

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	156,123,596	103,748,818	52,374,778
	Adjustments			
	Adjusted Net Operating Income (Loss)	156,123,596	103,748,818	52,374,778
E-APL	Electric Net Rate Base	1,945,295,925	1,277,138,662	668,157,263
	RATE OF RETURN	8.026%	8.124%	7.839%

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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers - AMA Percent	05-01-2014 thru 04-30-2015	371,546 100.000%	244,051 65.685%	127,495 34.315%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2014 thru 04-30-2015	23,167,494 100.000%	15,324,305 66.146%	7,843,189 33.854%
	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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		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 Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	04-01-2014 thru 04-30-2015	920,675,197	599,667,921	321,007,276	
				100.000%	65.133%	34.867%	
11		Book Depreciation Percent	05-01-2014 thru 04-30-2015	90,845,175	58,429,762	32,415,413	
				100.000%	64.318%	35.682%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	04-01-2014 thru 04-30-2015	2,304,358,875 100.000%	1,502,118,324 65.186%	802,240,551 34.814%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2014 thru 04-30-2015	199,812,813 100.000%	133,739,841 66.933%	66,072,972 33.067%
14		Net Allocated Schedule M's - AMA Percent	05-01-2014 thru 04-30-2015	-245,463,869 100.000%	-157,123,934 64.011%	-88,339,935 35.989%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	330,044,838	0	330,044,838	222,753,054	0	222,753,054	107,291,784	0	107,291,784
99	442200	Commercial - Firm & Int.	303,200,859	0	303,200,859	214,360,716	0	214,360,716	88,840,143	0	88,840,143
1	442300	Industrial	116,711,515	0	116,711,515	66,872,951	0	66,872,951	49,838,564	0	49,838,564
99	444000	Public Street & Highway Lighting	7,231,490	0	7,231,490	4,862,944	0	4,862,944	2,368,546	0	2,368,546
99	448000	Interdepartmental Revenue	1,151,908	0	1,151,908	911,471	0	911,471	240,437	0	240,437
99	499XXX	Unbilled Revenue	(8,355,533)	0	(8,355,533)	(6,418,794)	0	(6,418,794)	(1,936,739)	0	(1,936,739)
		TOTAL SALES TO ULTIMATE CUSTOMERS	749,985,077	0	749,985,077	503,342,342	0	503,342,342	246,642,735	0	246,642,735
1	447XXX	Sales for Resale	0	145,929,612	145,929,612	0	94,431,052	94,431,052	0	51,498,560	51,498,560
		TOTAL SALES OF ELECTRICITY	749,985,077	145,929,612	895,914,689	503,342,342	94,431,052	597,773,394	246,642,735	51,498,560	298,141,295
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(5,636,633)	0	(5,636,633)	0	0	0	(5,636,633)	0	(5,636,633)
99	451000	Miscellaneous Service Revenue	408,306	0	408,306	252,613	0	252,613	155,693	0	155,693
1	453000	Sales of Water & Water Power	0	484,000	484,000	0	313,196	313,196	0	170,804	170,804
1	454000	Rent from Electric Property	2,990,543	83,133	3,073,676	2,033,586	53,795	2,087,381	956,957	29,338	986,295
1	456XXX	Other Electric Revenues	334,900	105,993,911	106,328,811	287,762	68,588,660	68,876,422	47,138	37,405,251	37,452,389
		TOTAL OTHER OPERATING REVENUE	(1,902,884)	106,561,044	104,658,160	2,573,961	68,955,651	71,529,612	(4,476,845)	37,605,393	33,128,548
		TOTAL ELECTRIC REVENUE	748,082,193	252,490,656	1,000,572,849	505,916,303	163,386,703	669,303,006	242,165,890	89,103,953	331,269,843

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	3,454	203,692	207,146	3,454	131,809	135,263	0	71,883	71,883
1	501XXX	Fuel	0	28,571,293	28,571,293	0	18,488,484	18,488,484	0	10,082,809	10,082,809
1	502000	Steam Expense	0	4,094,044	4,094,044	0	2,649,256	2,649,256	0	1,444,788	1,444,788
1	505000	Electric Expense	0	1,037,349	1,037,349	0	671,269	671,269	0	366,080	366,080
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,936,307	1,936,307	0	1,252,984	1,252,984	0	683,323	683,323
1	507000	Rent	0	46,941	46,941	0	30,376	30,376	0	16,565	16,565
		MAINTENANCE									
1	510000	Supervision & Engineering	0	625,297	625,297	0	404,630	404,630	0	220,667	220,667
1	511000	Structures	0	845,737	845,737	0	547,276	547,276	0	298,461	298,461
1	512000	Boiler Plant	0	6,350,789	6,350,789	0	4,109,596	4,109,596	0	2,241,193	2,241,193
1	513000	Electric Plant	0	2,013,264	2,013,264	0	1,302,783	1,302,783	0	710,481	710,481
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,396,950	1,396,950	0	903,966	903,966	0	492,984	492,984
		TOTAL STEAM POWER GENERATION EXP	3,454	47,121,663	47,125,117	3,454	30,492,429	30,495,883	0	16,629,234	16,629,234
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,138,882	2,138,882	0	1,384,071	1,384,071	0	754,811	754,811
1	536000	Water for Power	0	1,245,444	1,245,444	0	805,927	805,927	0	439,517	439,517
1	537000	Hydraulic Expense	4,321,711	2,778,983	7,100,694	2,809,995	1,798,280	4,608,275	1,511,716	980,703	2,492,419
1	538000	Electric Expense	0	6,066,016	6,066,016	0	3,925,319	3,925,319	0	2,140,697	2,140,697
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	693,911	693,911	0	449,030	449,030	0	244,881	244,881
1	540000	Rent	0	1,307,706	1,307,706	0	846,217	846,217	0	461,489	461,489
1	540100	MT Trust Funds Land Settlement Rents	5,701,612	0	5,701,612	3,718,670	0	3,718,670	1,982,942	0	1,982,942
		MAINTENANCE									
1	541000	Supervision & Engineering	0	892,989	892,989	0	577,853	577,853	0	315,136	315,136
1	542000	Structures	0	827,551	827,551	0	535,508	535,508	0	292,043	292,043
1	543000	Reservoirs, Dams, & Waterways	0	1,779,008	1,779,008	0	1,151,196	1,151,196	0	627,812	627,812
1	544000	Electric Plant	0	2,729,942	2,729,942	0	1,766,545	1,766,545	0	963,397	963,397
1	545000	Miscellaneous Hydraulic Plant	0	637,673	637,673	0	412,638	412,638	0	225,035	225,035
		TOTAL HYDRO POWER GENERATION EXP	10,023,323	21,098,105	31,121,428	6,528,665	13,652,584	20,181,249	3,494,658	7,445,521	10,940,179
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,168,807	1,168,807	0	756,335	756,335	0	412,472	412,472
1	547XXX	Fuel	0	83,539,943	83,539,943	0	54,058,697	54,058,697	0	29,481,246	29,481,246
1	548000	Generation Expense	0	1,804,858	1,804,858	0	1,167,924	1,167,924	0	636,934	636,934
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	622,358	622,358	0	402,728	402,728	0	219,630	219,630
1	550000	Rent	0	(34,501)	(34,501)	0	(22,326)	(22,326)	0	(12,175)	(12,175)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,098,269	1,098,269	0	710,690	710,690	0	387,579	387,579
1	552000	Structures	0	83,453	83,453	0	54,002	54,002	0	29,451	29,451
1	553000	Generating & Electric Equipment	0	2,554,869	2,554,869	0	1,653,256	1,653,256	0	901,613	901,613
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	457,774	457,774	0	296,226	296,226	0	161,548	161,548
		TOTAL OTHER POWER GENERATION EXP	0	91,295,830	91,295,830	0	59,077,532	59,077,532	0	32,218,298	32,218,298

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	181,601,056	181,601,056	0	117,514,043	117,514,043	0	64,087,013	64,087,013
1	556000	System Control & Load Dispatching	0	1,069,777	1,069,777	0	692,253	692,253	0	377,524	377,524
E-557	557XXX	Other Expense	7,432,922	90,389,639	97,822,561	2,729,049	58,491,134	61,220,183	4,703,873	31,898,505	36,602,378
TOTAL OTHER POWER SUPPLY EXPENSE			7,432,922	273,060,472	280,493,394	2,729,049	176,697,430	179,426,479	4,703,873	96,363,042	101,066,915
TOTAL PRODUCTION OPERATING EXP			17,459,699	432,576,070	450,035,769	9,261,168	279,919,975	289,181,143	8,198,531	152,656,095	160,854,626
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,060,284	2,060,284	0	1,333,210	1,333,210	0	727,074	727,074
1	561000	Load Dispatching	0	2,470,878	2,470,878	0	1,598,905	1,598,905	0	871,973	871,973
1	562000	Station Expense	0	482,529	482,529	0	312,245	312,245	0	170,284	170,284
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	567,872	567,872	0	367,470	367,470	0	200,402	200,402
1	565XXX	Transmission of Electricity by Others	0	17,980,832	17,980,832	0	11,635,396	11,635,396	0	6,345,436	6,345,436
1	566000	Miscellaneous Transmission Expense	0	2,121,480	2,121,480	0	1,372,810	1,372,810	0	748,670	748,670
1	567000	Rent	0	152,560	152,560	0	98,722	98,722	0	53,838	53,838
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	781,622	784,841	3,219	505,788	509,007	0	275,834	275,834
1	569000	Structures	6,420	426,415	432,835	6,420	275,933	282,353	0	150,482	150,482
1	570000	Station Equipment	24,964	1,164,662	1,189,626	24,964	753,653	778,617	0	411,009	411,009
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	10,878	1,573,097	1,583,975	4,789	1,017,951	1,022,740	6,089	555,146	561,235
1	572000	Underground Lines	0	6,242	6,242	0	4,039	4,039	0	2,203	2,203
1	573000	Service Miscellaneous	914	71,777	72,691	914	46,447	47,361	0	25,330	25,330
TOTAL TRANSMISSION OPERATING EXP			46,395	29,860,250	29,906,645	40,306	19,322,569	19,362,875	6,089	10,537,681	10,543,770

