

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	157,659,579	104,485,232	53,174,347
	Adjustments			
	Adjusted Net Operating Income (Loss)	157,659,579	104,485,232	53,174,347
E-APL	Electric Net Rate Base	1,973,937,581	1,307,496,183	666,441,398
	RATE OF RETURN	7.987%	7.991%	7.979%

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 January 31, 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	1-01-2015 thru 01-31-2015	369,731 100.000%	242,680 65.637%	127,051 34.363%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2014 thru 01-31-2015	23,126,256 100.000%	15,170,899 65.600%	7,955,357 34.400%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages		400.000%	271.602%	128.398%
		Percent		100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 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	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2015 Ending Balance 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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 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					
		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 Percent	1-01-2015 thru 01-31-2015	931,855,610	605,792,080	326,063,530	
				100.000%	65.009%	34.991%	
11		Book Depreciation Percent	02-01-2014 thru 01-31-2015	89,544,284	57,568,871	31,975,413	
				100.000%	64.291%	35.709%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	1-01-2015 thru 01-31-2015	2,328,158,687 100.000%	1,516,008,054 65.116%	812,150,633 34.884%
13	E-PLT	Net Electric General Plant Percent	1-01-2015 thru 01-31-2015	200,035,786 100.000%	133,703,077 66.840%	66,332,709 33.160%
14		Net Allocated Schedule M's Percent	02-01-2014 thru 01-31-2015	-241,771,046 100.000%	-154,808,158 64.031%	-86,962,888 35.969%
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 January 31, 2015	
Ending Balance 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	337,008,681	0	337,008,681	227,773,767	0	227,773,767	109,234,914	0	109,234,914
99	442200	Commercial - Firm & Int.	298,188,995	0	298,188,995	210,547,010	0	210,547,010	87,641,985	0	87,641,985
1	442300	Industrial	110,470,822	0	110,470,822	62,753,806	0	62,753,806	47,717,016	0	47,717,016
99	444000	Public Street & Highway Lighting	7,524,549	0	7,524,549	5,060,343	0	5,060,343	2,464,206	0	2,464,206
99	448000	Interdepartmental Revenue	1,160,203	0	1,160,203	916,099	0	916,099	244,104	0	244,104
99	499XXX	Unbilled Revenue	3,166,803	0	3,166,803	1,917,656	0	1,917,656	1,249,147	0	1,249,147
		TOTAL SALES TO ULTIMATE CUSTOMERS	757,520,053	0	757,520,053	508,968,681	0	508,968,681	248,551,372	0	248,551,372
1	447XXX	Sales for Resale	0	145,730,581	145,730,581	0	94,302,259	94,302,259	0	51,428,322	51,428,322
		TOTAL SALES OF ELECTRICITY	757,520,053	145,730,581	903,250,634	508,968,681	94,302,259	603,270,940	248,551,372	51,428,322	299,979,694
		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	518,195	0	518,195	319,443	0	319,443	198,752	0	198,752
1	453000	Sales of Water & Water Power	0	477,250	477,250	0	308,828	308,828	0	168,422	168,422
1	454000	Rent from Electric Property	2,963,506	82,858	3,046,364	2,013,261	53,617	2,066,878	950,245	29,241	979,486
1	456XXX	Other Electric Revenues	341,129	107,846,958	108,188,087	295,918	69,787,767	70,083,685	45,211	38,059,191	38,104,402
		TOTAL OTHER OPERATING REVENUE	(3,561,859)	108,407,066	104,845,207	2,628,622	70,150,212	72,778,834	(6,190,481)	38,256,854	32,066,373
		TOTAL ELECTRIC REVENUE	753,958,194	254,137,647	1,008,095,841	511,597,303	164,452,471	676,049,774	242,360,891	89,685,176	332,046,067

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 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	1,225	201,785	203,010	1,225	130,575	131,800	0	71,210	71,210
1	501XXX	Fuel	0	29,573,345	29,573,345	0	19,136,912	19,136,912	0	10,436,433	10,436,433
1	502000	Steam Expense	0	3,760,425	3,760,425	0	2,433,371	2,433,371	0	1,327,054	1,327,054
1	505000	Electric Expense	0	1,020,879	1,020,879	0	660,611	660,611	0	360,268	360,268
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,899,326	1,899,326	0	1,229,054	1,229,054	0	670,272	670,272
1	507000	Rent	0	40,646	40,646	0	26,302	26,302	0	14,344	14,344
		MAINTENANCE									
1	510000	Supervision & Engineering	0	612,499	612,499	0	396,348	396,348	0	216,151	216,151
1	511000	Structures	0	820,030	820,030	0	530,641	530,641	0	289,389	289,389
1	512000	Boiler Plant	0	6,125,573	6,125,573	0	3,963,858	3,963,858	0	2,161,715	2,161,715
1	513000	Electric Plant	0	2,108,370	2,108,370	0	1,364,326	1,364,326	0	744,044	744,044
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	2,396,926	2,396,926	0	1,551,051	1,551,051	0	845,875	845,875
		TOTAL STEAM POWER GENERATION EXP	1,225	48,559,804	48,561,029	1,225	31,423,049	31,424,274	0	17,136,755	17,136,755
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,197,430	2,197,430	0	1,421,957	1,421,957	0	775,473	775,473
1	536000	Water for Power	0	1,285,756	1,285,756	0	832,013	832,013	0	453,743	453,743
1	537000	Hydraulic Expense	4,222,245	2,703,568	6,925,813	2,753,487	1,749,479	4,502,966	1,468,758	954,089	2,422,847
1	538000	Electric Expense	0	6,004,918	6,004,918	0	3,885,782	3,885,782	0	2,119,136	2,119,136
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	656,449	656,449	0	424,788	424,788	0	231,661	231,661
1	540000	Rent	0	1,281,270	1,281,270	0	829,110	829,110	0	452,160	452,160
1	540100	MT Trust Funds Land Settlement Rents	5,670,578	0	5,670,578	3,700,393	0	3,700,393	1,970,185	0	1,970,185
		MAINTENANCE									
1	541000	Supervision & Engineering	0	860,384	860,384	0	556,754	556,754	0	303,630	303,630
1	542000	Structures	0	887,550	887,550	0	574,334	574,334	0	313,216	313,216
1	543000	Reservoirs, Dams, & Waterways	0	1,318,580	1,318,580	0	853,253	853,253	0	465,327	465,327
1	544000	Electric Plant	0	2,774,549	2,774,549	0	1,795,411	1,795,411	0	979,138	979,138
1	545000	Miscellaneous Hydraulic Plant	0	684,742	684,742	0	443,097	443,097	0	241,645	241,645
		TOTAL HYDRO POWER GENERATION EXP	9,892,823	20,655,196	30,548,019	6,453,880	13,365,978	19,819,858	3,438,943	7,289,218	10,728,161
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,313,390	1,313,390	0	849,895	849,895	0	463,495	463,495
1	547XXX	Fuel	0	84,017,277	84,017,277	0	54,367,580	54,367,580	0	29,649,697	29,649,697
1	548000	Generation Expense	0	1,732,822	1,732,822	0	1,121,309	1,121,309	0	611,513	611,513
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	627,217	627,217	0	405,872	405,872	0	221,345	221,345
1	550000	Rent	0	(37,501)	(37,501)	0	(24,267)	(24,267)	0	(13,234)	(13,234)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,079,064	1,079,064	0	698,262	698,262	0	380,802	380,802
1	552000	Structures	0	66,974	66,974	0	43,339	43,339	0	23,635	23,635
1	553000	Generating & Electric Equipment	0	2,512,107	2,512,107	0	1,625,584	1,625,584	0	886,523	886,523
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	645,857	645,857	0	417,934	417,934	0	227,923	227,923
		TOTAL OTHER POWER GENERATION EXP	0	91,957,207	91,957,207	0	59,505,508	59,505,508	0	32,451,699	32,451,699

