

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	155,540,640	103,319,408	52,221,232
	Adjustments			
	Adjusted Net Operating Income (Loss)	155,540,640	103,319,408	52,221,232
E-APL	Electric Net Rate Base	2,035,452,686	1,338,480,779	696,971,907
	RATE OF RETURN	<u>7.642%</u>	<u>7.719%</u>	<u>7.493%</u>

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 August 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	8-01-2015 thru 08-31-2015	369,327 100.000%	242,326 65.613%	127,001 34.387%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2014 thru 08-31-2015	24,639,668 100.000%	16,294,422 66.131%	8,345,246 33.869%
	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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2015
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		71,329,474	60,416,061	7,188,338	3,725,075
		Direct O & M Accts 500 - 894		41,851,885	32,202,921	6,220,526	3,428,438
		Direct O & M Accts 901 - 935		5,113,972	3,569,949	1,544,023	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		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 August 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended August 31, 2015
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at		601,722	370,194	231,528	0
		Percentage		100.000%	61.522%	38.478%	0.000%
		Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
		Percentage		100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant	8-01-2015 thru 08-31-2015	963,479,594	628,190,812	335,288,782	
		Percent		100.000%	65.200%	34.800%	
11		Book Depreciation	09-01-2014 thru 08-31-2015	92,243,587	59,348,192	32,895,395	
		Percent		100.000%	64.339%	35.661%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended August 31, 2015
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	8-01-2015 thru 08-31-2015	2,445,906,826 100.000%	1,595,528,525 65.233%	850,378,301 34.767%
13	E-PLT	Net Electric General Plant Percent	8-01-2015 thru 08-31-2015	212,367,650 100.000%	141,491,177 66.626%	70,876,473 33.374%
14		Net Allocated Schedule M's Percent	09-01-2014 thru 08-31-2015	-243,410,342 100.000%	-155,636,695 63.940%	-87,773,647 36.060%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended August 31, 2015
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	338,023,021	0	338,023,021	228,334,986	0	228,334,986	109,688,035	0	109,688,035
99	442200	Commercial - Firm & Int.	312,433,363	0	312,433,363	220,992,818	0	220,992,818	91,440,545	0	91,440,545
1	442300	Industrial	119,193,206	0	119,193,206	67,903,383	0	67,903,383	51,289,823	0	51,289,823
99	444000	Public Street & Highway Lighting	7,288,268	0	7,288,268	4,915,059	0	4,915,059	2,373,209	0	2,373,209
99	448000	Interdepartmental Revenue	1,177,213	0	1,177,213	915,381	0	915,381	261,832	0	261,832
99	499XXX	Unbilled Revenue	(13,240,881)	0	(13,240,881)	(9,951,119)	0	(9,951,119)	(3,289,762)	0	(3,289,762)
TOTAL SALES TO ULTIMATE CUSTOMERS			764,874,190	0	764,874,190	513,110,508	0	513,110,508	251,763,682	0	251,763,682
1	447XXX	Sales for Resale	0	132,635,667	132,635,667	0	85,828,540	85,828,540	0	46,807,127	46,807,127
TOTAL SALES OF ELECTRICITY			764,874,190	132,635,667	897,509,857	513,110,508	85,828,540	598,939,048	251,763,682	46,807,127	298,570,809
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	320,421	0	320,421	199,040	0	199,040	121,381	0	121,381
1	453000	Sales of Water & Water Power	0	422,000	422,000	0	273,076	273,076	0	148,924	148,924
1	454000	Rent from Electric Property	3,018,798	151,261	3,170,059	2,065,424	97,881	2,163,305	953,374	53,380	1,006,754
1	456XXX	Other Electric Revenues	(920,502)	112,533,873	111,613,371	(969,593)	72,820,669	71,851,076	49,091	39,713,204	39,762,295
TOTAL OTHER OPERATING REVENUE			(2,540,416)	113,107,134	110,566,718	734,871	73,191,626	73,926,497	(3,275,287)	39,915,508	36,640,221
TOTAL ELECTRIC REVENUE			762,333,774	245,742,801	1,008,076,575	513,845,379	159,020,166	672,865,545	248,488,395	86,722,635	335,211,030

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	6,409	245,905	252,314	6,409	159,125	165,534	0	86,780	86,780
1	501XXX	Fuel	0	30,894,828	30,894,828	0	19,992,043	19,992,043	0	10,902,785	10,902,785
1	502000	Steam Expense	0	4,446,252	4,446,252	0	2,877,170	2,877,170	0	1,569,082	1,569,082
1	505000	Electric Expense	0	1,121,061	1,121,061	0	725,439	725,439	0	395,622	395,622
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,846,305	2,846,305	0	1,841,844	1,841,844	0	1,004,461	1,004,461
1	507000	Rent	0	31,991	31,991	0	20,701	20,701	0	11,290	11,290
		MAINTENANCE									
1	510000	Supervision & Engineering	0	594,372	594,372	0	384,618	384,618	0	209,754	209,754
1	511000	Structures	0	812,579	812,579	0	525,820	525,820	0	286,759	286,759
1	512000	Boiler Plant	0	5,331,794	5,331,794	0	3,450,204	3,450,204	0	1,881,590	1,881,590
1	513000	Electric Plant	0	1,137,818	1,137,818	0	736,282	736,282	0	401,536	401,536
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,262,394	1,262,394	0	816,895	816,895	0	445,499	445,499
		TOTAL STEAM POWER GENERATION EXP	6,409	48,725,299	48,731,708	6,409	31,530,141	31,536,550	0	17,195,158	17,195,158
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,177,709	2,177,709	0	1,409,195	1,409,195	0	768,514	768,514
1	536000	Water for Power	0	1,280,769	1,280,769	0	828,786	828,786	0	451,983	451,983
1	537000	Hydraulic Expense	3,661,657	2,843,497	6,505,154	2,374,035	1,840,027	4,214,062	1,287,622	1,003,470	2,291,092
1	538000	Electric Expense	0	6,260,507	6,260,507	0	4,051,174	4,051,174	0	2,209,333	2,209,333
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	869,357	869,357	0	562,561	562,561	0	306,796	306,796
1	540000	Rent	0	1,341,075	1,341,075	0	867,810	867,810	0	473,265	473,265
1	540100	MT Trust Funds Land Settlement Rents	5,727,891	0	5,727,891	3,723,835	0	3,723,835	2,004,056	0	2,004,056
		MAINTENANCE									
1	541000	Supervision & Engineering	0	990,546	990,546	0	640,982	640,982	0	349,564	349,564
1	542000	Structures	0	584,157	584,157	0	378,008	378,008	0	206,149	206,149
1	543000	Reservoirs, Dams, & Waterways	0	1,831,838	1,831,838	0	1,185,382	1,185,382	0	646,456	646,456
1	544000	Electric Plant	0	2,640,558	2,640,558	0	1,708,705	1,708,705	0	931,853	931,853
1	545000	Miscellaneous Hydraulic Plant	0	696,910	696,910	0	450,970	450,970	0	245,940	245,940
		TOTAL HYDRO POWER GENERATION EXP	9,389,548	21,516,923	30,906,471	6,097,870	13,923,600	20,021,470	3,291,678	7,593,323	10,885,001
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,214,729	1,214,729	0	786,051	786,051	0	428,678	428,678
1	547XXX	Fuel	0	92,339,529	92,339,529	0	59,752,909	59,752,909	0	32,586,620	32,586,620
1	548000	Generation Expense	0	1,784,522	1,784,522	0	1,154,764	1,154,764	0	629,758	629,758
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	749,784	749,784	0	485,185	485,185	0	264,599	264,599
1	550000	Rent	0	(38,934)	(38,934)	0	(25,194)	(25,194)	0	(13,740)	(13,740)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,196,183	1,196,183	0	774,050	774,050	0	422,133	422,133
1	552000	Structures	0	109,260	109,260	0	70,702	70,702	0	38,558	38,558
1	553000	Generating & Electric Equipment	114,760	2,488,435	2,603,195	114,760	1,610,266	1,725,026	0	878,169	878,169
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	503,551	503,551	0	325,848	325,848	0	177,703	177,703
		TOTAL OTHER POWER GENERATION EXP	114,760	100,347,059	100,461,819	114,760	64,934,581	65,049,341	0	35,412,478	35,412,478