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,551,873	25,551,873	0	16,534,617	16,534,617	0	9,017,256	9,017,256
E-DEPX		Depreciation Expense-Transmission	0	10,591,148	10,591,148	0	6,853,532	6,853,532	0	3,737,616	3,737,616
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,121,285	1,121,285	0	725,583	725,583	0	395,702	395,702
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,536)	0	(145,536)	145,536	0	145,536
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	129,420	140,485	0	70,580	70,580
99	407331	Amortization of BPA Parallel Capacity Support	(3,502,539)	0	(3,502,539)	(1,567,941)	0	(1,567,941)	(1,934,598)	0	(1,934,598)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,172	21,172	0	11,547	11,547
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	146,419	0	146,419	109,745	0	109,745	36,674	0	36,674
99	407360	Amortization of CS2 & COLSTRIP O&M	1,930,300	0	1,930,300	973,692	0	973,692	956,608	0	956,608
99	407362	Amortization of LiDAR O&M	44,913	0	44,913	44,913	0	44,913	0	0	0
99	407365	Amortization of Wind Generation	794,570	0	794,570	0	0	0	794,570	0	794,570
99	407380	Amortization of Wartsila Generators	199,321	0	199,321	153,132	0	153,132	46,189	0	46,189
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	572,092	572,092	0	311,994	311,994
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	96,798	0	96,798	96,798	0	96,798	0	0	0
99	407395	Optional Renewable Power Revenue Offset	229,586	0	229,586	179,434	0	179,434	50,152	0	50,152
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	204,499	0	204,499	0	0	0	204,499	0	204,499
99	407450/40749	Amortization of BPA Residential Exchange Credit	(8,974,568)	0	(8,974,568)	(5,938,951)	0	(5,938,951)	(3,035,617)	0	(3,035,617)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,917,434)	0	(1,917,434)	0	0	0	(1,917,434)	0	(1,917,434)
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	(207,645)	0	(207,645)	(207,645)	0	(207,645)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,446)	(5,446)	0	(2,970)	(2,970)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	360,778	0	360,778	236,372	0	236,372	124,406	0	124,406
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,735,743	20,735,743	0	13,418,100	13,418,100	0	7,317,643	7,317,643
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,650,904)	59,108,438	52,457,534	(2,122,683)	38,249,070	36,126,387	(4,528,221)	20,859,368	16,331,147
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	10,855,190	521,544,758	532,399,948	7,178,791	337,491,614	344,670,405	3,676,399	184,053,144	187,729,543

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	941,693	2,616,415	3,558,108	616,283	1,730,654	2,346,937	325,410	885,761	1,211,171
3	582000	Station Expense	520,675	95,015	615,690	273,103	62,849	335,952	247,572	32,166	279,738
3	583000	Overhead Line Expense	1,925,686	439,610	2,365,296	1,218,975	290,784	1,509,759	706,711	148,826	855,537
3	584000	Underground Line Expense	1,346,503	0	1,346,503	873,039	0	873,039	473,464	0	473,464
3	584100	Energy Storage Equipment	11,256	0	11,256	11,256	0	11,256	0	0	0
3	585000	Street Light & Signal System Operation Expense	37,153	0	37,153	6,311	0	6,311	30,842	0	30,842
3	586000	Meter Expense	1,800,280	85,586	1,885,866	1,455,807	56,612	1,512,419	344,473	28,974	373,447
3	587000	Customer Installations Expense	463,114	119,912	583,026	254,716	79,317	334,033	208,398	40,595	248,993
3	588000	Miscellaneous Distribution Expense	3,960,703	3,325,088	7,285,791	2,684,576	2,199,413	4,883,989	1,276,127	1,125,675	2,401,802
3	589000	Rent	614	255,891	256,505	414	169,262	169,676	200	86,629	86,829
		MAINTENANCE:									
3	590000	Supervision & Engineering	104,631	1,569,752	1,674,383	91,081	1,038,328	1,129,409	13,550	531,424	544,974
3	591000	Structures	281,036	147	281,183	192,565	97	192,662	88,471	50	88,521
3	592000	Station Equipment	661,749	166,226	827,975	521,234	109,952	631,186	140,515	56,274	196,789
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,599,849	930	8,600,779	5,377,618	615	5,378,233	3,222,231	315	3,222,546
3	594000	Underground Lines	983,682	0	983,682	659,372	0	659,372	324,310	0	324,310
3	595000	Line Transformers	379,564	391,839	771,403	290,291	259,186	549,477	89,273	132,653	221,926
3	596000	Street Light & Signal System Maintenance Exp	700,987	0	700,987	462,197	0	462,197	238,790	0	238,790
3	597000	Meters	19,131	0	19,131	15,976	0	15,976	3,155	0	3,155
3	598000	Miscellaneous Distribution Expense	429,188	235,779	664,967	319,491	155,958	475,449	109,697	79,821	189,518
		TOTAL DISTRIBUTION OPERATING EXP	23,167,494	9,302,190	32,469,684	15,324,305	6,153,027	21,477,332	7,843,189	3,149,163	10,992,352
E-DEPX		Depreciation Expense-Distribution	39,062,845	6,085	39,068,930	24,350,578	4,025	24,354,603	14,712,267	2,060	14,714,327
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	50,846,555	0	50,846,555	44,031,960	0	44,031,960	6,814,595	0	6,814,595
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	89,936,397	6,085	89,942,482	68,409,535	4,025	68,413,560	21,526,862	2,060	21,528,922
		TOTAL DISTRIBUTION EXPENSES	113,103,891	9,308,275	122,412,166	83,733,840	6,157,052	89,890,892	29,370,051	3,151,223	32,521,274

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	331,804	331,804	0	217,945	217,945	0	113,859	113,859
2	902000	Meter Reading Expenses	2,702,698	106,521	2,809,219	2,445,583	69,968	2,515,551	257,115	36,553	293,668
E-903	903XXX	Customer Records & Collection Expenses	1,540,348	6,739,893	8,280,241	1,037,928	4,427,099	5,465,027	502,420	2,312,794	2,815,214
2	904000	Uncollectible Accounts	0	2,848,216	2,848,216	0	1,870,851	1,870,851	0	977,365	977,365
2	905000	Misc Customer Accounts	0	208,406	208,406	0	136,891	136,891	0	71,515	71,515
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,243,046	10,234,840	14,477,886	3,483,511	6,722,754	10,206,265	759,535	3,512,086	4,271,621
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	25,093,448	395,546	25,488,994	18,610,502	259,814	18,870,316	6,482,946	135,732	6,618,678
2	909000	Advertising	3,704	895,388	899,092	2,715	588,136	590,851	989	307,252	308,241
2	910000	Misc Customer Service & Info Exp	0	153,820	153,820	0	101,037	101,037	0	52,783	52,783
		TOTAL CUSTOMER SERVICE & INFO EXP	25,097,152	1,444,754	26,541,906	18,613,217	948,987	19,562,204	6,483,935	495,767	6,979,702
		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	447,676	27,105,318	27,552,994	302,496	18,404,511	18,707,007	145,180	8,700,807	8,845,987
4	921000	Office Supplies & Expenses	72,625	4,296,242	4,368,867	72,621	2,917,148	2,989,769	4	1,379,094	1,379,098
4	922000	Admin Exp Transferred--Credit	0	(133,399)	(133,399)	0	(90,578)	(90,578)	0	(42,821)	(42,821)
4	923000	Outside Services Employed	34,271	11,799,582	11,833,853	34,271	8,011,916	8,046,187	0	3,787,666	3,787,666
4	924000	Property Insurance Premium	0	1,346,445	1,346,445	0	914,236	914,236	0	432,209	432,209
4	925XXX	Injuries and Damages	22,545	3,746,637	3,769,182	22,388	2,543,967	2,566,355	157	1,202,670	1,202,827
4	926XXX	Employee Pensions and Benefits	234	2,544,412	2,544,646	234	1,727,656	1,727,890	0	816,756	816,756
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	2,684,356	3,278,881	5,963,237	1,891,129	2,121,764	4,012,893	793,227	1,157,117	1,950,344
4	930000	Miscellaneous General Expenses	145,430	3,230,935	3,376,365	102,163	2,193,805	2,295,968	43,267	1,037,130	1,080,397
4	931000	Rents	9,479	882,107	891,586	5,181	598,951	604,132	4,298	283,156	287,454
4	935000	Maintenance of General Plant	954,454	8,951,199	9,905,653	501,814	6,077,864	6,579,678	452,640	2,873,335	3,325,975
		TOTAL ADMIN & GEN OPERATING EXP	4,374,997	67,048,359	71,423,356	2,932,297	45,421,240	48,353,537	1,442,700	21,627,119	23,069,819

