

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	155,182,542	102,922,782	52,259,760
	Adjustments			
	Adjusted Net Operating Income (Loss)	155,182,542	102,922,782	52,259,760
E-APL	Electric Net Rate Base	2,031,801,141	1,339,982,816	691,818,325
	RATE OF RETURN	7.638%	7.681%	7.554%

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 July 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	7-01-2015 thru 07-31-2015	369,419 100.000%	242,414 65.620%	127,005 34.380%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2014 thru 07-31-2015	24,698,948 100.000%	16,624,955 67.310%	8,073,993 32.690%
	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 July 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%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended July 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 July 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		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	7-01-2015 thru 07-31-2015	953,459,668	623,371,381	330,088,287	
				100.000%	65.380%	34.620%	
11		Book Depreciation Percent	08-01-2014 thru 07-31-2015	91,713,195	58,998,039	32,715,156	
				100.000%	64.329%	35.671%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	7-01-2015 thru 07-31-2015	2,434,803,011 100.000%	1,590,296,313 65.315%	844,506,698 34.685%
13	E-PLT	Net Electric General Plant Percent	7-01-2015 thru 07-31-2015	209,623,401 100.000%	139,921,861 66.749%	69,701,540 33.251%
14		Net Allocated Schedule M's Percent	08-01-2014 thru 07-31-2015	-242,325,604 100.000%	-154,954,699 63.945%	-87,370,905 36.055%
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 July 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	337,918,150	0	337,918,150	228,329,469	0	228,329,469	109,588,681	0	109,588,681
99	442200	Commercial - Firm & Int.	311,369,846	0	311,369,846	220,182,246	0	220,182,246	91,187,600	0	91,187,600
1	442300	Industrial	115,977,384	0	115,977,384	65,454,264	0	65,454,264	50,523,120	0	50,523,120
99	444000	Public Street & Highway Lighting	7,253,252	0	7,253,252	4,898,137	0	4,898,137	2,355,115	0	2,355,115
99	448000	Interdepartmental Revenue	1,182,332	0	1,182,332	923,400	0	923,400	258,932	0	258,932
99	499XXX	Unbilled Revenue	(12,045,511)	0	(12,045,511)	(8,125,689)	0	(8,125,689)	(3,919,822)	0	(3,919,822)
		TOTAL SALES TO ULTIMATE CUSTOMERS	761,655,453	0	761,655,453	511,661,827	0	511,661,827	249,993,626	0	249,993,626
1	447XXX	Sales for Resale	0	134,411,490	134,411,490	0	86,977,675	86,977,675	0	47,433,815	47,433,815
		TOTAL SALES OF ELECTRICITY	761,655,453	134,411,490	896,066,943	511,661,827	86,977,675	598,639,502	249,993,626	47,433,815	297,427,441
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(4,959,133)	0	(4,959,133)	(560,000)	0	(560,000)	(4,399,133)	0	(4,399,133)
99	451000	Miscellaneous Service Revenue	336,531	0	336,531	208,674	0	208,674	127,857	0	127,857
1	453000	Sales of Water & Water Power	0	490,750	490,750	0	317,564	317,564	0	173,186	173,186
1	454000	Rent from Electric Property	3,010,697	118,362	3,129,059	2,057,420	76,592	2,134,012	953,277	41,770	995,047
1	456XXX	Other Electric Revenues	(700,563)	110,204,895	109,504,332	(749,045)	71,313,588	70,564,543	48,482	38,891,307	38,939,789
		TOTAL OTHER OPERATING REVENUE	(2,312,468)	110,814,007	108,501,539	957,049	71,707,744	72,664,793	(3,269,517)	39,106,263	35,836,746
		TOTAL ELECTRIC REVENUE	759,342,985	245,225,497	1,004,568,482	512,618,876	158,685,419	671,304,295	246,724,109	86,540,078	333,264,187

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 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	6,444	240,109	246,553	6,444	155,375	161,819	0	84,734	84,734
1	501XXX	Fuel	0	31,289,749	31,289,749	0	20,247,597	20,247,597	0	11,042,152	11,042,152
1	502000	Steam Expense	0	4,397,844	4,397,844	0	2,845,845	2,845,845	0	1,551,999	1,551,999
1	505000	Electric Expense	0	1,138,331	1,138,331	0	736,614	736,614	0	401,717	401,717
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,673,990	2,673,990	0	1,730,339	1,730,339	0	943,651	943,651
1	507000	Rent	0	40,326	40,326	0	26,095	26,095	0	14,231	14,231
		MAINTENANCE									
1	510000	Supervision & Engineering	0	592,761	592,761	0	383,576	383,576	0	209,185	209,185
1	511000	Structures	0	872,482	872,482	0	564,583	564,583	0	307,899	307,899
1	512000	Boiler Plant	0	5,425,613	5,425,613	0	3,510,914	3,510,914	0	1,914,699	1,914,699
1	513000	Electric Plant	0	1,097,269	1,097,269	0	710,043	710,043	0	387,226	387,226
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,242,809	1,242,809	0	804,222	804,222	0	438,587	438,587
		TOTAL STEAM POWER GENERATION EXP	6,444	49,011,283	49,017,727	6,444	31,715,203	31,721,647	0	17,296,080	17,296,080
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,200,599	2,200,599	0	1,424,008	1,424,008	0	776,591	776,591
1	536000	Water for Power	0	1,212,985	1,212,985	0	784,923	784,923	0	428,062	428,062
1	537000	Hydraulic Expense	4,057,616	2,823,499	6,881,115	2,632,756	1,827,086	4,459,842	1,424,860	996,413	2,421,273
1	538000	Electric Expense	0	6,224,027	6,224,027	0	4,027,568	4,027,568	0	2,196,459	2,196,459
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	861,071	861,071	0	557,199	557,199	0	303,872	303,872
1	540000	Rent	0	1,332,733	1,332,733	0	862,412	862,412	0	470,321	470,321
1	540100	MT Trust Funds Land Settlement Rents	5,721,322	0	5,721,322	3,722,544	0	3,722,544	1,998,778	0	1,998,778
		MAINTENANCE									
1	541000	Supervision & Engineering	0	940,035	940,035	0	608,297	608,297	0	331,738	331,738
1	542000	Structures	0	612,305	612,305	0	396,223	396,223	0	216,082	216,082
1	543000	Reservoirs, Dams, & Waterways	0	1,723,319	1,723,319	0	1,115,160	1,115,160	0	608,159	608,159
1	544000	Electric Plant	0	2,602,939	2,602,939	0	1,684,362	1,684,362	0	918,577	918,577
1	545000	Miscellaneous Hydraulic Plant	0	705,382	705,382	0	456,453	456,453	0	248,929	248,929
		TOTAL HYDRO POWER GENERATION EXP	9,778,938	21,238,894	31,017,832	6,355,300	13,743,691	20,098,991	3,423,638	7,495,203	10,918,841
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,210,319	1,210,319	0	783,197	783,197	0	427,122	427,122
1	547XXX	Fuel	0	93,324,256	93,324,256	0	60,390,126	60,390,126	0	32,934,130	32,934,130
1	548000	Generation Expense	0	1,768,089	1,768,089	0	1,144,130	1,144,130	0	623,959	623,959
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	688,047	688,047	0	445,235	445,235	0	242,812	242,812
1	550000	Rent	0	(36,934)	(36,934)	0	(23,900)	(23,900)	0	(13,034)	(13,034)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,066,958	1,066,958	0	690,429	690,429	0	376,529	376,529
1	552000	Structures	0	100,549	100,549	0	65,065	65,065	0	35,484	35,484
1	553000	Generating & Electric Equipment	99,222	2,551,392	2,650,614	99,222	1,651,006	1,750,228	0	900,386	900,386
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	387,846	387,846	0	250,975	250,975	0	136,871	136,871
		TOTAL OTHER POWER GENERATION EXP	99,222	101,060,522	101,159,744	99,222	65,396,263	65,495,485	0	35,664,259	35,664,259