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2015	
Ending Balance 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	194,671,498	194,671,498	0	125,971,927	125,971,927	0	68,699,571	68,699,571
1	556000	System Control & Load Dispatching	0	966,639	966,639	0	625,512	625,512	0	341,127	341,127
E-557	557XXX	Other Expense	(2,669,622)	90,129,092	87,459,470	(1,606,977)	58,322,536	56,715,559	(1,062,645)	31,806,556	30,743,911
TOTAL OTHER POWER SUPPLY EXPENSE			(2,669,622)	285,767,229	283,097,607	(1,606,977)	184,919,975	183,312,998	(1,062,645)	100,847,254	99,784,609
TOTAL PRODUCTION OPERATING EXP			7,224,426	446,939,436	454,163,862	4,848,128	289,214,510	294,062,638	2,376,298	157,724,926	160,101,224
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,185,634	2,185,634	0	1,414,324	1,414,324	0	771,310	771,310
1	561000	Load Dispatching	0	2,437,353	2,437,353	0	1,577,211	1,577,211	0	860,142	860,142
1	562000	Station Expense	0	506,561	506,561	0	327,796	327,796	0	178,765	178,765
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	557,342	557,342	0	360,656	360,656	0	196,686	196,686
1	565XXX	Transmission of Electricity by Others	0	18,674,159	18,674,159	0	12,084,048	12,084,048	0	6,590,111	6,590,111
1	566000	Miscellaneous Transmission Expense	0	1,612,648	1,612,648	0	1,043,545	1,043,545	0	569,103	569,103
1	567000	Rent	0	146,095	146,095	0	94,538	94,538	0	51,557	51,557
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	787,805	791,024	3,219	509,789	513,008	0	278,016	278,016
1	569000	Structures	10,872	383,144	394,016	10,242	247,932	258,174	630	135,212	135,842
1	570000	Station Equipment	23,363	1,360,494	1,383,857	23,363	880,376	903,739	0	480,118	480,118
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,983	1,656,783	1,671,766	4,367	1,072,104	1,076,471	10,616	584,679	595,295
1	572000	Underground Lines	0	439	439	0	284	284	0	155	155
1	573000	Service Miscellaneous	177	73,218	73,395	(603)	47,379	46,776	780	25,839	26,619
TOTAL TRANSMISSION OPERATING EXP			52,614	30,381,675	30,434,289	40,588	19,659,982	19,700,570	12,026	10,721,693	10,733,719

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 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	25,425,038	25,425,038	0	16,452,542	16,452,542	0	8,972,496	8,972,496
E-DEPX		Depreciation Expense-Transmission	0	10,442,717	10,442,717	0	6,757,482	6,757,482	0	3,685,235	3,685,235
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,106,020	1,106,020	0	715,705	715,705	0	390,315	390,315
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	(4,827,291)	0	(4,827,291)	(2,158,384)	0	(2,158,384)	(2,668,907)	0	(2,668,907)
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	209,579	0	209,579	150,900	0	150,900	58,679	0	58,679
99	407360	Amortization of CS2 & COLSTRIP O&M	1,796,926	0	1,796,926	973,692	0	973,692	823,234	0	823,234
99	407362	Amortization of LiDAR O&M	61,752	0	61,752	61,752	0	61,752	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	245,485	0	245,485	153,132	0	153,132	92,353	0	92,353
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	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	225,882	0	225,882	175,068	0	175,068	50,814	0	50,814
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	357,874	0	357,874	0	0	0	357,874	0	357,874
99	407450/40749	Amortization of BPA Residential Exchange Credit	(8,547,372)	0	(8,547,372)	(5,482,132)	0	(5,482,132)	(3,065,240)	0	(3,065,240)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,750,159)	0	(1,750,159)	0	0	0	(1,750,159)	0	(1,750,159)
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	(387,133)	0	(387,133)	(387,133)	0	(387,133)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,445)	(5,445)	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	272,623	0	272,623	278,531	0	278,531	(5,908)	0	(5,908)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,103,060	20,103,060	0	13,008,690	13,008,690	0	7,094,370	7,094,370
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(7,506,732)	58,185,225	50,678,493	(2,412,606)	37,651,658	35,239,052	(5,094,126)	20,533,567	15,439,441
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(229,692)	535,506,336	535,276,644	2,476,110	346,526,150	349,002,260	(2,705,802)	188,980,186	186,274,384

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2015	
Ending Balance Basis	

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	739,095	2,526,322	3,265,417	434,091	1,657,267	2,091,358	305,004	869,055	1,174,059
3	582000	Station Expense	515,378	93,287	608,665	270,980	61,196	332,176	244,398	32,091	276,489
3	583000	Overhead Line Expense	1,848,620	403,943	2,252,563	1,115,047	264,987	1,380,034	733,573	138,956	872,529
3	584000	Underground Line Expense	1,416,022	0	1,416,022	941,156	0	941,156	474,866	0	474,866
3	584100	Energy Storage Equipment	372	0	372	372	0	372	0	0	0
3	585000	Street Light & Signal System Operation Expense	55,351	0	55,351	9,423	0	9,423	45,928	0	45,928
3	586000	Meter Expense	1,669,192	96,827	1,766,019	1,329,857	63,519	1,393,376	339,335	33,308	372,643
3	587000	Customer Installations Expense	499,644	124,595	624,239	273,502	81,734	355,236	226,142	42,861	269,003
3	588000	Miscellaneous Distribution Expense	4,073,099	3,332,918	7,406,017	2,893,255	2,186,394	5,079,649	1,179,844	1,146,524	2,326,368
3	589000	Rent	614	251,602	252,216	414	165,051	165,465	200	86,551	86,751
MAINTENANCE:											
3	590000	Supervision & Engineering	119,021	1,640,059	1,759,080	100,711	1,075,879	1,176,590	18,310	564,180	582,490
3	591000	Structures	273,620	147	273,767	176,391	96	176,487	97,229	51	97,280
3	592000	Station Equipment	627,981	188,443	816,424	500,159	123,619	623,778	127,822	64,824	192,646
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,703,762	930	8,704,692	5,325,907	610	5,326,517	3,377,855	320	3,378,175
3	594000	Underground Lines	1,049,057	0	1,049,057	665,989	0	665,989	383,068	0	383,068
3	595000	Line Transformers	475,023	380,898	855,921	377,869	249,869	627,738	97,154	131,029	228,183
3	596000	Street Light & Signal System Maintenance Exp	714,659	0	714,659	471,215	0	471,215	243,444	0	243,444
3	597000	Meters	16,474	0	16,474	12,747	0	12,747	3,727	0	3,727
3	598000	Miscellaneous Distribution Expense	329,272	236,292	565,564	271,814	155,008	426,822	57,458	81,284	138,742
TOTAL DISTRIBUTION OPERATING EXP			23,126,256	9,276,263	32,402,519	15,170,899	6,085,229	21,256,128	7,955,357	3,191,034	11,146,391
E-DEPX		Depreciation Expense-Distribution	38,523,047	671	38,523,718	23,992,953	440	23,993,393	14,530,094	231	14,530,325
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	50,196,932	0	50,196,932	43,450,389	0	43,450,389	6,746,543	0	6,746,543
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			88,746,976	671	88,747,647	67,470,339	440	67,470,779	21,276,637	231	21,276,868
TOTAL DISTRIBUTION EXPENSES			111,873,232	9,276,934	121,150,166	82,641,238	6,085,669	88,726,907	29,231,994	3,191,265	32,423,259

