963,268	0	623,331	623,331	0	339,937	339,937
1	555710	Intercompany Purchase	0	146,109	146,109	0	94,547	94,547	0	51,562	51,562
TOTAL ACCOUNT 555			0	11,824,042	11,824,042	0	7,651,337	7,651,337	0	4,172,705	4,172,705

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 June 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	512,887	512,887	0	331,889	331,889	0	180,998	180,998
1	557010	Other Power Supply Expense - Financial	0	3,451,634	3,451,634	0	2,233,552	2,233,552	0	1,218,082	1,218,082
1	557150	Fuel - Economic Dispatch	0	(2,222,559)	(2,222,559)	0	(1,438,218)	(1,438,218)	0	(784,341)	(784,341)
1	557160	Power Supply Expense - Miscellaneous	(965,517)	0	(965,517)	(629,735)	0	(629,735)	(335,782)	0	(335,782)
99	557161	Unbilled Add-Ons	(22,133)	0	(22,133)	(53,558)	0	(53,558)	31,425	0	31,425
1	557170	Broker Fees - Power	0	42,360	42,360	0	27,411	27,411	0	14,949	14,949
1	557171	REC Broker Fees	3,828	3,239	7,067	3,828	2,096	5,924	0	1,143	1,143
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	(2,006,075)	0	(2,006,075)	(2,006,075)	0	(2,006,075)	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	(602,242)	0	(602,242)	(602,242)	0	(602,242)	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	116,049	0	116,049	116,049	0	116,049	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(434,203)	0	(434,203)	(434,203)	0	(434,203)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(713,737)	0	(713,737)	0	0	0	(713,737)	0	(713,737)
99	557390	Idaho PCA Amortization	577,030	0	577,030	0	0	0	577,030	0	577,030
1	557395	Optional Renewable Power Expense Offset	0	116	116	0	75	75	0	41	41
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	685,170	685,170	0	443,374	443,374	0	241,796	241,796
1	557711	Turbine Gas Bookout Offset	0	(685,170)	(685,170)	0	(443,374)	(443,374)	0	(241,796)	(241,796)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,653,472	5,653,472	0	3,658,362	3,658,362	0	1,995,110	1,995,110
TOTAL ACCOUNT 557			(3,978,775)	7,441,149	3,462,374	(3,564,478)	4,815,167	1,250,689	(414,297)	2,625,982	2,211,685

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 June 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	114,663	688,273	802,936	75,409	451,638	527,047	39,254	236,635	275,889
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			114,663	688,273	802,936	75,409	451,638	527,047	39,254	236,635	275,889

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.619%	34.381%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.300%	34.700%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended June 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
2	908000	Customer Assistance Expense	31,421	59,220	90,641	22,216	38,860	61,076	9,205	20,360	29,565
99	908600	Public Purpose Tariff Rider Expense Offset	1,897,020	0	1,897,020	1,413,023	0	1,413,023	483,997	0	483,997
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	155,726	0	155,726	126,216	0	126,216	29,510	0	29,510
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,084,167	59,220	2,143,387	1,561,455	38,860	1,600,315	522,712	20,360	543,072

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.74%	51.74%
2	Cost of Debt		5.400%	5.380%
	Total Weighted Cost		2.794%	2.784%
E-APL	Net Rate Base	2,027,325,325	1,337,648,269	689,677,056
	Interest Deduction for FIT Calculation	56,574,502	37,373,893	19,200,609
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES			
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-1A			
For Month Ended June 30, 2015					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	79,703,132	52,565,982	27,137,150	
E-OPS	Less: Operating & Maintenance Expense	43,504,306	27,698,608	15,805,698	
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	8,859,888	5,926,125	2,933,763	
E-OTX	Less: Taxes Other than FIT	6,241,667	4,836,220	1,405,447	
	Net Operating Income Before FIT	21,097,271	14,105,029	6,992,242	
E-INT	Less: Monthly Interest Expense	4,714,542	3,114,491	1,600,051	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128	
E-SCM	Plus: Schedule M Adjustments	222,967	381,067	(158,100)	
	Taxable Net Operating Income	16,605,696	11,383,733	5,221,963	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	5,811,994	3,984,307	1,827,687	
1	Production Tax Credit	(18,766)	(12,143)	(6,623)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	5,793,228	3,972,164	1,821,064	
E-DTE	Deferred FIT	118,425	41,156	77,269	
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)	
	Total Net FIT/Deferred FIT	5,895,359	4,002,776	1,892,583	
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 June 30, 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	3,602,628	5,549,145	9,151,773	2,300,983	3,666,198	5,967,181	1,301,645	1,882,947
12	997001 Contributions In Aid of Construction	0	442,627	442,627	0	289,035	289,035	0	153,592
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	(9,357)	0	(9,357)	0	0	0	(9,357)	0
4	997005 FAS106 Current Retiree Medical Accrual	0	118,758	118,758	0	80,637	80,637	0	38,121
99	997007 Idaho PCA	(136,707)	0	(136,707)	0	0	0	(136,707)	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	69,006	69,006	0	36,669
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	(81,007)	0	(81,007)	(105,344)	0	(105,344)	24,337	0
99	997019 CSS Temporary Service Fees	44,924	0	44,924	34,868	0	34,868	10,056	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	2,191,591	0	2,191,591	2,191,591	0	2,191,591	0	0
12	997032 Interest Rate Swaps	0	24,404	24,404	0	15,936	15,936	0	8,468
4	997033 BPA Residential Exchange	3,606	0	3,606	(5,241)	0	(5,241)	8,847	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	(2,608,317)	0	(2,608,317)	(2,608,317)	0	(2,608,317)	0	0
1	997044 Non-Monetary Power Costs	0	(19,151)	(19,151)	0	(12,393)	(12,393)	0	(6,758)
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	(229,796)	(229,796)	0	(150,057)	(150,057)	0	(79,739)
11	997049 Tax Depreciation	0	(11,671,213)	(11,671,213)	0	(7,516,611)	(7,516,611)	0	(4,154,602)
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 June 30, 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	37,790	0	37,790	534	0	534	37,256	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	478,386	478,386	0	308,095	308,095	0	170,291
4	997081 Deferred Compensation	0	45,056	45,056	0	30,593	30,593	0	14,463
4	997082 Meal Disallowances	0	31,294	31,294	0	21,249	21,249	0	10,045
4	997083 Paid Time Off	0	135,931	135,931	0	92,297	92,297	0	43,634
2	997084 Customer Uncollectibles	0	385,419	385,419	0	252,908	252,908	0	132,511
99	997088 Deferred O&M Colstrip & CS2	476,979	0	476,979	81,141	0	81,141	395,838	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	(434,203)	0	(434,203)	(434,203)	0	(434,203)	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	560,000	0	560,000	560,000	0	560,000	0	0
1	997099 Kettle Falls Diesel Leak	0	(3,171)	(3,171)	0	(2,052)	(2,052)	0	(1,119)
99	997100 WA REC Amort	116,049	0	116,049	116,049	0	116,049	0	0
1	997101 Repairs 481 (a)	0	0	0	0	0	0	0	0
1	997102 Amort Idaho Earnings Test (254229)	(208,372)	0	(208,372)	0	0	0	(208,372)	0
99	997103 Def Project Compass	(247,106)	0	(247,106)	0	0	0	(247,106)	0
99	997104 Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	4,047,289	(3,601,416)	222,967	2,552,475	(2,171,408)	381,067	1,271,908	(1,430,008)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.619%	34.381%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.403%	35.597%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.300%	34.700%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total