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,611,584	13,922,593	15,534,177	1,201,826	9,453,441	10,655,267	409,758	4,469,152	4,878,910
E-AMTX		Amortization Expense-General Plant - 303000	0	387,311	387,311	0	262,739	262,739	0	124,572	124,572
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	948,451	9,204,704	10,153,155	934,597	6,249,994	7,184,591	13,854	2,954,710	2,968,564
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,273	30,273	0	20,555	20,555	0	9,718	9,718
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(3,059,231)	0	(3,059,231)	(3,059,231)	0	(3,059,231)	0	0	0
99	407X29	Reg Credit/Debit Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	(11,382)	0	(11,382)	(11,382)	0	(11,382)	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(915,800)	0	(915,800)	0	0	0	(915,800)	0	(915,800)
99	407468	Project Compass Deferral - ID	(662,344)	0	(662,344)	0	0	0	(662,344)	0	(662,344)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,088,722)	23,544,881	21,456,159	(934,190)	15,986,729	15,052,539	(1,154,532)	7,558,152	6,403,620
		TOTAL ADMIN & GENERAL EXPENSES	2,286,275	90,593,240	92,879,515	1,998,107	61,407,969	63,406,076	288,168	29,185,271	29,473,439
		TOTAL EXPENSES BEFORE FIT	155,585,554	633,125,867	788,711,421	115,007,466	412,728,376	527,735,842	40,578,088	220,397,491	260,975,579
		NET OPERATING INCOME (LOSS) BEFORE FIT			211,861,428			141,567,164			70,294,264
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(10,039,960)			(5,620,108)			(4,419,852)
E-FIT		DEFERRED FEDERAL INCOME TAX			65,973,320			43,564,980			22,408,340
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			156,123,596			103,748,818			52,374,778

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.685%	34.315%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.146%	33.854%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	172,932,878	172,932,878	0	111,904,865	111,904,865	0	61,028,013	61,028,013
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	(99,878)	(99,878)	0	(64,631)	(64,631)	0	(35,247)	(35,247)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,523,383	7,523,383	0	4,868,381	4,868,381	0	2,655,002	2,655,002
1	555710	Intercompany Purchase	0	1,244,673	1,244,673	0	805,428	805,428	0	439,245	439,245
TOTAL ACCOUNT 555			0	181,601,056	181,601,056	0	117,514,043	117,514,043	0	64,087,013	64,087,013

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-557-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,826,318	5,826,318	0	3,770,210	3,770,210	0	2,056,108	2,056,108
1	557010	Other Power Supply Expense - Financial	0	12,315,009	12,315,009	0	7,969,042	7,969,042	0	4,345,967	4,345,967
1	557150	Fuel - Economic Dispatch	0	9,599,059	9,599,059	0	6,211,551	6,211,551	0	3,387,508	3,387,508
1	557160	Power Supply Expense - Miscellaneous	(3,619,826)	812	(3,619,014)	(2,108,809)	525	(2,108,284)	(1,511,017)	287	(1,510,730)
99	557161	Unbilled Add-Ons	625,248	0	625,248	162,054	0	162,054	463,194	0	463,194
1	557170	Broker Fees - Power	0	399,598	399,598	0	258,580	258,580	0	141,018	141,018
1	557171	REC Broker Fees	47,021	66,826	113,847	47,021	43,243	90,264	0	23,583	23,583
1	557172	Trade Reporting	0	3,303	3,303	0	2,137	2,137	0	1,166	1,166
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	12,606,354	0	12,606,354	12,606,354	0	12,606,354	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(8,501,355)	0	(8,501,355)	(8,501,355)	0	(8,501,355)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,707,745	0	1,707,745	1,707,745	0	1,707,745	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,681,459)	0	(1,681,459)	(1,681,459)	0	(1,681,459)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,268,114	0	3,268,114	0	0	0	3,268,114	0	3,268,114
99	557390	Idaho PCA Amortization	2,162,378	0	2,162,378	0	0	0	2,162,378	0	2,162,378
1	557395	Optional Renewable Power Expense Offset	0	783	783	0	507	507	0	276	276
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,816,328	2,816,328	0	1,822,446	1,822,446	0	993,882	993,882
1	557711	Turbine Gas Bookout Offset	0	(2,816,328)	(2,816,328)	0	(1,822,446)	(1,822,446)	0	(993,882)	(993,882)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	62,177,931	62,177,931	0	40,235,339	40,235,339	0	21,942,592	21,942,592
TOTAL ACCOUNT 557			7,432,922	90,389,639	97,822,561	2,729,049	58,491,134	61,220,183	4,703,873	31,898,505	36,602,378

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-903-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,540,348	6,739,893	8,280,241	1,037,928	4,427,099	5,465,027	502,420	2,312,794	2,815,214
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,540,348	6,739,893	8,280,241	1,037,928	4,427,099	5,465,027	502,420	2,312,794	2,815,214

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.685%	34.315%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.186%	34.814%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	340,409	395,546	735,955	245,450	259,814	505,264	94,959	135,732	230,691
99	908600	Public Purpose Tariff Rider Expense Offset	24,823,034	0	24,823,034	18,371,387	0	18,371,387	6,451,647	0	6,451,647
99	908610	Limited Income Tax Refund Program	233,109	0	233,109	233,109	0	233,109	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(303,104)	0	(303,104)	(239,444)	0	(239,444)	(63,660)	0	(63,660)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,093,448	395,546	25,488,994	18,610,502	259,814	18,870,316	6,482,946	135,732	6,618,678

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.685%	34.315%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.16%	52.16%
2	Cost of Debt		5.384%	5.379%
	Total Weighted Cost		2.808%	2.806%
E-APL	Net Rate Base	1,945,295,925	1,277,138,662	668,157,263
	Interest Deduction for FIT Calculation	54,610,547	35,862,054	18,748,493
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,000,572,849	669,303,006	331,269,843
E-OPS	Less: Operating & Maintenance Expense	624,855,246	408,143,356	216,711,890
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	92,273,877	62,142,426	30,131,451
E-OTX	Less: Taxes Other than FIT	71,582,298	57,450,060	14,132,238
	Net Operating Income Before FIT	211,861,428	141,567,164	70,294,264
E-INT	Less: Interest Expense	54,610,547	35,862,054	18,748,493
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(185,357,586)	(121,533,495)	(63,824,091)
	Taxable Net Operating Income	(28,106,705)	(15,682,849)	(12,423,856)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(9,837,347)	(5,488,997)	(4,348,350)
1	Production Tax Credit	(202,613)	(131,111)	(71,502)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(10,039,960)	(5,620,108)	(4,419,852)
E-DTE	Deferred FIT	65,973,320	43,564,980	22,408,340
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	55,737,832	37,818,346	17,919,486