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended August 31, 2015
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	179,823,738	179,823,738	0	116,363,941	116,363,941	0	63,459,797	63,459,797
1	556000	System Control & Load Dispatching	0	1,078,209	1,078,209	0	697,709	697,709	0	380,500	380,500
E-557	557XXX	Other Expense	(4,052,949)	90,591,789	86,538,840	(8,035,372)	58,621,945	50,586,573	3,982,423	31,969,844	35,952,267
TOTAL OTHER POWER SUPPLY EXPENSE			(4,052,949)	271,493,736	267,440,787	(8,035,372)	175,683,595	167,648,223	3,982,423	95,810,141	99,792,564
TOTAL PRODUCTION OPERATING EXP			5,457,768	442,083,017	447,540,785	(1,816,333)	286,071,917	284,255,584	7,274,101	156,011,100	163,285,201
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,194,355	2,194,355	0	1,419,967	1,419,967	0	774,388	774,388
1	561000	Load Dispatching	0	2,538,990	2,538,990	0	1,642,980	1,642,980	0	896,010	896,010
1	562000	Station Expense	0	541,456	541,456	0	350,376	350,376	0	191,080	191,080
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	570,858	570,858	0	369,402	369,402	0	201,456	201,456
1	565XXX	Transmission of Electricity by Others	0	17,401,521	17,401,521	0	11,260,524	11,260,524	0	6,140,997	6,140,997
1	566000	Miscellaneous Transmission Expense	0	2,153,729	2,153,729	0	1,393,678	1,393,678	0	760,051	760,051
1	567000	Rent	0	140,278	140,278	0	90,774	90,774	0	49,504	49,504
MAINTENANCE											
1	568000	Supervision & Engineering	256	781,339	781,595	0	505,604	505,604	256	275,735	275,991
1	569000	Structures	7,762	592,113	599,875	2,074	383,156	385,230	5,688	208,957	214,645
1	570000	Station Equipment	24,135	1,411,083	1,435,218	23,354	913,112	936,466	781	497,971	498,752
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	17,584	1,394,862	1,412,446	2,536	902,615	905,151	15,048	492,247	507,295
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	89,289	92,051	2,741	57,779	60,520	21	31,510	31,531
TOTAL TRANSMISSION OPERATING EXP			55,545	29,816,888	29,872,433	30,705	19,294,506	19,325,211	24,840	10,522,382	10,547,222

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended August 31, 2015
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,807,999	25,807,999	0	16,700,356	16,700,356	0	9,107,643	9,107,643
E-DEPX		Depreciation Expense-Transmission	0	10,825,727	10,825,727	0	7,005,328	7,005,328	0	3,820,399	3,820,399
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,141,619	1,141,619	0	738,742	738,742	0	402,877	402,877
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	(2,052,984)	0	(2,052,984)	(978,408)	0	(978,408)	(1,074,576)	0	(1,074,576)
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	62,208	0	62,208	54,873	0	54,873	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	2,108,132	0	2,108,132	973,692	0	973,692	1,134,440	0	1,134,440
99	407362	Amortization of LiDAR O&M	22,461	0	22,461	22,461	0	22,461	0	0	0
99	407365	Amortization of Wind Generation	505,635	0	505,635	0	0	0	505,635	0	505,635
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	193,596	0	193,596	193,596	0	193,596	0	0	0
99	407395	Optional Renewable Power Revenue Offset	228,827	0	228,827	179,793	0	179,793	49,034	0	49,034
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	(105,532)	0	(105,532)	0	0	0	(105,532)	0	(105,532)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,948,580)	0	(9,948,580)	(6,784,732)	0	(6,784,732)	(3,163,848)	0	(3,163,848)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,547,857)	0	(1,547,857)	0	0	0	(1,547,857)	0	(1,547,857)
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	(242,031)	0	(242,031)	(242,031)	0	(242,031)	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	449,982	0	449,982	296,935	0	296,935	153,047	0	153,047
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,251,694	21,251,694	0	13,751,971	13,751,971	0	7,499,723	7,499,723
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,125,631)	60,135,428	54,009,797	(2,332,921)	38,913,635	36,580,714	(3,792,710)	21,221,793	17,429,083
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(612,318)	532,035,333	531,423,015	(4,118,549)	344,280,058	340,161,509	3,506,231	187,755,275	191,261,506

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended August 31, 2015
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,136,508	2,737,153	3,873,661	727,112	1,810,107	2,537,219	409,396	927,046	1,336,442
3	582000	Station Expense	587,886	106,958	694,844	305,380	70,732	376,112	282,506	36,226	318,732
3	583000	Overhead Line Expense	1,824,380	442,411	2,266,791	1,248,556	292,571	1,541,127	575,824	149,840	725,664
3	584000	Underground Line Expense	1,431,033	0	1,431,033	941,572	0	941,572	489,461	0	489,461
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	34,040	0	34,040	11,730	0	11,730	22,310	0	22,310
3	586000	Meter Expense	1,860,866	86,957	1,947,823	1,507,372	57,506	1,564,878	353,494	29,451	382,945
3	587000	Customer Installations Expense	475,243	122,205	597,448	248,340	80,815	329,155	226,903	41,390	268,293
3	588000	Miscellaneous Distribution Expense	4,651,981	3,476,486	8,128,467	3,028,522	2,299,035	5,327,557	1,623,459	1,177,451	2,800,910
3	589000	Rent	477	250,908	251,385	277	165,928	166,205	200	84,980	85,180
		MAINTENANCE:									
3	590000	Supervision & Engineering	110,954	1,472,582	1,583,536	80,044	973,833	1,053,877	30,910	498,749	529,659
3	591000	Structures	320,839	67	320,906	192,053	44	192,097	128,786	23	128,809
3	592000	Station Equipment	798,241	188,792	987,033	619,988	124,850	744,838	178,253	63,942	242,195
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,038,965	(28,439)	9,010,526	5,740,606	(18,807)	5,721,799	3,298,359	(9,632)	3,288,727
3	594000	Underground Lines	912,952	0	912,952	613,050	0	613,050	299,902	0	299,902
3	595000	Line Transformers	362,031	394,551	756,582	277,243	260,921	538,164	84,788	133,630	218,418
3	596000	Street Light & Signal System Maintenance Exp	723,210	0	723,210	485,564	0	485,564	237,646	0	237,646
3	597000	Meters	19,330	0	19,330	17,493	0	17,493	1,837	0	1,837
3	598000	Miscellaneous Distribution Expense	339,217	162,253	501,470	238,005	107,300	345,305	101,212	54,953	156,165
		TOTAL DISTRIBUTION OPERATING EXP	24,639,668	9,412,884	34,052,552	16,294,422	6,224,835	22,519,257	8,345,246	3,188,049	11,533,295
E-DEPX		Depreciation Expense-Distribution	39,819,504	19,651	39,839,155	24,855,282	12,995	24,868,277	14,964,222	6,656	14,970,878
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	52,398,316	0	52,398,316	45,401,002	0	45,401,002	6,997,314	0	6,997,314
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	92,244,817	19,651	92,264,468	70,283,281	12,995	70,296,276	21,961,536	6,656	21,968,192
		TOTAL DISTRIBUTION EXPENSES	116,884,485	9,432,535	126,317,020	86,577,703	6,237,830	92,815,533	30,306,782	3,194,705	33,501,487