3,184,592
153,592
0
0
(9,357)
38,121
(136,707)
0
(995)
16,683
36,669
0
24,337
10,056
316,910
0
0
0
0
0
0
8,468
8,847
30,057
(9,912)
0
(6,758)
(88,225)
26,767
0
(79,739)
(4,154,602)
0
0
0
1,229
483
0

<u>Total</u>
2,250
33,333
0
28,581
0
37,256
0
0
0
58,817
0
170,291
14,463
10,045
43,634
132,511
395,838
0
0
0
0
0
0
0
962
0
0
(1,119)
0
0
(208,372)
(247,106)
0
<u>(158,100)</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended June 30, 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	334,901	334,901	0	201,922	201,922	0	132,979	132,979
99	410100	Deferred Federal Income Tax Expense - Washir	168,482	0	168,482	168,482	0	168,482	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	116,897	0	116,897	0	0	0	116,897	0	116,897
	410100	Total	285,379	334,901	620,280	168,482	201,922	370,404	116,897	132,979	249,876
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(204,220)	(204,220)	0	(123,130)	(123,130)	0	(81,090)	(81,090)
99	411100	Deferred Federal Income Tax Expense - Washir	(206,118)	0	(206,118)	(206,118)	0	(206,118)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(91,517)	0	(91,517)	0	0	0	(91,517)	0	(91,517)
	411100	Total	(297,635)	(204,220)	(501,855)	(206,118)	(123,130)	(329,248)	(91,517)	(81,090)	(172,607)
Total Deferred Federal Income Tax Expense			(12,256)	130,681	118,425	(37,636)	78,792	41,156	25,380	51,889	77,269

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	60.293%	39.707%
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 June 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	164,274	164,274	0	106,302	106,302	0	57,972	57,972
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	72,705	72,705	0	47,047	47,047	0	25,658	25,658
TOTAL PRODUCTION & TRANSMISSION			0	2,021,395	2,021,395	0	1,308,044	1,308,044	0	713,351	713,351
DISTRIBUTION											
99	408110	State Excise Tax	1,569,768	0	1,569,768	1,569,768	0	1,569,768	0	0	0
99	408120	Municipal Occupation & License Tax	1,648,144	0	1,648,144	1,384,950	0	1,384,950	263,194	0	263,194
99	408160	Miscellaneous State or Local Tax--WA & ID	18	0	18	0	0	0	18	0	18
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	133,387	0	133,387	0	0	0	133,387	0	133,387
TOTAL DISTRIBUTION			4,220,272	0	4,220,272	3,528,176	0	3,528,176	692,096	0	692,096
TOTAL TAXES OTHER THAN FIT			4,220,272	2,021,395	6,241,667	3,528,176	1,308,044	4,836,220	692,096	713,351	1,405,447