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 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	315,249	315,249	0	206,920	206,920	0	108,329	108,329
2	902000	Meter Reading Expenses	2,702,092	83,520	2,785,612	2,444,206	54,820	2,499,026	257,886	28,700	286,586
E-903	903XXX	Customer Records & Collection Expenses	1,934,480	6,338,790	8,273,270	1,291,744	4,160,592	5,452,336	642,736	2,178,198	2,820,934
2	904000	Uncollectible Accounts	0	2,775,818	2,775,818	0	1,821,964	1,821,964	0	953,854	953,854
2	905000	Misc Customer Accounts	0	187,412	187,412	0	123,012	123,012	0	64,400	64,400
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,636,572	9,700,789	14,337,361	3,735,950	6,367,308	10,103,258	900,622	3,333,481	4,234,103
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	25,988,198	339,001	26,327,199	19,245,282	222,510	19,467,792	6,742,916	116,491	6,859,407
2	909000	Advertising	6,565	865,352	871,917	6,565	567,991	574,556	0	297,361	297,361
2	910000	Misc Customer Service & Info Exp	0	188,054	188,054	0	123,433	123,433	0	64,621	64,621
		TOTAL CUSTOMER SERVICE & INFO EXP	25,994,763	1,392,407	27,387,170	19,251,847	913,934	20,165,781	6,742,916	478,473	7,221,389
		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	497,905	24,429,101	24,927,006	353,456	16,587,360	16,940,816	144,449	7,841,741	7,986,190
4	921000	Office Supplies & Expenses	82,887	4,357,895	4,440,782	82,883	2,959,011	3,041,894	4	1,398,884	1,398,888
4	922000	Admin Exp Transferred--Credit	0	(139,738)	(139,738)	0	(94,882)	(94,882)	0	(44,856)	(44,856)
4	923000	Outside Services Employed	21,680	11,856,001	11,877,681	21,680	8,050,225	8,071,905	0	3,805,776	3,805,776
4	924000	Property Insurance Premium	0	1,342,074	1,342,074	0	911,268	911,268	0	430,806	430,806
4	925XXX	Injuries and Damages	22,545	3,708,861	3,731,406	22,388	2,518,317	2,540,705	157	1,190,544	1,190,701
4	926XXX	Employee Pensions and Benefits	234	2,751,997	2,752,231	234	1,868,606	1,868,840	0	883,391	883,391
4	927000	Franchise Requirements	3,624	0	3,624	0	0	0	3,624	0	3,624
1	928000	Regulatory Commission Expenses	2,676,808	3,334,775	6,011,583	1,839,465	2,157,933	3,997,398	837,343	1,176,842	2,014,185
4	930000	Miscellaneous General Expenses	148,511	3,172,612	3,321,123	102,555	2,154,204	2,256,759	45,956	1,018,408	1,064,364
4	931000	Rents	9,637	897,408	907,045	5,144	609,340	614,484	4,493	288,068	292,561
4	935000	Maintenance of General Plant	1,011,788	8,671,734	9,683,522	533,165	5,888,107	6,421,272	478,623	2,783,627	3,262,250
		TOTAL ADMIN & GEN OPERATING EXP	4,475,619	64,382,720	68,858,339	2,960,970	43,609,489	46,570,459	1,514,649	20,773,231	22,287,880

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended January 31, 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	1,558,581	13,495,183	15,053,764	1,170,481	9,163,229	10,333,710	388,100	4,331,954	4,720,054
E-AMTX		Amortization Expense-General Plant - 303000	0	353,342	353,342	0	239,674	239,674	0	113,668	113,668
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	865,517	8,489,096	9,354,613	852,321	5,764,096	6,616,417	13,196	2,725,000	2,738,196
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,666	30,666	0	20,822	20,822	0	9,844	9,844
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	1,276,924	0	1,276,924	1,276,924	0	1,276,924	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	(186,937)	0	(186,937)	(186,937)	0	(186,937)	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	(102,307)	0	(102,307)	0	0	0	(102,307)	0	(102,307)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,411,778	22,368,287	25,780,065	3,112,789	15,187,821	18,300,610	298,989	7,180,466	7,479,455
		TOTAL ADMIN & GENERAL EXPENSES	7,887,397	86,751,007	94,638,404	6,073,759	58,797,310	64,871,069	1,813,638	27,953,697	29,767,335
		TOTAL EXPENSES BEFORE FIT	150,162,272	642,627,473	792,789,745	114,178,904	418,690,371	532,869,275	35,983,368	223,937,102	259,920,470
		NET OPERATING INCOME (LOSS) BEFORE FIT			215,306,096			143,180,499			72,125,597
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(9,663,943)			(5,197,975)			(4,465,968)
E-FIT		DEFERRED FEDERAL INCOME TAX			67,505,988			44,019,768			23,486,220
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			157,659,579			104,485,232			53,174,347

ALLOCATION RATIOS:

Account	Ratio	System	Washington	Idaho
E-ALL 1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL 2	Number of Customers	100.000%	65.637%	34.363%
E-ALL 3	Direct Distribution Operating Expense	100.000%	65.600%	34.400%
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 January 31, 2015	
Ending Balance 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	183,781,906	183,781,906	0	118,925,271	118,925,271	0	64,856,635	64,856,635
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	155,164	155,164	0	100,407	100,407	0	54,757	54,757
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	9,718,644	9,718,644	0	6,288,935	6,288,935	0	3,429,709	3,429,709
1	555710	Intercompany Purchase	0	1,015,784	1,015,784	0	657,314	657,314	0	358,470	358,470
TOTAL ACCOUNT 555			0	194,671,498	194,671,498	0	125,971,927	125,971,927	0	68,699,571	68,699,571

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 January 31, 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	5,619,987	5,619,987	0	3,636,694	3,636,694	0	1,983,293	1,983,293
1	557010	Other Power Supply Expense - Financial	0	(9,814,831)	(9,814,831)	0	(6,351,177)	(6,351,177)	0	(3,463,654)	(3,463,654)
1	557150	Fuel - Economic Dispatch	0	23,255,279	23,255,279	0	15,048,491	15,048,491	0	8,206,788	8,206,788
1	557160	Power Supply Expense - Miscellaneous	706,281	0	706,281	706,281	0	706,281	0	0	0
99	557161	Unbilled Add-Ons	705,856	0	705,856	32,568	0	32,568	673,288	0	673,288
1	557170	Broker Fees - Power	0	464,219	464,219	0	300,396	300,396	0	163,823	163,823
1	557171	REC Broker Fees	47,427	78,667	126,094	47,427	50,905	98,332	0	27,762	27,762
1	557172	Trade Reporting	0	375	375	0	243	243	0	132	132
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	4,196,315	0	4,196,315	4,196,315	0	4,196,315	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	(8,721,602)	0	(8,721,602)	(8,721,602)	0	(8,721,602)	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	1,797,204	0	1,797,204	1,797,204	0	1,797,204	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(162,668)	0	(162,668)	(162,668)	0	(162,668)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(995,617)	0	(995,617)	0	0	0	(995,617)	0	(995,617)
99	557390	Idaho PCA Amortization	(1,061,520)	0	(1,061,520)	0	0	0	(1,061,520)	0	(1,061,520)
1	557395	Optional Renewable Power Expense Offset	0	(24,706)	(24,706)	0	(15,987)	(15,987)	0	(8,719)	(8,719)
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	70,543,649	70,543,649	0	45,648,795	45,648,795	0	24,894,854	24,894,854
TOTAL ACCOUNT 557			(2,669,622)	90,129,092	87,459,470	(1,606,977)	58,322,536	56,715,559	(1,062,645)	31,806,556	30,743,911

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 January 31, 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	1,934,480	6,338,790	8,273,270	1,291,744	4,160,592	5,452,336	642,736	2,178,198	2,820,934
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			1,934,480	6,338,790	8,273,270	1,291,744	4,160,592	5,452,336	642,736	2,178,198	2,820,934

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.116%	34.884%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended January 31, 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	344,256	339,001	683,257	241,007	222,510	463,517	103,249	116,491	219,740
99	908600	Public Purpose Tariff Rider Expense Offset	25,320,601	0	25,320,601	18,697,110	0	18,697,110	6,623,491	0	6,623,491
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	90,232	0	90,232	74,056	0	74,056	16,176	0	16,176
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,988,198	339,001	26,327,199	19,245,282	222,510	19,467,792	6,742,916	116,491	6,859,407

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
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 January 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.74%	52.74%
2	Cost of Debt		5.376%	5.394%
	Total Weighted Cost		2.835%	2.845%
E-APL	Net Rate Base	1,973,937,581	1,307,496,183	666,441,398
	Interest Deduction for FIT Calculation	56,027,775	37,067,517	18,960,258
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 January 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,008,095,841	676,049,774	332,046,067
E-OPS	Less: Operating & Maintenance Expense	627,583,540	411,858,834	215,724,706
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	94,906,213	64,551,362	30,354,851
E-OTX	Less: Taxes Other than FIT	70,299,992	56,459,079	13,840,913
	Net Operating Income Before FIT	215,306,096	143,180,499	72,125,597
E-INT	Less: Interest Expense	56,027,775	37,067,517	18,960,258
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(186,347,918)	(120,759,361)	(65,588,557)
	Taxable Net Operating Income	(27,069,597)	(14,500,843)	(12,568,754)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(9,474,359)	(5,075,295)	(4,399,064)
1	Production Tax Credit	(189,584)	(122,680)	(66,904)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(9,663,943)	(5,197,975)	(4,465,968)
E-DTE	Deferred FIT	67,505,988	44,019,768	23,486,220
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	57,646,517	38,695,267	18,951,250