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	344,707	344,707	0	226,173	226,173	0	118,534	118,534
2	902000	Meter Reading Expenses	2,765,357	158,672	2,924,029	2,491,609	104,109	2,595,718	273,748	54,563	328,311
E-903	903XXX	Customer Records & Collection Expenses	1,308,051	7,110,918	8,418,969	861,828	4,665,687	5,527,515	446,223	2,445,231	2,891,454
2	904000	Uncollectible Accounts	0	2,944,753	2,944,753	0	1,932,141	1,932,141	0	1,012,612	1,012,612
2	905000	Misc Customer Accounts	0	214,200	214,200	0	140,543	140,543	0	73,657	73,657
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,073,408	10,773,250	14,846,658	3,353,437	7,068,653	10,422,090	719,971	3,704,597	4,424,568
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,109,281	471,346	25,580,627	18,597,261	309,264	18,906,525	6,512,020	162,082	6,674,102
2	909000	Advertising	8,538	848,882	857,420	7,456	556,977	564,433	1,082	291,905	292,987
2	910000	Misc Customer Service & Info Exp	0	127,761	127,761	0	83,828	83,828	0	43,933	43,933
TOTAL CUSTOMER SERVICE & INFO EXP			25,117,819	1,447,989	26,565,808	18,604,717	950,069	19,554,786	6,513,102	497,920	7,011,022
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	397,988	28,520,377	28,918,365	261,810	19,365,336	19,627,146	136,178	9,155,041	9,291,219
4	921000	Office Supplies & Expenses	84,358	4,289,975	4,374,333	84,354	2,912,893	2,997,247	4	1,377,082	1,377,086
4	922000	Admin Exp Transferred--Credit	0	(123,585)	(123,585)	0	(83,914)	(83,914)	0	(39,671)	(39,671)
4	923000	Outside Services Employed	46,718	11,311,936	11,358,654	26,782	7,680,805	7,707,587	19,936	3,631,131	3,651,067
4	924000	Property Insurance Premium	0	1,322,350	1,322,350	0	897,876	897,876	0	424,474	424,474
4	925XXX	Injuries and Damages	22,496	3,583,124	3,605,620	22,339	2,432,941	2,455,280	157	1,150,183	1,150,340
4	926XXX	Employee Pensions and Benefits	0	2,433,390	2,433,390	0	1,652,272	1,652,272	0	781,118	781,118
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	2,927,153	3,185,557	6,112,710	2,060,475	2,061,374	4,121,849	866,678	1,124,183	1,990,861
4	930000	Miscellaneous General Expenses	138,638	3,260,277	3,398,915	93,576	2,213,728	2,307,304	45,062	1,046,549	1,091,611
4	931000	Rents	9,403	1,022,433	1,031,836	5,333	694,232	699,565	4,070	328,201	332,271
4	935000	Maintenance of General Plant	1,022,117	9,483,002	10,505,119	561,375	6,438,958	7,000,333	460,742	3,044,044	3,504,786
TOTAL ADMIN & GEN OPERATING EXP			4,652,798	68,288,836	72,941,634	3,116,044	46,266,501	49,382,545	1,536,754	22,022,335	23,559,089

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended August 31, 2015
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,672,790	13,998,870	15,671,660	1,237,255	9,505,232	10,742,487	435,535	4,493,638	4,929,173
E-AMTX		Amortization Expense-General Plant - 303000	0	421,084	421,084	0	285,671	285,671	0	135,413	135,413
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,041,992	11,396,581	12,438,573	1,028,796	7,738,278	8,767,074	13,196	3,658,303	3,671,499
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	26,389	26,389	0	17,918	17,918	0	8,471	8,471
99	407229	Idaho Earnings Test Amortization	(1,813,179)	0	(1,813,179)	0	0	0	(1,813,179)	0	(1,813,179)
99	407468	Project Compass Deferral - ID	(1,654,880)	0	(1,654,880)	0	0	0	(1,654,880)	0	(1,654,880)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(753,277)	25,842,924	25,089,647	2,266,051	17,547,099	19,813,150	(3,019,328)	8,295,825	5,276,497
		TOTAL ADMIN & GENERAL EXPENSES	3,899,521	94,131,760	98,031,281	5,382,095	63,813,600	69,195,695	(1,482,574)	30,318,160	28,835,586
		TOTAL EXPENSES BEFORE FIT	149,362,915	647,820,867	797,183,782	109,799,403	422,350,210	532,149,613	39,563,512	225,470,657	265,034,169
		NET OPERATING INCOME (LOSS) BEFORE FIT			210,892,793			140,715,932			70,176,861
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(13,072,964)			(7,727,883)			(5,345,081)
E-FIT		DEFERRED FEDERAL INCOME TAX			68,620,645			45,250,933			23,369,712
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			155,540,640			103,319,408			52,221,232

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.131%	33.869%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-456-12E
ELECTRIC ALLOCATION OF OTHER REVENUE	
For Twelve Months Ended August 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	17,249	1,316,669	1,333,918	17,049	852,017	869,066	200	464,652	464,852
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	22,056,241	22,056,241	0	14,272,594	14,272,594	0	7,783,647	7,783,647
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	10,523,127	10,523,127	0	6,809,515	6,809,515	0	3,713,612	3,713,612
1	456016	OTHER ELECTRIC REV-RESOURCE OP	162,500	3,457,880	3,620,380	162,500	2,237,594	2,400,094	0	1,220,286	1,220,286
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	11,545	11,545	0	7,471	7,471	0	4,074	4,074
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,520,126	11,520,126	0	7,454,674	7,454,674	0	4,065,452	4,065,452
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	1,110,847	1,110,847	0	718,829	718,829	0	392,018	392,018
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	1,752,017	0	1,752,017	1,752,017	0	1,752,017	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	(3,000,380)	0	(3,000,380)	(3,000,380)	0	(3,000,380)	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	148,112	0	148,112	99,221	0	99,221	48,891	0	48,891
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	58,356,251	58,356,251	0	37,762,330	37,762,330	0	20,593,921	20,593,921
TOTAL ACCOUNT 456			(920,502)	112,533,874	111,613,372	(969,593)	72,820,671	71,851,078	49,091	39,713,203	39,762,294

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 August 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	171,338,924	171,338,924	0	110,873,418	110,873,418	0	60,465,506	60,465,506
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
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	140,778	140,778	0	91,097	91,097	0	49,681	49,681
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,756,436	6,756,436	0	4,372,090	4,372,090	0	2,384,346	2,384,346
1	555710	Intercompany Purchase	0	1,587,600	1,587,600	0	1,027,336	1,027,336	0	560,264	560,264
TOTAL ACCOUNT 555			0	179,823,738	179,823,738	0	116,363,941	116,363,941	0	63,459,797	63,459,797