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	8,858,333	8,858,333	0	5,732,227	5,732,227	0	3,126,106	3,126,106
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	1,262,425	1,262,425	0	816,915	816,915	0	445,510	445,510
1	182381	CDA Settlement Past Storage	0	34,110,971	34,110,971	0	22,073,209	22,073,209	0	12,037,762	12,037,762
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,783,078	16,936,257	153,179	11,062,697	11,215,876	0	5,720,381	5,720,381
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,252,803	105,998,837	111,251,640	5,155,188	71,973,210	77,128,398	97,615	34,025,627	34,123,242
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,533,406	3,533,406	0	2,399,183	2,399,183	0	1,134,223	1,134,223
		TOTAL INTANGIBLE PLANT	6,008,686	216,596,268	222,604,954	5,911,071	143,855,890	149,766,961	97,615	72,740,378	72,837,993
		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	130,496,262	130,496,262	0	84,444,131	84,444,131	0	46,052,131	46,052,131
1	312000	Boiler Plant	0	175,565,026	175,565,026	0	113,608,128	113,608,128	0	61,956,898	61,956,898
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,682,004	53,682,004	0	34,737,625	34,737,625	0	18,944,379	18,944,379
1	315000	Accessory Electric Equipment	0	27,023,352	27,023,352	0	17,486,811	17,486,811	0	9,536,541	9,536,541
1	316000	Miscellaneous Power Plant Equipment	0	17,050,625	17,050,625	0	11,033,459	11,033,459	0	6,017,166	6,017,166
		TOTAL STEAM PRODUCTION PLANT	0	407,402,211	407,402,211	0	263,629,970	263,629,970	0	143,772,241	143,772,241
		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	57,999,370	57,999,370	0	37,531,392	37,531,392	0	20,467,978	20,467,978
1	332XXX	Reservoirs, Dams, & Waterways	0	151,274,222	151,274,222	0	97,889,549	97,889,549	0	53,384,673	53,384,673
1	333000	Waterwheels, Turbines, & Generators	0	167,784,487	167,784,487	0	108,573,342	108,573,342	0	59,211,145	59,211,145
1	334000	Accessory Electric Equipment	0	42,338,234	42,338,234	0	27,397,071	27,397,071	0	14,941,163	14,941,163
1	335XXX	Miscellaneous Power Plant Equipment	0	9,371,307	9,371,307	0	6,064,173	6,064,173	0	3,307,134	3,307,134
1	336000	Roads, Railroads, & Bridges	0	2,679,068	2,679,068	0	1,733,625	1,733,625	0	945,443	945,443
		TOTAL HYDRAULIC PRODUCTION PLANT	0	491,253,050	491,253,050	0	317,889,849	317,889,849	0	173,363,201	173,363,201
		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	16,769,359	16,769,359	0	10,851,452	10,851,452	0	5,917,907	5,917,907
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,420	21,303,420	0	13,785,443	13,785,443	0	7,517,977	7,517,977
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	208,072,225	208,072,225	0	134,643,537	134,643,537	0	73,428,688	73,428,688
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	20,839,626	20,839,626	0	13,485,322	13,485,322	0	7,354,304	7,354,304
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,525,005	1,525,005	0	986,831	986,831	0	538,174	538,174
		TOTAL OTHER PRODUCTION PLANT	0	293,507,152	293,507,152	0	189,928,478	189,928,478	0	103,578,674	103,578,674
		TOTAL PRODUCTION PLANT	0	1,192,162,413	1,192,162,413	0	771,448,297	771,448,297	0	420,714,116	420,714,116

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	20,948,779	20,948,779	0	13,555,955	13,555,955	0	7,392,824	7,392,824
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,635,375	20,635,375	0	13,353,151	13,353,151	0	7,282,224	7,282,224
1	353000	Station Equipment	0	233,795,041	233,795,041	0	151,288,771	151,288,771	0	82,506,270	82,506,270
1	354000	Towers & Fixtures	0	17,125,631	17,125,631	0	11,081,996	11,081,996	0	6,043,635	6,043,635
1	355000	Poles & Fixtures	0	181,313,934	181,313,934	0	117,328,247	117,328,247	0	63,985,687	63,985,687
1	356000	Overhead Conductors & Devices	0	126,426,586	126,426,586	0	81,810,644	81,810,644	0	44,615,942	44,615,942
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	607,500,315	607,500,315	0	393,113,454	393,113,454	0	214,386,861	214,386,861
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,794,104	0	4,794,104	3,552,402	0	3,552,402	1,241,702	0	1,241,702
99	360400	Land Easements	2,582,637	0	2,582,637	595,362	0	595,362	1,987,275	0	1,987,275
99	361000	Structures & Improvements	19,029,009	0	19,029,009	12,962,604	0	12,962,604	6,066,405	0	6,066,405
3	362000	Station Equipment	123,934,182	2,085,820	126,020,002	79,126,166	1,410,077	80,536,243	44,808,016	675,743	45,483,759
99	363000	Energy Storage Equipment	3,005,331	0	3,005,331	3,005,331	0	3,005,331	0	0	0
99	364000	Poles, Towers, & Fixtures	315,522,484	0	315,522,484	201,060,470	0	201,060,470	114,462,014	0	114,462,014
99	365000	Overhead Conductors & Devices	202,715,603	0	202,715,603	128,148,273	0	128,148,273	74,567,330	0	74,567,330
99	366000	Underground Conduit	93,642,539	0	93,642,539	59,410,591	0	59,410,591	34,231,948	0	34,231,948
99	367000	Underground Conductors & Devices	163,996,364	0	163,996,364	105,266,564	0	105,266,564	58,729,800	0	58,729,800
99	368000	Line Transformers	223,922,600	0	223,922,600	151,444,631	0	151,444,631	72,477,969	0	72,477,969
99	369XXX	Services	145,660,986	0	145,660,986	93,993,243	0	93,993,243	51,667,743	0	51,667,743
99	370000	Meters	48,698,147	0	48,698,147	26,585,732	0	26,585,732	22,112,415	0	22,112,415
99	373XXX	Street Light & Signal Systems	41,477,608	0	41,477,608	25,683,466	0	25,683,466	15,794,142	0	15,794,142
TOTAL DISTRIBUTION PLANT			1,388,981,594	2,085,820	1,391,067,414	890,834,835	1,410,077	892,244,912	498,146,759	675,743	498,822,502
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	5,118,080	6,208,914	384,267	3,475,176	3,859,443	706,567	1,642,904	2,349,471
4	390XXX	Structures & Improvements	13,300,774	67,654,009	80,954,783	6,598,896	45,937,072	52,535,968	6,701,878	21,716,937	28,418,815
4	391XXX	Office Furniture & Equipment	3,268,528	48,125,716	51,394,244	3,187,246	32,677,361	35,864,607	81,282	15,448,355	15,529,637
4	392XXX	Transportation Equipment	22,677,371	13,552,489	36,229,860	16,515,211	9,202,140	25,717,351	6,162,160	4,350,349	10,512,509
4	393000	Stores Equipment	274,125	2,574,353	2,848,478	121,608	1,747,986	1,869,594	152,517	826,367	978,884
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,482,032	11,539,751	993,356	6,438,300	7,431,656	1,064,363	3,043,732	4,108,095
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	26,174,160	9,167,823	35,341,983	15,993,366	6,224,952	22,218,318	10,180,794	2,942,871	13,123,665
4	397XXX	Communications Equipment	19,802,306	71,448,262	91,250,568	11,979,259	48,513,370	60,492,629	7,823,047	22,934,892	30,757,939
4	398000	Miscellaneous Equipment	6,225	390,320	396,545	3,926	265,027	268,953	2,299	125,293	127,592
TOTAL GENERAL PLANT			88,925,665	228,229,767	317,155,432	56,005,298	154,968,012	210,973,310	32,920,367	73,261,755	106,182,122
TOTAL PLANT IN SERVICE			1,483,915,945	2,246,574,583	3,730,490,528	952,751,204	1,464,795,730	2,417,546,934	531,164,741	781,778,853	1,312,943,594

