

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	161,023,624	108,421,559	52,602,065
	Adjustments			
	Adjusted Net Operating Income (Loss)	161,023,624	108,421,559	52,602,065
E-APL	Electric Net Rate Base	2,021,793,446	1,340,722,652	681,070,794
	RATE OF RETURN	7.964%	8.087%	7.723%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers Percent	2-01-2015 thru 02-28-2015	409,809 100.000%	271,605 66.276%	138,204 33.724%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2014 thru 02-28-2015	22,586,327 100.000%	14,629,934 64.773%	7,956,393 35.227%
	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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2015 Ending Balance 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%

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RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended February 28, 2015

Ending Balance Basis

Report ID:
E-ALL-12E

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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 500 - 894		38,441,898	32,202,921	6,238,977	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	2-01-2015 thru 02-28-2015	933,566,338	607,418,422	326,147,916	
				100.000%	65.064%	34.936%	
11		Book Depreciation Percent	03-01-2014 thru 02-28-2015	89,847,796	57,772,784	32,075,012	
				100.000%	64.301%	35.699%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2-01-2015 thru 02-28-2015	2,387,476,309 100.000%	1,556,754,710 65.205%	830,721,599 34.795%
13	E-PLT	Net Electric General Plant Percent	2-01-2015 thru 02-28-2015	205,086,833 100.000%	137,129,887 66.864%	67,956,946 33.136%
14		Net Allocated Schedule M's Percent	03-01-2014 thru 02-28-2015	-241,789,570 100.000%	-154,813,724 64.028%	-86,975,846 35.972%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 28, 2015		
Ending Balance Basis		

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	336,237,452	0	336,237,452	227,320,395	0	227,320,395	108,917,057	0	108,917,057
99	442200	Commercial - Firm & Int.	302,492,086	0	302,492,086	213,597,229	0	213,597,229	88,894,857	0	88,894,857
1	442300	Industrial	114,064,421	0	114,064,421	64,718,173	0	64,718,173	49,346,248	0	49,346,248
99	444000	Public Street & Highway Lighting	7,192,272	0	7,192,272	4,826,230	0	4,826,230	2,366,042	0	2,366,042
99	448000	Interdepartmental Revenue	1,160,650	0	1,160,650	914,153	0	914,153	246,497	0	246,497
99	499XXX	Unbilled Revenue	(10,647,419)	0	(10,647,419)	(7,510,181)	0	(7,510,181)	(3,137,238)	0	(3,137,238)
TOTAL SALES TO ULTIMATE CUSTOMERS			750,499,462	0	750,499,462	503,865,999	0	503,865,999	246,633,463	0	246,633,463
1	447XXX	Sales for Resale	0	144,199,407	144,199,407	0	93,311,436	93,311,436	0	50,887,971	50,887,971
TOTAL SALES OF ELECTRICITY			750,499,462	144,199,407	894,698,869	503,865,999	93,311,436	597,177,435	246,633,463	50,887,971	297,521,434
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(7,384,689)	0	(7,384,689)	0	0	0	(7,384,689)	0	(7,384,689)
99	451000	Miscellaneous Service Revenue	485,972	0	485,972	296,628	0	296,628	189,344	0	189,344
1	453000	Sales of Water & Water Power	0	479,500	479,500	0	310,284	310,284	0	169,216	169,216
1	454000	Rent from Electric Property	2,964,023	82,982	3,047,005	2,007,197	53,698	2,060,895	956,826	29,284	986,110
1	456XXX	Other Electric Revenues	341,912	109,364,707	109,706,619	295,992	70,769,902	71,065,894	45,920	38,594,805	38,640,725
TOTAL OTHER OPERATING REVENUE			(3,592,782)	109,927,189	106,334,407	2,599,817	71,133,884	73,733,701	(6,192,599)	38,793,305	32,600,706
TOTAL ELECTRIC REVENUE			746,906,680	254,126,596	1,001,033,276	506,465,816	164,445,320	670,911,136	240,440,864	89,681,276	330,122,140

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 28, 2015	
Ending Balance 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	1,747	200,952	202,699	1,747	130,036	131,783	0	70,916	70,916
1	501XXX	Fuel	0	27,580,440	27,580,440	0	17,847,303	17,847,303	0	9,733,137	9,733,137
1	502000	Steam Expense	0	4,014,721	4,014,721	0	2,597,926	2,597,926	0	1,416,795	1,416,795
1	505000	Electric Expense	0	997,843	997,843	0	645,704	645,704	0	352,139	352,139
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,773,560	1,773,560	0	1,147,671	1,147,671	0	625,889	625,889
1	507000	Rent	0	46,639	46,639	0	30,180	30,180	0	16,459	16,459
		MAINTENANCE									
1	510000	Supervision & Engineering	0	616,486	616,486	0	398,928	398,928	0	217,558	217,558
1	511000	Structures	0	855,289	855,289	0	553,458	553,458	0	301,831	301,831
1	512000	Boiler Plant	0	6,218,820	6,218,820	0	4,024,198	4,024,198	0	2,194,622	2,194,622
1	513000	Electric Plant	0	2,006,238	2,006,238	0	1,298,237	1,298,237	0	708,001	708,001
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	2,364,776	2,364,776	0	1,530,247	1,530,247	0	834,529	834,529
		TOTAL STEAM POWER GENERATION EXP	1,747	46,675,764	46,677,511	1,747	30,203,888	30,205,635	0	16,471,876	16,471,876
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,164,280	2,164,280	0	1,400,506	1,400,506	0	763,774	763,774
1	536000	Water for Power	0	1,264,893	1,264,893	0	818,512	818,512	0	446,381	446,381
1	537000	Hydraulic Expense	4,284,919	2,722,463	7,007,382	2,795,189	1,761,706	4,556,895	1,489,730	960,757	2,450,487
1	538000	Electric Expense	0	5,980,765	5,980,765	0	3,870,153	3,870,153	0	2,110,612	2,110,612
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	690,863	690,863	0	447,057	447,057	0	243,806	243,806
1	540000	Rent	0	1,289,612	1,289,612	0	834,508	834,508	0	455,104	455,104
1	540100	MT Trust Funds Land Settlement Rents	5,682,810	0	5,682,810	3,707,946	0	3,707,946	1,974,864	0	1,974,864
		MAINTENANCE									
1	541000	Supervision & Engineering	0	862,465	862,465	0	558,101	558,101	0	304,364	304,364
1	542000	Structures	0	874,075	874,075	0	565,614	565,614	0	308,461	308,461
1	543000	Reservoirs, Dams, & Waterways	0	1,559,157	1,559,157	0	1,008,930	1,008,930	0	550,227	550,227
1	544000	Electric Plant	0	2,792,187	2,792,187	0	1,806,824	1,806,824	0	985,363	985,363
1	545000	Miscellaneous Hydraulic Plant	0	693,585	693,585	0	448,819	448,819	0	244,766	244,766
		TOTAL HYDRO POWER GENERATION EXP	9,967,729	20,894,345	30,862,074	6,503,135	13,520,730	20,023,865	3,464,594	7,373,615	10,838,209
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,292,376	1,292,376	0	836,297	836,297	0	456,079	456,079
1	547XXX	Fuel	0	74,848,641	74,848,641	0	48,434,556	48,434,556	0	26,414,085	26,414,085
1	548000	Generation Expense	0	1,625,106	1,625,106	0	1,051,606	1,051,606	0	573,500	573,500
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	622,266	622,266	0	402,668	402,668	0	219,598	219,598
1	550000	Rent	0	(37,501)	(37,501)	0	(24,267)	(24,267)	0	(13,234)	(13,234)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,145,889	1,145,889	0	741,505	741,505	0	404,384	404,384
1	552000	Structures	0	79,768	79,768	0	51,618	51,618	0	28,150	28,150
1	553000	Generating & Electric Equipment	0	2,665,926	2,665,926	0	1,725,121	1,725,121	0	940,805	940,805
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	451,183	451,183	0	291,961	291,961	0	159,222	159,222
		TOTAL OTHER POWER GENERATION EXP	0	82,693,654	82,693,654	0	53,511,065	53,511,065	0	29,182,589	29,182,589