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 August 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	6,093,810	6,093,810	0	3,943,304	3,943,304	0	2,150,506	2,150,506
1	557010	Other Power Supply Expense - Financial	0	32,240,645	32,240,645	0	20,862,921	20,862,921	0	11,377,724	11,377,724
1	557150	Fuel - Economic Dispatch	0	(6,387,130)	(6,387,130)	0	(4,133,112)	(4,133,112)	0	(2,254,018)	(2,254,018)
1	557160	Power Supply Expense - Miscellaneous	(4,665,036)	1,614	(4,663,422)	(2,818,237)	1,044	(2,817,193)	(1,846,799)	570	(1,846,229)
99	557161	Unbilled Add-Ons	782,018	0	782,018	242,498	0	242,498	539,520	0	539,520
1	557170	Broker Fees - Power	0	422,289	422,289	0	273,263	273,263	0	149,026	149,026
1	557171	REC Broker Fees	46,479	53,114	99,593	46,479	34,370	80,849	0	18,744	18,744
1	557172	Trade Reporting	0	4,803	4,803	0	3,108	3,108	0	1,695	1,695
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,910,687	0	3,910,687	3,910,687	0	3,910,687	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	(8,400,854)	0	(8,400,854)	(8,400,854)	0	(8,400,854)	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	2,035,738	0	2,035,738	2,035,738	0	2,035,738	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,549,181)	0	(3,549,181)	(3,549,181)	0	(3,549,181)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,086,957)	0	(1,086,957)	0	0	0	(1,086,957)	0	(1,086,957)
99	557390	Idaho PCA Amortization	6,055,455	0	6,055,455	0	0	0	6,055,455	0	6,055,455
1	557395	Optional Renewable Power Expense Offset	0	765	765	0	495	495	0	270	270
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,457,891	3,457,891	0	2,237,601	2,237,601	0	1,220,290	1,220,290
1	557711	Turbine Gas Bookout Offset	0	(3,457,891)	(3,457,891)	0	(2,237,601)	(2,237,601)	0	(1,220,290)	(1,220,290)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,161,879	58,161,879	0	37,636,552	37,636,552	0	20,525,327	20,525,327
TOTAL ACCOUNT 557			(4,052,949)	90,591,789	86,538,840	(8,035,372)	58,621,945	50,586,573	3,982,423	31,969,844	35,952,267

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 August 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	1,308,051	7,110,918	8,418,969	861,828	4,665,687	5,527,515	446,223	2,445,231	2,891,454
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			1,308,051	7,110,918	8,418,969	861,828	4,665,687	5,527,515	446,223	2,445,231	2,891,454

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.233%	34.767%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended August 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	347,689	471,346	819,035	250,262	309,264	559,526	97,427	162,082	259,509
99	908600	Public Purpose Tariff Rider Expense Offset	25,181,819	0	25,181,819	18,658,603	0	18,658,603	6,523,216	0	6,523,216
99	908610	Limited Income Tax Refund Program	209,970	0	209,970	209,970	0	209,970	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(630,197)	0	(630,197)	(521,574)	0	(521,574)	(108,623)	0	(108,623)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,109,281	471,346	25,580,627	18,597,261	309,264	18,906,525	6,512,020	162,082	6,674,102

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
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 August 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.58%	51.58%
2	Cost of Debt		5.349%	5.324%
	Total Weighted Cost		2.759%	2.746%
E-APL	Net Rate Base	2,035,452,686	1,338,480,779	696,971,907
	Interest Deduction for FIT Calculation	56,067,534	36,928,685	19,138,849
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-12E		
For Twelve Months Ended August 31, 2015				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,008,076,575	672,865,545	335,211,030
E-OPS	Less: Operating & Maintenance Expense	625,819,870	405,459,473	220,360,397
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	97,713,902	67,537,167	30,176,735
E-OTX	Less: Taxes Other than FIT	73,650,010	59,152,973	14,497,037
	Net Operating Income Before FIT	210,892,793	140,715,932	70,176,861
E-INT	Less: Interest Expense	56,067,534	36,928,685	19,138,849
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(191,704,794)	(125,707,153)	(65,997,641)
	Taxable Net Operating Income	(36,879,535)	(21,774,370)	(15,105,165)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(12,907,838)	(7,621,030)	(5,286,808)
1	Production Tax Credit	(165,126)	(106,853)	(58,273)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(13,072,964)	(7,727,883)	(5,345,081)
E-DTE	Deferred FIT	68,620,645	45,250,933	23,369,712
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	55,352,153	37,396,524	17,955,629

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 August 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	997000 Book Depreciation & Amortization	42,561,282	63,637,920	106,199,202	27,148,330	42,004,522	69,152,852	15,412,952	21,633,398
12	997001 Contributions In Aid of Construction	0	4,663,850	4,663,850	0	3,042,369	3,042,369	0	1,621,481
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(105,532)	0	(105,532)	0	0	0	(105,532)	0
4	997005 FAS106 Current Retiree Medical Accrual	0	1,835,993	1,835,993	0	1,246,639	1,246,639	0	589,354
99	997007 Idaho PCA	4,968,498	0	4,968,498	0	0	0	4,968,498	0
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(31,009)	(31,009)	0	(20,066)	(20,066)	0	(10,943)
4	997015 Airplane Lease Payments	0	475,292	475,292	0	322,723	322,723	0	152,569
12	997016 Redemption Expense Amortization	0	1,296,772	1,296,772	0	845,923	845,923	0	450,849
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.96)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0
4	997018 DSM Tariff Rider	4,228,064	0	4,228,064	2,905,556	0	2,905,556	1,322,508	0
99	997019 CSS Temporary Service Fees	509,456	0	509,456	279,294	0	279,294	230,162	0
4	997020 FAS87 Current Pension Accrual	0	4,119,899	4,119,899	0	2,797,411	2,797,411	0	1,322,488
99	997021 Wartsilla Generators Amortization	153,132	0	153,132	153,132	0	153,132	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	1,167,411	0	1,167,411	1,167,411	0	1,167,411	0	0
12	997032 Interest Rate Swaps	0	4,205,841	4,205,841	0	2,743,596	2,743,596	0	1,462,245
4	997033 BPA Residential Exchange	(1,811,143)	0	(1,811,143)	(1,232,756)	0	(1,232,756)	(578,387)	0
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0
1	997041 Rathdrum Turbine Lease, Tax	0	(344,678)	(344,678)	0	(223,041)	(223,041)	0	(121,637)
99	997043 Washington Deferred Power Costs	(4,490,167)	0	(4,490,167)	(4,490,167)	0	(4,490,167)	0	0
1	997044 Non-Monetary Power Costs	0	140,778	140,778	0	91,097	91,097	0	49,681
1	997045 Section 199 Manufacturing Deduction	0	(730,000)	(730,000)	0	(472,383)	(472,383)	0	(257,617)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,403,207)	(3,403,207)	0	(2,220,014)	(2,220,014)	0	(1,183,193)
11	997049 Tax Depreciation	0	(211,797,778)	(211,797,778)	0	(136,268,572)	(136,268,572)	0	(75,529,206)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	505,635	0	505,635	0	0	0	505,635	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	46,479	46,479	0	31,559	31,559	0	14,920
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended August 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	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
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	212,195	0	212,195	(290,041)	0	(290,041)	502,236	0
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,626,502	5,626,502	0	3,620,035	3,620,035	0	2,006,467
4	997081	Deferred Compensation	0	65,530	65,530	0	44,495	44,495	0	21,035
4	997082	Meal Disallowances	0	401,825	401,825	0	272,839	272,839	0	128,986
4	997083	Paid Time Off	0	590,431	590,431	0	400,903	400,903	0	189,528
2	997084	Customer Uncollectibles	0	1,003,918	1,003,918	0	658,701	658,701	0	345,217
99	997088	Deferred O&M Colstrip & CS2	560,275	0	560,275	973,692	0	973,692	(413,417)	0
99	997089	CNC Transmission	62,208	0	62,208	54,873	0	54,873	7,335	0
99	997091	LIDAR O&M Reg Def DFIT	22,461	0	22,461	22,461	0	22,461	0	0
99	997092	Smart Grid	1,151,793	0	1,151,793	1,151,793	0	1,151,793	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(2,656,988)	0	(2,656,988)	(2,656,988)	0	(2,656,988)	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547
99	997097	BPA Parallel Capacity	(2,048,752)	0	(2,048,752)	(978,408)	0	(978,408)	(1,070,344)	0
99	997098	Provision for Rate Refund	4,959,133	0	4,959,133	560,000	0	560,000	4,399,133	0
1	997099	Kettle Falls Diesel Leak	0	(346,025)	(346,025)	0	(223,913)	(223,913)	0	(122,112)
99	997100	WA REC Amort	1,237,513	0	1,237,513	1,237,513	0	1,237,513	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)
1	997102	Amort Idaho Earnings Test (254229)	(1,710,666)	0	(1,710,666)	0	0	0	(1,710,666)	0
99	997103	Def Project Compass	(1,654,880)	0	(1,654,880)	0	0	0	(1,654,880)	0
99	997104	Spokane River TDG	(1,146,481)	0	(1,146,481)	(677,588)	0	(677,588)	(468,893)	0
TOTAL SCHEDULE M ADJUSTMENTS			54,506,908	(243,410,341)	(191,704,794)	29,929,543	(155,636,696)	(125,707,153)	21,776,004	(87,773,645)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.339%	35.661%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.233%	34.767%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<u>Total</u>
37,046,350
1,621,481
0
0
(105,532)
589,354
4,968,498
0
(10,943)
152,569
450,849
0
1,322,508
230,162
1,322,488
0
0
0
0
0
0
1,462,245
(578,387)
360,684
(121,637)
0
49,681
(257,617)
5,212
0
(1,183,193)
(75,529,206)
0
505,635
0
14,920
5,797
0