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended June 30, 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	(289,427,061)	(289,427,061)	0	(187,288,251)	(187,288,251)	0	(102,138,810)	(102,138,810)
E-ADEP		Hydro Production Plant	0	(134,076,059)	(134,076,059)	0	(86,760,618)	(86,760,618)	0	(47,315,441)	(47,315,441)
E-ADEP		Other Production Plant	0	(97,798,640)	(97,798,640)	0	(63,285,500)	(63,285,500)	0	(34,513,140)	(34,513,140)
E-ADEP		Transmission Plant	0	(197,766,175)	(197,766,175)	0	(127,974,492)	(127,974,492)	0	(69,791,683)	(69,791,683)
E-ADEP		Distribution Plant	(443,287,957)	(11,222)	(443,299,179)	(272,904,217)	(7,586)	(272,911,803)	(170,383,740)	(3,636)	(170,387,376)
E-ADEP		General Plant	(30,317,147)	(78,564,151)	(108,881,298)	(18,702,162)	(53,345,058)	(72,047,220)	(11,614,985)	(25,219,093)	(36,834,078)
TOTAL ACCUMULATED DEPRECIATION			(473,605,104)	(797,643,308)	(1,271,248,412)	(291,606,379)	(518,661,505)	(810,267,884)	(181,998,725)	(278,981,803)	(460,980,528)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,728,379)	(9,728,379)	0	(6,295,234)	(6,295,234)	0	(3,433,145)	(3,433,145)
E-AAMT		Distribution-Franchises/Misc Intangibles	(161,488)	0	(161,488)	(161,488)	0	(161,488)	0	0	0
E-AAMT		General Plant - 303000	0	(765,191)	(765,191)	0	(517,755)	(517,755)	0	(247,436)	(247,436)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,248,012)	(22,717,970)	(24,965,982)	(2,212,878)	(15,425,502)	(17,638,380)	(35,134)	(7,292,468)	(7,327,602)
E-AAMT		General Plant - 390200, 396200	(120,812)	(231,052)	(351,864)	(117,239)	(156,884)	(274,123)	(3,573)	(74,168)	(77,741)
TOTAL ACCUMULATED AMORTIZATION			(2,530,312)	(33,442,592)	(35,972,904)	(2,491,605)	(22,395,375)	(24,886,980)	(38,707)	(11,047,217)	(11,085,924)
TOTAL ACCUMULATED DEPR/AMORT			(476,135,416)	(831,085,900)	(1,307,221,316)	(294,097,984)	(541,056,880)	(835,154,864)	(182,037,432)	(290,029,020)	(472,066,452)
NET ELECTRIC UTILITY PLANT before DFIT			1,007,780,529	1,415,488,683	2,423,269,212	658,653,220	923,738,850	1,582,392,070	349,127,309	491,749,833	840,877,142
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	(183,613)	(183,613)	0	(118,816)	(118,816)	0	(64,797)	(64,797)
12		ADFIT - Electric Plant In Service (282900)	0	(401,175,170)	(401,175,170)	0	(261,967,386)	(261,967,386)	0	(139,207,784)	(139,207,784)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,203,789)	(46,203,789)	0	(31,372,373)	(31,372,373)	0	(14,831,416)	(14,831,416)
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	(11,938,840)	(11,938,840)	0	(7,725,623)	(7,725,623)	0	(4,213,217)	(4,213,217)
1		ADFIT - CDA Settlement Costs (283333)	0	374,837	374,837	0	242,557	242,557	0	132,280	132,280
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,494,349)	(3,494,349)	0	(2,281,810)	(2,281,810)	0	(1,212,539)	(1,212,539)
TOTAL ACCUMULATED DFIT			0	(463,011,853)	(463,011,853)	0	(303,488,892)	(303,488,892)	0	(159,522,961)	(159,522,961)
NET ELECTRIC UTILITY PLANT			1,007,780,529	952,476,830	1,960,257,359	658,653,220	620,249,958	1,278,903,178	349,127,309	332,226,872	681,354,181