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2015
 Ending Balance Basis

Report ID:
E-OPS-12E

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	191,210,280	191,210,280	0	123,732,171	123,732,171	0	67,478,109	67,478,109
1	556000	System Control & Load Dispatching	0	972,450	972,450	0	629,272	629,272	0	343,178	343,178
E-557	557XXX	Other Expense	2,678,604	93,123,144	95,801,748	(279,073)	60,259,987	59,980,914	2,957,677	32,863,157	35,820,834
TOTAL OTHER POWER SUPPLY EXPENSE			2,678,604	285,305,874	287,984,478	(279,073)	184,621,430	184,342,357	2,957,677	100,684,444	103,642,121
TOTAL PRODUCTION OPERATING EXP			12,648,080	435,569,637	448,217,717	6,225,809	281,857,113	288,082,922	6,422,271	153,712,524	160,134,795
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,128,105	2,128,105	0	1,377,097	1,377,097	0	751,008	751,008
1	561000	Load Dispatching	0	2,442,071	2,442,071	0	1,580,264	1,580,264	0	861,807	861,807
1	562000	Station Expense	0	512,153	512,153	0	331,414	331,414	0	180,739	180,739
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	565,183	565,183	0	365,730	365,730	0	199,453	199,453
1	565XXX	Transmission of Electricity by Others	0	18,470,366	18,470,366	0	11,952,174	11,952,174	0	6,518,192	6,518,192
1	566000	Miscellaneous Transmission Expense	0	1,589,285	1,589,285	0	1,028,426	1,028,426	0	560,859	560,859
1	567000	Rent	0	150,100	150,100	0	97,130	97,130	0	52,970	52,970
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	769,571	772,790	3,219	497,989	501,208	0	271,582	271,582
1	569000	Structures	8,775	391,821	400,596	8,145	253,547	261,692	630	138,274	138,904
1	570000	Station Equipment	29,238	1,119,111	1,148,349	29,238	724,177	753,415	0	394,934	394,934
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	15,266	1,591,001	1,606,267	4,735	1,029,537	1,034,272	10,531	561,464	571,995
1	572000	Underground Lines	0	6,335	6,335	0	4,099	4,099	0	2,236	2,236
1	573000	Service Miscellaneous	914	74,681	75,595	914	48,326	49,240	0	26,355	26,355
TOTAL TRANSMISSION OPERATING EXP			57,412	29,809,783	29,867,195	46,251	19,289,910	19,336,161	11,161	10,519,873	10,531,034

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 28, 2015	
Ending Balance 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	25,462,759	25,462,759	0	16,476,951	16,476,951	0	8,985,808	8,985,808
E-DEPX		Depreciation Expense-Transmission	0	10,490,604	10,490,604	0	6,788,470	6,788,470	0	3,702,134	3,702,134
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,111,116	1,111,116	0	719,003	719,003	0	392,113	392,113
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	(4,336,081)	0	(4,336,081)	(1,928,703)	0	(1,928,703)	(2,407,378)	0	(2,407,378)
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	188,526	0	188,526	137,182	0	137,182	51,344	0	51,344
99	407360	Amortization of CS2 & COLSTRIP O&M	1,841,384	0	1,841,384	973,692	0	973,692	867,692	0	867,692
99	407362	Amortization of LiDAR O&M	56,139	0	56,139	56,139	0	56,139	0	0	0
99	407365	Amortization of Wind Generation	866,804	0	866,804	0	0	0	866,804	0	866,804
99	407380	Amortization of Wartsila Generators	230,097	0	230,097	153,132	0	153,132	76,965	0	76,965
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	48,399	0	48,399	48,399	0	48,399	0	0	0
99	407395	Optional Renewable Power Revenue Offset	229,445	0	229,445	178,668	0	178,668	50,777	0	50,777
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	306,749	0	306,749	0	0	0	306,749	0	306,749
99	407450/40749	Amortization of BPA Residential Exchange Credit	(8,598,310)	0	(8,598,310)	(5,589,497)	0	(5,589,497)	(3,008,813)	0	(3,008,813)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,733,397)	0	(1,733,397)	0	0	0	(1,733,397)	0	(1,733,397)
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	(240,862)	0	(240,862)	(240,862)	0	(240,862)	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	304,063	0	304,063	259,207	0	259,207	44,856	0	44,856
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,364,001	20,364,001	0	13,177,544	13,177,544	0	7,186,457	7,186,457
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,892,946)	58,536,869	51,643,923	(2,154,875)	37,879,206	35,724,331	(4,738,071)	20,657,663	15,919,592
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	5,812,546	523,916,289	529,728,835	4,117,185	339,026,229	343,143,414	1,695,361	184,890,060	186,585,421

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2015
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	801,367	2,534,846	3,336,213	494,711	1,641,896	2,136,607	306,656	892,950	1,199,606
3	582000	Station Expense	512,922	92,109	605,031	272,119	59,662	331,781	240,803	32,447	273,250
3	583000	Overhead Line Expense	1,854,102	400,015	2,254,117	1,163,856	259,102	1,422,958	690,246	140,913	831,159
3	584000	Underground Line Expense	1,404,997	0	1,404,997	929,578	0	929,578	475,419	0	475,419
3	584100	Energy Storage Equipment	408	0	408	408	0	408	0	0	0
3	585000	Street Light & Signal System Operation Expense	47,319	0	47,319	7,868	0	7,868	39,451	0	39,451
3	586000	Meter Expense	1,620,303	85,868	1,706,171	1,300,694	55,619	1,356,313	319,609	30,249	349,858
3	587000	Customer Installations Expense	464,632	123,363	587,995	247,750	79,906	327,656	216,882	43,457	260,339
3	588000	Miscellaneous Distribution Expense	3,476,072	3,271,934	6,748,006	2,232,085	2,119,330	4,351,415	1,243,987	1,152,604	2,396,591
3	589000	Rent	614	253,202	253,816	414	164,007	164,421	200	89,195	89,395
MAINTENANCE:											
3	590000	Supervision & Engineering	117,185	1,582,533	1,699,718	99,846	1,025,054	1,124,900	17,339	557,479	574,818
3	591000	Structures	266,988	147	267,135	178,709	95	178,804	88,279	52	88,331
3	592000	Station Equipment	640,596	184,469	825,065	509,231	119,486	628,717	131,365	64,983	196,348
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,880,503	930	8,881,433	5,446,425	602	5,447,027	3,434,078	328	3,434,406
3	594000	Underground Lines	1,054,635	0	1,054,635	696,672	0	696,672	357,963	0	357,963
3	595000	Line Transformers	408,481	359,038	767,519	316,167	232,560	548,727	92,314	126,478	218,792
3	596000	Street Light & Signal System Maintenance Exp	673,261	0	673,261	437,813	0	437,813	235,448	0	235,448
3	597000	Meters	19,132	0	19,132	14,246	0	14,246	4,886	0	4,886
3	598000	Miscellaneous Distribution Expense	342,810	239,178	581,988	281,342	154,923	436,265	61,468	84,255	145,723
TOTAL DISTRIBUTION OPERATING EXP			22,586,327	9,127,632	31,713,959	14,629,934	5,912,242	20,542,176	7,956,393	3,215,390	11,171,783
E-DEPX		Depreciation Expense-Distribution	38,712,514	857	38,713,371	24,122,985	555	24,123,540	14,589,529	302	14,589,831
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	51,246,404	0	51,246,404	44,386,289	0	44,386,289	6,860,115	0	6,860,115
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			89,985,915	857	89,986,772	68,536,271	555	68,536,826	21,449,644	302	21,449,946
TOTAL DISTRIBUTION EXPENSES			112,572,242	9,128,489	121,700,731	83,166,205	5,912,797	89,079,002	29,406,037	3,215,692	32,621,729