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-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	41,649,877	60,815,270	102,465,147	26,513,999	40,104,486	66,618,485	15,135,878	20,710,784	35,846,662
12	997001 Contributions In Aid of Construction	0	4,801,091	4,801,091	0	3,129,639	3,129,639	0	1,671,452	1,671,452
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,386,307	1,386,307	0	941,302	941,302	0	445,005	445,005
99	997007 Idaho PCA	5,430,492	0	5,430,492	0	0	0	5,430,492	0	5,430,492
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,890)	(21,890)	0	(11,938)	(11,938)
4	997015 Airplane Lease Payments	0	407,602	407,602	0	276,762	276,762	0	130,840	130,840
12	997016 Redemption Expense Amortization	0	1,353,406	1,353,406	0	882,231	882,231	0	471,175	471,175
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	5,047,838	0	5,047,838	3,560,323	0	3,560,323	1,487,515	0	1,487,515
99	997019 CSS Temporary Service Fees	457,439	0	457,439	147,387	0	147,387	310,052	0	310,052
4	997020 FAS87 Current Pension Accrual	0	1,401,555	1,401,555	0	951,656	951,656	0	449,899	449,899
99	997021 Wartsilla Generators Amortization	199,321	0	199,321	153,132	0	153,132	46,189	0	46,189
99	997024 Kettle Falls Disallowance	(134,591)	0	(134,591)	(134,591)	0	(134,591)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(3,101,056)	0	(3,101,056)	(3,101,056)	0	(3,101,056)	0	0	0
12	997032 Interest Rate Swaps	0	4,248,494	4,248,494	0	2,769,423	2,769,423	0	1,479,071	1,479,071
4	997033 BPA Residential Exchange	(779,080)	0	(779,080)	(346,902)	0	(346,902)	(432,178)	0	(432,178)
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(352,291)	(352,291)	0	(227,968)	(227,968)	0	(124,323)	(124,323)
99	997043 Washington Deferred Power Costs	4,104,999	0	4,104,999	4,104,999	0	4,104,999	0	0	0
1	997044 Non-Monetary Power Costs	0	(99,878)	(99,878)	0	(64,631)	(64,631)	0	(35,247)	(35,247)
1	997045 Section 199 Manufacturing Deduction	0	(1,000,000)	(1,000,000)	0	(647,100)	(647,100)	0	(352,900)	(352,900)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,763,299)	(3,763,299)	0	(2,453,144)	(2,453,144)	0	(1,310,155)	(1,310,155)
11	997049 Tax Depreciation	0	(206,928,390)	(206,928,390)	0	(133,092,202)	(133,092,202)	0	(73,836,188)	(73,836,188)
99	997050 CS2 Levelized Return	204,499	0	204,499	0	0	0	204,499	0	204,499
99	997051 Wind Generation AFUDC - ID	737,726	0	737,726	0	0	0	737,726	0	737,726
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,021	47,021	0	31,927	31,927	0	15,094	15,094
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	572,092	724,210	30,975	311,994	342,969
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	295,533	0	295,533	(139,794)	0	(139,794)	435,327	0	435,327
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,502,770	5,502,770	0	3,539,272	3,539,272	0	1,963,498	1,963,498
4	997081	Deferred Compensation	0	(3,801)	(3,801)	0	(2,581)	(2,581)	0	(1,220)	(1,220)
4	997082	Meal Disallowances	0	416,209	416,209	0	282,606	282,606	0	133,603	133,603
4	997083	Paid Time Off	0	460,035	460,035	0	312,364	312,364	0	147,671	147,671
2	997084	Customer Uncollectibles	0	1,266,807	1,266,807	0	832,102	832,102	0	434,705	434,705
99	997088	Deferred O&M Colstrip & CS2	12,866	0	12,866	973,692	0	973,692	(960,826)	0	(960,826)
99	997089	CNC Transmission	146,419	0	146,419	109,745	0	109,745	36,674	0	36,674
99	997091	LIDAR O&M Reg Def DFIT	44,913	0	44,913	44,913	0	44,913	0	0	0
99	997092	Smart Grid	1,151,793	0	1,151,793	1,151,793	0	1,151,793	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(518,871)	0	(518,871)	(518,871)	0	(518,871)	0	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547	11,547
99	997097	BPA Parallel Capacity	(3,491,649)	0	(3,491,649)	(1,567,941)	0	(1,567,941)	(1,923,708)	0	(1,923,708)
99	997098	Provision for Rate Refund	5,636,633	0	5,636,633	0	0	0	5,636,633	0	5,636,633
1	997099	Kettle Falls Diesel Leak	0	(520,276)	(520,276)	0	(336,671)	(336,671)	0	(183,605)	(183,605)
99	997100	WA REC Amort	677,971	0	677,971	677,971	0	677,971	0	0	0
1	997101	Repairs 481 (a)	0	(115,785,481)	(115,785,481)	0	(74,924,785)	(74,924,785)	0	(40,860,696)	(40,860,696)
1	997102	Amort Idaho Earnings Test (254229)	(823,575)	0	(823,575)	0	0	0	(823,575)	0	(823,575)
99	997103	Def Project Compass	(662,344)	0	(662,344)	0	0	0	(662,344)	0	(662,344)
99	997104	Spokane River TDG	(1,243,279)	0	(1,243,279)	(774,386)	0	(774,386)	(468,893)	0	(468,893)
		TOTAL SCHEDULE M ADJUSTMENTS	62,011,907	(245,463,870)	(185,357,586)	35,590,441	(157,123,936)	(121,533,495)	24,515,843	(88,339,934)	(63,824,091)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.685%	34.315%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.318%	35.682%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.186%	34.814%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	72,184,892	72,184,892	0	46,206,271	46,206,271	0	25,978,621	25,978,621
99	410100	Deferred Federal Income Tax Expense - Washin	140,726	0	140,726	140,726	0	140,726	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,247,997)	0	(2,247,997)	0	0	0	(2,247,997)	0	(2,247,997)
	410100	Total	(2,107,271)	72,184,892	70,077,621	140,726	46,206,271	46,346,997	(2,247,997)	25,978,621	23,730,624
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(674,798)	(674,798)	0	(431,945)	(431,945)	0	(242,853)	(242,853)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,350,072)	0	(2,350,072)	(2,350,072)	0	(2,350,072)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,079,431)	0	(1,079,431)	0	0	0	(1,079,431)	0	(1,079,431)
	411100	Total	(3,429,503)	(674,798)	(4,104,301)	(2,350,072)	(431,945)	(2,782,017)	(1,079,431)	(242,853)	(1,322,284)
Total Deferred Federal Income Tax Expense			(5,536,774)	71,510,094	65,973,320	(2,209,346)	45,774,326	43,564,980	(3,327,428)	25,735,768	22,408,340

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.011%	35.989%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,739,088	1,739,088	0	1,125,364	1,125,364	0	613,724	613,724
1	408150	R&P Property Tax--Production	0	14,363,914	14,363,914	0	9,294,889	9,294,889	0	5,069,025	5,069,025
1	408180	R&P Property Tax--Transmission	0	5,256,459	5,256,459	0	3,401,455	3,401,455	0	1,855,004	1,855,004
1	409100	State Income Tax--Montana & Oregon	0	(659,673)	(659,673)	0	(426,874)	(426,874)	0	(232,799)	(232,799)
TOTAL PRODUCTION & TRANSMISSION			0	20,735,743	20,735,743	0	13,418,100	13,418,100	0	7,317,643	7,317,643
DISTRIBUTION											
99	408110	State Excise Tax	19,878,931	0	19,878,931	19,878,931	0	19,878,931	0	0	0
99	408120	Municipal Occupation & License Tax	21,066,516	0	21,066,516	17,692,085	0	17,692,085	3,374,431	0	3,374,431
99	408160	Miscellaneous State or Local Tax--WA & ID	159	0	159	0	0	0	159	0	159
99	408170	R&P Property Tax--Distribution	9,513,291	0	9,513,291	6,460,944	0	6,460,944	3,052,347	0	3,052,347
99	409100	State Income Tax--Idaho	387,658	0	387,658	0	0	0	387,658	0	387,658
TOTAL DISTRIBUTION			50,846,555	0	50,846,555	44,031,960	0	44,031,960	6,814,595	0	6,814,595
TOTAL TAXES OTHER THAN FIT			50,846,555	20,735,743	71,582,298	44,031,960	13,418,100	57,450,060	6,814,595	7,317,643	14,132,238

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,983,333	8,983,333	0	5,813,115	5,813,115	0	3,170,218	3,170,218
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	1,282,874	1,282,874	0	830,148	830,148	0	452,726	452,726
1	182381	CDA Settlement Past Storage	0	34,663,524	34,663,524	0	22,430,766	22,430,766	0	12,232,758	12,232,758
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	14,082,756	14,235,935	153,179	9,294,614	9,447,793	0	4,788,142	4,788,142
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,736,761	55,183,093	59,919,854	4,667,705	37,469,320	42,137,025	69,056	17,713,773	17,782,829
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,358,402	3,358,402	0	2,280,355	2,280,355	0	1,078,047	1,078,047
		TOTAL INTANGIBLE PLANT	5,492,644	163,603,200	169,095,844	5,423,588	107,916,767	113,340,355	69,056	55,686,433	55,755,489
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,841	3,577,841	0	2,315,221	2,315,221	0	1,262,620	1,262,620
1	311XXX	Structures & Improvements	0	128,296,682	128,296,682	0	83,020,783	83,020,783	0	45,275,899	45,275,899
1	312000	Boiler Plant	0	175,419,623	175,419,623	0	113,514,038	113,514,038	0	61,905,585	61,905,585
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,886,305	54,886,305	0	35,516,928	35,516,928	0	19,369,377	19,369,377
1	315000	Accessory Electric Equipment	0	26,908,362	26,908,362	0	17,412,401	17,412,401	0	9,495,961	9,495,961
1	316000	Miscellaneous Power Plant Equipment	0	16,868,774	16,868,774	0	10,915,784	10,915,784	0	5,952,990	5,952,990
		TOTAL STEAM PRODUCTION PLANT	0	405,964,357	405,964,357	0	262,699,536	262,699,536	0	143,264,821	143,264,821
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,387,639	59,387,639	0	38,429,741	38,429,741	0	20,957,898	20,957,898
1	331XXX	Structures & Improvements	0	53,847,039	53,847,039	0	34,844,419	34,844,419	0	19,002,620	19,002,620
1	332XXX	Reservoirs, Dams, & Waterways	0	134,585,010	134,585,010	0	87,089,960	87,089,960	0	47,495,050	47,495,050
1	333000	Waterwheels, Turbines, & Generators	0	165,203,646	165,203,646	0	106,903,279	106,903,279	0	58,300,367	58,300,367
1	334000	Accessory Electric Equipment	0	38,333,780	38,333,780	0	24,805,789	24,805,789	0	13,527,991	13,527,991
1	335XXX	Miscellaneous Power Plant Equipment	0	9,282,279	9,282,279	0	6,006,563	6,006,563	0	3,275,716	3,275,716
1	336000	Roads, Railroads, & Bridges	0	2,574,582	2,574,582	0	1,666,012	1,666,012	0	908,570	908,570
		TOTAL HYDRAULIC PRODUCTION PLANT	0	463,213,975	463,213,975	0	299,745,763	299,745,763	0	163,468,212	163,468,212
		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	16,768,353	16,768,353	0	10,850,801	10,850,801	0	5,917,552	5,917,552
1	342000	Fuel Holders, Producers, & Accessories	0	21,242,428	21,242,428	0	13,745,975	13,745,975	0	7,496,453	7,496,453
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	207,859,265	207,859,265	0	134,505,730	134,505,730	0	73,353,535	73,353,535
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	20,588,911	20,588,911	0	13,323,084	13,323,084	0	7,265,827	7,265,827
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	1,505,280	1,505,280	0	974,067	974,067	0	531,213	531,213
		TOTAL OTHER PRODUCTION PLANT	0	292,961,754	292,961,754	0	189,575,550	189,575,550	0	103,386,204	103,386,204
		TOTAL PRODUCTION PLANT	0	1,162,140,086	1,162,140,086	0	752,020,849	752,020,849	0	410,119,237	410,119,237