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.603%	32.397%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.300%	34.700%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended June 30, 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	#####	952,476,830	1,960,257,359	658,653,220	620,249,958	1,278,903,178	349,127,309	332,226,872	681,354,181
	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	(672,103)	0	(672,103)	672,103	0	672,103
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)	(2,818,708)	0	(2,818,708)	(903,347)	0	(903,347)	(1,915,361)	0	(1,915,361)
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)	7,457,321	0	7,457,321	4,769,359	0	4,769,359	2,687,962	0	2,687,962
99	ADFIT - Kettle Falls Disallowed (190420)	193,767	0	193,767	193,767	0	193,767	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)	1,369,595	0	1,369,595	0	0	0	1,369,595	0	1,369,595
99	ADFIT - Boulder Park Disallowed (190040)	430,641	0	430,641	0	0	0	430,641	0	430,641
99	Investment in WNP3 Exchange Power (124900, 124930)	10,310,154	0	10,310,154	10,310,154	0	10,310,154	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,852,933)	0	(1,852,933)	(1,852,933)	0	(1,852,933)	0	0	0
99	CDA Lake Settlement - WA (182382)	830,312	0	830,312	830,312	0	830,312	0	0	0
99	CDA Lake Settlement - ID (186382)	163,909	0	163,909	0	0	0	163,909	0	163,909
99	ADFIT - CDA Lake Settlement - Direct (283382)	(347,978)	0	(347,978)	(290,610)	0	(290,610)	(57,368)	0	(57,368)
99	CDA CDR Fund - Direct (182324)	60,397	0	60,397	60,397	0	60,397	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	428,802	0	428,802	398,128	0	398,128	30,674	0	30,674
99	ADFIT - Spokane River Relicensing (283322)	(150,057)	0	(150,057)	(139,326)	0	(139,326)	(10,731)	0	(10,731)
99	Spokane River PM&Es (182323)	395,661	0	395,661	252,808	0	252,808	142,853	0	142,853
99	ADFIT - Spokane River PM&Es (283323)	(138,506)	0	(138,506)	(88,507)	0	(88,507)	(49,999)	0	(49,999)
99	Montana Riverbed Settlement (186360)	1,508,977	0	1,508,977	1,043,093	0	1,043,093	465,884	0	465,884
99	ADFIT - Montana Riverbed Settlement (283365)	(528,142)	0	(528,142)	(365,083)	0	(365,083)	(163,059)	0	(163,059)
99	Lancaster Generation (182312)	623,334	0	623,334	623,334	0	623,334	0	0	0
99	ADFIT - Lancaster Generation (283312)	(218,166)	0	(218,166)	(218,166)	0	(218,166)	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)	(1,800,134)	22	(1,800,112)	(453,889)	15	(453,874)	(1,346,245)	7	(1,346,238)
99	Customer Deposits (235199)	(1,769,093)	0	(1,769,093)	(1,769,093)	0	(1,769,093)	0	0	0
C-WKC	Working Capital	51,153,507	9,095,496	60,249,003	51,153,507	0	51,153,507	0	9,095,496	9,095,496
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	57,972,448	9,095,518	67,067,966	58,745,076	15	58,745,091	(772,628)	9,095,503	8,322,875
	NET RATE BASE	#####	961,572,348	2,027,325,325	717,398,296	620,249,973	1,337,648,269	348,354,681	341,322,375	689,677,056

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 June 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)	650,587	650,587			650,587	650,587		420,995	420,995		229,592	229,592
1	Hydro (ED-AN)	743,259	743,259			743,259	743,259		480,963	480,963		262,296	262,296
1	Other (ED-AN)	782,525	782,525			782,525	782,525		506,372	506,372		276,153	276,153
Total Electric Production		2,176,371	2,176,371			2,176,371	2,176,371		1,408,330	1,408,330		768,041	768,041
Electric Transmission													
1	ED-AN	913,341	913,341			913,341	913,341		591,023	591,023		322,318	322,318
Total Electric Transmissic		913,341	913,341			913,341	913,341		591,023	591,023		322,318	322,318
Electric Distribution													
3	ED-AN	3,424	3,424				3,424		2,315	2,315		1,109	1,109
	ED-ID	1,262,833	1,262,833			1,262,833	1,262,833				1,262,833		1,262,833
	ED-WA	2,110,081	2,110,081			2,110,081	2,110,081	2,110,081		2,110,081			
Total Electric Distribution		3,376,338	3,376,338			3,372,914	3,424	3,376,338	2,110,081	2,315	2,112,396	1,262,833	1,109
Gas Underground Storage													
	GD-AN	51,342		51,342									
	GD-OR	9,848			9,848								
Total Gas Underground S		61,190		51,342	9,848								
Gas Distribution													
	GD-AN	5,384		5,384									
	GD-ID	382,005		382,005									
	GD-WA	748,235		748,235									
	GD-OR	497,812			497,812								
Total Gas Distribution		1,633,436		1,135,624	497,812								
General Plant													
4	ED-AN	232,588	232,588				232,588	232,588		157,927	157,927		74,661
	ED-ID	15,637	15,637			15,637	15,637	15,637				15,637	15,637
	ED-WA	90,675	90,675			90,675	90,675	90,675	90,675				
7,4	CD-AA	1,313,432	939,721	259,416	114,295		939,721	939,721		638,071	638,071		301,650
9,4	CD-AN	60,199	47,403	12,796			47,403	47,403		32,187	32,187		15,216
9	CD-ID	27,358	21,543	5,815		21,543	21,543	21,543				21,543	21,543
9	CD-WA	15,107	11,896	3,211		11,896	11,896	11,896	11,896		11,896		
8	GD-AA	20,288		14,015	6,273								
	GD-AN	3,338		3,338									
	GD-ID	3,876		3,876									
	GD-WA	17,974		17,974									
	GD-OR	17,450			17,450								
Total General Plant		1,817,922	1,359,463	320,441	138,018	139,751	1,219,712	1,359,463	102,571	828,185	930,756	37,180	391,527
Total Depreciation Expense		9,978,598	7,825,513	1,507,407	645,678	3,512,665	4,312,848	7,825,513	2,212,652	2,829,853	5,042,505	1,300,013	1,482,995