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 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	178,157,716	178,157,716	0	115,285,858	115,285,858	0	62,871,858	62,871,858
1	556000	System Control & Load Dispatching	0	1,084,249	1,084,249	0	701,618	701,618	0	382,631	382,631
E-557	557XXX	Other Expense	(5,502,873)	90,809,868	85,306,995	(7,925,760)	58,763,065	50,837,305	2,422,887	32,046,803	34,469,690
		TOTAL OTHER POWER SUPPLY EXPENSE	(5,502,873)	270,051,833	264,548,960	(7,925,760)	174,750,541	166,824,781	2,422,887	95,301,292	97,724,179
		TOTAL PRODUCTION OPERATING EXP	4,381,731	441,362,532	445,744,263	(1,464,794)	285,605,698	284,140,904	5,846,525	155,756,834	161,603,359
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,163,068	2,163,068	0	1,399,721	1,399,721	0	763,347	763,347
1	561000	Load Dispatching	0	2,543,209	2,543,209	0	1,645,711	1,645,711	0	897,498	897,498
1	562000	Station Expense	0	554,412	554,412	0	358,760	358,760	0	195,652	195,652
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	581,812	581,812	0	376,491	376,491	0	205,321	205,321
1	565XXX	Transmission of Electricity by Others	0	17,630,093	17,630,093	0	11,408,433	11,408,433	0	6,221,660	6,221,660
1	566000	Miscellaneous Transmission Expense	0	2,157,427	2,157,427	0	1,396,071	1,396,071	0	761,356	761,356
1	567000	Rent	0	140,392	140,392	0	90,848	90,848	0	49,544	49,544
		MAINTENANCE									
1	568000	Supervision & Engineering	3,379	782,770	786,149	3,219	506,530	509,749	160	276,240	276,400
1	569000	Structures	8,964	494,048	503,012	6,568	319,698	326,266	2,396	174,350	176,746
1	570000	Station Equipment	24,135	1,373,130	1,397,265	23,354	888,552	911,906	781	484,578	485,359
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	16,941	1,383,655	1,400,596	3,626	895,363	898,989	13,315	488,292	501,607
1	572000	Underground Lines	3,046	7,015	10,061	0	4,539	4,539	3,046	2,476	5,522
1	573000	Service Miscellaneous	2,762	85,001	87,763	2,741	55,004	57,745	21	29,997	30,018
		TOTAL TRANSMISSION OPERATING EXP	59,227	29,896,032	29,955,259	39,508	19,345,721	19,385,229	19,719	10,550,311	10,570,030

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 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	25,745,773	25,745,773	0	16,660,090	16,660,090	0	9,085,683	9,085,683
E-DEPX		Depreciation Expense-Transmission	0	10,760,667	10,760,667	0	6,963,228	6,963,228	0	3,797,439	3,797,439
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,136,535	1,136,535	0	735,452	735,452	0	401,083	401,083
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	(2,471,704)	0	(2,471,704)	(1,161,945)	0	(1,161,945)	(1,309,759)	0	(1,309,759)
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	83,261	0	83,261	68,591	0	68,591	14,670	0	14,670
99	407360	Amortization of CS2 & COLSTRIP O&M	2,063,674	0	2,063,674	973,692	0	973,692	1,089,982	0	1,089,982
99	407362	Amortization of LiDAR O&M	28,074	0	28,074	28,074	0	28,074	0	0	0
99	407365	Amortization of Wind Generation	577,869	0	577,869	0	0	0	577,869	0	577,869
99	407380	Amortization of Wartsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0
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	169,397	0	169,397	169,397	0	169,397	0	0	0
99	407395	Optional Renewable Power Revenue Offset	228,963	0	228,963	179,684	0	179,684	49,279	0	49,279
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	(104,782)	0	(104,782)	0	0	0	(104,782)	0	(104,782)
99	407420	Amortization of CS2 Levelized Return	51,124	0	51,124	0	0	0	51,124	0	51,124
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,736,659)	0	(9,736,659)	(6,598,761)	0	(6,598,761)	(3,137,898)	0	(3,137,898)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,375,056)	0	(1,375,056)	0	0	0	(1,375,056)	0	(1,375,056)
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	(276,810)	0	(276,810)	(276,810)	0	(276,810)	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	448,109	0	448,109	292,166	0	292,166	155,943	0	155,943
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,099,627	21,099,627	0	13,653,568	13,653,568	0	7,446,059	7,446,059
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,114,028)	59,850,991	53,736,963	(2,375,012)	38,729,576	36,354,564	(3,739,016)	21,121,415	17,382,399
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(1,673,070)	531,109,555	529,436,485	(3,800,298)	343,680,995	339,880,697	2,127,228	187,428,560	189,555,788

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,084,596	2,699,623	3,784,219	775,718	1,817,116	2,592,834	308,878	882,507	1,191,385
3	582000	Station Expense	562,589	109,003	671,592	297,724	73,370	371,094	264,865	35,633	300,498
3	583000	Overhead Line Expense	1,806,301	439,942	2,246,243	1,218,865	296,125	1,514,990	587,436	143,817	731,253
3	584000	Underground Line Expense	1,450,699	0	1,450,699	955,169	0	955,169	495,530	0	495,530
3	584100	Energy Storage Equipment	11,515	0	11,515	11,515	0	11,515	0	0	0
3	585000	Street Light & Signal System Operation Expense	36,632	0	36,632	11,953	0	11,953	24,679	0	24,679
3	586000	Meter Expense	1,833,460	88,257	1,921,717	1,487,535	59,406	1,546,941	345,925	28,851	374,776
3	587000	Customer Installations Expense	461,622	124,124	585,746	243,752	83,548	327,300	217,870	40,576	258,446
3	588000	Miscellaneous Distribution Expense	4,488,800	3,461,496	7,950,296	2,986,284	2,329,933	5,316,217	1,502,516	1,131,563	2,634,079
3	589000	Rent	614	244,953	245,567	414	164,878	165,292	200	80,075	80,275
		MAINTENANCE:									
3	590000	Supervision & Engineering	109,720	1,466,295	1,576,015	87,342	986,963	1,074,305	22,378	479,332	501,710
3	591000	Structures	315,268	67	315,335	209,308	45	209,353	105,960	22	105,982
3	592000	Station Equipment	809,316	196,301	1,005,617	641,967	132,130	774,097	167,349	64,171	231,520
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,241,643	(27,751)	9,213,892	5,988,743	(18,679)	5,970,064	3,252,900	(9,072)	3,243,828
3	594000	Underground Lines	946,976	0	946,976	609,751	0	609,751	337,225	0	337,225
3	595000	Line Transformers	397,150	410,384	807,534	300,595	276,229	576,824	96,555	134,155	230,710
3	596000	Street Light & Signal System Maintenance Exp	714,840	0	714,840	473,530	0	473,530	241,310	0	241,310
3	597000	Meters	22,060	0	22,060	19,543	0	19,543	2,517	0	2,517
3	598000	Miscellaneous Distribution Expense	405,147	251,515	656,662	305,247	169,295	474,542	99,900	82,220	182,120
		TOTAL DISTRIBUTION OPERATING EXP	24,698,948	9,464,209	34,163,157	16,624,955	6,370,359	22,995,314	8,073,993	3,093,850	11,167,843
E-DEPX		Depreciation Expense-Distribution	39,624,827	16,283	39,641,110	24,727,209	10,960	24,738,169	14,897,618	5,323	14,902,941
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	52,037,928	0	52,037,928	45,087,898	0	45,087,898	6,950,030	0	6,950,030
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	91,689,752	16,283	91,706,035	69,842,104	10,960	69,853,064	21,847,648	5,323	21,852,971
		TOTAL DISTRIBUTION EXPENSES	116,388,700	9,480,492	125,869,192	86,467,059	6,381,319	92,848,378	29,921,641	3,099,173	33,020,814

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 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	338,219	338,219	0	221,939	221,939	0	116,280	116,280
2	902000	Meter Reading Expenses	2,768,600	144,243	2,912,843	2,501,260	94,652	2,595,912	267,340	49,591	316,931
E-903	903XXX	Customer Records & Collection Expenses	1,167,081	7,138,144	8,305,225	724,438	4,684,050	5,408,488	442,643	2,454,094	2,896,737
2	904000	Uncollectible Accounts	0	2,920,619	2,920,619	0	1,916,510	1,916,510	0	1,004,109	1,004,109
2	905000	Misc Customer Accounts	0	236,074	236,074	0	154,912	154,912	0	81,162	81,162
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,935,681	10,777,299	14,712,980	3,225,698	7,072,063	10,297,761	709,983	3,705,236	4,415,219
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	25,353,764	455,511	25,809,275	18,854,594	298,906	19,153,500	6,499,170	156,605	6,655,775
2	909000	Advertising	8,538	872,437	880,975	7,456	572,493	579,949	1,082	299,944	301,026
2	910000	Misc Customer Service & Info Exp	0	151,337	151,337	0	99,307	99,307	0	52,030	52,030
		TOTAL CUSTOMER SERVICE & INFO EXP	25,362,302	1,479,285	26,841,587	18,862,050	970,706	19,832,756	6,500,252	508,579	7,008,831
		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	418,085	28,069,082	28,487,167	275,926	19,058,907	19,334,833	142,159	9,010,175	9,152,334
4	921000	Office Supplies & Expenses	97,165	4,394,731	4,491,896	97,161	2,984,022	3,081,183	4	1,410,709	1,410,713
4	922000	Admin Exp Transferred--Credit	0	(125,003)	(125,003)	0	(84,877)	(84,877)	0	(40,126)	(40,126)
4	923000	Outside Services Employed	42,590	11,417,232	11,459,822	26,885	7,752,301	7,779,186	15,705	3,664,931	3,680,636
4	924000	Property Insurance Premium	0	1,316,874	1,316,874	0	894,157	894,157	0	422,717	422,717
4	925XXX	Injuries and Damages	44,806	3,650,807	3,695,613	44,649	2,478,898	2,523,547	157	1,171,909	1,172,066
4	926XXX	Employee Pensions and Benefits	0	2,469,343	2,469,343	0	1,676,684	1,676,684	0	792,659	792,659
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	2,807,429	3,206,155	6,013,584	1,967,364	2,074,703	4,042,067	840,065	1,131,452	1,971,517
4	930000	Miscellaneous General Expenses	140,737	3,398,531	3,539,268	94,896	2,307,603	2,402,499	45,841	1,090,928	1,136,769
4	931000	Rents	9,456	968,141	977,597	5,321	657,368	662,689	4,135	310,773	314,908
4	935000	Maintenance of General Plant	999,122	9,381,727	10,380,849	543,834	6,370,193	6,914,027	455,288	3,011,534	3,466,822
		TOTAL ADMIN & GEN OPERATING EXP	4,563,317	68,147,620	72,710,937	3,056,036	46,169,959	49,225,995	1,507,281	21,977,661	23,484,942