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	20,074,597	20,074,597	0	12,990,272	12,990,272	0	7,084,325	7,084,325
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	19,913,064	19,913,064	0	12,885,744	12,885,744	0	7,027,320	7,027,320
1	353000	Station Equipment	0	225,640,417	225,640,417	0	146,011,914	146,011,914	0	79,628,503	79,628,503
1	354000	Towers & Fixtures	0	17,125,242	17,125,242	0	11,081,744	11,081,744	0	6,043,498	6,043,498
1	355000	Poles & Fixtures	0	172,314,586	172,314,586	0	111,504,769	111,504,769	0	60,809,817	60,809,817
1	356000	Overhead Conductors & Devices	0	123,816,699	123,816,699	0	80,121,786	80,121,786	0	43,694,913	43,694,913
1	357000	Underground Conduit	0	3,042,017	3,042,017	0	1,968,489	1,968,489	0	1,073,528	1,073,528
1	358000	Underground Conductors & Devices	0	2,330,876	2,330,876	0	1,508,310	1,508,310	0	822,566	822,566
1	359000	Roads & Trails	0	1,951,623	1,951,623	0	1,262,895	1,262,895	0	688,728	688,728
TOTAL TRANSMISSION PLANT			0	586,209,121	586,209,121	0	379,335,923	379,335,923	0	206,873,198	206,873,198
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,748,125	0	4,748,125	3,505,511	0	3,505,511	1,242,614	0	1,242,614
99	360400	Land Easements	2,463,188	0	2,463,188	528,195	0	528,195	1,934,993	0	1,934,993
99	361000	Structures & Improvements	18,610,993	0	18,610,993	12,887,327	0	12,887,327	5,723,666	0	5,723,666
3	362000	Station Equipment	120,822,251	308,910	121,131,161	78,335,074	204,332	78,539,406	42,487,177	104,578	42,591,755
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	299,427,177	0	299,427,177	189,272,208	0	189,272,208	110,154,969	0	110,154,969
99	365000	Overhead Conductors & Devices	197,809,871	0	197,809,871	125,118,106	0	125,118,106	72,691,765	0	72,691,765
99	366000	Underground Conduit	91,432,465	0	91,432,465	57,893,716	0	57,893,716	33,538,749	0	33,538,749
99	367000	Underground Conductors & Devices	158,317,077	0	158,317,077	101,539,588	0	101,539,588	56,777,489	0	56,777,489
99	368000	Line Transformers	217,720,801	0	217,720,801	146,886,682	0	146,886,682	70,834,119	0	70,834,119
99	369XXX	Services	142,290,247	0	142,290,247	91,687,973	0	91,687,973	50,602,274	0	50,602,274
99	370000	Meters	48,217,815	0	48,217,815	26,522,452	0	26,522,452	21,695,363	0	21,695,363
99	373XXX	Street Light & Signal Systems	40,290,347	0	40,290,347	24,855,252	0	24,855,252	15,435,095	0	15,435,095
TOTAL DISTRIBUTION PLANT			1,342,150,357	308,910	1,342,459,267	859,032,084	204,332	859,236,416	483,118,273	104,578	483,222,851
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,195,936	4,286,770	384,267	2,170,041	2,554,308	706,567	1,025,895	1,732,462
4	390XXX	Structures & Improvements	13,246,349	67,804,413	81,050,762	6,626,617	46,039,196	52,665,813	6,619,732	21,765,217	28,384,949
4	391XXX	Office Furniture & Equipment	3,231,699	41,932,342	45,164,041	3,168,690	28,472,060	31,640,750	63,009	13,460,282	13,523,291
4	392XXX	Transportation Equipment	20,972,531	12,113,308	33,085,839	15,373,945	8,224,936	23,598,881	5,598,586	3,888,372	9,486,958
4	393000	Stores Equipment	276,375	2,347,036	2,623,411	122,214	1,593,637	1,715,851	154,161	753,399	907,560
4	394000	Tools, Shop & Garage Equipment	1,820,789	8,694,480	10,515,269	1,026,667	5,903,552	6,930,219	794,122	2,790,928	3,585,050
4	395000	Laboratory Equipment	265,114	797,209	1,062,323	210,321	541,305	751,626	54,793	255,904	310,697
4	396XXX	Power Operated Equipment	27,234,218	9,576,701	36,810,919	16,697,121	6,502,580	23,199,701	10,537,097	3,074,121	13,611,218
4	397XXX	Communications Equipment	18,276,363	68,882,717	87,159,080	11,118,951	46,771,365	57,890,316	7,157,412	22,111,352	29,268,764
4	398000	Miscellaneous Equipment	6,225	470,169	476,394	3,926	319,245	323,171	2,299	150,924	153,223
TOTAL GENERAL PLANT			86,420,497	215,814,311	302,234,808	54,732,719	146,537,917	201,270,636	31,687,778	69,276,394	100,964,172
TOTAL PLANT IN SERVICE			1,434,063,498	2,128,075,628	3,562,139,126	919,188,391	1,386,015,788	2,305,204,179	514,875,107	742,059,840	1,256,934,947

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended April 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(287,859,238)	(287,859,238)	0	(186,273,713)	(186,273,713)	0	(101,585,525)	(101,585,525)
E-ADEP		Hydro Production Plant	0	(129,422,000)	(129,422,000)	0	(83,748,976)	(83,748,976)	0	(45,673,024)	(45,673,024)
E-ADEP		Other Production Plant	0	(91,931,981)	(91,931,981)	0	(59,489,185)	(59,489,185)	0	(32,442,796)	(32,442,796)
E-ADEP		Transmission Plant	0	(192,786,529)	(192,786,529)	0	(124,752,163)	(124,752,163)	0	(68,034,366)	(68,034,366)
E-ADEP		Distribution Plant	(421,784,318)	248	(421,784,070)	(259,568,659)	164	(259,568,495)	(162,215,659)	84	(162,215,575)
E-ADEP		General Plant	(27,621,181)	(74,800,814)	(102,421,995)	(16,741,042)	(50,789,753)	(67,530,795)	(10,880,139)	(24,011,061)	(34,891,200)
TOTAL ACCUMULATED DEPRECIATION			(449,405,499)	(776,800,314)	(1,226,205,813)	(276,309,701)	(505,053,626)	(781,363,327)	(173,095,798)	(271,746,688)	(444,842,486)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,006,355)	(9,006,355)	0	(5,828,012)	(5,828,012)	0	(3,178,343)	(3,178,343)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(144,615)	0	(144,615)	(144,615)	0	(144,615)	0	0	0
E-AAAMT		General Plant - 303000	0	(505,927)	(505,927)	0	(341,868)	(341,868)	0	(164,059)	(164,059)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,608,509)	(19,974,311)	(21,582,820)	(1,582,991)	(13,562,558)	(15,145,549)	(25,518)	(6,411,753)	(6,437,271)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(213,911)	(334,723)	(117,239)	(145,246)	(262,485)	(3,573)	(68,665)	(72,238)
TOTAL ACCUMULATED AMORTIZATION			(1,873,936)	(29,700,504)	(31,574,440)	(1,844,845)	(19,877,684)	(21,722,529)	(29,091)	(9,822,820)	(9,851,911)
TOTAL ACCUMULATED DEPR/AMORT			(451,279,435)	(806,500,818)	(1,257,780,253)	(278,154,546)	(524,931,310)	(803,085,856)	(173,124,889)	(281,569,508)	(454,694,397)
NET ELECTRIC UTILITY PLANT before DFIT			982,784,063	1,321,574,810	2,304,358,873	641,033,845	861,084,478	1,502,118,323	341,750,218	460,490,332	802,240,550
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	(228,447)	(228,447)	0	(147,828)	(147,828)	0	(80,619)	(80,619)
12		ADFIT - Electric Plant In Service (282900)	0	(342,114,456)	(342,114,456)	0	(223,010,729)	(223,010,729)	0	(119,103,727)	(119,103,727)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,667,440)	(54,667,440)	0	(37,119,192)	(37,119,192)	0	(17,548,248)	(17,548,248)
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	(12,132,233)	(12,132,233)	0	(7,850,768)	(7,850,768)	0	(4,281,465)	(4,281,465)
1		ADFIT - CDA Settlement Costs (283333)	0	367,679	367,679	0	237,925	237,925	0	129,754	129,754
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,735,798)	(3,735,798)	0	(2,435,217)	(2,435,217)	0	(1,300,581)	(1,300,581)
TOTAL ACCUMULATED DFIT			0	(412,901,624)	(412,901,624)	0	(270,591,250)	(270,591,250)	0	(142,310,374)	(142,310,374)
NET ELECTRIC UTILITY PLANT			982,784,063	908,673,186	1,891,457,249	641,033,845	590,493,228	1,231,527,073	341,750,218	318,179,958	659,930,176