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 June 30, 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	67.603%	32.397%
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 June 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	1,486,525	1,063,564	293,604	129,357	1,063,564	1,063,564		722,160	722,160		341,404	341,404	
9,4	CD-AN	763	601	162		601	601		408	408		193	193	
9,4	CD-ID	1,572	1,238	334		1,238	1,238	1,238			1,238		1,238	
4	ED-AN	38,081	38,081			38,081	38,081		25,857	25,857		12,224	12,224	
	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	35,587		24,584	11,003									
	GD-AN	0		0										
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX		1,649,006	1,189,962	318,684	140,360	87,716	1,102,246	1,189,962	86,082	748,425	834,507	1,634	353,821	355,455
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		1,803,226	1,326,262	331,452	145,512	89,966	1,236,296	1,326,262	88,332	836,345	924,677	1,634	399,951	401,585

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 June 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)	(289,427,061)				(289,427,061)	(289,427,061)		(187,288,251)	(187,288,251)		(102,138,810)	(102,138,810)	
1	Hydro (ED-AN)	(134,076,059)				(134,076,059)	(134,076,059)		(86,760,618)	(86,760,618)		(47,315,441)	(47,315,441)	
1	Other (ED-AN)	(97,798,640)				(97,798,640)	(97,798,640)		(63,285,500)	(63,285,500)		(34,513,140)	(34,513,140)	
Total Electric Production		(521,301,760)				(521,301,760)	(521,301,760)		(337,334,369)	(337,334,369)		(183,967,391)	(183,967,391)	
Electric Transmission														
1	ED-AN	(197,766,175)				(197,766,175)	(197,766,175)		(127,974,492)	(127,974,492)		(69,791,683)	(69,791,683)	
Total Electric Transmissic		(197,766,175)				(197,766,175)	(197,766,175)		(127,974,492)	(127,974,492)		(69,791,683)	(69,791,683)	
Electric Distribution														
3	ED-AN	(11,222)					(11,222)		(7,586)	(7,586)		(3,636)	(3,636)	
	ED-ID	(170,383,740)				(170,383,740)					(170,383,740)		(170,383,740)	
	ED-WA	(272,904,217)				(272,904,217)		(272,904,217)		(272,904,217)				
Total Electric Distribution		(443,299,179)				(443,287,957)	(11,222)	(443,299,179)	(272,904,217)	(7,586)	(272,911,803)	(170,383,740)	(3,636)	(170,387,376)
Gas Underground Storage														
	GD-AN	(13,749,846)										(13,749,846)		
	GD-OR	(682,359)											(682,359)	
Total Gas Underground S		(14,432,205)										(13,749,846)	(682,359)	
Gas Distribution														
	GD-AN	(1,538,156)										(1,538,156)		
	GD-ID	(61,201,601)										(61,201,601)		
	GD-WA	(120,506,724)										(120,506,724)		
	GD-OR	(94,456,827)											(94,456,827)	
Total Gas Distribution		(277,703,308)										(183,246,481)	(94,456,827)	
General Plant														
4	ED-AN	(40,339,383)					(40,339,383)		(27,390,441)	(27,390,441)		(12,948,942)	(12,948,942)	
	ED-ID	(7,319,534)				(7,319,534)					(7,319,534)		(7,319,534)	
	ED-WA	(16,606,465)				(16,606,465)		(16,606,465)						
7,4	CD-AA	(40,164,866)					(28,736,756)	(28,736,756)		(19,512,257)	(19,512,257)		(9,224,499)	
9,4	CD-AN	(12,049,187)					(9,488,012)	(9,488,012)		(6,442,360)	(6,442,360)		(3,045,652)	
9	CD-ID	(5,454,956)				(4,295,451)		(4,295,451)				(4,295,451)	(4,295,451)	
9	CD-WA	(2,661,405)				(2,095,697)		(2,095,697)		(2,095,697)				
8	GD-AA	(1,790,182)					(1,236,694)	(1,236,694)					(553,488)	
	GD-AN	(1,890,051)					(1,890,051)							
	GD-ID	(1,517,479)					(1,517,479)							
	GD-WA	(4,549,663)					(4,549,663)							
	GD-OR	(4,324,828)					(4,324,828)						(4,324,828)	
Total General Plant		(138,667,999)				(30,317,147)	(78,564,151)	(108,881,298)	(18,702,162)	(53,345,058)	(72,047,220)	(11,614,985)	(25,219,093)	(36,834,078)
Total Accumulated Depr		(1,593,170,626)	(1,271,248,412)	(218,409,565)	(103,512,649)	(473,605,104)	(797,643,308)	(1,271,248,412)	(291,606,379)	(518,661,505)	(810,267,884)	(181,998,725)	(278,981,803)	(460,980,528)