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 January 31, 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	40,974,142	59,342,731	100,316,873	26,042,753	39,113,991	65,156,744	14,931,389	20,228,740	35,160,129
12	997001 Contributions In Aid of Construction	0	3,684,770	3,684,770	0	2,399,375	2,399,375	0	1,285,395	1,285,395
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	1,372,188	1,372,188	0	931,716	931,716	0	440,472	440,472
99	997007 Idaho PCA	(2,057,137)	0	(2,057,137)	0	0	0	(2,057,137)	0	(2,057,137)
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	422,694	422,694	0	287,009	287,009	0	135,685	135,685
12	997016 Redemption Expense Amortization	0	1,415,774	1,415,774	0	921,895	921,895	0	493,879	493,879
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	5,636,829	0	5,636,829	3,921,444	0	3,921,444	1,715,385	0	1,715,385
99	997019 CSS Temporary Service Fees	410,881	0	410,881	68,351	0	68,351	342,530	0	342,530
4	997020 FAS87 Current Pension Accrual	0	413,364	413,364	0	280,674	280,674	0	132,690	132,690
99	997021 Wartsilla Generators Amortization	245,485	0	245,485	153,132	0	153,132	92,353	0	92,353
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	4,280,484	4,280,484	0	2,787,280	2,787,280	0	1,493,204	1,493,204
4	997033 BPA Residential Exchange	2,467,241	0	2,467,241	2,015,711	0	2,015,711	451,530	0	451,530
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	(389,896)	(389,896)	0	(252,302)	(252,302)	0	(137,594)	(137,594)
99	997043 Washington Deferred Power Costs	(4,525,287)	0	(4,525,287)	(4,525,287)	0	(4,525,287)	0	0	0
1	997044 Non-Monetary Power Costs	0	155,164	155,164	0	100,407	100,407	0	54,757	54,757
1	997045 Section 199 Manufacturing Deduction	0	(357,143)	(357,143)	0	(231,107)	(231,107)	0	(126,036)	(126,036)
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	(3,872,040)	(3,872,040)	0	(2,521,318)	(2,521,318)	0	(1,350,722)	(1,350,722)
11	997049 Tax Depreciation	0	(200,145,272)	(200,145,272)	0	(128,675,397)	#####	0	(71,469,875)	(71,469,875)
99	997050 CS2 Levelized Return	357,874	0	357,874	0	0	0	357,874	0	357,874
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	47,427	47,427	0	32,203	32,203	0	15,224	15,224
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 January 31, 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	424,058	0	424,058	(216,941)	0	(216,941)	640,999	0	640,999
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	5,439,135	5,439,135	0	3,496,874	3,496,874	0	1,942,261	1,942,261
4	997081	Deferred Compensation	0	(202,850)	(202,850)	0	(137,735)	(137,735)	0	(65,115)	(65,115)
4	997082	Meal Disallowances	0	398,178	398,178	0	270,363	270,363	0	127,815	127,815
4	997083	Paid Time Off	0	349,737	349,737	0	237,471	237,471	0	112,266	112,266
2	997084	Customer Uncollectibles	0	112,935	112,935	0	74,127	74,127	0	38,808	38,808
99	997088	Deferred O&M Colstrip & CS2	46,767	0	46,767	973,692	0	973,692	(926,925)	0	(926,925)
99	997089	CNC Transmission	209,579	0	209,579	150,900	0	150,900	58,679	0	58,679
99	997091	LIDAR O&M Reg Def DFIT	61,752	0	61,752	61,752	0	61,752	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	1,637,233	0	1,637,233	1,637,233	0	1,637,233	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	(4,758,740)	0	(4,758,740)	(2,107,669)	0	(2,107,669)	(2,651,071)	0	(2,651,071)
99	997098	Provision for Rate Refund	7,282,382	0	7,282,382	0	0	0	7,282,382	0	7,282,382
1	997099	Kettle Falls Diesel Leak	0	664,076	664,076	0	429,724	429,724	0	234,352	234,352
99	997100	WA REC Amort	120,497	0	120,497	120,497	0	120,497	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)
TOTAL SCHEDULE M ADJUSTMENTS			55,423,128	(241,771,046)	(186,347,918)	34,048,798	(154,808,159)	#####	21,374,330	(86,962,887)	(65,588,557)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.291%	35.709%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.116%	34.884%
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 January 31, 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	71,816,251	71,816,251	0	45,984,664	45,984,664	0	25,831,587	25,831,587
99	410100	Deferred Federal Income Tax Expense - Washin	1,084,387	0	1,084,387	1,084,387	0	1,084,387	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(815,893)	0	(815,893)	0	0	0	(815,893)	0	(815,893)
	410100	Total	268,494	71,816,251	72,084,745	1,084,387	45,984,664	47,069,051	(815,893)	25,831,587	25,015,694
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(162,672)	(162,672)	0	(104,161)	(104,161)	0	(58,511)	(58,511)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,945,122)	0	(2,945,122)	(2,945,122)	0	(2,945,122)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,470,963)	0	(1,470,963)	0	0	0	(1,470,963)	0	(1,470,963)
	411100	Total	(4,416,085)	(162,672)	(4,578,757)	(2,945,122)	(104,161)	(3,049,283)	(1,470,963)	(58,511)	(1,529,474)
Total Deferred Federal Income Tax Expense			(4,147,591)	71,653,579	67,505,988	(1,860,735)	45,880,503	44,019,768	(2,286,856)	25,773,076	23,486,220

E-ALL	14	Net Allocated Schedule M's	100.000%	64.031%	35.969%
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 January 31, 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	1,656,342	1,656,342	0	1,071,819	1,071,819	0	584,523	584,523
1	408150	R&P Property Tax--Production	0	13,867,144	13,867,144	0	8,973,429	8,973,429	0	4,893,715	4,893,715
1	408180	R&P Property Tax--Transmission	0	5,053,141	5,053,141	0	3,269,888	3,269,888	0	1,783,253	1,783,253
1	409100	State Income Tax--Montana & Oregon	0	(509,522)	(509,522)	0	(329,712)	(329,712)	0	(179,810)	(179,810)
TOTAL PRODUCTION & TRANSMISSION			0	20,103,060	20,103,060	0	13,008,690	13,008,690	0	7,094,370	7,094,370
DISTRIBUTION											
99	408110	State Excise Tax	19,697,908	0	19,697,908	19,697,908	0	19,697,908	0	0	0
99	408120	Municipal Occupation & License Tax	20,966,293	0	20,966,293	17,599,897	0	17,599,897	3,366,396	0	3,366,396
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	9,123,247	0	9,123,247	6,152,584	0	6,152,584	2,970,663	0	2,970,663
99	409100	State Income Tax--Idaho	409,271	0	409,271	0	0	0	409,271	0	409,271
TOTAL DISTRIBUTION			50,196,932	0	50,196,932	43,450,389	0	43,450,389	6,746,543	0	6,746,543
TOTAL TAXES OTHER THAN FIT			50,196,932	20,103,060	70,299,992	43,450,389	13,008,690	56,459,079	6,746,543	7,094,370	13,840,913