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.146%	33.854%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.186%	34.814%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended April 30, 2015
Average of Monthly Averages Basis

Report ID:
E-APL-12A

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	982,784,063	908,673,186	1,891,457,249	641,033,845	590,493,228	1,231,527,073	341,750,218	318,179,958	659,930,176
	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	(763,063)	0	(763,063)	763,063	0	763,063
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)	(2,756,804)	0	(2,756,804)	(883,508)	0	(883,508)	(1,873,296)	0	(1,873,296)
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)	7,319,169	0	7,319,169	4,684,946	0	4,684,946	2,634,223	0	2,634,223
99	ADFIT - Kettle Falls Disallowed (190420)	228,787	0	228,787	228,787	0	228,787	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)	1,304,669	0	1,304,669	0	0	0	1,304,669	0	1,304,669
99	ADFIT - Boulder Park Disallowed (190040)	453,366	0	453,366	0	0	0	453,366	0	453,366
99	Investment in WNP3 Exchange Power (124900, 12493)	11,841,423	0	11,841,423	11,841,423	0	11,841,423	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,128,123)	0	(2,128,123)	(2,128,123)	0	(2,128,123)	0	0	0
99	CDA Lake Settlement - WA (182382)	925,386	0	925,386	925,386	0	925,386	0	0	0
99	CDA Lake Settlement - ID (186382)	183,268	0	183,268	0	0	0	183,268	0	183,268
99	ADFIT - CDA Lake Settlement - Direct (283382)	(388,030)	0	(388,030)	(323,886)	0	(323,886)	(64,144)	0	(64,144)
99	CDA CDR Fund - Direct (182324)	67,313	0	67,313	67,313	0	67,313	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	478,012	0	478,012	443,715	0	443,715	34,297	0	34,297
99	ADFIT - Spokane River Relicensing (283322)	(167,280)	0	(167,280)	(155,281)	0	(155,281)	(11,999)	0	(11,999)
99	Spokane River PM&Es (182323)	441,481	0	441,481	281,756	0	281,756	159,725	0	159,725
99	ADFIT - Spokane River PM&Es (283323)	(154,543)	0	(154,543)	(98,639)	0	(98,639)	(55,904)	0	(55,904)
99	Montana Riverbed Settlement (186360)	2,157,299	0	2,157,299	1,465,988	0	1,465,988	691,311	0	691,311
99	ADFIT - Montana Riverbed Settlement (283365)	(755,055)	0	(755,055)	(513,097)	0	(513,097)	(241,958)	0	(241,958)
99	Lancaster Generation (182312)	1,473,333	0	1,473,333	1,473,333	0	1,473,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(515,667)	0	(515,667)	(515,667)	0	(515,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,927	0	60,927	0	0	0	60,927	0	60,927
4	Customer Advances (252000)	(1,647,438)	(93)	(1,647,531)	(440,842)	(63)	(440,905)	(1,206,596)	(30)	(1,206,626)
99	Customer Deposits (235199)	(1,862,644)	0	(1,862,644)	(1,862,644)	0	(1,862,644)	0	0	0
C-WKC	Working Capital	36,020,481	8,649,968	44,670,449	36,020,481	0	36,020,481	0	8,649,968	8,649,968
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	45,188,801	8,649,875	53,838,676	45,611,652	(63)	45,611,589	(422,851)	8,649,938	8,227,087
	NET RATE BASE	#####	917,323,061	1,945,295,925	686,645,497	590,493,165	1,277,138,662	341,327,367	326,829,896	668,157,263

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-12A
For Twelve Months Ended April 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	
Electric Production														
1	Steam (ED-AN)	7,801,768	7,801,768			7,801,768	7,801,768		5,048,524	5,048,524		2,753,244	2,753,244	
1	Hydro (ED-AN)	8,383,658	8,383,658			8,383,658	8,383,658		5,425,065	5,425,065		2,958,593	2,958,593	
1	Other (ED-AN)	9,366,447	9,366,447			9,366,447	9,366,447		6,061,028	6,061,028		3,305,419	3,305,419	
Total Electric Production		25,551,873	25,551,873			25,551,873	25,551,873		16,534,617	16,534,617		9,017,256	9,017,256	
Electric Transmission														
1	ED-AN	10,591,148	10,591,148			10,591,148	10,591,148		6,853,532	6,853,532		3,737,616	3,737,616	
Total Electric Transmissio		10,591,148	10,591,148			10,591,148	10,591,148		6,853,532	6,853,532		3,737,616	3,737,616	
Electric Distribution														
3	ED-AN	6,085	6,085				6,085		4,025	4,025		2,060	2,060	
	ED-ID	14,712,267	14,712,267			14,712,267	14,712,267				14,712,267		14,712,267	
	ED-WA	24,350,578	24,350,578			24,350,578	24,350,578	24,350,578		24,350,578				
Total Electric Distribution		39,068,930	39,068,930			39,062,845	6,085	39,068,930	24,350,578	4,025	24,354,603	14,712,267	2,060	14,714,327
Gas Underground Storage														
	GD-AN	582,936		582,936										
	GD-OR	114,824			114,824									
Total Gas Underground St		697,760		582,936	114,824									
Gas Distribution														
	GD-AN	64,155		64,155										
	GD-ID	4,290,765		4,290,765										
	GD-WA	8,648,781		8,648,781										
	GD-OR	5,507,967			5,507,967									
Total Gas Distribution		18,511,668		13,003,701	5,507,967									
General Plant														
4	ED-AN	2,692,428	2,692,428			2,692,428	2,692,428		1,828,159	1,828,159		864,269	864,269	
	ED-ID	170,386	170,386			170,386	170,386				170,386		170,386	
	ED-WA	1,064,031	1,064,031			1,064,031	1,064,031	1,064,031		1,064,031				
7,4	CD-AA	14,926,205	10,679,252	2,948,075	1,298,878				7,251,212	7,251,212		3,428,040	3,428,040	
9,4	CD-AN	699,626	550,913	148,713			550,913		374,070	374,070		176,843	176,843	
9	CD-ID	303,988	239,372	64,616		239,372	239,372				239,372		239,372	
9	CD-WA	174,991	137,795	37,196		137,795	137,795	137,795		137,795				
8	GD-AA	235,410		162,626	72,784									
	GD-AN	35,374		35,374										
	GD-ID	47,733		47,733										
	GD-WA	218,066		218,066										
	GD-OR	219,865			219,865									
Total General Plant		20,788,103	15,534,177	3,662,399	1,591,527	1,611,584	13,922,593	15,534,177	1,201,826	9,453,441	10,655,267	409,758	4,469,152	4,878,910
Total Depreciation Expense		115,209,482	90,746,128	17,249,036	7,214,318	40,674,429	50,071,699	90,746,128	25,552,404	32,845,615	58,398,019	15,122,025	17,226,084	32,348,109

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%	35.290%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expe	66.146%	33.854%
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-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		594,297	594,297		324,104	324,104			
1	Misc Intangible Plt (30300)	ED-AN	202,884	202,884		202,884	202,884		131,286	131,286		71,598	71,598			
Total Production/Transmission			1,121,285	1,121,285		1,121,285	1,121,285		725,583	725,583		395,702	395,702			
Distribution																
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153						
	Misc Intangible Plt (30300)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844						
Total Distribution			26,997	26,997		26,997	26,997	26,997		26,997						
General Plant - 303000																
7,4		CD-AA	530,630	379,650	104,805	46,175			257,782	257,782		121,868	121,868			
9,1		CD-AN	9,729	7,661	2,068		7,661	7,661	4,957	4,957		2,704	2,704			
		GD-ID	4,058		4,058											
		GD-WA	24,838		24,838											
		GD-OR	8,065			8,065										
Total General Plant - 303000			577,320	387,311	135,769	54,240		387,311	387,311	262,739	262,739		124,572	124,572		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	12,492,044	8,937,682	2,467,304	1,087,058		8,937,682	8,937,682	6,068,686	6,068,686		2,868,996	2,868,996		
9,4		CD-AN	9,587	7,549	2,038		7,549	7,549	5,126	5,126		2,423	2,423			
9,4		CD-ID	11,565	9,107	2,458		9,107	9,107			9,107		9,107			
4		ED-AN	259,473	259,473			259,473	259,473	176,182	176,182		83,291	83,291			
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747			
		ED-WA	934,597	934,597			934,597	934,597	934,597	934,597						
8		GD-AA	447,877		309,402	138,475										
		GD-AN	1,533		1,533											
		GD-OR	164			164										
Total Miscellaneous IT Intangible Plt - 3031XX			14,161,587	10,153,155	2,782,735	1,225,697		948,451	9,204,704	10,153,155	934,597	6,249,994	7,184,591	13,854	2,954,710	2,968,564
Gas Underground Storage																
		GD-AN	227		227											
Total Gas Underground Storage			227		227											
General Plant - 390200, 396200																
7,4		CD-AA	28,671	20,513	5,663	2,495		20,513	20,513	13,928	13,928		6,585	6,585		
4		ED-AN	9,760	9,760			9,760	9,760	6,627	6,627		3,133	3,133			
		GD-OR	1,308			1,308										
Total General Plant - 390200, 396200			39,739	30,273	5,663	3,803		30,273	30,273	20,555	20,555		9,718	9,718		
Total Amortization Expense			15,927,155	11,719,021	2,924,394	1,283,740		975,448	10,743,573	11,719,021	961,594	7,258,871	8,220,465	13,854	3,484,702	3,498,556