<u>Total</u>
26,996
0
0
342,969
0
502,236
0
0
0
0
0
2,006,467
21,035
128,986
189,528
345,217
(413,417)
7,335
0
0
0
0
0
11,547
(1,070,344)
4,399,133
(122,112)
0
(40,860,696)
(1,710,666)
(1,654,880)
<u>(468,893)</u>
<u>(65,997,641)</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended August 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	71,396,959	71,396,959	0	45,651,216	45,651,216	0	25,745,743	25,745,743
99	410100	Deferred Federal Income Tax Expense - Washir	2,315,073	0	2,315,073	2,315,073	0	2,315,073	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,053,703)	0	(1,053,703)	0	0	0	(1,053,703)	0	(1,053,703)
	410100	Total	1,261,370	71,396,959	72,658,329	2,315,073	45,651,216	47,966,289	(1,053,703)	25,745,743	24,692,040
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(652,692)	(652,692)	0	(417,331)	(417,331)	0	(235,361)	(235,361)
99	411100	Deferred Federal Income Tax Expense - Washir	(2,298,025)	0	(2,298,025)	(2,298,025)	0	(2,298,025)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,086,967)	0	(1,086,967)	0	0	0	(1,086,967)	0	(1,086,967)
	411100	Total	(3,384,992)	(652,692)	(4,037,684)	(2,298,025)	(417,331)	(2,715,356)	(1,086,967)	(235,361)	(1,322,328)
Total Deferred Federal Income Tax Expense			(2,123,622)	70,744,267	68,620,645	17,048	45,233,885	45,250,933	(2,140,670)	25,510,382	23,369,712

E-ALL	14	Net Allocated Schedule M's	100.000%	63.940%	36.060%
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 August 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	1,578,023	1,578,023	0	1,021,139	1,021,139	0	556,884	556,884
1	408150	R&P Property Tax--Production	0	14,849,666	14,849,666	0	9,609,219	9,609,219	0	5,240,447	5,240,447
1	408180	R&P Property Tax--Transmission	0	5,528,910	5,528,910	0	3,577,758	3,577,758	0	1,951,152	1,951,152
1	409100	State Income Tax--Montana & Oregon	0	(740,860)	(740,860)	0	(479,411)	(479,411)	0	(261,449)	(261,449)
		TOTAL PRODUCTION & TRANSMISSION	0	21,251,694	21,251,694	0	13,751,971	13,751,971	0	7,499,723	7,499,723
		DISTRIBUTION									
99	408110	State Excise Tax	20,321,344	0	20,321,344	20,321,344	0	20,321,344	0	0	0
99	408120	Municipal Occupation & License Tax	21,689,870	0	21,689,870	18,207,567	0	18,207,567	3,482,303	0	3,482,303
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	10,033,349	0	10,033,349	6,872,091	0	6,872,091	3,161,258	0	3,161,258
99	409100	State Income Tax--Idaho	353,625	0	353,625	0	0	0	353,625	0	353,625
		TOTAL DISTRIBUTION	52,398,316	0	52,398,316	45,401,002	0	45,401,002	6,997,314	0	6,997,314
		TOTAL TAXES OTHER THAN FIT	52,398,316	21,251,694	73,650,010	45,401,002	13,751,971	59,152,973	6,997,314	7,499,723	14,497,037

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,816,667	8,816,667	0	5,705,265	5,705,265	0	3,111,402	3,111,402
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	1,255,608	1,255,608	0	812,504	812,504	0	443,104	443,104
1	182381	CDA Settlement Past Storage	0	33,926,786	33,926,786	0	21,954,023	21,954,023	0	11,972,763	11,972,763
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	105,864,884	111,108,614	5,177,961	71,882,256	77,060,217	65,769	33,982,628	34,048,397
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,819,026	3,819,026	0	2,593,119	2,593,119	0	1,225,907	1,225,907
		TOTAL INTANGIBLE PLANT	5,999,613	216,515,267	222,514,880	5,933,844	143,808,313	149,742,157	65,769	72,706,954	72,772,723
		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	130,554,809	130,554,809	0	84,482,017	84,482,017	0	46,072,792	46,072,792
1	312000	Boiler Plant	0	176,263,975	176,263,975	0	114,060,418	114,060,418	0	62,203,557	62,203,557
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,526,710	54,526,710	0	35,284,234	35,284,234	0	19,242,476	19,242,476
1	315000	Accessory Electric Equipment	0	27,022,788	27,022,788	0	17,486,446	17,486,446	0	9,536,342	9,536,342
1	316000	Miscellaneous Power Plant Equipment	0	17,068,801	17,068,801	0	11,045,221	11,045,221	0	6,023,580	6,023,580
		TOTAL STEAM PRODUCTION PLANT	0	409,022,025	409,022,025	0	264,678,152	264,678,152	0	144,343,873	144,343,873
		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	58,949,869	58,949,869	0	38,146,460	38,146,460	0	20,803,409	20,803,409
1	332XXX	Reservoirs, Dams, & Waterways	0	152,480,921	152,480,921	0	98,670,404	98,670,404	0	53,810,517	53,810,517
1	333000	Waterwheels, Turbines, & Generators	0	167,828,801	167,828,801	0	108,602,017	108,602,017	0	59,226,784	59,226,784
1	334000	Accessory Electric Equipment	0	42,563,234	42,563,234	0	27,542,669	27,542,669	0	15,020,565	15,020,565
1	335XXX	Miscellaneous Power Plant Equipment	0	9,413,718	9,413,718	0	6,091,617	6,091,617	0	3,322,101	3,322,101
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	493,724,256	493,724,256	0	319,488,966	319,488,966	0	174,235,290	174,235,290
		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	16,769,377	16,769,377	0	10,851,464	10,851,464	0	5,917,913	5,917,913
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,463	21,303,463	0	13,785,471	13,785,471	0	7,517,992	7,517,992
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	208,074,994	208,074,994	0	134,645,329	134,645,329	0	73,429,665	73,429,665
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	20,747,501	20,747,501	0	13,425,708	13,425,708	0	7,321,793	7,321,793
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	1,525,027	1,525,027	0	986,845	986,845	0	538,182	538,182
		TOTAL OTHER PRODUCTION PLANT	0	293,417,879	293,417,879	0	189,870,710	189,870,710	0	103,547,169	103,547,169
		TOTAL PRODUCTION PLANT	0	1,196,164,160	1,196,164,160	0	774,037,828	774,037,828	0	422,126,332	422,126,332