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 January 31, 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	8,933,333	8,933,333	0	5,780,760	5,780,760	0	3,152,573	3,152,573
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	1,274,695	1,274,695	0	824,855	824,855	0	449,840	449,840
1	182381	CDA Settlement Past Storage	0	34,442,503	34,442,503	0	22,287,744	22,287,744	0	12,154,759	12,154,759
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)	5,326,252	42,403,104	47,729,356	5,260,483	28,791,708	34,052,191	65,769	13,611,396	13,677,165
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,216,135	3,216,135	0	2,183,756	2,183,756	0	1,032,379	1,032,379
		TOTAL INTANGIBLE PLANT	6,082,135	153,101,747	159,183,882	6,016,366	100,729,763	106,746,129	65,769	52,371,984	52,437,753
		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	128,310,604	128,310,604	0	83,029,792	83,029,792	0	45,280,812	45,280,812
1	312000	Boiler Plant	0	175,294,211	175,294,211	0	113,432,884	113,432,884	0	61,861,327	61,861,327
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,710,991	53,710,991	0	34,756,382	34,756,382	0	18,954,609	18,954,609
1	315000	Accessory Electric Equipment	0	27,009,102	27,009,102	0	17,477,590	17,477,590	0	9,531,512	9,531,512
1	316000	Miscellaneous Power Plant Equipment	0	17,033,020	17,033,020	0	11,022,067	11,022,067	0	6,010,953	6,010,953
		TOTAL STEAM PRODUCTION PLANT	0	404,942,870	404,942,870	0	262,038,531	262,038,531	0	142,904,339	142,904,339
		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	56,824,583	56,824,583	0	36,771,188	36,771,188	0	20,053,395	20,053,395
1	332XXX	Reservoirs, Dams, & Waterways	0	137,861,210	137,861,210	0	89,209,989	89,209,989	0	48,651,221	48,651,221
1	333000	Waterwheels, Turbines, & Generators	0	167,785,759	167,785,759	0	108,574,165	108,574,165	0	59,211,594	59,211,594
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	2,676,634	2,676,634	0	1,732,050	1,732,050	0	944,584	944,584
		TOTAL HYDRAULIC PRODUCTION PLANT	0	472,273,078	472,273,078	0	305,607,910	305,607,910	0	166,665,168	166,665,168
		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	16,769,340	16,769,340	0	10,851,440	10,851,440	0	5,917,900	5,917,900
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,372	21,303,372	0	13,785,412	13,785,412	0	7,517,960	7,517,960
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	208,065,410	208,065,410	0	134,639,127	134,639,127	0	73,426,283	73,426,283
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	20,831,705	20,831,705	0	13,480,196	13,480,196	0	7,351,509	7,351,509
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	1,524,982	1,524,982	0	986,816	986,816	0	538,166	538,166
		TOTAL OTHER PRODUCTION PLANT	0	293,492,326	293,492,326	0	189,918,884	189,918,884	0	103,573,442	103,573,442
		TOTAL PRODUCTION PLANT	0	1,170,708,274	1,170,708,274	0	757,565,325	757,565,325	0	413,142,949	413,142,949

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended January 31, 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	20,148,526	20,148,526	0	13,038,111	13,038,111	0	7,110,415	7,110,415
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,478,525	20,478,525	0	13,251,654	13,251,654	0	7,226,871	7,226,871
1	353000	Station Equipment	0	232,844,383	232,844,383	0	150,673,600	150,673,600	0	82,170,783	82,170,783
1	354000	Towers & Fixtures	0	17,125,448	17,125,448	0	11,081,877	11,081,877	0	6,043,571	6,043,571
1	355000	Poles & Fixtures	0	179,740,616	179,740,616	0	116,310,153	116,310,153	0	63,430,463	63,430,463
1	356000	Overhead Conductors & Devices	0	125,536,696	125,536,696	0	81,234,796	81,234,796	0	44,301,900	44,301,900
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	603,129,163	603,129,163	0	390,284,881	390,284,881	0	212,844,282	212,844,282
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	18,866,607	0	18,866,607	12,889,835	0	12,889,835	5,976,772	0	5,976,772
3	362000	Station Equipment	122,563,546	113,375	122,676,921	78,335,872	74,374	78,410,246	44,227,674	39,001	44,266,675
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	308,716,139	0	308,716,139	195,847,091	0	195,847,091	112,869,048	0	112,869,048
99	365000	Overhead Conductors & Devices	198,852,348	0	198,852,348	125,452,230	0	125,452,230	73,400,118	0	73,400,118
99	366000	Underground Conduit	92,275,634	0	92,275,634	58,458,767	0	58,458,767	33,816,867	0	33,816,867
99	367000	Underground Conductors & Devices	160,775,906	0	160,775,906	103,075,036	0	103,075,036	57,700,870	0	57,700,870
99	368000	Line Transformers	219,992,994	0	219,992,994	148,441,903	0	148,441,903	71,551,091	0	71,551,091
99	369XXX	Services	143,433,728	0	143,433,728	92,439,345	0	92,439,345	50,994,383	0	50,994,383
99	370000	Meters	48,224,143	0	48,224,143	26,304,375	0	26,304,375	21,919,768	0	21,919,768
99	373XXX	Street Light & Signal Systems	40,593,219	0	40,593,219	24,986,250	0	24,986,250	15,606,969	0	15,606,969
TOTAL DISTRIBUTION PLANT			1,361,621,562	113,375	1,361,734,937	870,329,025	74,374	870,403,399	491,292,537	39,001	491,331,538
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,075,757	4,166,591	384,267	2,088,439	2,472,706	706,567	987,318	1,693,885
4	390XXX	Structures & Improvements	13,640,709	66,388,697	80,029,406	6,999,194	45,077,925	52,077,119	6,641,515	21,310,772	27,952,287
4	391XXX	Office Furniture & Equipment	3,341,009	37,989,392	41,330,401	3,269,258	25,794,797	29,064,055	71,751	12,194,595	12,266,346
4	392XXX	Transportation Equipment	22,179,717	12,969,162	35,148,879	16,158,054	8,806,061	24,964,115	6,021,663	4,163,101	10,184,764
4	393000	Stores Equipment	274,125	2,462,352	2,736,477	121,608	1,671,937	1,793,545	152,517	790,415	942,932
4	394000	Tools, Shop & Garage Equipment	2,057,719	8,813,885	10,871,604	993,356	5,984,628	6,977,984	1,064,363	2,829,257	3,893,620
4	395000	Laboratory Equipment	273,668	716,683	990,351	228,208	486,628	714,836	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	19,013,501	70,965,935	89,979,436	11,593,777	48,185,870	59,779,647	7,419,724	22,780,065	30,199,789
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			88,790,018	213,144,731	301,934,749	56,154,068	144,725,273	200,879,341	32,635,950	68,419,458	101,055,408
TOTAL PLANT IN SERVICE			1,456,493,715	2,140,197,290	3,596,691,005	932,499,459	1,393,379,616	2,325,879,075	523,994,256	746,817,674	1,270,811,930