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 28, 2015		
Ending Balance 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	318,707	318,707	0	211,226	211,226	0	107,481	107,481
2	902000	Meter Reading Expenses	2,685,978	90,435	2,776,413	2,433,868	59,937	2,493,805	252,110	30,498	282,608
E-903	903XXX	Customer Records & Collection Expenses	1,733,856	6,462,177	8,196,033	1,156,308	4,282,872	5,439,180	577,548	2,179,305	2,756,853
2	904000	Uncollectible Accounts	0	2,799,949	2,799,949	0	1,855,694	1,855,694	0	944,255	944,255
2	905000	Misc Customer Accounts	0	193,534	193,534	0	128,267	128,267	0	65,267	65,267
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,419,834	9,864,802	14,284,636	3,590,176	6,537,996	10,128,172	829,658	3,326,806	4,156,464
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	25,189,276	359,316	25,548,592	18,648,226	238,140	18,886,366	6,541,050	121,176	6,662,226
2	909000	Advertising	3,054	864,011	867,065	3,054	572,632	575,686	0	291,379	291,379
2	910000	Misc Customer Service & Info Exp	0	186,145	186,145	0	123,369	123,369	0	62,776	62,776
		TOTAL CUSTOMER SERVICE & INFO EXP	25,192,330	1,409,472	26,601,802	18,651,280	934,141	19,585,421	6,541,050	475,331	7,016,381
		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	472,916	25,687,881	26,160,797	328,348	17,442,071	17,770,419	144,568	8,245,810	8,390,378
4	921000	Office Supplies & Expenses	71,854	4,370,652	4,442,506	71,850	2,967,673	3,039,523	4	1,402,979	1,402,983
4	922000	Admin Exp Transferred--Credit	0	(133,834)	(133,834)	0	(90,873)	(90,873)	0	(42,961)	(42,961)
4	923000	Outside Services Employed	20,300	11,899,879	11,920,179	20,300	8,080,018	8,100,318	0	3,819,861	3,819,861
4	924000	Property Insurance Premium	0	1,329,817	1,329,817	0	902,946	902,946	0	426,871	426,871
4	925XXX	Injuries and Damages	22,545	3,673,894	3,696,439	22,388	2,494,574	2,516,962	157	1,179,320	1,179,477
4	926XXX	Employee Pensions and Benefits	234	2,710,867	2,711,101	234	1,840,679	1,840,913	0	870,188	870,188
4	927000	Franchise Requirements	3,624	0	3,624	0	0	0	3,624	0	3,624
1	928000	Regulatory Commission Expenses	2,690,710	3,302,209	5,992,919	1,864,358	2,136,859	4,001,217	826,352	1,165,350	1,991,702
4	930000	Miscellaneous General Expenses	148,526	3,152,748	3,301,274	104,020	2,140,716	2,244,736	44,506	1,012,032	1,056,538
4	931000	Rents	9,572	871,339	880,911	5,144	591,639	596,783	4,428	279,700	284,128
4	935000	Maintenance of General Plant	933,658	8,420,102	9,353,760	477,574	5,717,249	6,194,823	456,084	2,702,853	3,158,937
		TOTAL ADMIN & GEN OPERATING EXP	4,373,939	65,285,554	69,659,493	2,894,216	44,223,551	47,117,767	1,479,723	21,062,003	22,541,726

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 28, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,577,288	13,504,727	15,082,015	1,182,370	9,169,709	10,352,079	394,918	4,335,018	4,729,936
E-AMTX		Amortization Expense-General Plant - 303000	0	367,587	367,587	0	249,347	249,347	0	118,240	118,240
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	898,401	8,388,177	9,286,578	885,205	5,695,572	6,580,777	13,196	2,692,605	2,705,801
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,747	30,747	0	20,877	20,877	0	9,870	9,870
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(1,580,657)	0	(1,580,657)	(1,580,657)	0	(1,580,657)	0	0	0
99	407X29	Reg Credit/Debit Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	(1,123,663)	0	(1,123,663)	(1,123,663)	0	(1,123,663)	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	(385,551)	0	(385,551)	0	0	0	(385,551)	0	(385,551)
99	407468	Project Compass Deferral - ID	(208,004)	0	(208,004)	0	0	0	(208,004)	0	(208,004)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(822,186)	22,291,238	21,469,052	(636,745)	15,135,505	14,498,760	(185,441)	7,155,733	6,970,292
		TOTAL ADMIN & GENERAL EXPENSES	3,551,753	87,576,792	91,128,545	2,257,471	59,359,056	61,616,527	1,294,282	28,217,736	29,512,018
		TOTAL EXPENSES BEFORE FIT	151,548,705	631,895,844	783,444,549	111,782,317	411,770,219	523,552,536	39,766,388	220,125,625	259,892,013
		NET OPERATING INCOME (LOSS) BEFORE FIT			217,588,727			147,358,600			70,230,127
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(8,533,905)			(4,343,111)			(4,190,794)
E-FIT		DEFERRED FEDERAL INCOME TAX			65,294,536			43,406,678			21,887,858
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			161,023,624			108,421,559			52,602,065

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	66.276%	33.724%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.773%	35.227%
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-555-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	181,476,740	181,476,740	0	117,433,598	117,433,598	0	64,043,142	64,043,142
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	312,552	312,552	0	202,252	202,252	0	110,300	110,300
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	8,342,821	8,342,821	0	5,398,639	5,398,639	0	2,944,182	2,944,182
1	555710	Intercompany Purchase	0	1,078,167	1,078,167	0	697,682	697,682	0	380,485	380,485
TOTAL ACCOUNT 555			0	191,210,280	191,210,280	0	123,732,171	123,732,171	0	67,478,109	67,478,109

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,679,516	5,679,516	0	3,675,215	3,675,215	0	2,004,301	2,004,301
1	557010	Other Power Supply Expense - Financial	0	(6,464,078)	(6,464,078)	0	(4,182,905)	(4,182,905)	0	(2,281,173)	(2,281,173)
1	557150	Fuel - Economic Dispatch	0	26,474,163	26,474,163	0	17,131,431	17,131,431	0	9,342,732	9,342,732
1	557160	Power Supply Expense - Miscellaneous	706,281	477	706,758	706,281	309	706,590	0	168	168
99	557161	Unbilled Add-Ons	662,991	0	662,991	182,531	0	182,531	480,460	0	480,460
1	557170	Broker Fees - Power	0	465,972	465,972	0	301,530	301,530	0	164,442	164,442
1	557171	REC Broker Fees	47,292	74,719	122,011	47,292	48,351	95,643	0	26,368	26,368
1	557172	Trade Reporting	0	1,656	1,656	0	1,072	1,072	0	584	584
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	5,907,358	0	5,907,358	5,907,358	0	5,907,358	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	(8,693,140)	0	(8,693,140)	(8,693,140)	0	(8,693,140)	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	1,826,230	0	1,826,230	1,826,230	0	1,826,230	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(753,123)	0	(753,123)	(753,123)	0	(753,123)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,996,329	0	1,996,329	0	0	0	1,996,329	0	1,996,329
99	557390	Idaho PCA Amortization	159,684	0	159,684	0	0	0	159,684	0	159,684
1	557395	Optional Renewable Power Expense Offset	0	(14,333)	(14,333)	0	(9,275)	(9,275)	0	(5,058)	(5,058)
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,176	4,176	0	2,277	2,277
1	557700	Turbine Gas Bookout Expense	0	2,726,543	2,726,543	0	1,764,346	1,764,346	0	962,197	962,197
1	557711	Turbine Gas Bookout Offset	0	(2,726,543)	(2,726,543)	0	(1,764,346)	(1,764,346)	0	(962,197)	(962,197)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	66,898,599	66,898,599	0	43,290,083	43,290,083	0	23,608,516	23,608,516
TOTAL ACCOUNT 557			2,678,604	93,123,144	95,801,748	(279,073)	60,259,987	59,980,914	2,957,677	32,863,157	35,820,834

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,733,856	6,462,177	8,196,033	1,156,308	4,282,872	5,439,180	577,548	2,179,305	2,756,853
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			1,733,856	6,462,177	8,196,033	1,156,308	4,282,872	5,439,180	577,548	2,179,305	2,756,853

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	66.276%	33.724%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.205%	34.795%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	346,453	359,316	705,769	246,123	238,140	484,263	100,330	121,176	221,506
99	908600	Public Purpose Tariff Rider Expense Offset	24,988,194	0	24,988,194	18,450,124	0	18,450,124	6,538,070	0	6,538,070
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	(378,480)	0	(378,480)	(281,130)	0	(281,130)	(97,350)	0	(97,350)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,189,276	359,316	25,548,592	18,648,226	238,140	18,886,366	6,541,050	121,176	6,662,226

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	66.276%	33.724%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended February 28, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.380%	5.391%
	Total Weighted Cost		2.826%	2.832%
E-APL	Net Rate Base	2,021,793,446	1,340,722,652	681,070,794
	Interest Deduction for FIT Calculation	57,176,747	37,888,822	19,287,925
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended February 28, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,001,033,276	670,911,136	330,122,140
E-OPS	Less: Operating & Maintenance Expense	620,344,802	404,792,619	215,552,183
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	91,489,342	61,196,084	30,293,258
E-OTX	Less: Taxes Other than FIT	71,610,405	57,563,833	14,046,572
	Net Operating Income Before FIT	217,588,727	147,358,600	70,230,127
E-INT	Less: Interest Expense	57,176,747	37,888,822	19,287,925
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(184,225,789)	(121,656,148)	(62,569,641)
	Taxable Net Operating Income	(23,813,809)	(12,040,834)	(11,772,975)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(8,334,833)	(4,214,292)	(4,120,541)
1	Production Tax Credit	(199,072)	(128,819)	(70,253)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(8,533,905)	(4,343,111)	(4,190,794)
E-DTE	Deferred FIT	65,294,536	43,406,678	21,887,858
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	56,565,103	38,937,041	17,628,062