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			67.603%	32.397%			
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 June 30, 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	(8,725,487)	(8,725,487)		(8,725,487)	(8,725,487)		(5,646,263)	(5,646,263)		(3,079,224)	(3,079,224)	
1	Misc Intangible Plt (3030)	ED-AN	(1,002,892)	(1,002,892)		(1,002,892)	(1,002,892)		(648,971)	(648,971)		(353,921)	(353,921)	
Total Production/Transmission			(9,728,379)	(9,728,379)		(9,728,379)	(9,728,379)		(6,295,234)	(6,295,234)		(3,433,145)	(3,433,145)	
Distribution														
	Franchises (302000)	ED-WA	(132,153)	(132,153)		(132,153)	(132,153)		(132,153)	(132,153)				
	Misc Intangible Plt (3030)	ED-WA	(29,335)	(29,335)		(29,335)	(29,335)		(29,335)	(29,335)				
Total Distribution			(161,488)	(161,488)		(161,488)	(161,488)		(161,488)	(161,488)				
General Plant - 303000														
7,4		CD-AA	(990,208)	(708,464)	(195,576)	(86,168)	(708,464)	(708,464)	(481,047)	(481,047)		(227,417)	(227,417)	
9,1		CD-AN	(72,040)	(56,727)	(15,313)		(56,727)	(56,727)	(36,708)	(36,708)		(20,019)	(20,019)	
		GD-ID	(52,947)		(52,947)									
		GD-WA	(128,099)		(128,099)									
		GD-OR	(68,179)			(68,179)								
Total General Plant - 303000			(1,311,473)	(765,191)	(391,935)	(154,347)	(765,191)	(765,191)	(517,755)	(517,755)		(247,436)	(247,436)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(31,042,281)	(22,209,820)	(6,131,161)	(2,701,300)	(22,209,820)	(22,209,820)	(15,080,468)	(15,080,468)		(7,129,352)	(7,129,352)	
9,4		CD-AN	(20,465)	(16,115)	(4,350)		(16,115)	(16,115)	(10,942)	(10,942)		(5,173)	(5,173)	
9		CD-ID	(25,042)	(19,719)	(5,323)		(19,719)	(19,719)			(19,719)		(19,719)	
4		ED-AN	(492,035)	(492,035)			(492,035)	(492,035)	(334,092)	(334,092)		(157,943)	(157,943)	
		ED-ID	(15,415)	(15,415)			(15,415)	(15,415)			(15,415)		(15,415)	
		ED-WA	(2,212,878)	(2,212,878)			(2,212,878)	(2,212,878)	(2,212,878)	(2,212,878)				
8		GD-AA	(1,661,973)		(1,148,124)	(513,849)								
		GD-AN	(11,527)		(11,527)									
		GD-OR	(1,231)			(1,231)								
Total Misc IT Intangible Plant - 3031XX			(35,482,847)	(24,965,982)	(7,300,485)	(3,216,380)	(2,248,012)	(22,717,970)	(24,965,982)	(2,212,878)	(15,425,502)	(17,638,380)	(35,134)	(7,292,468)
Gas Underground Storage														
		GD-AN	(239,963)		(239,963)									
Total Gas Underground Storage			(239,963)		(239,963)									
General Plant - 390200, 396200														
7,4		CD-AA	(229,467)	(164,177)	(45,322)	(19,968)	(164,177)	(164,177)	(111,476)	(111,476)		(52,701)	(52,701)	
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	(66,875)	(66,875)			(66,875)	(66,875)	(45,408)	(45,408)		(21,467)	(21,467)	
		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			(421,752)	(351,864)	(49,920)	(19,968)	(120,812)	(231,052)	(351,864)	(117,239)	(156,884)	(274,123)	(3,573)	(74,168)
Total Accumulated Amortization			(47,345,902)	(35,972,904)	(7,982,303)	(3,390,695)	(2,530,312)	(33,442,592)	(35,972,904)	(2,491,605)	(22,395,375)	(24,886,980)	(38,707)	(11,047,217)

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 June 30, 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	6,793,627	0	0	4,860,637	4,860,637	0	0	1,341,809	1,341,809	0	591,181	591,181
9	CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
	TOTAL ACCOUNT	9,725,268	384,267	706,567	5,118,080	6,208,914	577,218	92,936	1,405,155	2,075,309	849,864	591,181	1,441,045
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,200,845	1,043,828	2,164,385	3,992,632	7,200,845	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	0
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	78,309,803	0	0	56,028,315	56,028,315	0	0	15,466,969	15,466,969	0	6,814,519	6,814,519
9	CD-WA / ID / AN	22,510,444	5,555,068	4,537,493	7,633,063	17,725,624	1,499,524	1,224,842	2,060,454	4,784,820	0	0	0
	TOTAL ACCOUNT	113,786,895	6,598,896	6,701,878	67,654,010	80,954,784	3,738,594	1,224,842	17,527,423	22,490,859	3,526,733	6,814,519	10,341,252
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,678,441	3,156,880	14,649	6,506,912	9,678,441	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337
7	CD-AA	58,064,158	0	0	41,543,163	41,543,163	0	0	11,468,252	11,468,252	0	5,052,743	5,052,743
9	CD-WA / ID / AN	219,241	30,366	66,632	75,641	172,639	8,197	17,987	20,418	46,602	0	0	0
	TOTAL ACCOUNT	68,606,750	3,187,246	81,281	48,125,716	51,394,243	8,197	17,987	11,936,243	11,962,427	0	5,250,080	5,250,080
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	31,300,674	14,804,464	5,251,886	11,244,324	31,300,674	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,246,483	0	0	0	0	6,697,936	2,198,024	1,350,523	10,246,483	0	0	0
99	GD-OR / AS	3,017,654	0	0	0	0	0	0	0	0	3,017,654	0	3,017,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9	CD-WA / ID / AN	5,744,715	1,710,746	910,274	1,902,598	4,523,618	461,796	245,717	513,584	1,221,097	0	0	0
	TOTAL ACCOUNT	50,876,380	16,515,210	6,162,160	13,552,489	36,229,859	7,159,732	2,443,741	1,976,066	11,579,539	3,017,654	49,328	3,066,982