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended January 31, 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	(286,728,897)	(286,728,897)	0	(185,542,269)	(185,542,269)	0	(101,186,628)	(101,186,628)
E-ADEP		Hydro Production Plant	0	(131,257,920)	(131,257,920)	0	(84,937,000)	(84,937,000)	0	(46,320,920)	(46,320,920)
E-ADEP		Other Production Plant	0	(94,022,028)	(94,022,028)	0	(60,841,654)	(60,841,654)	0	(33,180,374)	(33,180,374)
E-ADEP		Transmission Plant	0	(194,082,701)	(194,082,701)	0	(125,590,916)	(125,590,916)	0	(68,491,785)	(68,491,785)
E-ADEP		Distribution Plant	(429,879,251)	(76)	(429,879,327)	(264,611,269)	(50)	(264,611,319)	(165,267,982)	(26)	(165,268,008)
E-ADEP		General Plant	(29,031,777)	(72,867,186)	(101,898,963)	(17,699,445)	(49,476,819)	(67,176,264)	(11,332,332)	(23,390,367)	(34,722,699)
TOTAL ACCUMULATED DEPRECIATION			(458,911,028)	(778,958,808)	(1,237,869,836)	(282,310,714)	(506,388,708)	(788,699,422)	(176,600,314)	(272,570,100)	(449,170,414)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,293,968)	(9,293,968)	0	(6,014,126)	(6,014,126)	0	(3,279,842)	(3,279,842)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(151,364)	0	(151,364)	(151,364)	0	(151,364)	0	0	0
E-AAAMT		General Plant - 303000	0	(603,723)	(603,723)	0	(408,210)	(408,210)	0	(195,513)	(195,513)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,853,407)	(18,417,446)	(20,270,853)	(1,824,635)	(12,505,446)	(14,330,081)	(28,772)	(5,912,000)	(5,940,772)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(221,763)	(342,575)	(117,239)	(150,577)	(267,816)	(3,573)	(71,186)	(74,759)
TOTAL ACCUMULATED AMORTIZATION			(2,125,583)	(28,536,900)	(30,662,483)	(2,093,238)	(19,078,359)	(21,171,597)	(32,345)	(9,458,541)	(9,490,886)
TOTAL ACCUMULATED DEPR/AMORT			(461,036,611)	(807,495,708)	(1,268,532,319)	(284,403,952)	(525,467,067)	(809,871,019)	(176,632,659)	(282,028,641)	(458,661,300)
NET ELECTRIC UTILITY PLANT before DFIT			995,457,104	1,332,701,582	2,328,158,686	648,095,507	867,912,549	1,516,008,056	347,361,597	464,789,033	812,150,630
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	(210,513)	(210,513)	0	(136,223)	(136,223)	0	(74,290)	(74,290)
12		ADFIT - Electric Plant In Service (282900)	0	(390,553,350)	(390,553,350)	0	(254,312,719)	(254,312,719)	0	(136,240,631)	(136,240,631)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(37,261,572)	(37,261,572)	0	(25,300,607)	(25,300,607)	0	(11,960,965)	(11,960,965)
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	(12,054,876)	(12,054,876)	0	(7,800,710)	(7,800,710)	0	(4,254,166)	(4,254,166)
1		ADFIT - CDA Settlement Costs (283333)	0	370,542	370,542	0	239,778	239,778	0	130,764	130,764
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,636,543)	(3,636,543)	0	(2,367,971)	(2,367,971)	0	(1,268,572)	(1,268,572)
TOTAL ACCUMULATED DFIT			0	(443,737,241)	(443,737,241)	0	(289,943,893)	(289,943,893)	0	(153,793,348)	(153,793,348)
NET ELECTRIC UTILITY PLANT			995,457,104	888,964,341	1,884,421,445	648,095,507	577,968,656	1,226,064,163	347,361,597	310,995,685	658,357,282

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.600%	34.400%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.116%	34.884%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended January 31, 2015
 Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	995,457,104	888,964,341	1,884,421,445	648,095,507	577,968,656	1,226,064,163	347,361,597	310,995,685	658,357,282
	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	(726,679)	0	(726,679)	726,679	0	726,679
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)	(2,781,566)	0	(2,781,566)	(891,444)	0	(891,444)	(1,890,122)	0	(1,890,122)
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)	7,374,430	0	7,374,430	4,718,711	0	4,718,711	2,655,719	0	2,655,719
99	ADFIT - Kettle Falls Disallowed (190420)	214,779	0	214,779	214,779	0	214,779	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)	1,330,490	0	1,330,490	0	0	0	1,330,490	0	1,330,490
99	ADFIT - Boulder Park Disallowed (190040)	444,328	0	444,328	0	0	0	444,328	0	444,328
99	Investment in WNP3 Exchange Power (124900, 124930)	11,228,915	0	11,228,915	11,228,915	0	11,228,915	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,018,047)	0	(2,018,047)	(2,018,047)	0	(2,018,047)	0	0	0
99	CDA Lake Settlement - WA (182382)	887,356	0	887,356	887,356	0	887,356	0	0	0
99	CDA Lake Settlement - ID (186382)	175,525	0	175,525	0	0	0	175,525	0	175,525
99	ADFIT - CDA Lake Settlement - Direct (283382)	(372,010)	0	(372,010)	(310,576)	0	(310,576)	(61,434)	0	(61,434)
99	CDA CDR Fund - Direct (182324)	64,546	0	64,546	64,546	0	64,546	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	458,328	0	458,328	425,480	0	425,480	32,848	0	32,848
99	ADFIT - Spokane River Relicensing (283322)	(160,391)	0	(160,391)	(148,899)	0	(148,899)	(11,492)	0	(11,492)
99	Spokane River PM&Es (182323)	423,153	0	423,153	270,177	0	270,177	152,976	0	152,976
99	ADFIT - Spokane River PM&Es (283323)	(148,128)	0	(148,128)	(94,586)	0	(94,586)	(53,542)	0	(53,542)
99	Montana Riverbed Settlement (186360)	1,897,970	0	1,897,970	1,296,830	0	1,296,830	601,140	0	601,140
99	ADFIT - Montana Riverbed Settlement (283365)	(664,289)	0	(664,289)	(453,891)	0	(453,891)	(210,398)	0	(210,398)
99	Lancaster Generation (182312)	1,133,334	0	1,133,334	1,133,334	0	1,133,334	0	0	0
99	ADFIT - Lancaster Generation (283312)	(396,667)	0	(396,667)	(396,667)	0	(396,667)	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)	(1,789,029)	0	(1,789,029)	(446,882)	0	(446,882)	(1,342,147)	0	(1,342,147)
99	Customer Deposits (235199)	(1,884,037)	0	(1,884,037)	(1,884,037)	0	(1,884,037)	0	0	0
C-WKC	Working Capital	72,700,326	8,727,032	81,427,358	72,700,326	0	72,700,326	0	8,727,032	8,727,032
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	80,789,104	8,727,032	89,516,136	81,432,020	0	81,432,020	(642,916)	8,727,032	8,084,116
	NET RATE BASE	#####	897,691,373	1,973,937,581	729,527,527	577,968,656	1,307,496,183	346,718,681	319,722,717	666,441,398

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 January 31, 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)	7,788,616	7,788,616			7,788,616	7,788,616		5,040,013	5,040,013		2,748,603	2,748,603	
1	Hydro (ED-AN)	8,282,729	8,282,729			8,282,729	8,282,729		5,359,754	5,359,754		2,922,975	2,922,975	
1	Other (ED-AN)	9,353,693	9,353,693			9,353,693	9,353,693		6,052,775	6,052,775		3,300,918	3,300,918	
Total Electric Production		25,425,038	25,425,038			25,425,038	25,425,038		16,452,542	16,452,542		8,972,496	8,972,496	
Electric Transmission														
1	ED-AN	10,442,717	10,442,717			10,442,717	10,442,717		6,757,482	6,757,482		3,685,235	3,685,235	
Total Electric Transmissio		10,442,717	10,442,717			10,442,717	10,442,717		6,757,482	6,757,482		3,685,235	3,685,235	
Electric Distribution														
3	ED-AN	671	671				671	671	440	440		231	231	
	ED-ID	14,530,094	14,530,094			14,530,094	14,530,094				14,530,094		14,530,094	
	ED-WA	23,992,953	23,992,953			23,992,953	23,992,953	23,992,953		23,992,953				
Total Electric Distribution		38,523,718	38,523,718			38,523,047	671	38,523,718	23,992,953	440	23,993,393	14,530,094	231	14,530,325
Gas Underground Storage														
	GD-AN	571,221		571,221										
	GD-OR	114,166			114,166									
Total Gas Underground St		685,387		571,221	114,166									
Gas Distribution														
	GD-AN	63,630		63,630										
	GD-ID	4,202,902		4,202,902										
	GD-WA	8,518,269		8,518,269										
	GD-OR	5,091,001			5,091,001									
Total Gas Distribution		17,875,802		12,784,801	5,091,001									
General Plant														
4	ED-AN	2,673,211	2,673,211			2,673,211	2,673,211		1,815,110	1,815,110		858,101	858,101	
	ED-ID	160,954	160,954			160,954	160,954				160,954		160,954	
	ED-WA	1,034,997	1,034,997			1,034,997	1,034,997	1,034,997						
7,4	CD-AA	14,352,613	10,268,864	2,834,785	1,248,964		10,268,864	10,268,864		6,972,559	6,972,559		3,296,305	
9,4	CD-AN	702,413	553,108	149,305			553,108	553,108		375,560	375,560		177,548	
9	CD-ID	288,461	227,146	61,315		227,146	227,146				227,146		227,146	
9	CD-WA	172,056	135,484	36,572		135,484	135,484	135,484		135,484				
8	GD-AA	208,445		143,998	64,447									
	GD-AN	33,573		33,573										
	GD-ID	48,051		48,051										
	GD-WA	218,545		218,545										
	GD-OR	233,178			233,178									
Total General Plant		20,126,497	15,053,764	3,526,144	1,546,589	1,558,581	13,495,183	15,053,764	1,170,481	9,163,229	10,333,710	388,100	4,331,954	4,720,054
Total Depreciation Expense		113,079,159	89,445,237	16,882,166	6,751,756	40,081,628	49,363,609	89,445,237	25,163,434	32,373,693	57,537,127	14,918,194	16,989,916	31,908,110