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-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(287,859,238)	(287,859,238)			(287,859,238)	(287,859,238)		(186,273,713)	(186,273,713)		(101,585,525)	(101,585,525)	
1	Hydro (ED-AN)	(129,422,000)	(129,422,000)			(129,422,000)	(129,422,000)		(83,748,976)	(83,748,976)		(45,673,024)	(45,673,024)	
1	Other (ED-AN)	(91,931,981)	(91,931,981)			(91,931,981)	(91,931,981)		(59,489,185)	(59,489,185)		(32,442,796)	(32,442,796)	
Total Electric Production		(509,213,219)	(509,213,219)			(509,213,219)	(509,213,219)		(329,511,874)	(329,511,874)		(179,701,345)	(179,701,345)	
Electric Transmission														
1	ED-AN	(192,786,529)	(192,786,529)			(192,786,529)	(192,786,529)		(124,752,163)	(124,752,163)		(68,034,366)	(68,034,366)	
Total Electric Transmissi		(192,786,529)	(192,786,529)			(192,786,529)	(192,786,529)		(124,752,163)	(124,752,163)		(68,034,366)	(68,034,366)	
Electric Distribution														
3	ED-AN	248	248						164	164		84	84	
	ED-ID	(162,215,659)	(162,215,659)			(162,215,659)	(162,215,659)					(162,215,659)	(162,215,659)	
	ED-WA	(259,568,659)	(259,568,659)			(259,568,659)	(259,568,659)	(259,568,659)		(259,568,659)				
Total Electric Distribution		(421,784,070)	(421,784,070)			(421,784,318)	248	(421,784,070)	(259,568,659)	164	(259,568,495)	(162,215,659)	84	(162,215,575)
Gas Underground Storage														
	GD-AN	(13,387,126)	(13,387,126)											
	GD-OR	(609,908)					(609,908)							
Total Gas Underground S		(13,997,034)				(13,387,126)	(609,908)							
Gas Distribution														
	GD-AN	(1,509,331)	(1,509,331)											
	GD-ID	(58,631,256)	(58,631,256)											
	GD-WA	(115,881,738)	(115,881,738)											
	GD-OR	(91,755,732)					(91,755,732)							
Total Gas Distribution		(267,778,057)				(176,022,325)	(91,755,732)							
General Plant														
4	ED-AN	(38,518,664)	(38,518,664)			(38,518,664)	(38,518,664)		(26,154,173)	(26,154,173)		(12,364,491)	(12,364,491)	
	ED-ID	(6,845,226)	(6,845,226)			(6,845,226)	(6,845,226)					(6,845,226)	(6,845,226)	
	ED-WA	(14,805,101)	(14,805,101)			(14,805,101)	(14,805,101)	(14,805,101)		(14,805,101)				
7,4	CD-AA	(38,195,962)	(27,328,065)	(7,544,084)	(3,323,813)		(27,328,065)	(27,328,065)		(18,555,756)	(18,555,756)	(8,772,309)	(8,772,309)	
9,4	CD-AN	(11,371,133)	(8,954,085)	(2,417,048)			(8,954,085)	(8,954,085)		(6,079,824)	(6,079,824)	(2,874,261)	(2,874,261)	
9	CD-ID	(5,124,090)	(4,034,913)	(1,089,177)			(4,034,913)	(4,034,913)				(4,034,913)	(4,034,913)	
9	CD-WA	(2,458,525)	(1,935,941)	(522,584)			(1,935,941)	(1,935,941)	(1,935,941)		(1,935,941)			
8	GD-AA	(1,637,819)		(1,131,438)	(506,381)									
	GD-AN	(1,726,958)		(1,726,958)										
	GD-ID	(1,415,047)		(1,415,047)										
	GD-WA	(3,776,785)		(3,776,785)										
	GD-OR	(4,139,054)			(4,139,054)									
Total General Plant		(130,014,364)	(102,421,995)	(19,623,121)	(7,969,248)	(27,621,181)	(74,800,814)	(102,421,995)	(16,741,042)	(50,789,753)	(67,530,795)	(10,880,139)	(24,011,061)	(34,891,200)
Total Accumulated Depr		(1,535,573,273)	(1,226,205,813)	(209,032,572)	(100,334,888)	(449,405,499)	(776,800,314)	(1,226,205,813)	(276,309,701)	(505,053,626)	(781,363,327)	(173,095,798)	(271,746,688)	(444,842,486)

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			66.146%	33.854%			
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-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(8,151,487)	(8,151,487)			(8,151,487)	(8,151,487)		(5,274,827)	(5,274,827)		(2,876,660)	(2,876,660)	
1	Misc Intangible Plt (3030 ED-AN	(854,868)	(854,868)			(854,868)	(854,868)		(553,185)	(553,185)		(301,683)	(301,683)	
Total Production/Transmission		(9,006,355)	(9,006,355)			(9,006,355)	(9,006,355)		(5,828,012)	(5,828,012)		(3,178,343)	(3,178,343)	
Distribution														
	Franchises (302000) ED-WA	(117,057)	(117,057)			(117,057)	(117,057)	(117,057)		(117,057)				
	Misc Intangible Plt (3030 ED-WA	(27,558)	(27,558)			(27,558)	(27,558)	(27,558)		(27,558)				
Total Distribution		(144,615)	(144,615)			(144,615)	(144,615)	(144,615)		(144,615)				
General Plant - 303000														
7,4	CD-AA	(634,531)	(453,988)	(125,326)	(55,217)	(453,988)	(453,988)		(308,258)	(308,258)		(145,730)	(145,730)	
9,1	CD-AN	(65,960)	(51,939)	(14,021)		(51,939)	(51,939)		(33,610)	(33,610)		(18,329)	(18,329)	
	GD-ID	(50,411)		(50,411)										
	GD-WA	(112,561)		(112,561)										
	GD-OR	(63,136)			(63,136)									
Total General Plant - 303000		(926,599)	(505,927)	(302,319)	(118,353)	(505,927)	(505,927)		(341,868)	(341,868)		(164,059)	(164,059)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(27,208,236)	(19,466,677)	(5,373,899)	(2,367,660)	(19,466,677)	(19,466,677)		(13,217,874)	(13,217,874)		(6,248,803)	(6,248,803)	
9,4	CD-AN	(14,650)	(11,536)	(3,114)		(11,536)	(11,536)		(7,833)	(7,833)		(3,703)	(3,703)	
9	CD-ID	(16,598)	(13,070)	(3,528)		(13,070)	(13,070)	(13,070)			(13,070)		(13,070)	
4	ED-AN	(496,098)	(496,098)			(496,098)	(496,098)		(336,851)	(336,851)		(159,247)	(159,247)	
	ED-ID	(12,448)	(12,448)			(12,448)	(12,448)				(12,448)		(12,448)	
	ED-WA	(1,582,991)	(1,582,991)			(1,582,991)	(1,582,991)	(1,582,991)						
8	GD-AA	(1,516,265)		(1,047,466)	(468,799)									
	GD-AN	(11,026)		(11,026)										
	GD-OR	(1,178)			(1,178)									
Total Misc IT Intangible Plant - 3031XX		(30,859,490)	(21,582,820)	(6,439,033)	(2,837,637)	(1,608,509)	(19,974,311)	(21,582,820)	(1,582,991)	(13,562,558)	(15,145,549)	(25,518)	(6,411,753)	(6,437,271)
Gas Underground Storage														
	GD-AN	(239,821)		(239,821)										
Total Gas Underground Storage		(239,821)		(239,821)										
General Plant - 390200, 396200														
7,4	CD-AA	(211,887)	(151,599)	(41,850)	(18,438)	(151,599)	(151,599)		(102,936)	(102,936)		(48,663)	(48,663)	
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	(62,312)	(62,312)			(62,312)	(62,312)		(42,310)	(42,310)		(20,002)	(20,002)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
	GD-WA	(1,863)		(1,863)										
	GD-OR	(24,148)			(24,148)									
Total General Plant - 390200, 396200		(423,757)	(334,723)	(46,448)	(42,586)	(120,812)	(213,911)	(334,723)	(117,239)	(145,246)	(262,485)	(3,573)	(68,665)	(72,238)
Total Accumulated Amortization		(41,600,637)	(31,574,440)	(7,027,621)	(2,998,576)	(1,873,936)	(29,700,504)	(31,574,440)	(1,844,845)	(19,877,684)	(21,722,529)	(29,091)	(9,822,820)	(9,851,911)