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	41,215,200	59,356,573	100,571,773	26,217,557	39,120,485	65,338,042	14,997,643	20,236,088	35,233,731
12	997001 Contributions In Aid of Construction	0	3,679,392	3,679,392	0	2,399,148	2,399,148	0	1,280,244	1,280,244
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	1,348,168	1,348,168	0	915,406	915,406	0	432,762	432,762
99	997007 Idaho PCA	2,156,013	0	2,156,013	0	0	0	2,156,013	0	2,156,013
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	424,768	424,768	0	288,417	288,417	0	136,351	136,351
12	997016 Redemption Expense Amortization	0	1,396,250	1,396,250	0	910,425	910,425	0	485,825	485,825
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	5,210,824	0	5,210,824	3,633,258	0	3,633,258	1,577,566	0	1,577,566
99	997019 CSS Temporary Service Fees	436,296	0	436,296	100,295	0	100,295	336,001	0	336,001
4	997020 FAS87 Current Pension Accrual	0	691,926	691,926	0	469,818	469,818	0	222,108	222,108
99	997021 Wartsilla Generators Amortization	230,097	0	230,097	153,132	0	153,132	76,965	0	76,965
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
12	997032 Interest Rate Swaps	0	4,269,821	4,269,821	0	2,784,137	2,784,137	0	1,485,684	1,485,684
4	997033 BPA Residential Exchange	(465,755)	0	(465,755)	(31,885)	0	(31,885)	(433,870)	0	(433,870)
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	(416,080)	(416,080)	0	(269,245)	(269,245)	0	(146,835)	(146,835)
99	997043 Washington Deferred Power Costs	(2,785,782)	0	(2,785,782)	(2,785,782)	0	(2,785,782)	0	0	0
1	997044 Non-Monetary Power Costs	0	312,552	312,552	0	202,252	202,252	0	110,300	110,300
1	997045 Section 199 Manufacturing Deduction	0	(700,000)	(700,000)	0	(452,970)	(452,970)	0	(247,030)	(247,030)
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	(3,879,509)	(3,879,509)	0	(2,529,634)	(2,529,634)	0	(1,349,875)	(1,349,875)
11	997049 Tax Depreciation	0	(200,709,167)	(200,709,167)	0	(129,058,001)	#####	0	(71,651,166)	(71,651,166)
99	997050 CS2 Levelized Return	306,749	0	306,749	0	0	0	306,749	0	306,749
99	997051 Wind Generation AFUDC - ID	809,960	0	809,960	0	0	0	809,960	0	809,960
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,292	47,292	0	32,111	32,111	0	15,181	15,181
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-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	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	326,822	0	326,822	(133,268)	0	(133,268)	460,090	0	460,090
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	5,457,473	5,457,473	0	3,509,210	3,509,210	0	1,948,263	1,948,263
4	997081	Deferred Compensation	0	(52,284)	(52,284)	0	(35,501)	(35,501)	0	(16,783)	(16,783)
4	997082	Meal Disallowances	0	411,536	411,536	0	279,433	279,433	0	132,103	132,103
4	997083	Paid Time Off	0	435,299	435,299	0	295,568	295,568	0	139,731	139,731
2	997084	Customer Uncollectibles	0	404,896	404,896	0	268,349	268,349	0	136,547	136,547
99	997088	Deferred O&M Colstrip & CS2	107,987	0	107,987	973,692	0	973,692	(865,705)	0	(865,705)
99	997089	CNC Transmission	188,526	0	188,526	137,182	0	137,182	51,344	0	51,344
99	997091	LIDAR O&M Reg Def DFIT	56,139	0	56,139	56,139	0	56,139	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	966,873	0	966,873	966,873	0	966,873	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	(4,499,739)	0	(4,499,739)	(2,107,669)	0	(2,107,669)	(2,392,070)	0	(2,392,070)
99	997098	Provision for Rate Refund	7,384,689	0	7,384,689	0	0	0	7,384,689	0	7,384,689
1	997099	Kettle Falls Diesel Leak	0	634,026	634,026	0	410,278	410,278	0	223,748	223,748
99	997100	WA REC Amort	224,821	0	224,821	224,821	0	224,821	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)	(385,551)	0	(385,551)	0	0	0	(385,551)	0	(385,551)
		TOTAL SCHEDULE M ADJUSTMENTS	57,563,781	(241,789,570)	(184,225,789)	33,157,575	(154,813,723)	#####	24,406,206	(86,975,847)	(62,569,641)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	66.276%	33.724%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.301%	35.699%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.205%	34.795%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended February 28, 2015	
Ending Balance 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	70,446,369	70,446,369	0	45,105,401	45,105,401	0	25,340,968	25,340,968
99	410100	Deferred Federal Income Tax Expense - Washin	875,564	0	875,564	875,564	0	875,564	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,229,480)	0	(2,229,480)	0	0	0	(2,229,480)	0	(2,229,480)
	410100	Total	(1,353,916)	70,446,369	69,092,453	875,564	45,105,401	45,980,965	(2,229,480)	25,340,968	23,111,488
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(347,503)	(347,503)	0	(222,499)	(222,499)	0	(125,004)	(125,004)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,351,788)	0	(2,351,788)	(2,351,788)	0	(2,351,788)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,098,626)	0	(1,098,626)	0	0	0	(1,098,626)	0	(1,098,626)
	411100	Total	(3,450,414)	(347,503)	(3,797,917)	(2,351,788)	(222,499)	(2,574,287)	(1,098,626)	(125,004)	(1,223,630)
Total Deferred Federal Income Tax Expense			(4,804,330)	70,098,866	65,294,536	(1,476,224)	44,882,902	43,406,678	(3,328,106)	25,215,964	21,887,858

E-ALL	14	Net Allocated Schedule M's	100.000%	64.028%	35.972%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,705,720	1,705,720	0	1,103,771	1,103,771	0	601,949	601,949
1	408150	R&P Property Tax--Production	0	14,032,716	14,032,716	0	9,080,571	9,080,571	0	4,952,145	4,952,145
1	408180	R&P Property Tax--Transmission	0	5,120,914	5,120,914	0	3,313,743	3,313,743	0	1,807,171	1,807,171
1	409100	State Income Tax--Montana & Oregon	0	(531,304)	(531,304)	0	(343,807)	(343,807)	0	(187,497)	(187,497)
TOTAL PRODUCTION & TRANSMISSION			0	20,364,001	20,364,001	0	13,177,544	13,177,544	0	7,186,457	7,186,457
DISTRIBUTION											
99	408110	State Excise Tax	19,996,379	0	19,996,379	19,996,379	0	19,996,379	0	0	0
99	408120	Municipal Occupation & License Tax	21,530,074	0	21,530,074	18,134,539	0	18,134,539	3,395,535	0	3,395,535
99	408160	Miscellaneous State or Local Tax--WA & ID	213	0	213	0	0	0	213	0	213
99	408170	R&P Property Tax--Distribution	9,253,262	0	9,253,262	6,255,371	0	6,255,371	2,997,891	0	2,997,891
99	409100	State Income Tax--Idaho	466,476	0	466,476	0	0	0	466,476	0	466,476
TOTAL DISTRIBUTION			51,246,404	0	51,246,404	44,386,289	0	44,386,289	6,860,115	0	6,860,115
TOTAL TAXES OTHER THAN FIT			51,246,404	20,364,001	71,610,405	44,386,289	13,177,544	57,563,833	6,860,115	7,186,457	14,046,572