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 January 31, 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	65.600%	34.400%
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 January 31, 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	187,619	187,619		187,619	187,619		121,408	121,408		66,211	66,211				
Total Production/Transmission			1,106,020	1,106,020		1,106,020	1,106,020		715,705	715,705		390,315	390,315				
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	483,153	345,681	95,428	42,044			234,717	234,717		110,964	110,964				
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	24,634		24,634												
		GD-OR	8,037			8,037											
Total General Plant - 303000			529,611	353,342	126,188	50,081		353,342	353,342		239,674	239,674	113,668	113,668			
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	11,557,499	8,269,044	2,282,721	1,005,734		8,269,044	8,269,044	5,614,681	5,614,681	2,654,363	2,654,363				
9,4		CD-AN	9,842	7,750	2,092		7,750	7,750	5,262	5,262		2,488	2,488				
9,4		CD-ID	10,730	8,449	2,281		8,449	8,449			8,449		8,449				
4		ED-AN	212,302	212,302			212,302	212,302	144,153	144,153		68,149	68,149				
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747				
		ED-WA	852,321	852,321			852,321	852,321	852,321	852,321							
8		GD-AA	446,799		308,658	138,141											
		GD-AN	1,549		1,549												
		GD-OR	226			226											
Total Miscellaneous IT Intangible Plt - 3031XX			13,096,015	9,354,613	2,597,301	1,144,101		865,517	8,489,096	9,354,613		852,321	5,764,096	6,616,417	13,196	2,725,000	2,738,196
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	10,021	10,021			10,021	10,021	6,804	6,804		3,217	3,217				
		GD-OR	2,093			2,093											
Total General Plant - 390200, 396200			40,970	30,666	5,700	4,604		30,666	30,666	20,822	20,822	9,844	9,844				
Total Amortization Expense			14,799,840	10,871,638	2,729,416	1,198,786		892,514	9,979,124	10,871,638		879,318	6,740,297	7,619,615	13,196	3,238,827	3,252,023

Allocation Ratios:						Jurisdiction -					
Service -		Electric	Gas-North	Gas-South			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-12E
For Twelve Months Ended January 31, 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)	(286,728,897)	(286,728,897)			(286,728,897)	(286,728,897)		(185,542,269)	(185,542,269)		(101,186,628)	(101,186,628)	
1	Hydro (ED-AN)	(131,257,920)	(131,257,920)			(131,257,920)	(131,257,920)		(84,937,000)	(84,937,000)		(46,320,920)	(46,320,920)	
1	Other (ED-AN)	(94,022,028)	(94,022,028)			(94,022,028)	(94,022,028)		(60,841,654)	(60,841,654)		(33,180,374)	(33,180,374)	
Total Electric Production		(512,008,845)	(512,008,845)			(512,008,845)	(512,008,845)		(331,320,923)	(331,320,923)		(180,687,922)	(180,687,922)	
Electric Transmission														
1	ED-AN	(194,082,701)	(194,082,701)			(194,082,701)	(194,082,701)		(125,590,916)	(125,590,916)		(68,491,785)	(68,491,785)	
Total Electric Transmissi		(194,082,701)	(194,082,701)			(194,082,701)	(194,082,701)		(125,590,916)	(125,590,916)		(68,491,785)	(68,491,785)	
Electric Distribution														
3	ED-AN	(76)	(76)			(76)	(76)		(50)	(50)		(26)	(26)	
	ED-ID	(165,267,982)	(165,267,982)		(165,267,982)	(165,267,982)	(165,267,982)				(165,267,982)	(165,267,982)	(165,267,982)	
	ED-WA	(264,611,269)	(264,611,269)		(264,611,269)	(264,611,269)	(264,611,269)	(264,611,269)		(264,611,269)				
Total Electric Distribution		(429,879,327)	(429,879,327)		(429,879,251)	(429,879,327)	(429,879,327)	(264,611,269)	(50)	(264,611,319)	(165,267,982)	(26)	(165,268,008)	
Gas Underground Storage														
	GD-AN	(13,522,928)	(13,522,928)											
	GD-OR	(638,507)		(638,507)										
Total Gas Underground S		(14,161,435)	(13,522,928)	(638,507)										
Gas Distribution														
	GD-AN	(1,488,837)	(1,488,837)											
	GD-ID	(59,558,230)	(59,558,230)											
	GD-WA	(117,383,800)	(117,383,800)											
	GD-OR	(92,678,999)		(92,678,999)										
Total Gas Distribution		(271,109,866)	(178,430,867)	(92,678,999)										
General Plant														
4	ED-AN	(39,185,828)	(39,185,828)			(39,185,828)	(39,185,828)		(26,607,177)	(26,607,177)		(12,578,651)	(12,578,651)	
	ED-ID	(7,198,092)	(7,198,092)		(7,198,092)	(7,198,092)	(7,198,092)				(7,198,092)	(7,198,092)	(7,198,092)	
	ED-WA	(15,690,069)	(15,690,069)		(15,690,069)	(15,690,069)	(15,690,069)	(15,690,069)		(15,690,069)				
7,4	CD-AA	(34,382,851)	(24,599,898)	(6,790,957)	(2,991,996)	(24,599,898)	(24,599,898)		(16,703,331)	(16,703,331)		(7,896,567)	(7,896,567)	
9,4	CD-AN	(11,532,892)	(9,081,460)	(2,451,432)		(9,081,460)	(9,081,460)		(6,166,311)	(6,166,311)		(2,915,149)	(2,915,149)	
9	CD-ID	(5,250,229)	(4,134,240)	(1,115,989)		(4,134,240)	(4,134,240)				(4,134,240)	(4,134,240)	(4,134,240)	
9	CD-WA	(2,551,783)	(2,009,376)	(542,407)		(2,009,376)	(2,009,376)	(2,009,376)		(2,009,376)				
8	GD-AA	(1,689,213)	(1,166,942)	(522,271)										
	GD-AN	(1,748,652)	(1,748,652)											
	GD-ID	(1,483,690)	(1,483,690)											
	GD-WA	(4,012,185)	(4,012,185)											
	GD-OR	(4,212,579)		(4,212,579)										
Total General Plant		(128,938,063)	(101,898,963)	(19,312,254)	(7,726,846)	(29,031,777)	(72,867,186)	(101,898,963)	(17,699,445)	(49,476,819)	(67,176,264)	(11,332,332)	(23,390,367)	(34,722,699)
Total Accumulated Depr		(1,550,180,237)	(1,237,869,836)	(211,266,049)	(101,044,352)	(458,911,028)	(778,958,808)	(1,237,869,836)	(282,310,714)	(506,388,708)	(788,699,422)	(176,600,314)	(272,570,100)	(449,170,414)