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 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	1,657,742	13,808,857	15,466,599	1,228,596	9,376,214	10,604,810	429,146	4,432,643	4,861,789
E-AMTX		Amortization Expense-General Plant - 303000	0	412,641	412,641	0	279,938	279,938	0	132,703	132,703
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,022,074	10,986,862	12,008,936	1,008,878	7,460,080	8,468,958	13,196	3,526,782	3,539,978
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	27,360	27,360	0	18,578	18,578	0	8,782	8,782
99	407229	Idaho Earnings Test Amortization	(1,571,350)	0	(1,571,350)	0	0	0	(1,571,350)	0	(1,571,350)
99	407468	Project Compass Deferral - ID	(1,400,010)	0	(1,400,010)	0	0	0	(1,400,010)	0	(1,400,010)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(291,544)	25,235,720	24,944,176	2,237,474	17,134,810	19,372,284	(2,529,018)	8,100,910	5,571,892
		TOTAL ADMIN & GENERAL EXPENSES	4,271,773	93,383,340	97,655,113	5,293,510	63,304,769	68,598,279	(1,021,737)	30,078,571	29,056,834
		TOTAL EXPENSES BEFORE FIT	148,285,386	646,229,971	794,515,357	110,048,019	421,409,852	531,457,871	38,237,367	224,820,119	263,057,486
		NET OPERATING INCOME (LOSS) BEFORE FIT			210,053,125			139,846,424			70,206,701
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(13,434,732)			(7,870,491)			(5,564,241)
E-FIT		DEFERRED FEDERAL INCOME TAX			68,500,843			44,920,659			23,580,184
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			155,182,542			102,922,782			52,259,760

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.310%	32.690%
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 OTHER REVENUE	E-456-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	20,631	1,340,210	1,360,841	20,431	867,250	887,681	200	472,960	473,160
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	17,672,120	17,672,120	0	11,435,629	11,435,629	0	6,236,491	6,236,491
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	10,353,547	10,353,547	0	6,699,780	6,699,780	0	3,653,767	3,653,767
1	456016	OTHER ELECTRIC REV-RESOURCE OP	162,500	3,520,027	3,682,527	162,500	2,277,809	2,440,309	0	1,242,218	1,242,218
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	38,984	38,984	0	21,260	21,260
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	12,665	12,665	0	8,196	8,196	0	4,469	4,469
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,560,198	11,560,198	0	7,480,604	7,480,604	0	4,079,594	4,079,594
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,065,543	2,065,543	0	1,126,457	1,126,457
1	456130	ANCILLARY SERVICES REVENUE	0	966,536	966,536	0	625,445	625,445	0	341,091	341,091
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	1,791,681	0	1,791,681	1,791,681	0	1,791,681	0	0	0
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(2,822,718)	0	(2,822,718)	(2,822,718)	0	(2,822,718)	0	0	0
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	147,343	0	147,343	99,061	0	99,061	48,282	0	48,282
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	0	601,120	601,120	0	327,824	327,824
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(304,324)	(304,324)	0	(196,928)	(196,928)	0	(107,396)	(107,396)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	304,324	304,324	0	196,928	196,928	0	107,396	107,396
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	60,598,404	60,598,404	0	39,213,227	39,213,227	0	21,385,177	21,385,177
TOTAL ACCOUNT 456			(700,563)	110,204,895	109,504,332	(749,045)	71,313,587	70,564,542	48,482	38,891,308	38,939,790

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended July 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	169,171,100	169,171,100	0	109,470,619	109,470,619	0	59,700,481	59,700,481
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	140,866	140,866	0	91,154	91,154	0	49,712	49,712
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,347,648	7,347,648	0	4,754,663	4,754,663	0	2,592,985	2,592,985
1	555710	Intercompany Purchase	0	1,498,102	1,498,102	0	969,422	969,422	0	528,680	528,680
TOTAL ACCOUNT 555			0	178,157,716	178,157,716	0	115,285,858	115,285,858	0	62,871,858	62,871,858

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 July 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	5,999,879	5,999,879	0	3,882,522	3,882,522	0	2,117,357	2,117,357
1	557010	Other Power Supply Expense - Financial	0	27,929,246	27,929,246	0	18,073,015	18,073,015	0	9,856,231	9,856,231
1	557150	Fuel - Economic Dispatch	0	(5,554,842)	(5,554,842)	0	(3,594,538)	(3,594,538)	0	(1,960,304)	(1,960,304)
1	557160	Power Supply Expense - Miscellaneous	(4,665,036)	1,229	(4,663,807)	(2,818,237)	795	(2,817,442)	(1,846,799)	434	(1,846,365)
99	557161	Unbilled Add-Ons	739,907	0	739,907	205,992	0	205,992	533,915	0	533,915
1	557170	Broker Fees - Power	0	430,841	430,841	0	278,797	278,797	0	152,044	152,044
1	557171	REC Broker Fees	46,615	65,023	111,638	46,615	42,076	88,691	0	22,947	22,947
1	557172	Trade Reporting	0	4,428	4,428	0	2,865	2,865	0	1,563	1,563
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,553,705	0	3,553,705	3,553,705	0	3,553,705	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	(8,427,771)	0	(8,427,771)	(8,427,771)	0	(8,427,771)	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	2,032,444	0	2,032,444	2,032,444	0	2,032,444	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,016,006)	0	(3,016,006)	(3,016,006)	0	(3,016,006)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,588,823)	0	(1,588,823)	0	0	0	(1,588,823)	0	(1,588,823)
99	557390	Idaho PCA Amortization	5,003,390	0	5,003,390	0	0	0	5,003,390	0	5,003,390
1	557395	Optional Renewable Power Expense Offset	0	802	802	0	519	519	0	283	283
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,703,204	3,703,204	0	2,396,343	2,396,343	0	1,306,861	1,306,861
1	557711	Turbine Gas Bookout Offset	0	(3,703,204)	(3,703,204)	0	(2,396,343)	(2,396,343)	0	(1,306,861)	(1,306,861)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	61,933,262	61,933,262	0	40,077,014	40,077,014	0	21,856,248	21,856,248
TOTAL ACCOUNT 557			(5,502,873)	90,809,868	85,306,995	(7,925,760)	58,763,065	50,837,305	2,422,887	32,046,803	34,469,690

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 July 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	1,167,081	7,138,144	8,305,225	724,438	4,684,050	5,408,488	442,643	2,454,094	2,896,737
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			1,167,081	7,138,144	8,305,225	724,438	4,684,050	5,408,488	442,643	2,454,094	2,896,737

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.315%	34.685%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended July 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	358,541	455,511	814,052	257,557	298,906	556,463	100,984	156,605	257,589
99	908600	Public Purpose Tariff Rider Expense Offset	25,201,892	0	25,201,892	18,679,257	0	18,679,257	6,522,635	0	6,522,635
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	(439,778)	0	(439,778)	(315,329)	0	(315,329)	(124,449)	0	(124,449)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,353,764	455,511	25,809,275	18,854,594	298,906	19,153,500	6,499,170	156,605	6,655,775

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
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 July 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.62%	51.62%
2	Cost of Debt		5.386%	5.362%
	Total Weighted Cost		2.780%	2.768%
E-APL	Net Rate Base	2,031,801,141	1,339,982,816	691,818,325
	Interest Deduction for FIT Calculation	56,401,053	37,251,522	19,149,531
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 July 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,004,568,482	671,304,295	333,264,187
E-OPS	Less: Operating & Maintenance Expense	624,128,183	405,877,959	218,250,224
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	97,249,619	66,838,446	30,411,173
E-OTX	Less: Taxes Other than FIT	73,137,555	58,741,466	14,396,089
	Net Operating Income Before FIT	210,053,125	139,846,424	70,206,701
E-INT	Less: Interest Expense	56,401,053	37,251,522	19,149,531
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(191,546,055)	(124,909,853)	(66,636,202)
	Taxable Net Operating Income	(37,893,983)	(22,169,415)	(15,724,568)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(13,262,894)	(7,759,295)	(5,503,599)
1	Production Tax Credit	(171,838)	(111,196)	(60,642)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(13,434,732)	(7,870,491)	(5,564,241)
E-DTE	Deferred FIT	68,500,843	44,920,659	23,580,184
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	54,870,583	36,923,642	17,946,941