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-12E
For Twelve Months Ended February 28, 2015		
Ending Balance 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	8,916,667	8,916,667	0	5,769,975	5,769,975	0	3,146,692	3,146,692
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	1,271,967	1,271,967	0	823,090	823,090	0	448,877	448,877
1	182381	CDA Settlement Past Storage	0	34,368,829	34,368,829	0	22,240,069	22,240,069	0	12,128,760	12,128,760
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	16,782,759	16,935,938	153,179	11,062,491	11,215,670	0	5,720,268	5,720,268
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,220,957	97,861,816	103,082,773	5,155,188	66,448,173	71,603,361	65,769	31,413,643	31,479,412
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,275,538	3,275,538	0	2,224,090	2,224,090	0	1,051,448	1,051,448
		TOTAL INTANGIBLE PLANT	5,976,840	208,526,794	214,503,634	5,911,071	138,366,337	144,277,408	65,769	70,160,457	70,226,226
		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	128,313,148	128,313,148	0	83,031,438	83,031,438	0	45,281,710	45,281,710
1	312000	Boiler Plant	0	175,302,253	175,302,253	0	113,438,088	113,438,088	0	61,864,165	61,864,165
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,716,429	53,716,429	0	34,759,901	34,759,901	0	18,956,528	18,956,528
1	315000	Accessory Electric Equipment	0	27,009,139	27,009,139	0	17,477,614	17,477,614	0	9,531,525	9,531,525
1	316000	Miscellaneous Power Plant Equipment	0	17,034,340	17,034,340	0	11,022,921	11,022,921	0	6,011,419	6,011,419
		TOTAL STEAM PRODUCTION PLANT	0	404,960,251	404,960,251	0	262,049,778	262,049,778	0	142,910,473	142,910,473
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,736,100	59,736,100	0	38,655,230	38,655,230	0	21,080,870	21,080,870
1	331XXX	Structures & Improvements	0	56,835,446	56,835,446	0	36,778,217	36,778,217	0	20,057,229	20,057,229
1	332XXX	Reservoirs, Dams, & Waterways	0	137,861,485	137,861,485	0	89,210,167	89,210,167	0	48,651,318	48,651,318
1	333000	Waterwheels, Turbines, & Generators	0	167,788,459	167,788,459	0	108,575,912	108,575,912	0	59,212,547	59,212,547
1	334000	Accessory Electric Equipment	0	38,081,075	38,081,075	0	24,642,264	24,642,264	0	13,438,811	13,438,811
1	335XXX	Miscellaneous Power Plant Equipment	0	9,307,717	9,307,717	0	6,023,024	6,023,024	0	3,284,693	3,284,693
1	336000	Roads, Railroads, & Bridges	0	2,678,169	2,678,169	0	1,733,043	1,733,043	0	945,126	945,126
		TOTAL HYDRAULIC PRODUCTION PLANT	0	472,288,451	472,288,451	0	305,617,857	305,617,857	0	166,670,594	166,670,594
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	Structures & Improvements	0	16,769,343	16,769,343	0	10,851,442	10,851,442	0	5,917,901	5,917,901
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,380	21,303,380	0	13,785,417	13,785,417	0	7,517,963	7,517,963
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	Generators	0	208,065,866	208,065,866	0	134,639,422	134,639,422	0	73,426,444	73,426,444
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	20,839,473	20,839,473	0	13,485,223	13,485,223	0	7,354,250	7,354,250
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,524,985	1,524,985	0	986,818	986,818	0	538,167	538,167
		TOTAL OTHER PRODUCTION PLANT	0	293,500,564	293,500,564	0	189,924,215	189,924,215	0	103,576,349	103,576,349
		TOTAL PRODUCTION PLANT	0	1,170,749,266	1,170,749,266	0	757,591,850	757,591,850	0	413,157,416	413,157,416

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended February 28, 2015		
Ending Balance 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	20,196,039	20,196,039	0	13,068,857	13,068,857	0	7,127,182	7,127,182
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,581,278	20,581,278	0	13,318,145	13,318,145	0	7,263,133	7,263,133
1	353000	Station Equipment	0	232,929,736	232,929,736	0	150,728,832	150,728,832	0	82,200,904	82,200,904
1	354000	Towers & Fixtures	0	17,125,565	17,125,565	0	11,081,953	11,081,953	0	6,043,612	6,043,612
1	355000	Poles & Fixtures	0	180,283,157	180,283,157	0	116,661,231	116,661,231	0	63,621,926	63,621,926
1	356000	Overhead Conductors & Devices	0	125,722,126	125,722,126	0	81,354,788	81,354,788	0	44,367,338	44,367,338
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	604,092,870	604,092,870	0	390,908,496	390,908,496	0	213,184,374	213,184,374
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,794,104	0	4,794,104	3,552,402	0	3,552,402	1,241,702	0	1,241,702
99	360400	Land Easements	2,533,194	0	2,533,194	545,919	0	545,919	1,987,275	0	1,987,275
99	361000	Structures & Improvements	18,888,792	0	18,888,792	12,900,996	0	12,900,996	5,987,796	0	5,987,796
3	362000	Station Equipment	123,184,879	113,623	123,298,502	78,950,052	73,597	79,023,649	44,234,827	40,026	44,274,853
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	309,726,992	0	309,726,992	196,756,495	0	196,756,495	112,970,497	0	112,970,497
99	365000	Overhead Conductors & Devices	200,158,904	0	200,158,904	126,314,343	0	126,314,343	73,844,561	0	73,844,561
99	366000	Underground Conduit	92,575,700	0	92,575,700	58,585,866	0	58,585,866	33,989,834	0	33,989,834
99	367000	Underground Conductors & Devices	161,289,504	0	161,289,504	103,274,506	0	103,274,506	58,014,998	0	58,014,998
99	368000	Line Transformers	220,446,781	0	220,446,781	148,800,628	0	148,800,628	71,646,153	0	71,646,153
99	369XXX	Services	143,782,459	0	143,782,459	92,771,046	0	92,771,046	51,011,413	0	51,011,413
99	370000	Meters	48,285,190	0	48,285,190	26,349,367	0	26,349,367	21,935,823	0	21,935,823
99	373XXX	Street Light & Signal Systems	40,745,508	0	40,745,508	25,102,026	0	25,102,026	15,643,482	0	15,643,482
TOTAL DISTRIBUTION PLANT			1,366,412,007	113,623	1,366,525,630	873,903,646	73,597	873,977,243	492,508,361	40,026	492,548,387
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,576,146	4,666,980	384,267	2,428,203	2,812,470	706,567	1,147,943	1,854,510
4	390XXX	Structures & Improvements	13,641,478	66,403,088	80,044,566	6,999,194	45,087,697	52,086,891	6,642,284	21,315,391	27,957,675
4	391XXX	Office Furniture & Equipment	3,254,736	43,846,611	47,101,347	3,182,985	29,771,849	32,954,834	71,751	14,074,762	14,146,513
4	392XXX	Transportation Equipment	22,391,916	13,032,639	35,424,555	16,370,253	8,849,162	25,219,415	6,021,663	4,183,477	10,205,140
4	393000	Stores Equipment	274,125	2,469,478	2,743,603	121,608	1,676,776	1,798,384	152,517	792,702	945,219
4	394000	Tools, Shop & Garage Equipment	2,057,719	8,852,664	10,910,383	993,356	6,010,959	7,004,315	1,064,363	2,841,705	3,906,068
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	26,912,511	9,385,297	36,297,808	16,402,420	6,372,617	22,775,037	10,510,091	3,012,680	13,522,771
4	397XXX	Communications Equipment	18,936,903	71,202,982	90,139,885	11,502,315	48,346,825	59,849,140	7,434,588	22,856,157	30,290,745
4	398000	Miscellaneous Equipment	6,225	377,571	383,796	3,926	256,371	260,297	2,299	121,200	123,499
TOTAL GENERAL PLANT			88,840,070	219,863,159	308,703,229	56,188,487	149,287,087	205,475,574	32,651,583	70,576,072	103,227,655
TOTAL PLANT IN SERVICE			1,461,228,917	2,203,345,712	3,664,574,629	936,003,204	1,436,227,367	2,372,230,571	525,225,713	767,118,345	1,292,344,058