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended August 31, 2015
Ending Balance Basis

Report ID:
E-PLT-12E

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	21,022,350	21,022,350	0	13,603,563	13,603,563	0	7,418,787	7,418,787
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,626,951	20,626,951	0	13,347,700	13,347,700	0	7,279,251	7,279,251
1	353000	Station Equipment	0	236,431,794	236,431,794	0	152,995,014	152,995,014	0	83,436,780	83,436,780
1	354000	Towers & Fixtures	0	17,125,936	17,125,936	0	11,082,193	11,082,193	0	6,043,743	6,043,743
1	355000	Poles & Fixtures	0	186,251,369	186,251,369	0	120,523,261	120,523,261	0	65,728,108	65,728,108
1	356000	Overhead Conductors & Devices	0	128,021,652	128,021,652	0	82,842,811	82,842,811	0	45,178,841	45,178,841
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	2,335,274	2,335,274	0	1,511,156	1,511,156	0	824,118	824,118
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	616,740,224	616,740,224	0	399,092,599	399,092,599	0	217,647,625	217,647,625
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	2,336,621	0	2,336,621	334,186	0	334,186	2,002,435	0	2,002,435
99	361000	Structures & Improvements	20,308,599	0	20,308,599	13,816,198	0	13,816,198	6,492,401	0	6,492,401
3	362000	Station Equipment	122,497,292	2,085,820	124,583,112	78,323,454	1,379,374	79,702,828	44,173,838	706,446	44,880,284
99	363000	Energy Storage Equipment	2,732,914	0	2,732,914	2,732,914	0	2,732,914	0	0	0
99	364000	Poles, Towers, & Fixtures	323,014,201	0	323,014,201	205,002,610	0	205,002,610	118,011,591	0	118,011,591
99	365000	Overhead Conductors & Devices	208,131,531	0	208,131,531	130,315,687	0	130,315,687	77,815,844	0	77,815,844
99	366000	Underground Conduit	94,342,349	0	94,342,349	59,954,288	0	59,954,288	34,388,061	0	34,388,061
99	367000	Underground Conductors & Devices	166,547,151	0	166,547,151	106,944,831	0	106,944,831	59,602,320	0	59,602,320
99	368000	Line Transformers	227,528,033	0	227,528,033	154,393,070	0	154,393,070	73,134,963	0	73,134,963
99	369XXX	Services	146,975,692	0	146,975,692	94,943,944	0	94,943,944	52,031,748	0	52,031,748
99	370000	Meters	49,005,872	0	49,005,872	26,827,217	0	26,827,217	22,178,655	0	22,178,655
99	373XXX	Street Light & Signal Systems	42,385,858	0	42,385,858	26,483,861	0	26,483,861	15,901,997	0	15,901,997
TOTAL DISTRIBUTION PLANT			1,410,600,217	2,085,820	1,412,686,037	903,624,662	1,379,374	905,004,036	506,975,555	706,446	507,682,001
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	4,632,698	5,723,532	384,267	3,145,602	3,529,869	706,567	1,487,096	2,193,663
4	390XXX	Structures & Improvements	13,344,754	69,753,773	83,098,527	6,597,043	47,362,812	53,959,855	6,747,711	22,390,961	29,138,672
4	391XXX	Office Furniture & Equipment	3,521,327	53,533,619	57,054,946	3,406,570	36,349,327	39,755,897	114,757	17,184,292	17,299,049
4	392XXX	Transportation Equipment	22,803,658	13,503,469	36,307,127	16,610,174	9,168,855	25,779,029	6,193,484	4,334,614	10,528,098
4	393000	Stores Equipment	274,895	2,675,334	2,950,229	121,608	1,816,552	1,938,160	153,287	858,782	1,012,069
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,916,231	11,973,950	993,356	6,733,121	7,726,477	1,064,363	3,183,110	4,247,473
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	15,848,091	6,231,588	22,079,679	10,300,577	2,946,008	13,246,585
4	397XXX	Communications Equipment	20,204,438	71,809,604	92,014,042	12,082,216	48,758,721	60,840,937	8,122,222	23,050,883	31,173,105
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			89,726,141	236,255,728	325,981,869	56,275,414	160,417,639	216,693,053	33,450,727	75,838,089	109,288,816
TOTAL PLANT IN SERVICE			1,506,325,971	2,267,761,199	3,774,087,170	965,833,920	1,478,735,753	2,444,569,673	540,492,051	789,025,446	1,329,517,497

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended August 31, 2015
Ending Balance Basis

Report ID:
E-PLT-12E

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	(290,664,630)	(290,664,630)	0	(188,089,082)	(188,089,082)	0	(102,575,548)	(102,575,548)
E-ADEP		Hydro Production Plant	0	(136,262,734)	(136,262,734)	0	(88,175,615)	(88,175,615)	0	(48,087,119)	(48,087,119)
E-ADEP		Other Production Plant	0	(100,004,287)	(100,004,287)	0	(64,712,774)	(64,712,774)	0	(35,291,513)	(35,291,513)
E-ADEP		Transmission Plant	0	(199,619,012)	(199,619,012)	0	(129,173,463)	(129,173,463)	0	(70,445,549)	(70,445,549)
E-ADEP		Distribution Plant	(449,186,661)	(19,782)	(449,206,443)	(276,800,142)	(13,082)	(276,813,224)	(172,386,519)	(6,700)	(172,393,219)
E-ADEP		General Plant	(31,455,280)	(82,158,939)	(113,614,219)	(19,415,956)	(55,785,920)	(75,201,876)	(12,039,324)	(26,373,019)	(38,412,343)
TOTAL ACCUMULATED DEPRECIATION			(480,641,941)	(808,729,384)	(1,289,371,325)	(296,216,098)	(525,949,936)	(822,166,034)	(184,425,843)	(282,779,448)	(467,205,291)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,969,719)	(9,969,719)	0	(6,451,405)	(6,451,405)	0	(3,518,314)	(3,518,314)
E-AAMT		Distribution-Franchises/Misc Intangibles	(167,113)	0	(167,113)	(167,113)	0	(167,113)	0	0	0
E-AAMT		General Plant - 303000	0	(854,896)	(854,896)	0	(578,614)	(578,614)	0	(276,282)	(276,282)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,465,121)	(24,996,226)	(27,461,347)	(2,428,652)	(16,972,438)	(19,401,090)	(36,469)	(8,023,788)	(8,060,257)
E-AAMT		General Plant - 390200, 396200	(120,812)	(235,132)	(355,944)	(117,239)	(159,655)	(276,894)	(3,573)	(75,477)	(79,050)
TOTAL ACCUMULATED AMORTIZATION			(2,753,046)	(36,055,973)	(38,809,019)	(2,713,004)	(24,162,112)	(26,875,116)	(40,042)	(11,893,861)	(11,933,903)
TOTAL ACCUMULATED DEPR/AMORT			(483,394,987)	(844,785,357)	(1,328,180,344)	(298,929,102)	(550,112,048)	(849,041,150)	(184,465,885)	(294,673,309)	(479,139,194)
NET ELECTRIC UTILITY PLANT before DFIT			1,022,930,984	1,422,975,842	2,445,906,826	666,904,818	928,623,705	1,595,528,523	356,026,166	494,352,137	850,378,303
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	(168,668)	(168,668)	0	(109,145)	(109,145)	0	(59,523)	(59,523)
12		ADFIT - Electric Plant In Service (282900)	0	(405,788,757)	(405,788,757)	0	(264,708,180)	(264,708,180)	0	(141,080,577)	(141,080,577)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,174,278)	(47,174,278)	0	(32,031,335)	(32,031,335)	0	(15,142,943)	(15,142,943)
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	(11,874,375)	(11,874,375)	0	(7,683,908)	(7,683,908)	0	(4,190,467)	(4,190,467)
1		ADFIT - CDA Settlement Costs (283333)	0	377,222	377,222	0	244,100	244,100	0	133,122	133,122
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,416,827)	(3,416,827)	0	(2,228,899)	(2,228,899)	0	(1,187,928)	(1,187,928)
TOTAL ACCUMULATED DFIT			0	(468,436,612)	(468,436,612)	0	(306,782,808)	(306,782,808)	0	(161,653,804)	(161,653,804)
NET ELECTRIC UTILITY PLANT			1,022,930,984	954,539,230	1,977,470,214	666,904,818	621,840,897	1,288,745,715	356,026,166	332,698,333	688,724,499