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 July 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	42,331,641	62,894,977	105,226,618	26,991,681	41,504,538	68,496,219	15,339,960	21,390,439	36,730,399
12	997001 Contributions In Aid of Construction	0	4,514,485	4,514,485	0	2,948,636	2,948,636	0	1,565,849	1,565,849
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	(104,782)	0	(104,782)	0	0	0	(104,782)	0	(104,782)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,844,016	1,844,016	0	1,252,087	1,252,087	0	591,929	591,929
99	997007 Idaho PCA	3,414,567	0	3,414,567	0	0	0	3,414,567	0	3,414,567
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	458,611	458,611	0	311,397	311,397	0	147,214	147,214
12	997016 Redemption Expense Amortization	0	1,303,668	1,303,668	0	851,491	851,491	0	452,177	452,177
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	4,538,254	0	4,538,254	3,163,065	0	3,163,065	1,375,189	0	1,375,189
99	997019 CSS Temporary Service Fees	449,708	0	449,708	217,189	0	217,189	232,519	0	232,519
4	997020 FAS87 Current Pension Accrual	0	3,621,762	3,621,762	0	2,459,176	2,459,176	0	1,162,586	1,162,586
99	997021 Wartsilla Generators Amortization	153,132	0	153,132	153,132	0	153,132	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	952,018	0	952,018	952,018	0	952,018	0	0	0
12	997032 Interest Rate Swaps	0	4,216,504	4,216,504	0	2,754,010	2,754,010	0	1,462,494	1,462,494
4	997033 BPA Residential Exchange	(1,580,852)	0	(1,580,852)	(1,026,254)	0	(1,026,254)	(554,598)	0	(554,598)
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	(346,582)	(346,582)	0	(224,273)	(224,273)	0	(122,309)	(122,309)
99	997043 Washington Deferred Power Costs	(4,874,066)	0	(4,874,066)	(4,874,066)	0	(4,874,066)	0	0	0
1	997044 Non-Monetary Power Costs	0	140,866	140,866	0	91,154	91,154	0	49,712	49,712
1	997045 Section 199 Manufacturing Deduction	0	(537,500)	(537,500)	0	(347,816)	(347,816)	0	(189,684)	(189,684)
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	(3,508,672)	(3,508,672)	0	(2,291,689)	(2,291,689)	0	(1,216,983)	(1,216,983)
11	997049 Tax Depreciation	0	(210,579,246)	(210,579,246)	0	(135,463,523)	(135,463,523)	0	(75,115,723)	(75,115,723)
99	997050 CS2 Levelized Return	51,124	0	51,124	0	0	0	51,124	0	51,124
99	997051 Wind Generation AFUDC - ID	577,869	0	577,869	0	0	0	577,869	0	577,869
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	46,615	46,615	0	31,652	31,652	0	14,963	14,963
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 July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	572,092	724,210	30,975	311,994	342,969
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	314,344	0	314,344	(175,752)	0	(175,752)	490,096	0	490,096
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	5,594,488	5,594,488	0	3,598,878	3,598,878	0	1,995,610	1,995,610
4	997081	Deferred Compensation	0	(351,721)	(351,721)	0	(238,819)	(238,819)	0	(112,902)	(112,902)
4	997082	Meal Disallowances	0	406,867	406,867	0	276,263	276,263	0	130,604	130,604
4	997083	Paid Time Off	0	263,364	263,364	0	178,824	178,824	0	84,540	84,540
2	997084	Customer Uncollectibles	0	3,064,983	3,064,983	0	2,011,242	2,011,242	0	1,053,741	1,053,741
99	997088	Deferred O&M Colstrip & CS2	688,618	0	688,618	973,692	0	973,692	(285,074)	0	(285,074)
99	997089	CNC Transmission	83,261	0	83,261	68,591	0	68,591	14,670	0	14,670
99	997091	LIDAR O&M Reg Def DFIT	28,074	0	28,074	28,074	0	28,074	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	(1,936,589)	0	(1,936,589)	(1,936,589)	0	(1,936,589)	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	(2,466,066)	0	(2,466,066)	(1,161,945)	0	(1,161,945)	(1,304,121)	0	(1,304,121)
99	997098	Provision for Rate Refund	4,959,133	0	4,959,133	560,000	0	560,000	4,399,133	0	4,399,133
1	997099	Kettle Falls Diesel Leak	0	(470,587)	(470,587)	0	(304,517)	(304,517)	0	(166,070)	(166,070)
99	997100	WA REC Amort	1,060,567	0	1,060,567	1,060,567	0	1,060,567	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)	(1,472,609)	0	(1,472,609)	0	0	0	(1,472,609)	0	(1,472,609)
99	997103	Def Project Compass	(1,400,010)	0	(1,400,010)	0	0	0	(1,400,010)	0	(1,400,010)
99	997104	Spokane River TDG	(1,170,680)	0	(1,170,680)	(701,787)	0	(701,787)	(468,893)	0	(468,893)
		TOTAL SCHEDULE M ADJUSTMENTS	53,350,239	(242,325,604)	(191,546,055)	30,044,845	(154,954,698)	(124,909,853)	20,734,704	(87,370,906)	(66,636,202)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.329%	35.671%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.315%	34.685%
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 July 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	71,508,673	71,508,673	0	45,726,221	45,726,221	0	25,782,452	25,782,452
99	410100	Deferred Federal Income Tax Expense - Washin	2,244,525	0	2,244,525	2,244,525	0	2,244,525	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(718,058)	0	(718,058)	0	0	0	(718,058)	0	(718,058)
	410100	Total	1,526,467	71,508,673	73,035,140	2,244,525	45,726,221	47,970,746	(718,058)	25,782,452	25,064,394
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(1,113,553)	(1,113,553)	0	(712,061)	(712,061)	0	(401,492)	(401,492)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,338,026)	0	(2,338,026)	(2,338,026)	0	(2,338,026)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,082,718)	0	(1,082,718)	0	0	0	(1,082,718)	0	(1,082,718)
	411100	Total	(3,420,744)	(1,113,553)	(4,534,297)	(2,338,026)	(712,061)	(3,050,087)	(1,082,718)	(401,492)	(1,484,210)
Total Deferred Federal Income Tax Expense			(1,894,277)	70,395,120	68,500,843	(93,501)	45,014,160	44,920,659	(1,800,776)	25,380,960	23,580,184

E-ALL	14	Net Allocated Schedule M's	100.000%	63.945%	36.055%
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 July 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	1,626,955	1,626,955	0	1,052,803	1,052,803	0	574,152	574,152
1	408150	R&P Property Tax--Production	0	14,713,221	14,713,221	0	9,520,925	9,520,925	0	5,192,296	5,192,296
1	408180	R&P Property Tax--Transmission	0	5,459,809	5,459,809	0	3,533,042	3,533,042	0	1,926,767	1,926,767
1	409100	State Income Tax--Montana & Oregon	0	(736,313)	(736,313)	0	(476,468)	(476,468)	0	(259,845)	(259,845)
TOTAL PRODUCTION & TRANSMISSION			0	21,099,627	21,099,627	0	13,653,568	13,653,568	0	7,446,059	7,446,059
DISTRIBUTION											
99	408110	State Excise Tax	20,162,929	0	20,162,929	20,162,929	0	20,162,929	0	0	0
99	408120	Municipal Occupation & License Tax	21,625,664	0	21,625,664	18,155,664	0	18,155,664	3,470,000	0	3,470,000
99	408160	Miscellaneous State or Local Tax--WA & ID	128	0	128	0	0	0	128	0	128
99	408170	R&P Property Tax--Distribution	9,903,335	0	9,903,335	6,769,305	0	6,769,305	3,134,030	0	3,134,030
99	409100	State Income Tax--Idaho	345,872	0	345,872	0	0	0	345,872	0	345,872
TOTAL DISTRIBUTION			52,037,928	0	52,037,928	45,087,898	0	45,087,898	6,950,030	0	6,950,030
TOTAL TAXES OTHER THAN FIT			52,037,928	21,099,627	73,137,555	45,087,898	13,653,568	58,741,466	6,950,030	7,446,059	14,396,089