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 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	3,108,772	110,869	137,772	2,199,330	2,447,971	29,928	37,190	593,683	660,801	0	0	0
	TOTAL ACCOUNT	3,650,776	121,608	152,517	2,574,352	2,848,477	114,199	37,190	593,683	745,072	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	2,712,252	0	0	0	0	1,977,244	371,101	363,907	2,712,252	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	2,481,149	0	0	0	0	0	0	1,714,027	1,714,027	0	767,122	767,122
7	CD-AA	10,545,482	0	0	7,544,976	7,544,976	0	0	2,082,838	2,082,838	0	917,668	917,668
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	20,985,573	993,357	1,064,363	9,482,032	11,539,752	1,982,950	577,775	4,214,468	6,775,193	985,838	1,684,790	2,670,628
	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	33,641,040	15,736,001	9,766,926	8,138,113	33,641,040	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,465,249	0	0	0	0	2,755,619	879,136	830,494	4,465,249	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988
9	CD-WA / ID / AN	1,679,917	257,365	413,868	651,600	1,322,833	69,473	111,719	175,892	357,084	0	0	0
	TOTAL ACCOUNT	40,358,519	15,993,366	10,180,794	9,167,824	35,341,984	2,825,092	990,855	1,110,766	4,926,713	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 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	58,673,119	11,425,682	4,631,370	42,616,067	58,673,119	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	31,250,134	0	0	22,358,533	22,358,533	0	0	6,172,214	6,172,214	0	2,719,387	2,719,387
9	CD-WA / ID / AN	12,977,389	553,576	3,191,677	6,473,662	10,218,915	149,431	861,555	1,747,488	2,758,474	0	0	0
	TOTAL ACCOUNT	106,379,307	11,979,258	7,823,047	71,448,262	91,250,567	848,639	1,417,249	8,605,639	10,871,527	1,230,831	3,026,382	4,257,213
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	430,192	0	0	307,790	307,790	0	0	84,967	84,967	0	37,435	37,435
9	CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
	TOTAL ACCOUNT	523,435	3,926	2,299	390,320	396,545	1,060	0	86,028	87,088	2,367	37,435	39,802
	TOTAL GENERAL PLANT	416,538,801	56,005,297	32,920,366	228,229,768	317,155,431	17,285,854	6,812,409	47,853,089	71,951,352	9,825,852	17,606,166	27,432,018

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 June 30, 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0	771,575	771,575
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,463,363	5,155,188	23,524	2,284,651	7,463,363	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	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,604,754	0	0	0	0	0	0	1,799,416	1,799,416	0	805,338	805,338
7		CD-AA	144,907,589	0	0	103,677,033	103,677,033	0	0	28,620,698	28,620,698	0	12,609,858	12,609,858
9		CD-WA / ID / AN	141,273	0	74,091	37,153	111,244	0	20,000	10,029	30,029	0	0	0
		TOTAL ACCOUNT	155,116,979	5,155,188	97,615	105,998,837	111,251,640	0	20,000	30,430,143	30,450,143	0	13,415,196	13,415,196
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,938,580	0	0	3,533,406	3,533,406	0	0	975,419	975,419	0	429,755	429,755
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,951,337	0	0	3,533,406	3,533,406	0	0	986,945	986,945	1,231	429,755	430,986
		TOTAL	181,198,400	5,308,367	97,615	126,315,321	131,721,303	1,022,594	201,037	33,209,586	34,433,217	427,354	14,616,526	15,043,880

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 June 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	(63,926,466)	(45,737,469)	(12,626,116)	(5,562,881)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(592,199)	(466,321)	(125,878)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(65,065,059)</u>	<u>(46,594,719)</u>	<u>(12,859,912)</u>	<u>(5,610,428)</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 June 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	1,567,647	854,926		2,422,573		854,926			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,239,134	675,769		1,914,903		675,769			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	17,190,962	7,898,635	2,391,396	27,480,993		6,311,446		1,587,189	2,391,396
1 154300 PLANT MATERIALS & OPER SUP-CS2	589,559	321,520		911,079		321,520			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,707,918	931,424		2,639,342		931,424			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(34)	(15)	(5)	(54)		(12)		(3)	(5)
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,611	741	224	2,576		592		149	224
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	62,112,962			62,112,962	51,153,507		10,959,455		
TOTAL	84,409,298	10,682,788	2,391,551	97,483,637	51,153,507	9,095,496	10,959,455	1,587,292	2,391,551

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						