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.131%	33.869%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.233%	34.767%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended August 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	#####	954,539,230	1,977,470,214	666,904,818	621,840,897	1,288,745,715	356,026,166	332,698,333	688,724,499
	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	(641,783)	0	(641,783)	641,783	0	641,783
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)	(2,839,344)	0	(2,839,344)	(909,961)	0	(909,961)	(1,929,383)	0	(1,929,383)
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)	7,503,371	0	7,503,371	4,797,496	0	4,797,496	2,705,875	0	2,705,875
99	ADFIT - Kettle Falls Disallowed (190420)	182,094	0	182,094	182,094	0	182,094	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)	1,392,987	0	1,392,987	0	0	0	1,392,987	0	1,392,987
99	ADFIT - Boulder Park Disallowed (190040)	422,454	0	422,454	0	0	0	422,454	0	422,454
99	Investment in WNP3 Exchange Power (124900, 124930)	9,799,731	0	9,799,731	9,799,731	0	9,799,731	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,761,203)	0	(1,761,203)	(1,761,203)	0	(1,761,203)	0	0	0
99	CDA Lake Settlement - WA (182382)	798,620	0	798,620	798,620	0	798,620	0	0	0
99	CDA Lake Settlement - ID (186382)	157,456	0	157,456	0	0	0	157,456	0	157,456
99	ADFIT - CDA Lake Settlement - Direct (283382)	(334,628)	0	(334,628)	(279,518)	0	(279,518)	(55,110)	0	(55,110)
99	CDA CDR Fund - Direct (182324)	58,092	0	58,092	58,092	0	58,092	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	412,398	0	412,398	382,932	0	382,932	29,466	0	29,466
99	ADFIT - Spokane River Relicensing (283322)	(144,315)	0	(144,315)	(134,007)	0	(134,007)	(10,308)	0	(10,308)
99	Spokane River PM&Es (182323)	380,388	0	380,388	243,159	0	243,159	137,229	0	137,229
99	ADFIT - Spokane River PM&Es (283323)	(133,160)	0	(133,160)	(85,130)	0	(85,130)	(48,030)	0	(48,030)
99	Montana Riverbed Settlement (186360)	1,292,869	0	1,292,869	902,128	0	902,128	390,741	0	390,741
99	ADFIT - Montana Riverbed Settlement (283365)	(452,505)	0	(452,505)	(315,746)	0	(315,746)	(136,759)	0	(136,759)
99	Lancaster Generation (182312)	340,000	0	340,000	340,000	0	340,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(119,000)	0	(119,000)	(119,000)	0	(119,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,317	0	60,317	0	0	0	60,317	0	60,317
4	Customer Advances (252000)	(1,891,674)	(1,635)	(1,893,309)	(510,611)	(1,110)	(511,721)	(1,381,063)	(525)	(1,381,588)
99	Customer Deposits (235199)	(1,634,894)	0	(1,634,894)	(1,634,894)	0	(1,634,894)	0	0	0
C-WKC	Working Capital	42,760,501	9,124,081	51,884,582	42,760,501	0	42,760,501	0	9,124,081	9,124,081
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	48,860,026	9,122,446	57,982,472	49,736,174	(1,110)	49,735,064	(876,148)	9,123,556	8,247,408
	NET RATE BASE	#####	963,661,676	2,035,452,686	716,640,992	621,839,787	1,338,480,779	355,150,018	341,821,889	696,971,907

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 August 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)	7,808,453	7,808,453			7,808,453	7,808,453		5,052,850	5,052,850		2,755,603	2,755,603	
1	Hydro (ED-AN)	8,614,408	8,614,408			8,614,408	8,614,408		5,574,383	5,574,383		3,040,025	3,040,025	
1	Other (ED-AN)	9,385,138	9,385,138			9,385,138	9,385,138		6,073,123	6,073,123		3,312,015	3,312,015	
Total Electric Production		25,807,999	25,807,999			25,807,999	25,807,999		16,700,356	16,700,356		9,107,643	9,107,643	
Electric Transmission														
1	ED-AN	10,825,727	10,825,727			10,825,727	10,825,727		7,005,328	7,005,328		3,820,399	3,820,399	
Total Electric Transmissic		10,825,727	10,825,727			10,825,727	10,825,727		7,005,328	7,005,328		3,820,399	3,820,399	
Electric Distribution														
3	ED-AN	19,651	19,651				19,651		12,995	12,995		6,656	6,656	
	ED-ID	14,964,222	14,964,222			14,964,222	14,964,222				14,964,222		14,964,222	
	ED-WA	24,855,282	24,855,282			24,855,282	24,855,282	24,855,282		24,855,282				
Total Electric Distribution		39,839,155	39,839,155			39,819,504	39,839,155		24,855,282	12,995	24,868,277	14,964,222	6,656	14,970,878
Gas Underground Storage														
	GD-AN	601,080		601,080										
	GD-OR	116,473				116,473								
Total Gas Underground S		717,553		601,080		116,473								
Gas Distribution														
	GD-AN	64,686		64,686										
	GD-ID	4,433,435		4,433,435										
	GD-WA	8,836,824		8,836,824										
	GD-OR	5,860,246				5,860,246								
Total Gas Distribution		19,195,191		13,334,945		5,860,246								
General Plant														
4	ED-AN	2,730,021	2,730,021			2,730,021	2,730,021		1,853,684	1,853,684		876,337	876,337	
	ED-ID	179,949	179,949			179,949	179,949				179,949		179,949	
	ED-WA	1,096,337	1,096,337			1,096,337	1,096,337	1,096,337		1,096,337				
7,4	CD-AA	14,976,354	10,715,133	2,957,979	1,303,242		10,715,133	10,715,133		7,275,575	7,275,575		3,439,558	
9,4	CD-AN	703,185	553,716	149,469			553,716	553,716		375,973	375,973		177,743	
9	CD-ID	324,578	255,586	68,992		255,586	255,586				255,586		255,586	
9	CD-WA	178,957	140,918	38,039		140,918	140,918	140,918		140,918				
8	GD-AA	253,825		175,347	78,478									
	GD-AN	37,812		37,812										
	GD-ID	47,060		47,060										
	GD-WA	217,037		217,037										
	GD-OR	209,336			209,336									
Total General Plant		20,954,451	15,671,660	3,691,735	1,591,056	1,672,790	13,998,870	15,671,660	1,237,255	9,505,232	10,742,487	435,535	4,493,638	4,929,173
Total Depreciation Expense		117,340,076	92,144,541	17,627,760	7,567,775	41,492,294	50,652,247	92,144,541	26,092,537	33,223,911	59,316,448	15,399,757	17,428,336	32,828,093