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended February 28, 2015		
Ending Balance 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	(287,376,269)	(287,376,269)	0	(185,961,184)	(185,961,184)	0	(101,415,085)	(101,415,085)
E-ADEP		Hydro Production Plant	0	(131,975,482)	(131,975,482)	0	(85,401,334)	(85,401,334)	0	(46,574,148)	(46,574,148)
E-ADEP		Other Production Plant	0	(94,776,455)	(94,776,455)	0	(61,329,844)	(61,329,844)	0	(33,446,611)	(33,446,611)
E-ADEP		Transmission Plant	0	(194,966,090)	(194,966,090)	0	(126,162,557)	(126,162,557)	0	(68,803,533)	(68,803,533)
E-ADEP		Distribution Plant	(432,959,029)	(263)	(432,959,292)	(266,558,651)	(170)	(266,558,821)	(166,400,378)	(93)	(166,400,471)
E-ADEP		General Plant	(29,503,079)	(74,113,317)	(103,616,396)	(18,022,745)	(50,322,942)	(68,345,687)	(11,480,334)	(23,790,375)	(35,270,709)
TOTAL ACCUMULATED DEPRECIATION			(462,462,108)	(783,207,876)	(1,245,669,984)	(284,581,396)	(509,178,031)	(793,759,427)	(177,880,712)	(274,029,845)	(451,910,557)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,390,502)	(9,390,502)	0	(6,076,594)	(6,076,594)	0	(3,313,908)	(3,313,908)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(153,614)	0	(153,614)	(153,614)	0	(153,614)	0	0	0
E-AAAMT		General Plant - 303000	0	(639,605)	(639,605)	0	(432,553)	(432,553)	0	(207,052)	(207,052)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,941,564)	(18,957,870)	(20,899,434)	(1,911,693)	(12,872,394)	(14,784,087)	(29,871)	(6,085,476)	(6,115,347)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(224,365)	(345,177)	(117,239)	(152,344)	(269,583)	(3,573)	(72,021)	(75,594)
TOTAL ACCUMULATED AMORTIZATION			(2,215,990)	(29,212,342)	(31,428,332)	(2,182,546)	(19,533,885)	(21,716,431)	(33,444)	(9,678,457)	(9,711,901)
TOTAL ACCUMULATED DEPR/AMORT			(464,678,098)	(812,420,218)	(1,277,098,316)	(286,763,942)	(528,711,916)	(815,475,858)	(177,914,156)	(283,708,302)	(461,622,458)
NET ELECTRIC UTILITY PLANT before DFIT			996,550,819	1,390,925,494	2,387,476,313	649,239,262	907,515,451	1,556,754,713	347,311,557	483,410,043	830,721,600
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	(204,536)	(204,536)	0	(132,355)	(132,355)	0	(72,181)	(72,181)
12		ADFIT - Electric Plant In Service (282900)	0	(396,196,301)	(396,196,301)	0	(258,339,798)	(258,339,798)	0	(137,856,503)	(137,856,503)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,194,817)	(45,194,817)	0	(30,687,281)	(30,687,281)	0	(14,507,536)	(14,507,536)
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	(12,029,090)	(12,029,090)	0	(7,784,024)	(7,784,024)	0	(4,245,066)	(4,245,066)
1		ADFIT - CDA Settlement Costs (283333)	0	371,496	371,496	0	240,395	240,395	0	131,101	131,101
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,604,207)	(3,604,207)	0	(2,350,123)	(2,350,123)	0	(1,254,084)	(1,254,084)
TOTAL ACCUMULATED DFIT			0	(457,248,384)	(457,248,384)	0	(299,318,627)	(299,318,627)	0	(157,929,757)	(157,929,757)
NET ELECTRIC UTILITY PLANT			996,550,819	933,677,110	1,930,227,929	649,239,262	608,196,824	1,257,436,086	347,311,557	325,480,286	672,791,843

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.773%	35.227%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.205%	34.795%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended February 28, 2015
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	996,550,819	933,677,110	1,930,227,929	649,239,262	608,196,824	1,257,436,086	347,311,557	325,480,286	672,791,843
	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	(714,551)	0	(714,551)	714,551	0	714,551
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)	(2,789,820)	0	(2,789,820)	(894,089)	0	(894,089)	(1,895,731)	0	(1,895,731)
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)	7,392,850	0	7,392,850	4,729,966	0	4,729,966	2,662,884	0	2,662,884
99	ADFIT - Kettle Falls Disallowed (190420)	210,110	0	210,110	210,110	0	210,110	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)	1,339,097	0	1,339,097	0	0	0	1,339,097	0	1,339,097
99	ADFIT - Boulder Park Disallowed (190040)	441,316	0	441,316	0	0	0	441,316	0	441,316
99	Investment in WNP3 Exchange Power (124900, 124930)	11,024,746	0	11,024,746	11,024,746	0	11,024,746	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,981,355)	0	(1,981,355)	(1,981,355)	0	(1,981,355)	0	0	0
99	CDA Lake Settlement - WA (182382)	874,679	0	874,679	874,679	0	874,679	0	0	0
99	CDA Lake Settlement - ID (186382)	172,943	0	172,943	0	0	0	172,943	0	172,943
99	ADFIT - CDA Lake Settlement - Direct (283382)	(366,669)	0	(366,669)	(306,139)	0	(306,139)	(60,530)	0	(60,530)
99	CDA CDR Fund - Direct (182324)	63,624	0	63,624	63,624	0	63,624	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	451,767	0	451,767	419,402	0	419,402	32,365	0	32,365
99	ADFIT - Spokane River Relicensing (283322)	(158,095)	0	(158,095)	(146,772)	0	(146,772)	(11,323)	0	(11,323)
99	Spokane River PM&Es (182323)	417,044	0	417,044	266,317	0	266,317	150,727	0	150,727
99	ADFIT - Spokane River PM&Es (283323)	(145,989)	0	(145,989)	(93,235)	0	(93,235)	(52,754)	0	(52,754)
99	Montana Riverbed Settlement (186360)	1,811,527	0	1,811,527	1,240,444	0	1,240,444	571,083	0	571,083
99	ADFIT - Montana Riverbed Settlement (283365)	(634,035)	0	(634,035)	(434,156)	0	(434,156)	(199,879)	0	(199,879)
99	Lancaster Generation (182312)	1,020,000	0	1,020,000	1,020,000	0	1,020,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(357,000)	0	(357,000)	(357,000)	0	(357,000)	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)	(1,781,696)	0	(1,781,696)	(446,882)	0	(446,882)	(1,334,814)	0	(1,334,814)
99	Customer Deposits (235199)	(1,865,309)	0	(1,865,309)	(1,865,309)	0	(1,865,309)	0	0	0
C-WKC	Working Capital	74,813,492	8,942,502	83,755,994	74,813,492	0	74,813,492	0	8,942,502	8,942,502
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	82,623,015	8,942,502	91,565,517	83,286,566	0	83,286,566	(663,551)	8,942,502	8,278,951
	NET RATE BASE	#####	942,619,612	2,021,793,446	732,525,828	608,196,824	1,340,722,652	346,648,006	334,422,788	681,070,794

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,792,673	7,792,673			7,792,673	7,792,673		5,042,639	5,042,639		2,750,034	2,750,034	
1	Hydro (ED-AN)	8,312,042	8,312,042			8,312,042	8,312,042		5,378,722	5,378,722		2,933,320	2,933,320	
1	Other (ED-AN)	9,358,044	9,358,044			9,358,044	9,358,044		6,055,590	6,055,590		3,302,454	3,302,454	
Total Electric Production		25,462,759	25,462,759			25,462,759	25,462,759		16,476,951	16,476,951		8,985,808	8,985,808	
Electric Transmission														
1	ED-AN	10,490,604	10,490,604			10,490,604	10,490,604		6,788,470	6,788,470		3,702,134	3,702,134	
Total Electric Transmissio		10,490,604	10,490,604			10,490,604	10,490,604		6,788,470	6,788,470		3,702,134	3,702,134	
Electric Distribution														
3	ED-AN	857	857				857		555	555		302	302	
	ED-ID	14,589,529	14,589,529			14,589,529	14,589,529					14,589,529	14,589,529	
	ED-WA	24,122,985	24,122,985			24,122,985	24,122,985	24,122,985		24,122,985				
Total Electric Distribution		38,713,371	38,713,371			38,712,514	38,713,371		24,122,985	555	24,123,540	14,589,529	302	14,589,831
Gas Underground Storage														
	GD-AN	575,004		575,004										
	GD-OR	114,365			114,365									
Total Gas Underground St		689,369		575,004	114,365									
Gas Distribution														
	GD-AN	63,806		63,806										
	GD-ID	4,227,020		4,227,020										
	GD-WA	8,561,204		8,561,204										
	GD-OR	5,228,795			5,228,795									
Total Gas Distribution		18,080,825		12,852,030	5,228,795									
General Plant														
4	ED-AN	2,678,675	2,678,675			2,678,675	2,678,675		1,818,820	1,818,820		859,855	859,855	
	ED-ID	163,748	163,748			163,748	163,748					163,748	163,748	
	ED-WA	1,046,117	1,046,117			1,046,117	1,046,117	1,046,117		1,046,117				
7,4	CD-AA	14,360,985	10,274,854	2,836,438	1,249,693		10,274,854	10,274,854		6,976,626	6,976,626		3,298,228	3,298,228
9,4	CD-AN	699,987	551,198	148,789			551,198	551,198		374,263	374,263		176,935	176,935
9	CD-ID	293,572	231,170	62,402		231,170	231,170					231,170	231,170	
9	CD-WA	173,033	136,253	36,780		136,253	136,253	136,253		136,253	136,253			
8	GD-AA	222,844		153,945	68,899									
	GD-AN	34,173		34,173										
	GD-ID	48,062		48,062										
	GD-WA	218,509		218,509										
	GD-OR	229,833			229,833									
Total General Plant		20,169,538	15,082,015	3,539,098	1,548,425	1,577,288	13,504,727	15,082,015	1,182,370	9,169,709	10,352,079	394,918	4,335,018	4,729,936
Total Depreciation Expense		113,606,466	89,748,749	16,966,132	6,891,585	40,289,802	49,458,947	89,748,749	25,305,355	32,435,685	57,741,040	14,984,447	17,023,262	32,007,709