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 July 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	8,833,333	8,833,333	0	5,716,050	5,716,050	0	3,117,283	3,117,283
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	1,258,334	1,258,334	0	814,268	814,268	0	444,066	444,066
1	182381	CDA Settlement Past Storage	0	34,000,460	34,000,460	0	22,001,698	22,001,698	0	11,998,762	11,998,762
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,783,078	16,936,257	153,179	11,062,697	11,215,876	0	5,720,381	5,720,381
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,243,730	107,354,383	112,598,113	5,177,961	72,893,626	78,071,587	65,769	34,460,757	34,526,526
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,726,206	3,726,206	0	2,530,094	2,530,094	0	1,196,112	1,196,112
		TOTAL INTANGIBLE PLANT	5,999,613	218,005,012	224,004,625	5,933,844	144,816,882	150,750,726	65,769	73,188,130	73,253,899
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,315,435	2,315,435	0	1,262,737	1,262,737
1	311XXX	Structures & Improvements	0	130,536,567	130,536,567	0	84,470,213	84,470,213	0	46,066,354	46,066,354
1	312000	Boiler Plant	0	176,131,428	176,131,428	0	113,974,647	113,974,647	0	62,156,781	62,156,781
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,484,243	54,484,243	0	35,256,754	35,256,754	0	19,227,489	19,227,489
1	315000	Accessory Electric Equipment	0	27,022,785	27,022,785	0	17,486,444	17,486,444	0	9,536,341	9,536,341
1	316000	Miscellaneous Power Plant Equipment	0	17,064,051	17,064,051	0	11,042,147	11,042,147	0	6,021,904	6,021,904
		TOTAL STEAM PRODUCTION PLANT	0	408,824,016	408,824,016	0	264,550,021	264,550,021	0	144,273,995	144,273,995
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,806,362	59,806,362	0	38,700,697	38,700,697	0	21,105,665	21,105,665
1	331XXX	Structures & Improvements	0	58,793,548	58,793,548	0	38,045,305	38,045,305	0	20,748,243	20,748,243
1	332XXX	Reservoirs, Dams, & Waterways	0	151,822,968	151,822,968	0	98,244,643	98,244,643	0	53,578,325	53,578,325
1	333000	Waterwheels, Turbines, & Generators	0	167,782,514	167,782,514	0	108,572,065	108,572,065	0	59,210,449	59,210,449
1	334000	Accessory Electric Equipment	0	42,385,182	42,385,182	0	27,427,451	27,427,451	0	14,957,731	14,957,731
1	335XXX	Miscellaneous Power Plant Equipment	0	9,412,381	9,412,381	0	6,090,752	6,090,752	0	3,321,629	3,321,629
1	336000	Roads, Railroads, & Bridges	0	2,681,351	2,681,351	0	1,735,102	1,735,102	0	946,249	946,249
		TOTAL HYDRAULIC PRODUCTION PLANT	0	492,684,306	492,684,306	0	318,816,015	318,816,015	0	173,868,291	173,868,291
		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	16,769,385	16,769,385	0	10,851,469	10,851,469	0	5,917,916	5,917,916
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,483	21,303,483	0	13,785,484	13,785,484	0	7,517,999	7,517,999
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	208,076,209	208,076,209	0	134,646,115	134,646,115	0	73,430,094	73,430,094
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	20,840,186	20,840,186	0	13,485,684	13,485,684	0	7,354,502	7,354,502
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,525,038	1,525,038	0	986,852	986,852	0	538,186	538,186
		TOTAL OTHER PRODUCTION PLANT	0	293,511,818	293,511,818	0	189,931,497	189,931,497	0	103,580,321	103,580,321
		TOTAL PRODUCTION PLANT	0	1,195,020,140	1,195,020,140	0	773,297,533	773,297,533	0	421,722,607	421,722,607

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended July 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	20,948,779	20,948,779	0	13,555,955	13,555,955	0	7,392,824	7,392,824
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,645,346	20,645,346	0	13,359,603	13,359,603	0	7,285,743	7,285,743
1	353000	Station Equipment	0	235,237,129	235,237,129	0	152,221,946	152,221,946	0	83,015,183	83,015,183
1	354000	Towers & Fixtures	0	17,125,740	17,125,740	0	11,082,066	11,082,066	0	6,043,674	6,043,674
1	355000	Poles & Fixtures	0	185,870,403	185,870,403	0	120,276,738	120,276,738	0	65,593,665	65,593,665
1	356000	Overhead Conductors & Devices	0	127,790,184	127,790,184	0	82,693,028	82,693,028	0	45,097,156	45,097,156
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	2,333,123	2,333,123	0	1,509,764	1,509,764	0	823,359	823,359
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	614,875,602	614,875,602	0	397,886,001	397,886,001	0	216,989,601	216,989,601
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,794,104	0	4,794,104	3,552,402	0	3,552,402	1,241,702	0	1,241,702
99	360400	Land Easements	2,582,637	0	2,582,637	595,362	0	595,362	1,987,275	0	1,987,275
99	361000	Structures & Improvements	19,765,119	0	19,765,119	13,166,212	0	13,166,212	6,598,907	0	6,598,907
3	362000	Station Equipment	123,637,606	2,085,820	125,723,426	79,165,054	1,403,965	80,569,019	44,472,552	681,855	45,154,407
99	363000	Energy Storage Equipment	2,728,185	0	2,728,185	2,728,185	0	2,728,185	0	0	0
99	364000	Poles, Towers, & Fixtures	317,698,016	0	317,698,016	202,850,691	0	202,850,691	114,847,325	0	114,847,325
99	365000	Overhead Conductors & Devices	204,761,990	0	204,761,990	129,023,817	0	129,023,817	75,738,173	0	75,738,173
99	366000	Underground Conduit	94,027,278	0	94,027,278	59,778,964	0	59,778,964	34,248,314	0	34,248,314
99	367000	Underground Conductors & Devices	165,157,461	0	165,157,461	105,928,442	0	105,928,442	59,229,019	0	59,229,019
99	368000	Line Transformers	225,626,629	0	225,626,629	152,937,460	0	152,937,460	72,689,169	0	72,689,169
99	369XXX	Services	146,309,945	0	146,309,945	94,449,179	0	94,449,179	51,860,766	0	51,860,766
99	370000	Meters	48,936,780	0	48,936,780	26,781,554	0	26,781,554	22,155,226	0	22,155,226
99	373XXX	Street Light & Signal Systems	41,925,171	0	41,925,171	26,149,633	0	26,149,633	15,775,538	0	15,775,538
TOTAL DISTRIBUTION PLANT			1,397,950,921	2,085,820	1,400,036,741	897,106,955	1,403,965	898,510,920	500,843,966	681,855	501,525,821
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	5,127,803	6,218,637	384,267	3,481,778	3,866,045	706,567	1,646,025	2,352,592
4	390XXX	Structures & Improvements	13,300,533	69,627,024	82,927,557	6,588,254	47,276,749	53,865,003	6,712,279	22,350,275	29,062,554
4	391XXX	Office Furniture & Equipment	3,520,598	48,649,900	52,170,498	3,405,841	33,033,282	36,439,123	114,757	15,616,618	15,731,375
4	392XXX	Transportation Equipment	22,836,684	13,542,138	36,378,822	16,637,315	9,195,112	25,832,427	6,199,369	4,347,026	10,546,395
4	393000	Stores Equipment	274,125	2,671,728	2,945,853	121,608	1,814,103	1,935,711	152,517	857,625	1,010,142
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,910,281	11,968,000	993,356	6,729,081	7,722,437	1,064,363	3,181,200	4,245,563
4	395000	Laboratory Equipment	273,623	863,084	1,136,707	228,163	586,034	814,197	45,460	277,050	322,510
4	396XXX	Power Operated Equipment	26,148,668	9,177,596	35,326,264	15,993,366	6,231,588	22,224,954	10,155,302	2,946,008	13,101,310
4	397XXX	Communications Equipment	19,831,820	71,443,455	91,275,275	12,006,030	48,510,106	60,516,136	7,825,790	22,933,349	30,759,139
4	398000	Miscellaneous Equipment	6,225	390,320	396,545	3,926	265,027	268,953	2,299	125,293	127,592
TOTAL GENERAL PLANT			89,340,829	231,403,329	320,744,158	56,362,126	157,122,860	213,484,986	32,978,703	74,280,469	107,259,172
TOTAL PLANT IN SERVICE			1,493,291,363	2,261,389,903	3,754,681,266	959,402,925	1,474,527,241	2,433,930,166	533,888,438	786,862,662	1,320,751,100