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	65.600%		34.400%			
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 January 31, 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	(8,381,087)	(8,381,087)			(8,381,087)	(8,381,087)		(5,423,401)	(5,423,401)		(2,957,686)	(2,957,686)	
1	Misc Intangible Plt (3030 ED-AN)	(912,881)	(912,881)			(912,881)	(912,881)		(590,725)	(590,725)		(322,156)	(322,156)	
Total Production/Transmission		(9,293,968)	(9,293,968)			(9,293,968)	(9,293,968)		(6,014,126)	(6,014,126)		(3,279,842)	(3,279,842)	
Distribution														
	Franchises (302000) ED-WA	(123,095)	(123,095)			(123,095)	(123,095)	(123,095)		(123,095)				
	Misc Intangible Plt (3030 ED-WA)	(28,269)	(28,269)			(28,269)	(28,269)	(28,269)		(28,269)				
Total Distribution		(151,364)	(151,364)			(151,364)	(151,364)	(151,364)		(151,364)				
General Plant - 303000														
7,4	CD-AA	(768,543)	(549,869)	(151,795)	(66,879)	(549,869)	(549,869)		(373,361)	(373,361)		(176,508)	(176,508)	
9,1	CD-AN	(68,391)	(53,854)	(14,537)		(53,854)	(53,854)		(34,849)	(34,849)		(19,005)	(19,005)	
	GD-ID	(51,425)		(51,425)										
	GD-WA	(118,776)		(118,776)										
	GD-OR	(65,153)			(65,153)									
Total General Plant - 303000		(1,072,288)	(603,723)	(336,533)	(132,032)	(603,723)	(603,723)		(408,210)	(408,210)		(195,513)	(195,513)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(25,246,676)	(18,063,239)	(4,986,471)	(2,196,966)		(18,063,239)	(18,063,239)		(12,264,939)	(12,264,939)	(5,798,300)	(5,798,300)	
9,4	CD-AN	(17,028)	(13,409)	(3,619)			(13,409)		(9,105)	(9,105)		(4,304)	(4,304)	
9	CD-ID	(19,223)	(15,137)	(4,086)		(15,137)	(15,137)				(15,137)		(15,137)	
4	ED-AN	(340,798)	(340,798)			(340,798)	(340,798)		(231,402)	(231,402)		(109,396)	(109,396)	
	ED-ID	(13,635)	(13,635)			(13,635)	(13,635)				(13,635)		(13,635)	
	ED-WA	(1,824,635)	(1,824,635)			(1,824,635)	(1,824,635)	(1,824,635)		(1,824,635)				
8	GD-AA	(1,495,398)		(1,033,051)	(462,347)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(28,970,151)	(20,270,853)	(6,038,754)	(2,660,544)	(1,853,407)	(18,417,446)	(20,270,853)	(1,824,635)	(12,505,446)	(14,330,081)	(28,772)	(5,912,000)	(5,940,772)
Gas Underground Storage														
	GD-AN	(239,878)		(239,878)										
Total Gas Underground Storage		(239,878)		(239,878)										
General Plant - 390200, 396200														
7,4	CD-AA	(219,109)	(156,766)	(43,276)	(19,067)		(156,766)	(156,766)		(106,444)	(106,444)	(50,322)	(50,322)	
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	(64,997)	(64,997)			(64,997)	(64,997)		(44,133)	(44,133)		(20,864)	(20,864)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(409,516)	(342,575)	(47,874)	(19,067)	(120,812)	(221,763)	(342,575)	(117,239)	(150,577)	(267,816)	(3,573)	(71,186)	(74,759)
Total Accumulated Amortization		(40,137,165)	(30,662,483)	(6,663,039)	(2,811,643)	(2,125,583)	(28,536,900)	(30,662,483)	(2,093,238)	(19,078,359)	(21,171,597)	(32,345)	(9,458,541)	(9,490,886)

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 January 31, 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	3,939,110	0	0	2,818,315	2,818,315	0	0	778,014	778,014	0	342,781	
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	6,870,751	384,267	706,567	3,075,758	4,166,592	577,218	92,936	841,360	1,511,514	849,864	342,781	1,192,645
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,493,217	1,441,940	2,163,542	3,887,735	7,493,217	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,235,182	0	0	0	0	2,235,182	0	0	0	2,235,182	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	77,233,649	0	0	55,258,359	55,258,359	0	0	15,254,418	15,254,418	0	6,720,872	
9		CD-WA / ID / AN	21,941,773	5,557,254	4,477,973	7,242,603	17,277,830	1,500,114	1,208,775	1,955,054	4,663,943	0	0	
		TOTAL ACCOUNT	112,430,554	6,999,194	6,641,515	66,388,697	80,029,406	3,735,296	1,208,775	17,209,472	22,153,543	3,526,733	6,720,872	10,247,605
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,875,201	3,238,891	14,649	5,621,661	8,875,201	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	617,983	0	0	0	0	0	0	426,915	426,915	0	191,068	
7		CD-AA	45,134,094	0	0	32,292,090	32,292,090	0	0	8,914,435	8,914,435	0	3,927,569	
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	54,841,066	3,269,257	71,751	37,989,392	41,330,400	8,197	15,414	9,368,418	9,392,029	0	4,118,637	4,118,637
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,171,105	14,430,862	5,132,775	10,607,468	30,171,105	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,448,904	0	0	0	0	6,204,733	1,893,652	1,350,519	9,448,904	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	5,806,420	1,727,192	888,888	1,956,127	4,572,207	466,235	239,945	528,033	1,234,213	0	0	
		TOTAL ACCOUNT	48,874,390	16,158,054	6,021,663	12,969,162	35,148,879	6,670,968	2,133,597	1,990,511	10,795,076	2,881,107	49,328	2,930,435

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 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	2,966,538	110,869	137,772	2,087,329	2,335,970	29,928	37,190	563,450	630,568	0	0	
		TOTAL ACCOUNT	3,508,542	121,608	152,517	2,462,351	2,736,476	114,199	37,190	563,450	714,839	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	2,287,317	0	0	0	0	0	0	1,580,124	1,580,124	0	707,193	
7		CD-AA	9,611,625	0	0	6,876,829	6,876,829	0	0	1,898,392	1,898,392	0	836,404	
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	19,855,443	993,357	1,064,363	8,813,885	10,871,605	1,982,950	577,775	3,893,678	6,454,403	985,838	1,543,597	2,529,435
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	678,930	224,764	44,361	409,805	678,930	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	239,896	0	0	0	0	0	0	165,725	165,725	0	74,171	
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	1,641,602	228,208	45,460	716,683	990,351	30,173	9,834	394,619	434,626	111,504	105,121	216,625
	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 January 31, 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	57,723,538	11,087,194	4,227,777	42,408,567	57,723,538	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	31,284,312	0	0	22,382,987	22,382,987	0	0	6,178,964	6,178,964	0	2,722,361	2,722,361
9		CD-WA / ID / AN	12,537,987	506,583	3,191,947	6,174,382	9,872,912	136,746	861,628	1,666,701	2,665,075	0	0	0
		TOTAL ACCOUNT	105,024,502	11,593,777	7,419,724	70,965,936	89,979,437	835,954	1,417,322	8,531,602	10,784,878	1,230,831	3,029,356	4,260,187
	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	394,861,464	56,154,068	32,635,949	213,144,732	301,934,749	16,735,424	6,527,808	43,980,389	67,243,621	9,689,305	15,993,789	25,683,094

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 January 31, 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	6,877,190	5,260,483	23,524	1,593,183	6,877,190	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	2,436,151	0	0	0	0	0	0	1,682,942	1,682,942	0
7		CD-AA	56,987,392	0	0	40,772,769	40,772,769	0	0	11,255,580	11,255,580	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	66,401,563	5,260,483	65,769	42,403,105	47,729,357	0	11,403	12,948,551	12,959,954	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	4,495,136	0	0	3,216,135	3,216,135	0	0	887,834	887,834	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,507,893	0	0	3,216,135	3,216,135	0	0	899,360	899,360	1,231
	TOTAL		92,039,221	5,413,662	65,769	62,401,999	67,881,430	1,022,594	192,440	15,640,409	16,855,443	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 January 31, 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	(49,850,206)	(35,666,327)	(9,845,914)	(4,337,965)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(2,025,862)	(1,595,245)	(430,617)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(52,422,462)</u>	<u>(37,652,501)</u>	<u>(10,384,449)</u>	<u>(4,385,512)</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 January 31, 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	1,377,929	751,462		2,129,391		751,462			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,199,056	653,913		1,852,969		653,913			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,627,858	7,639,908	2,313,064	26,580,830		6,104,709		1,535,199	2,313,064
1	154300 PLANT MATERIALS & OPER SUP-CS2	571,533	311,689		883,222		311,689			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,663,960	907,451		2,571,411		907,451			
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	1,473	677	205	2,355		541		136	205
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	95,618,885			95,618,885	72,700,326		22,918,559		
TOTAL		117,053,249	10,261,680	2,312,233	129,627,162	72,700,326	8,727,032	22,918,559	1,534,648	2,312,233

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						