Allocation Ratios:
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 28, 2015	
Ending Balance 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	64.773%	35.227%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		594,297	594,297		324,104	324,104			
1	Misc Intangible Plt (30300)	ED-AN	192,715	192,715		192,715	192,715		124,706	124,706		68,009	68,009			
Total Production/Transmission			1,111,116	1,111,116		1,111,116	1,111,116		719,003	719,003		392,113	392,113			
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	503,062	359,926	99,360	43,776			244,390	244,390		115,536	115,536			
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	24,721		24,721											
		GD-OR	8,062			8,062										
Total General Plant - 303000			549,632	367,587	130,207	51,838		367,587	367,587	249,347	249,347		118,240	118,240		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	11,398,825	8,155,517	2,251,382	991,926		8,155,517	8,155,517	5,537,596	5,537,596		2,617,921	2,617,921		
9,4		CD-AN	9,756	7,683	2,073		7,683	7,683	5,217	5,217		2,466	2,466			
9,4		CD-ID	10,730	8,449	2,281		8,449	8,449			8,449		8,449			
4		ED-AN	224,977	224,977			224,977	224,977	152,759	152,759		72,218	72,218			
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747			
		ED-WA	885,205	885,205			885,205	885,205	885,205	885,205						
8		GD-AA	445,453		307,728	137,725										
		GD-AN	1,924		1,924											
		GD-OR	206			206										
Total Miscellaneous IT Intangible Plt - 3031XX			12,981,823	9,286,578	2,565,388	1,129,857		898,401	8,388,177	9,286,578	885,205	5,695,572	6,580,777	13,196	2,692,605	2,705,801
Gas Underground Storage																
		GD-AN	227		227											
Total Gas Underground Storage			227		227											
General Plant - 390200, 396200																
7,4		CD-AA	28,856	20,645	5,700	2,511		20,645	20,645	14,018	14,018		6,627	6,627		
4		ED-AN	10,102	10,102			10,102	10,102	6,859	6,859		3,243	3,243			
		GD-OR	1,831			1,831										
Total General Plant - 390200, 396200			40,789	30,747	5,700	4,342		30,747	30,747	20,877	20,877		9,870	9,870		
Total Amortization Expense			14,710,584	10,823,025	2,701,522	1,186,037		925,398	9,897,627	10,823,025	912,202	6,684,799	7,597,001	13,196	3,212,828	3,226,024

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(287,376,269)				(287,376,269)	(287,376,269)		(185,961,184)	(185,961,184)		(101,415,085)	(101,415,085)	
1	Hydro (ED-AN)	(131,975,482)				(131,975,482)	(131,975,482)		(85,401,334)	(85,401,334)		(46,574,148)	(46,574,148)	
1	Other (ED-AN)	(94,776,455)				(94,776,455)	(94,776,455)		(61,329,844)	(61,329,844)		(33,446,611)	(33,446,611)	
Total Electric Production		(514,128,206)				(514,128,206)	(514,128,206)		(332,692,362)	(332,692,362)		(181,435,844)	(181,435,844)	
Electric Transmission														
1	ED-AN	(194,966,090)				(194,966,090)	(194,966,090)		(126,162,557)	(126,162,557)		(68,803,533)	(68,803,533)	
Total Electric Transmissi		(194,966,090)				(194,966,090)	(194,966,090)		(126,162,557)	(126,162,557)		(68,803,533)	(68,803,533)	
Electric Distribution														
3	ED-AN	(263)					(263)		(170)	(170)		(93)	(93)	
	ED-ID	(166,400,378)				(166,400,378)	(166,400,378)					(166,400,378)	(166,400,378)	
	ED-WA	(266,558,651)				(266,558,651)	(266,558,651)	(266,558,651)		(266,558,651)				
Total Electric Distribution		(432,959,292)				(432,959,029)	(263)	(432,959,292)	(266,558,651)	(170)	(266,558,821)	(166,400,378)	(93)	(166,400,471)
Gas Underground Storage														
	GD-AN	(13,572,991)				(13,572,991)								
	GD-OR	(648,211)					(648,211)							
Total Gas Underground S		(14,221,202)				(13,572,991)	(648,211)							
Gas Distribution														
	GD-AN	(1,494,220)				(1,494,220)								
	GD-ID	(59,920,955)				(59,920,955)								
	GD-WA	(118,099,994)				(118,099,994)								
	GD-OR	(93,125,980)					(93,125,980)							
Total Gas Distribution		(272,641,149)				(179,515,169)	(93,125,980)							
General Plant														
4	ED-AN	(39,525,722)					(39,525,722)		(26,837,965)	(26,837,965)		(12,687,757)	(12,687,757)	
	ED-ID	(7,310,982)				(7,310,982)	(7,310,982)					(7,310,982)	(7,310,982)	
	ED-WA	(15,977,419)				(15,977,419)	(15,977,419)	(15,977,419)		(15,977,419)				
7,4	CD-AA	(35,546,338)				(25,432,339)	(25,432,339)		(17,268,558)	(17,268,558)		(8,163,781)	(8,163,781)	
9,4	CD-AN	(11,626,608)				(9,155,256)	(9,155,256)		(6,216,419)	(6,216,419)		(2,938,837)	(2,938,837)	
9	CD-ID	(5,294,819)				(4,169,352)	(4,169,352)					(4,169,352)	(4,169,352)	
9	CD-WA	(2,597,437)				(2,045,326)	(2,045,326)	(2,045,326)		(2,045,326)				
8	GD-AA	(1,716,803)				(1,186,002)	(530,801)							
	GD-AN	(1,773,240)				(1,773,240)								
	GD-ID	(1,511,797)				(1,511,797)								
	GD-WA	(4,110,141)				(4,110,141)								
	GD-OR	(4,249,107)					(4,249,107)							
Total General Plant		(131,240,413)				(29,503,079)	(74,113,317)	(103,616,396)	(18,022,745)	(50,322,942)	(68,345,687)	(11,480,334)	(23,790,375)	(35,270,709)
Total Accumulated Dep		(1,560,156,352)				(462,462,108)	(783,207,876)	(1,245,669,984)	(284,581,396)	(509,178,031)	(793,759,427)	(177,880,712)	(274,029,845)	(451,910,557)