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended July 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	(290,096,062)	(290,096,062)	0	(187,721,162)	(187,721,162)	0	(102,374,900)	(102,374,900)
E-ADEP		Hydro Production Plant	0	(135,580,652)	(135,580,652)	0	(87,734,240)	(87,734,240)	0	(47,846,412)	(47,846,412)
E-ADEP		Other Production Plant	0	(99,314,579)	(99,314,579)	0	(64,266,464)	(64,266,464)	0	(35,048,115)	(35,048,115)
E-ADEP		Transmission Plant	0	(198,785,474)	(198,785,474)	0	(128,634,080)	(128,634,080)	0	(70,151,394)	(70,151,394)
E-ADEP		Distribution Plant	(446,560,715)	(16,358)	(446,577,073)	(275,128,528)	(11,011)	(275,139,539)	(171,432,187)	(5,347)	(171,437,534)
E-ADEP		General Plant	(31,043,098)	(80,077,659)	(111,120,757)	(19,190,395)	(54,372,730)	(73,563,125)	(11,852,703)	(25,704,929)	(37,557,632)
TOTAL ACCUMULATED DEPRECIATION			(477,603,813)	(803,870,784)	(1,281,474,597)	(294,318,923)	(522,739,687)	(817,058,610)	(183,284,890)	(281,131,097)	(464,415,987)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,873,183)	(9,873,183)	0	(6,388,937)	(6,388,937)	0	(3,484,246)	(3,484,246)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(164,863)	0	(164,863)	(164,863)	0	(164,863)	0	0	0
E-AAAMT		General Plant - 303000	0	(819,015)	(819,015)	0	(554,271)	(554,271)	0	(264,744)	(264,744)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,377,559)	(24,814,725)	(27,192,284)	(2,342,190)	(16,849,198)	(19,191,388)	(35,369)	(7,965,527)	(8,000,896)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(233,501)	(354,313)	(117,239)	(158,547)	(275,786)	(3,573)	(74,954)	(78,527)
TOTAL ACCUMULATED AMORTIZATION			(2,663,234)	(35,740,424)	(38,403,658)	(2,624,292)	(23,950,953)	(26,575,245)	(38,942)	(11,789,471)	(11,828,413)
TOTAL ACCUMULATED DEPR/AMORT			(480,267,047)	(839,611,208)	(1,319,878,255)	(296,943,215)	(546,690,640)	(843,633,855)	(183,323,832)	(292,920,568)	(476,244,400)
NET ELECTRIC UTILITY PLANT before DFIT			1,013,024,316	1,421,778,695	2,434,803,011	662,459,710	927,836,601	1,590,296,311	350,564,606	493,942,094	844,506,700
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	(174,647)	(174,647)	0	(113,014)	(113,014)	0	(61,633)	(61,633)
12		ADFIT - Electric Plant In Service (282900)	0	(405,328,001)	(405,328,001)	0	(264,739,984)	(264,739,984)	0	(140,588,017)	(140,588,017)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,786,083)	(46,786,083)	0	(31,767,750)	(31,767,750)	0	(15,018,333)	(15,018,333)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,441)	(265,441)	0	(125,488)	(125,488)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,900,161)	(11,900,161)	0	(7,700,594)	(7,700,594)	0	(4,199,567)	(4,199,567)
1		ADFIT - CDA Settlement Costs (283333)	0	376,268	376,268	0	243,483	243,483	0	132,785	132,785
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,447,836)	(3,447,836)	0	(2,251,954)	(2,251,954)	0	(1,195,882)	(1,195,882)
TOTAL ACCUMULATED DFIT			0	(467,651,389)	(467,651,389)	0	(306,595,254)	(306,595,254)	0	(161,056,135)	(161,056,135)
NET ELECTRIC UTILITY PLANT			1,013,024,316	954,127,306	1,967,151,622	662,459,710	621,241,347	1,283,701,057	350,564,606	332,885,959	683,450,565

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.310%	32.690%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.315%	34.685%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended July 31, 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	#####	954,127,306	1,967,151,622	662,459,710	621,241,347	1,283,701,057	350,564,606	332,885,959	683,450,565
	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	(653,911)	0	(653,911)	653,911	0	653,911
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)	(2,831,089)	0	(2,831,089)	(907,315)	0	(907,315)	(1,923,774)	0	(1,923,774)
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)	7,484,951	0	7,484,951	4,786,241	0	4,786,241	2,698,710	0	2,698,710
99	ADFIT - Kettle Falls Disallowed (190420)	186,763	0	186,763	186,763	0	186,763	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)	1,383,631	0	1,383,631	0	0	0	1,383,631	0	1,383,631
99	ADFIT - Boulder Park Disallowed (190040)	425,729	0	425,729	0	0	0	425,729	0	425,729
99	Investment in WNP3 Exchange Power (124900, 12493)	10,003,900	0	10,003,900	10,003,900	0	10,003,900	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,797,895)	0	(1,797,895)	(1,797,895)	0	(1,797,895)	0	0	0
99	CDA Lake Settlement - WA (182382)	811,297	0	811,297	811,297	0	811,297	0	0	0
99	CDA Lake Settlement - ID (186382)	160,037	0	160,037	0	0	0	160,037	0	160,037
99	ADFIT - CDA Lake Settlement - Direct (283382)	(339,968)	0	(339,968)	(283,955)	0	(283,955)	(56,013)	0	(56,013)
99	CDA CDR Fund - Direct (182324)	59,014	0	59,014	59,014	0	59,014	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	418,960	0	418,960	389,011	0	389,011	29,949	0	29,949
99	ADFIT - Spokane River Relicensing (283322)	(146,612)	0	(146,612)	(136,135)	0	(136,135)	(10,477)	0	(10,477)
99	Spokane River PM&Es (182323)	386,497	0	386,497	247,019	0	247,019	139,478	0	139,478
99	ADFIT - Spokane River PM&Es (283323)	(135,298)	0	(135,298)	(86,481)	0	(86,481)	(48,817)	0	(48,817)
99	Montana Riverbed Settlement (186360)	1,379,312	0	1,379,312	958,514	0	958,514	420,798	0	420,798
99	ADFIT - Montana Riverbed Settlement (283365)	(482,760)	0	(482,760)	(335,481)	0	(335,481)	(147,279)	0	(147,279)
99	Lancaster Generation (182312)	453,334	0	453,334	453,334	0	453,334	0	0	0
99	ADFIT - Lancaster Generation (283312)	(158,666)	0	(158,666)	(158,666)	0	(158,666)	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)	(1,838,250)	0	(1,838,250)	(461,231)	0	(461,231)	(1,377,019)	0	(1,377,019)
99	Customer Deposits (235199)	(1,674,038)	0	(1,674,038)	(1,674,038)	0	(1,674,038)	0	0	0
C-WKC	Working Capital	49,018,500	9,212,382	58,230,882	49,018,500	0	49,018,500	0	9,212,382	9,212,382
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	55,437,137	9,212,382	64,649,519	56,281,759	0	56,281,759	(844,622)	9,212,382	8,367,760
	NET RATE BASE	#####	963,339,688	2,031,801,141	718,741,469	621,241,347	1,339,982,816	349,719,984	342,098,341	691,818,325

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 July 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)	7,809,003	7,809,003			7,809,003	7,809,003		5,053,206	5,053,206		2,755,797	2,755,797	
1	Hydro (ED-AN)	8,554,665	8,554,665			8,554,665	8,554,665		5,535,724	5,535,724		3,018,941	3,018,941	
1	Other (ED-AN)	9,382,105	9,382,105			9,382,105	9,382,105		6,071,160	6,071,160		3,310,945	3,310,945	
Total Electric Production	25,745,773	25,745,773				25,745,773	25,745,773		16,660,090	16,660,090		9,085,683	9,085,683	
Electric Transmission														
1	ED-AN	10,760,667	10,760,667			10,760,667	10,760,667		6,963,228	6,963,228		3,797,439	3,797,439	
Total Electric Transmissio	10,760,667	10,760,667				10,760,667	10,760,667		6,963,228	6,963,228		3,797,439	3,797,439	
Electric Distribution														
3	ED-AN	16,283	16,283				16,283		10,960	10,960		5,323	5,323	
	ED-ID	14,897,618	14,897,618			14,897,618	14,897,618				14,897,618		14,897,618	
	ED-WA	24,727,209	24,727,209			24,727,209	24,727,209	24,727,209		24,727,209			14,897,618	
Total Electric Distribution	39,641,110	39,641,110				39,624,827	16,283	39,641,110	24,727,209	10,960	24,738,169	14,897,618	5,323	14,902,941
Gas Underground Storage														
	GD-AN	596,508		596,508										
	GD-OR	115,954			115,954									
Total Gas Underground St	712,462		596,508	115,954										
Gas Distribution														
	GD-AN	64,681		64,681										
	GD-ID	4,396,876		4,396,876										
	GD-WA	8,788,011		8,788,011										
	GD-OR	5,826,746			5,826,746									
Total Gas Distribution	19,076,314		13,249,568	5,826,746										
General Plant														
4	ED-AN	2,717,112	2,717,112				2,717,112	2,717,112	1,844,919	1,844,919		872,193	872,193	
	ED-ID	177,700	177,700			177,700	177,700				177,700		177,700	
	ED-WA	1,088,249	1,088,249			1,088,249	1,088,249	1,088,249		1,088,249				
7,4	CD-AA	14,728,445	10,537,761	2,909,015	1,281,669		10,537,761	10,537,761		7,155,140	7,155,140	3,382,621	3,382,621	
9,4	CD-AN	703,525	553,984	149,541			553,984	553,984		376,155	376,155	177,829	177,829	
9	CD-ID	319,321	251,446	67,875		251,446	251,446				251,446		251,446	
9	CD-WA	178,232	140,347	37,885		140,347	140,347	140,347		140,347				
8	GD-AA	248,927		171,964	76,963									
	GD-AN	37,199		37,199										
	GD-ID	47,219		47,219										
	GD-WA	217,351		217,351										
	GD-OR	209,123			209,123									
Total General Plant	20,672,403	15,466,599	3,638,049	1,567,755		1,657,742	13,808,857	15,466,599	1,228,596	9,376,214	10,604,810	429,146	4,432,643	4,861,789
Total Depreciation Expens	116,608,729	91,614,149	17,484,125	7,510,455		41,282,569	50,331,580	91,614,149	25,955,805	33,010,492	58,966,297	15,326,764	17,321,088	32,647,852