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-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	783,120	0	0	0	0	0	0	0	0	783,120	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,107,081	0	0	2,938,493	2,938,493	0	0	811,190	811,190	0	357,398	
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	
		TOTAL ACCOUNT	6,971,978	384,267	706,567	3,195,936	4,286,770	577,218	92,936	874,536	1,544,690	783,120	357,398	1,140,518
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,053,354	1,107,751	2,147,644	3,797,959	7,053,354	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,217,828	0	0	0	0	2,217,828	0	0	2,217,828	0	0	
99		GD-OR / AS	3,591,496	0	0	0	0	0	0	0	0	3,591,496	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	79,341,292	0	0	56,766,314	56,766,314	0	0	15,670,699	15,670,699	0	6,904,279	
9		CD-WA / ID / AN	21,882,421	5,518,866	4,472,088	7,240,140	17,231,094	1,489,752	1,207,186	1,954,389	4,651,327	0	0	
		TOTAL ACCOUNT	114,086,391	6,626,617	6,619,732	67,804,413	81,050,762	3,707,580	1,207,186	17,625,088	22,539,854	3,591,496	6,904,279	10,495,775
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,097,010	3,144,725	14,649	5,937,636	9,097,010	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	569,649	0	0	0	0	0	0	393,525	393,525	0	176,124	
7		CD-AA	50,205,321	0	0	35,920,401	35,920,401	0	0	9,916,053	9,916,053	0	4,368,867	
9		CD-WA / ID / AN	186,208	23,964	48,360	74,304	146,628	6,469	13,054	20,057	39,580	0	0	
		TOTAL ACCOUNT	60,064,838	3,168,689	63,009	41,932,341	45,164,039	6,469	13,054	10,336,285	10,355,808	0	4,544,991	4,544,991
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	28,300,456	13,761,903	4,732,909	9,805,644	28,300,456	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,305,482	0	0	0	0	6,115,105	1,865,836	1,324,541	9,305,482	0	0	
99		GD-OR / AS	2,888,220	0	0	0	0	0	0	0	0	2,888,220	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	559,134	0	0	400,043	400,043	0	0	110,435	110,435	0	48,656	
9		CD-WA / ID / AN	5,569,110	1,612,043	865,677	1,907,620	4,385,340	435,152	233,679	514,939	1,183,770	0	0	
		TOTAL ACCOUNT	46,622,402	15,373,946	5,598,586	12,113,307	33,085,839	6,550,257	2,099,515	1,949,915	10,599,687	2,888,220	48,656	2,936,876

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	396,839	10,739	14,745	371,355	396,839	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,827,608	111,474	139,417	1,975,681	2,226,572	30,091	37,634	533,311	601,036	0	0	0
		TOTAL ACCOUNT	3,365,945	122,213	154,162	2,347,036	2,623,411	114,362	37,634	533,311	685,307	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,033,113	1,000,744	309,272	1,723,097	3,033,113	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,775,062	0	0	0	0	2,012,277	387,240	375,545	2,775,062	0	0	0
99		GD-OR / AS	918,712	0	0	0	0	0	0	0	0	918,712	0	918,712
8		GD-AA	2,197,559	0	0	0	0	0	0	1,518,118	1,518,118	0	679,441	679,441
7		CD-AA	9,459,013	0	0	6,767,640	6,767,640	0	0	1,868,250	1,868,250	0	823,123	823,123
9		CD-WA / ID / AN	907,391	25,923	484,850	203,743	714,516	6,998	130,879	54,998	192,875	0	0	0
		TOTAL ACCOUNT	19,290,850	1,026,667	794,122	8,694,480	10,515,269	2,019,275	518,119	3,816,911	6,354,305	918,712	1,502,564	2,421,276
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	733,635	205,801	53,350	474,484	733,635	0	0	0	0	0	0	0
99		GD-WA / ID / AN	157,047	0	0	0	0	39,707	12,950	104,390	157,047	0	0	0
99		GD-OR / AS	127,071	0	0	0	0	0	0	0	0	127,071	0	127,071
8		GD-AA	191,412	0	0	0	0	0	0	132,231	132,231	0	59,181	59,181
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	94,259	4,521	1,443	68,259	74,223	1,220	390	18,426	20,036	0	0	0
		TOTAL ACCOUNT	1,659,087	210,322	54,793	797,209	1,062,324	40,927	13,340	325,294	379,561	127,071	90,131	217,202
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,139,915	16,439,756	10,129,051	8,571,108	35,139,915	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,324,943	0	0	0	0	2,658,710	835,739	830,494	4,324,943	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	558,561	0	0	399,634	399,634	0	0	110,321	110,321	0	48,606	48,606
9		CD-WA / ID / AN	1,614,561	257,365	408,046	605,959	1,271,370	69,473	110,147	163,571	343,191	0	0	0
		TOTAL ACCOUNT	41,681,814	16,697,121	10,537,097	9,576,701	36,810,919	2,728,183	945,886	1,104,386	4,778,455	43,834	48,606	92,440

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	56,539,729	10,667,257	3,965,521	41,906,951	56,539,729	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,312,784	0	0	0	0	698,374	556,023	58,387	1,312,784	0	0	0
99		GD-OR / AS	1,217,909	0	0	0	0	0	0	0	0	1,217,909	0	1,217,909
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	29,023,510	0	0	20,765,451	20,765,451	0	0	5,732,433	5,732,433	0	2,525,626	2,525,626
9		CD-WA / ID / AN	12,513,843	451,694	3,191,891	6,210,316	9,853,901	121,929	861,613	1,676,400	2,659,942	0	0	0
		TOTAL ACCOUNT	101,600,707	11,118,951	7,157,412	68,882,718	87,159,081	820,303	1,417,636	8,153,157	10,391,096	1,217,909	2,832,621	4,050,530
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	78,042	0	2,299	75,743	78,042	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	545,790	0	0	390,496	390,496	0	0	107,799	107,799	0	47,495	47,495
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	636,177	3,926	2,299	470,170	476,395	1,060	0	108,860	109,920	2,367	47,495	49,862
		TOTAL GENERAL PLANT	395,980,189	54,732,719	31,687,779	215,814,311	302,234,809	16,565,634	6,345,306	44,827,743	67,738,683	9,629,956	16,376,741	26,006,697

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-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	8,388,374	153,179	0	8,235,195	8,388,374	0	0	0	0	0
99		GD-WA / ID / AN	1,202,300	0	0	0	0	1,021,263	181,037	0	1,202,300	0
99		GD-OR / AS	425,950	0	0	0	0	0	0	0	0	425,950
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,959,456	0	0	5,694,752	5,694,752	0	0	1,572,072	1,572,072	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	18,170,138	153,179	0	14,082,756	14,235,935	1,021,263	181,037	1,613,321	2,815,621	425,950
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,144,789	4,667,705	23,524	1,453,560	6,144,789	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	2,341,687	0	0	0	0	0	0	1,617,684	1,617,684	724,003
7		CD-AA	75,043,037	0	0	53,691,042	53,691,042	0	0	14,821,750	14,821,750	6,530,245
9		CD-WA / ID / AN	106,704	0	45,532	38,491	84,023	0	12,291	10,390	22,681	0
		TOTAL ACCOUNT	83,636,217	4,667,705	69,056	55,183,093	59,919,854	0	12,291	16,449,824	16,462,115	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	7,742	0	0	7,742	7,742	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,683,160	0	0	3,350,660	3,350,660	0	0	924,971	924,971	407,529
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,703,659	0	0	3,358,402	3,358,402	0	0	936,497	936,497	1,231
	TOTAL		106,510,014	4,820,884	69,056	72,624,251	77,514,191	1,021,263	193,328	18,999,642	20,214,233	427,181

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(74,526,681)	(53,321,604)	(14,719,765)	(6,485,312)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,709,128)	(1,345,836)	(363,292)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(76,782,203)</u>	<u>(55,058,369)</u>	<u>(15,190,975)</u>	<u>(6,532,859)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended April 30, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-12A

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	1,499,940	818,001		2,317,941		818,001			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,335,185	728,152		2,063,337		728,152			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,073,562	7,385,230	2,235,957	25,694,749		5,901,207		1,484,023	2,235,957
1	154300 PLANT MATERIALS & OPER SUP-CS2	572,884	312,426		885,310		312,426			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,631,458	889,726		2,521,184		889,726			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,102	966	292	3,360		772		194	292
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,350)	(621)	(188)	(2,159)		(496)		(125)	(188)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	489	225	68	782		180		45	68
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	41,518,510			41,518,510	36,020,481		5,498,029		
TOTAL		62,632,780	10,134,105	2,236,129	75,003,014	36,020,481	8,649,968	5,498,029	1,484,137	2,236,129

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						