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	64.773%		35.227%			
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%		32.100%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(8,457,620)	(8,457,620)			(8,457,620)	(8,457,620)		(5,472,926)	(5,472,926)		(2,984,694)	(2,984,694)	
1	Misc Intangible Plt (3030 ED-AN	(932,882)	(932,882)			(932,882)	(932,882)		(603,668)	(603,668)		(329,214)	(329,214)	
Total Production/Transmission		(9,390,502)	(9,390,502)			(9,390,502)	(9,390,502)		(6,076,594)	(6,076,594)		(3,313,908)	(3,313,908)	
Distribution														
	Franchises (302000) ED-WA	(125,108)	(125,108)			(125,108)	(125,108)	(125,108)		(125,108)				
	Misc Intangible Plt (3030 ED-WA	(28,506)	(28,506)			(28,506)	(28,506)	(28,506)		(28,506)				
Total Distribution		(153,614)	(153,614)			(153,614)	(153,614)	(153,614)		(153,614)				
General Plant - 303000														
7,4	CD-AA	(817,801)	(585,112)	(161,524)	(71,165)	(585,112)	(585,112)		(397,291)	(397,291)		(187,821)	(187,821)	
9,1	CD-AN	(69,202)	(54,493)	(14,709)		(54,493)	(54,493)		(35,262)	(35,262)		(19,231)	(19,231)	
	GD-ID	(51,763)		(51,763)										
	GD-WA	(120,848)		(120,848)										
	GD-OR	(65,826)			(65,826)									
Total General Plant - 303000		(1,125,440)	(639,605)	(348,844)	(136,991)	(639,605)	(639,605)		(432,553)	(432,553)		(207,052)	(207,052)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(25,961,316)	(18,574,542)	(5,127,620)	(2,259,154)	(18,574,542)	(18,574,542)		(12,612,114)	(12,612,114)		(5,962,428)	(5,962,428)	
9,4	CD-AN	(17,792)	(14,010)	(3,782)		(14,010)	(14,010)		(9,513)	(9,513)		(4,497)	(4,497)	
9	CD-ID	(20,117)	(15,841)	(4,276)		(15,841)	(15,841)	(15,841)			(15,841)		(15,841)	
4	ED-AN	(369,318)	(369,318)			(369,318)	(369,318)		(250,767)	(250,767)		(118,551)	(118,551)	
	ED-ID	(14,030)	(14,030)			(14,030)	(14,030)				(14,030)		(14,030)	
	ED-WA	(1,911,693)	(1,911,693)			(1,911,693)	(1,911,693)	(1,911,693)						
8	GD-AA	(1,530,845)		(1,057,538)	(473,307)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(29,837,869)	(20,899,434)	(6,204,743)	(2,733,692)	(1,941,564)	(18,957,870)	(20,899,434)	(1,911,693)	(12,872,394)	(14,784,087)	(29,871)	(6,085,476)	(6,115,347)
Gas Underground Storage														
	GD-AN	(239,897)		(239,897)										
Total Gas Underground Storage		(239,897)		(239,897)										
General Plant - 390200, 396200														
7,4	CD-AA	(221,513)	(158,486)	(43,751)	(19,276)	(158,486)	(158,486)		(107,612)	(107,612)		(50,874)	(50,874)	
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	(65,879)	(65,879)			(65,879)	(65,879)		(44,732)	(44,732)		(21,147)	(21,147)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(412,802)	(345,177)	(48,349)	(19,276)	(120,812)	(224,365)	(345,177)	(117,239)	(152,344)	(269,583)	(3,573)	(72,021)	(75,594)
Total Accumulated Amortization		(41,160,124)	(31,428,332)	(6,841,833)	(2,889,959)	(2,215,990)	(29,212,342)	(31,428,332)	(2,182,546)	(19,533,885)	(21,716,431)	(33,444)	(9,678,457)	(9,711,901)

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-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,638,494	0	0	3,318,703	3,318,703	0	0	916,149	916,149	0	403,642	
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	
		TOTAL ACCOUNT	7,570,135	384,267	706,567	3,576,146	4,666,980	577,218	92,936	979,495	1,649,649	849,864	403,642	1,253,506
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,494,060	1,441,940	2,164,385	3,887,735	7,494,060	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,235,182	0	0	0	0	2,235,182	0	0	2,235,182	0	0	
99		GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,253,719	0	0	55,272,718	55,272,718	0	0	15,258,382	15,258,382	0	6,722,619	
9		CD-WA / ID / AN	21,941,719	5,557,254	4,477,898	7,242,635	17,277,787	1,500,114	1,208,755	1,955,063	4,663,932	0	0	
		TOTAL ACCOUNT	112,451,413	6,999,194	6,642,283	66,403,088	80,044,565	3,735,296	1,208,755	17,213,445	22,157,496	3,526,733	6,722,619	10,249,352
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,816,408	3,152,619	14,649	5,649,140	8,816,408	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	
7		CD-AA	53,282,220	0	0	38,121,830	38,121,830	0	0	10,523,771	10,523,771	0	4,636,619	
9		CD-WA / ID / AN	207,138	30,366	57,102	75,641	163,109	8,197	15,414	20,418	44,029	0	0	
		TOTAL ACCOUNT	62,950,676	3,182,985	71,751	43,846,611	47,101,347	8,197	15,414	10,991,762	11,015,373	0	4,833,956	4,833,956
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,445,658	14,641,939	5,132,775	10,670,944	30,445,658	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,544,402	0	0	0	0	6,254,082	1,939,797	1,350,523	9,544,402	0	0	
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,807,846	1,728,315	888,888	1,956,127	4,573,330	466,538	239,945	528,033	1,234,516	0	0	
		TOTAL ACCOUNT	49,245,867	16,370,254	6,021,663	13,032,638	35,424,555	6,720,620	2,179,742	1,990,515	10,890,877	2,881,107	49,328	2,930,435

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,975,588	110,869	137,772	2,094,456	2,343,097	29,928	37,190	565,373	632,491	0	0	
		TOTAL ACCOUNT	3,517,592	121,608	152,517	2,469,478	2,743,603	114,199	37,190	565,373	716,762	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	985,838	
8		GD-AA	2,291,215	0	0	0	0	0	0	1,582,817	1,582,817	0	708,398	
7		CD-AA	9,665,825	0	0	6,915,608	6,915,608	0	0	1,909,097	1,909,097	0	841,120	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	
		TOTAL ACCOUNT	19,913,541	993,357	1,064,363	8,852,664	10,910,384	1,982,950	577,775	3,907,076	6,467,801	985,838	1,549,518	2,535,356
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	678,885	224,719	44,361	409,805	678,885	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	111,504	
8		GD-AA	241,585	0	0	0	0	0	0	166,892	166,892	0	74,693	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		TOTAL ACCOUNT	1,643,246	228,163	45,460	716,683	990,306	30,173	9,834	395,786	435,793	111,504	105,643	217,147
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,625,310	16,145,055	10,102,044	8,378,211	34,625,310	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,036	0	0	396,396	396,396	0	0	109,428	109,428	0	48,212	
9		CD-WA / ID / AN	1,620,569	257,365	408,046	610,690	1,276,101	69,473	110,147	164,848	344,468	0	0	
		TOTAL ACCOUNT	41,308,997	16,402,420	10,510,090	9,385,297	36,297,807	2,779,409	1,034,965	1,104,770	4,919,144	43,834	48,212	92,046

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	57,684,556	10,995,732	4,242,911	42,445,913	57,684,556	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	31,570,969	0	0	22,588,081	22,588,081	0	0	6,235,582	6,235,582	0	2,747,306	2,747,306
9		CD-WA / ID / AN	12,530,794	506,583	3,191,677	6,168,988	9,867,248	136,746	861,555	1,665,245	2,663,546	0	0	0
		TOTAL ACCOUNT	105,264,984	11,502,315	7,434,588	71,202,982	90,139,885	835,954	1,417,249	8,586,764	10,839,967	1,230,831	3,054,301	4,285,132
	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	412,374	0	0	295,041	295,041	0	0	81,448	81,448	0	35,885	35,885
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	505,617	3,926	2,299	377,571	383,796	1,060	0	82,509	83,569	2,367	35,885	38,252
		TOTAL GENERAL PLANT	404,372,068	56,188,489	32,651,581	219,863,158	308,703,228	16,785,076	6,573,860	45,817,495	69,176,431	9,689,305	16,803,104	26,492,409

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,317	153,179	0	10,286,138	10,439,317	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,129,765	153,179	0	16,782,759	16,935,938	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,007,829	5,155,188	23,524	1,829,117	7,007,829	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	2,417,438	0	0	0	0	0	0	1,670,015	1,670,015	0
7		CD-AA	134,171,307	0	0	95,995,545	95,995,545	0	0	26,500,175	26,500,175	0
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0
		TOTAL ACCOUNT	143,697,404	5,155,188	65,769	97,861,815	103,082,772	0	11,403	28,180,219	28,191,622	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,578,163	0	0	3,275,538	3,275,538	0	0	904,233	904,233	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,590,920	0	0	3,275,538	3,275,538	0	0	915,759	915,759	1,231
	TOTAL		169,418,089	5,308,367	65,769	117,920,112	123,294,248	1,022,594	192,440	30,888,476	32,103,510	427,354

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 28, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(62,529,685)	(44,738,114)	(12,350,238)	(5,441,333)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(579,983)	(456,702)	(123,281)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(63,656,062)</u>	<u>(45,585,745)</u>	<u>(12,581,437)</u>	<u>(5,488,880)</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 February 28, 2015
 Ending Balance Basis

Report ID:
C-WKC-12E

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	1,449,446	790,464		2,239,910		790,464			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,461,564	797,073		2,258,637		797,073			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,707,351	7,676,433	2,324,122	26,707,906	6,133,895		1,542,538		2,324,122
1	154300 PLANT MATERIALS & OPER SUP-CS2	573,150	312,571		885,721	312,571				
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,669,910	910,696		2,580,606	910,696				
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(595)	(273)	(83)	(951)	(218)		(55)		(83)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(6,850)	(3,147)	(953)	(10,950)	(2,515)		(632)		(953)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,460	671	203	2,334	536		135		203
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	97,771,621			97,771,621	74,813,492		22,958,129		
TOTAL		119,627,057	10,484,488	2,323,289	132,434,834	74,813,492	8,942,502	22,958,129	1,541,986	2,323,289

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						