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 July 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	67.310%	32.690%
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 July 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	918,400	918,400		918,400	918,400		594,297	594,297		324,103	324,103		
1	Misc Intangible Plt (30300)	ED-AN	218,135	218,135		218,135	218,135		141,155	141,155		76,980	76,980		
Total Production/Transmission			1,136,535	1,136,535		1,136,535	1,136,535		735,452	735,452		401,083	401,083		
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		566,034	404,980	111,798	49,256		404,980	404,980		274,981	274,981	129,999	129,999	
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		24,862		24,862										
	GD-OR		8,068			8,068									
Total General Plant - 303000			612,751	412,641	142,786	57,324		412,641	412,641		279,938	279,938	132,703	132,703	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA		14,890,455	10,653,674	2,941,014	1,295,767		10,653,674	10,653,674		7,233,845	7,233,845	3,419,829	3,419,829	
9,4	CD-AN		9,330	7,347	1,983			7,347	7,347		4,989	4,989	2,358	2,358	
9,4	CD-ID		10,730	8,449	2,281			8,449	8,449				8,449	8,449	
4	ED-AN		325,841	325,841				325,841	325,841		221,246	221,246	104,595	104,595	
	ED-ID		4,747	4,747				4,747	4,747				4,747	4,747	
	ED-WA		1,008,878	1,008,878				1,008,878	1,008,878	1,008,878					
8	GD-AA		444,168		306,840	137,328									
	GD-AN		947		947										
	GD-OR		101			101									
Total Miscellaneous IT Intangible Plt - 3031XX			16,695,197	12,008,936	3,253,065	1,433,196		10,222,074	10,986,862	12,008,936	1,008,878	7,460,080	8,468,958	13,196	3,526,782
Gas Underground Storage															
	GD-AN		227		227										
Total Gas Underground Storage			227		227										
General Plant - 390200, 396200															
7,4	CD-AA		28,116	20,116	5,553	2,447		20,116	20,116		13,659	13,659	6,457	6,457	
4	ED-AN		7,244	7,244				7,244	7,244		4,919	4,919	2,325	2,325	
	GD-OR		523			523									
Total General Plant - 390200, 396200			35,883	27,360	5,553	2,970		27,360	27,360		18,578	18,578	8,782	8,782	
Total Amortization Expense			18,507,590	13,612,469	3,401,631	1,493,490		1,049,071	12,563,398	13,612,469	1,035,875	8,494,048	9,529,923	13,196	4,069,350

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended July 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)	(290,096,062)	(290,096,062)			(290,096,062)	(290,096,062)		(187,721,162)	(187,721,162)		(102,374,900)	(102,374,900)	
1	Hydro (ED-AN)	(135,580,652)	(135,580,652)			(135,580,652)	(135,580,652)		(87,734,240)	(87,734,240)		(47,846,412)	(47,846,412)	
1	Other (ED-AN)	(99,314,579)	(99,314,579)			(99,314,579)	(99,314,579)		(64,266,464)	(64,266,464)		(35,048,115)	(35,048,115)	
Total Electric Production		(524,991,293)	(524,991,293)			(524,991,293)	(524,991,293)		(339,721,866)	(339,721,866)		(185,269,427)	(185,269,427)	
Electric Transmission														
1	ED-AN	(198,785,474)	(198,785,474)			(198,785,474)	(198,785,474)		(128,634,080)	(128,634,080)		(70,151,394)	(70,151,394)	
Total Electric Transmissi		(198,785,474)	(198,785,474)			(198,785,474)	(198,785,474)		(128,634,080)	(128,634,080)		(70,151,394)	(70,151,394)	
Electric Distribution														
3	ED-AN	(16,358)	(16,358)				(16,358)		(11,011)	(11,011)		(5,347)	(5,347)	
	ED-ID	(171,432,187)	(171,432,187)			(171,432,187)	(171,432,187)					(171,432,187)	(171,432,187)	
	ED-WA	(275,128,528)	(275,128,528)			(275,128,528)	(275,128,528)	(275,128,528)		(275,128,528)				
Total Electric Distribution		(446,577,073)	(446,577,073)			(446,560,715)	(16,358)	(446,577,073)	(275,128,528)	(11,011)	(275,139,539)	(171,432,187)	(5,347)	(171,437,534)
Gas Underground Storage														
	GD-AN	(13,827,555)	(13,827,555)											
	GD-OR	(697,210)					(697,210)							
Total Gas Underground S		(14,524,765)					(13,827,555)						(697,210)	
Gas Distribution														
	GD-AN	(1,546,231)	(1,546,231)											
	GD-ID	(61,746,980)	(61,746,980)											
	GD-WA	(121,204,471)	(121,204,471)											
	GD-OR	(95,096,548)					(95,096,548)							
Total Gas Distribution		(279,594,230)	(184,497,682)	(95,096,548)										
General Plant														
4	ED-AN	(41,006,956)	(41,006,956)			(41,006,956)	(41,006,956)		(27,843,723)	(27,843,723)		(13,163,233)	(13,163,233)	
	ED-ID	(7,506,125)	(7,506,125)			(7,506,125)	(7,506,125)					(7,506,125)	(7,506,125)	
	ED-WA	(17,040,916)	(17,040,916)			(17,040,916)	(17,040,916)	(17,040,916)		(17,040,916)				
7,4	CD-AA	(41,343,791)	(29,580,242)	(8,165,812)	(3,597,737)	(29,580,242)	(29,580,242)		(20,084,984)	(20,084,984)		(9,495,258)	(9,495,258)	
9,4	CD-AN	(12,052,297)	(9,490,461)	(2,561,836)		(9,490,461)	(9,490,461)		(6,444,023)	(6,444,023)		(3,046,438)	(3,046,438)	
9	CD-ID	(5,519,885)	(4,346,578)	(1,173,307)		(4,346,578)	(4,346,578)					(4,346,578)	(4,346,578)	
9	CD-WA	(2,729,705)	(2,149,479)	(580,226)		(2,149,479)	(2,149,479)	(2,149,479)		(2,149,479)				
8	GD-AA	(1,822,229)	(1,258,832)	(563,397)										
	GD-AN	(1,941,714)	(1,941,714)											
	GD-ID	(1,531,401)	(1,531,401)											
	GD-WA	(4,736,800)	(4,736,800)											
	GD-OR	(4,383,791)					(4,383,791)							
Total General Plant		(141,615,610)	(111,120,757)	(21,949,928)	(8,544,925)	(31,043,098)	(80,077,659)	(111,120,757)	(19,190,395)	(54,372,730)	(73,563,125)	(11,852,703)	(25,704,929)	(37,557,632)
Total Accumulated Depr		(1,606,088,445)	(1,281,474,597)	(220,275,165)	(104,338,683)	(477,603,813)	(803,870,784)	(1,281,474,597)	(294,318,923)	(522,739,687)	(817,058,610)	(183,284,890)	(281,131,097)	(464,415,987)

Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%		35.290%			
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	67.310%		32.690%			
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 July 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	(8,840,287)	(8,840,287)			(8,840,287)			(5,720,550)	(5,720,550)		(3,119,737)	(3,119,737)		
1	Misc Intangible Plt (3030)	ED-AN	(1,032,896)	(1,032,896)			(1,032,896)			(668,387)	(668,387)		(364,509)	(364,509)		
Total Production/Transmission			(9,873,183)	(9,873,183)			(9,873,183)			(6,388,937)	(6,388,937)		(3,484,246)	(3,484,246)		
Distribution																
	Franchises (302000)	ED-WA	(135,172)	(135,172)			(135,172)		(135,172)		(135,172)					
	Misc Intangible Plt (3030)	ED-WA	(29,691)	(29,691)			(29,691)		(29,691)		(29,691)					
Total Distribution			(164,863)	(164,863)			(164,863)		(164,863)		(164,863)					
General Plant - 303000																
7,4		CD-AA	(1,064,098)	(761,330)	(210,170)	(92,598)		(761,330)	(761,330)		(516,943)	(516,943)	(244,387)	(244,387)		
9,1		CD-AN	(73,256)	(57,685)	(15,571)		(57,685)	(57,685)		(37,328)	(37,328)		(20,357)	(20,357)		
		GD-ID	(53,454)		(53,454)											
		GD-WA	(131,207)		(131,207)											
		GD-OR	(69,187)			(69,187)										
Total General Plant - 303000			(1,391,202)	(819,015)	(410,402)	(161,785)		(819,015)	(819,015)		(554,271)	(554,271)		(264,744)	(264,744)	
Miscellaneous IT Intangible Plant -3031XX																
7,4		CD-AA	(33,898,613)	(24,253,441)	(6,695,315)	(2,949,857)		(24,253,441)	(24,253,441)		(16,468,086)	(16,468,086)	(7,785,355)	(7,785,355)		
9,4		CD-AN	(21,609)	(17,016)	(4,593)		(17,016)	(17,016)		(11,554)	(11,554)		(5,462)	(5,462)		
9		CD-ID	(24,587)	(19,361)	(5,226)		(19,361)	(19,361)				(19,361)		(19,361)		
4		ED-AN	(544,268)	(544,268)			(544,268)	(544,268)		(369,558)	(369,558)		(174,710)	(174,710)		
		ED-ID	(16,008)	(16,008)			(16,008)	(16,008)				(16,008)		(16,008)		
		ED-WA	(2,342,190)	(2,342,190)			(2,342,190)	(2,342,190)		(2,342,190)	(2,342,190)					
8		GD-AA	(1,715,399)		(1,185,032)	(530,367)										
		GD-AN	(11,527)		(11,527)											
		GD-OR	(1,231)			(1,231)										
Total Misc IT Intangible Plant - 3031XX			(38,575,432)	(27,192,284)	(7,901,693)	(3,481,455)		(2,377,559)	(24,814,725)	(27,192,284)	(2,342,190)	(16,849,198)	(19,191,388)	(35,369)	(7,965,527)	(8,000,896)
Gas Underground Storage																
		GD-AN	(239,992)		(239,992)											
Total Gas Underground Storage			(239,992)		(239,992)											
General Plant - 390200, 396200																
7,4		CD-AA	(232,797)	(166,560)	(45,979)	(20,258)		(166,560)	(166,560)		(113,094)	(113,094)	(53,466)	(53,466)		
9		CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)		
9		CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)		(6,561)	(6,561)					
4		ED-AN	(66,941)	(66,941)			(66,941)	(66,941)		(45,453)	(45,453)		(21,488)	(21,488)		
		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			(425,148)	(354,313)	(50,577)	(20,258)		(120,812)	(233,501)	(354,313)	(117,239)	(158,547)	(275,786)	(3,573)	(74,954)	(78,527)
Total Accumulated Amortization			(50,669,820)	(38,403,658)	(8,602,664)	(3,663,498)		(2,663,234)	(35,740,424)	(38,403,658)	(2,624,292)	(23,950,953)	(26,575,245)	(38,942)	(11,789,471)	(11,828,413)

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 July 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	6,807,219	0	0	4,870,361	4,870,361	0	0	1,344,494	1,344,494	0	592,364	
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	9,738,860	384,267	706,567	5,127,804	6,218,638	577,218	92,936	1,407,840	2,077,994	849,864	592,364	1,442,228
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,190,048	1,033,186	2,164,230	3,992,632	7,190,048	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	0	2,239,070	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	81,070,566	0	0	58,003,558	58,003,558	0	0	16,012,247	16,012,247	0	7,054,761	
9		CD-WA / ID / AN	22,521,018	5,555,068	4,548,049	7,630,834	17,733,951	1,499,524	1,227,691	2,059,852	4,787,067	0	0	
		TOTAL ACCOUNT	116,547,435	6,588,254	6,712,279	69,627,024	82,927,557	3,738,594	1,227,691	18,072,099	23,038,384	3,526,733	7,054,761	10,581,494
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,939,863	3,375,475	14,649	6,549,739	9,939,863	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	58,736,943	0	0	42,024,520	42,024,520	0	0	11,601,134	11,601,134	0	5,111,289	
9		CD-WA / ID / AN	261,753	30,366	100,108	75,641	206,115	8,197	27,023	20,418	55,638	0	0	
		TOTAL ACCOUNT	69,583,469	3,405,841	114,757	48,649,900	52,170,498	8,197	27,023	12,069,125	12,104,345	0	5,308,626	5,308,626
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	31,439,273	14,926,568	5,278,732	11,233,973	31,439,273	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,246,754	0	0	0	0	6,698,196	2,198,035	1,350,523	10,246,754	0	0	
99		GD-OR / AS	3,489,604	0	0	0	0	0	0	0	0	3,489,604	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	5,757,876	1,710,746	920,637	1,902,598	4,533,981	461,796	248,515	513,584	1,223,895	0	0	
		TOTAL ACCOUNT	51,500,361	16,637,314	6,199,369	13,542,138	36,378,821	7,159,992	2,446,550	1,976,066	11,582,608	3,489,604	49,328	3,538,932

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		Total
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,232,432	110,869	137,772	2,296,705	2,545,346	29,928	37,190	619,968	687,086	0	0	0
		TOTAL ACCOUNT	3,774,436	121,608	152,517	2,671,727	2,945,852	114,199	37,190	619,968	771,357	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,155,484	972,218	298,727	1,884,539	3,155,484	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,714,693	0	0	0	0	1,977,244	371,101	366,348	2,714,693	0	0	0
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8		GD-AA	2,521,547	0	0	0	0	0	0	1,741,935	1,741,935	0	779,612	779,612
7		CD-AA	10,939,416	0	0	7,826,824	7,826,824	0	0	2,160,644	2,160,644	0	951,948	951,948
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0
		TOTAL ACCOUNT	21,568,747	993,357	1,064,363	9,910,281	11,968,001	1,982,950	577,775	4,322,623	6,883,348	985,838	1,731,560	2,717,398
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	825,285	224,719	44,361	556,205	825,285	0	0	0	0	0	0	0
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	75,513
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0
		TOTAL ACCOUNT	1,792,298	228,163	45,460	863,083	1,136,706	30,173	9,834	397,618	437,625	111,504	106,463	217,967
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,619,498	15,736,001	9,735,612	8,147,885	33,619,498	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,465,249	0	0	0	0	2,801,302	833,453	830,494	4,465,249	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988
9		CD-WA / ID / AN	1,687,310	257,365	419,690	651,600	1,328,655	69,473	113,290	175,892	358,655	0	0	0
		TOTAL ACCOUNT	40,344,370	15,993,366	10,155,302	9,177,596	35,326,264	2,870,775	946,743	1,110,766	4,928,284	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 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	58,898,073	11,449,999	4,634,113	42,813,961	58,898,073	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	31,108,773	0	0	22,257,394	22,257,394	0	0	6,144,294	6,144,294	0	2,707,085	2,707,085
9		CD-WA / ID / AN	12,851,530	556,031	3,191,677	6,372,101	10,119,809	150,094	861,555	1,720,072	2,731,721	0	0	0
		TOTAL ACCOUNT	106,337,041	12,006,030	7,825,790	71,443,456	91,275,276	849,302	1,417,249	8,550,303	10,816,854	1,230,831	3,014,080	4,244,911
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	430,192	0	0	307,790	307,790	0	0	84,967	84,967	0	37,435	37,435
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		TOTAL ACCOUNT	523,435	3,926	2,299	390,320	396,545	1,060	0	86,028	87,088	2,367	37,435	39,802
		TOTAL GENERAL PLANT	421,710,452	56,362,126	32,978,703	231,403,329	320,744,158	17,332,460	6,782,991	48,612,436	72,727,887	10,297,802	17,940,605	28,238,407

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 July 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0	771,575	771,575
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,450,713	5,177,961	23,524	2,249,228	7,450,713	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	806,506
7		CD-AA	146,851,722	0	0	105,068,001	105,068,001	0	0	29,004,684	29,004,684	0	12,779,037	12,779,037
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0	0	0
		TOTAL ACCOUNT	157,011,797	5,177,961	65,769	107,354,382	112,598,112	0	11,403	30,816,739	30,828,142	0	13,585,543	13,585,543
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,208,055	0	0	3,726,207	3,726,207	0	0	1,028,643	1,028,643	0	453,205	453,205
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,220,812	0	0	3,726,207	3,726,207	0	0	1,040,169	1,040,169	1,231	453,205	454,436
	TOTAL		183,362,693	5,331,140	65,769	127,863,667	133,260,576	1,022,594	192,440	33,649,406	34,864,440	427,354	14,810,323	15,237,677

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 July 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	(64,731,887)	(46,313,723)	(12,785,195)	(5,632,969)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(599,868)	(472,360)	(127,508)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(65,878,149)</u>	<u>(47,177,012)</u>	<u>(13,020,621)</u>	<u>(5,680,516)</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 July 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	1,545,076	842,617		2,387,693		842,617			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,208,592	659,113		1,867,705		659,113			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,557,482	8,067,037	2,442,382	28,066,901	6,446,009		1,621,028		2,442,382
1	154300 PLANT MATERIALS & OPER SUP-CS2	588,056	320,700		908,756	320,700				
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,730,091	943,516		2,673,607	943,516				
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	8	4	1	13		3		1	1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,615	742	225	2,582		593		149	225
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	60,542,131			60,542,131	49,018,500		11,523,631		
TOTAL		83,172,590	10,833,517	2,442,544	96,448,651	49,018,500	9,212,382	11,523,631	1,621,135	2,442,544

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						