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio			64.710%	35.290%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended August 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	66.131%	33.869%
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 August 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	223,219	223,219			223,219	223,219		144,445	144,445		78,774	78,774	
Total Production/Transmission		1,141,619	1,141,619			1,141,619	1,141,619		738,742	738,742		402,877	402,877	
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	577,834	413,423	114,128	50,283	413,423	413,423		280,714	280,714		132,709	132,709	
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		624,551	421,084	145,116	58,351	421,084	421,084		285,671	285,671		135,413	135,413	
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	15,431,209	11,040,567	3,047,818	1,342,824	11,040,567	11,040,567		7,496,545	7,496,545		3,544,022	3,544,022	
9,4	CD-AN	9,246	7,280	1,966		7,280	7,280		4,943	4,943		2,337	2,337	
9,4	CD-ID	10,730	8,449	2,281		8,449	8,449				8,449		8,449	
4	ED-AN	348,734	348,734			348,734	348,734		236,790	236,790		111,944	111,944	
	ED-ID	4,747	4,747			4,747	4,747				4,747		4,747	
	ED-WA	1,028,796	1,028,796			1,028,796	1,028,796	1,028,796		1,028,796			1,028,796	
8	GD-AA	436,949		301,853	135,096									
	GD-AN	752		752										
	GD-OR	80			80									
Total Miscellaneous IT Intangible Plt - 3031XX		17,271,243	12,438,573	3,354,670	1,478,000	1,041,992	11,396,581	12,438,573	1,028,796	7,738,278	8,767,074	13,196	3,658,303	3,671,499
Gas Underground Storage														
	GD-AN	227		227										
Total Gas Underground Storage		227		227										
General Plant - 390200, 396200														
7,4	CD-AA	27,931	19,984	5,516	2,431	19,984	19,984		13,569	13,569		6,415	6,415	
4	ED-AN	6,405	6,405			6,405	6,405		4,349	4,349		2,056	2,056	
	GD-OR	262			262									
Total General Plant - 390200, 396200		34,598	26,389	5,516	2,693	26,389	26,389		17,918	17,918		8,471	8,471	
Total Amortization Expense		19,099,235	14,054,662	3,505,529	1,539,044	1,068,989	12,985,673	14,054,662	1,055,793	8,780,609	9,836,402	13,196	4,205,064	4,218,260

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 August 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)	(290,664,630)				(290,664,630)	(290,664,630)		(188,089,082)	(188,089,082)		(102,575,548)	(102,575,548)	
1	Hydro (ED-AN)	(136,262,734)				(136,262,734)	(136,262,734)		(88,175,615)	(88,175,615)		(48,087,119)	(48,087,119)	
1	Other (ED-AN)	(100,004,287)				(100,004,287)	(100,004,287)		(64,712,774)	(64,712,774)		(35,291,513)	(35,291,513)	
Total Electric Production		(526,931,651)				(526,931,651)	(526,931,651)		(340,977,471)	(340,977,471)		(185,954,180)	(185,954,180)	
Electric Transmission														
1	ED-AN	(199,619,012)				(199,619,012)	(199,619,012)		(129,173,463)	(129,173,463)		(70,445,549)	(70,445,549)	
Total Electric Transmissic		(199,619,012)				(199,619,012)	(199,619,012)		(129,173,463)	(129,173,463)		(70,445,549)	(70,445,549)	
Electric Distribution														
3	ED-AN	(19,782)					(19,782)		(13,082)	(13,082)		(6,700)	(6,700)	
	ED-ID	(172,386,519)				(172,386,519)						(172,386,519)	(172,386,519)	
	ED-WA	(276,800,142)				(276,800,142)		(276,800,142)		(276,800,142)				
Total Electric Distribution		(449,206,443)				(449,186,661)	(19,782)	(449,206,443)	(276,800,142)	(13,082)	(276,813,224)	(172,386,519)	(6,700)	(172,393,219)
Gas Underground Storage														
	GD-AN	(13,879,568)										(13,879,568)		
	GD-OR	(707,134)											(707,134)	
Total Gas Underground S		(14,586,702)										(13,879,568)	(707,134)	
Gas Distribution														
	GD-AN	(1,551,614)										(1,551,614)		
	GD-ID	(62,106,508)										(62,106,508)		
	GD-WA	(121,754,104)										(121,754,104)		
	GD-OR	(95,547,485)											(95,547,485)	
Total Gas Distribution		(280,959,711)										(185,412,226)	(95,547,485)	
General Plant														
4	ED-AN	(41,332,206)					(41,332,206)	(41,332,206)		(28,064,568)	(28,064,568)	(13,267,638)	(13,267,638)	
	ED-ID	(7,680,587)				(7,680,587)						(7,680,587)	(7,680,587)	
	ED-WA	(17,230,619)				(17,230,619)		(17,230,619)						
7,4	CD-AA	(43,700,233)					(31,266,206)	(31,266,206)		(21,229,754)	(21,229,754)	(10,036,452)	(10,036,452)	
9,4	CD-AN	(12,141,277)					(9,560,527)	(9,560,527)		(6,491,598)	(6,491,598)	(3,068,929)	(3,068,929)	
9	CD-ID	(5,535,326)				(4,358,737)		(4,358,737)				(4,358,737)	(4,358,737)	
9	CD-WA	(2,775,243)				(2,185,337)		(2,185,337)						
8	GD-AA	(1,844,218)					(1,274,023)						(570,195)	
	GD-AN	(1,972,402)											(1,972,402)	
	GD-ID	(1,563,107)											(1,563,107)	
	GD-WA	(4,839,704)											(4,839,704)	
	GD-OR	(4,425,618)											(4,425,618)	
Total General Plant		(145,040,540)				(31,455,280)	(82,158,939)	(113,614,219)	(19,415,956)	(55,785,920)	(75,201,876)	(12,039,324)	(26,373,019)	(38,412,343)
Total Accumulated Depr		(1,616,344,059)	(1,289,371,325)	(221,919,508)	(105,053,226)	(480,641,941)	(808,729,384)	(1,289,371,325)	(296,216,098)	(525,949,936)	(822,166,034)	(184,425,843)	(282,779,448)	(467,205,291)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio			64.710%	35.290%			
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense			66.131%	33.869%			
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 August 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	
Production/Transmission														
1	Franchises (302000) ED-AN	(8,916,820)	(8,916,820)			(8,916,820)	(8,916,820)		(5,770,074)	(5,770,074)		(3,146,746)	(3,146,746)	
1	Misc Intangible Plt (3030 ED-AN)	(1,052,899)	(1,052,899)			(1,052,899)	(1,052,899)		(681,331)	(681,331)		(371,568)	(371,568)	
Total Production/Transmission		(9,969,719)	(9,969,719)			(9,969,719)	(9,969,719)		(6,451,405)	(6,451,405)		(3,518,314)	(3,518,314)	
Distribution														
	Franchises (302000) ED-WA	(137,185)	(137,185)			(137,185)	(137,185)	(137,185)						
	Misc Intangible Plt (3030 ED-WA)	(29,928)	(29,928)			(29,928)	(29,928)	(29,928)						
Total Distribution		(167,113)	(167,113)			(167,113)	(167,113)	(167,113)						
General Plant - 303000														
7,4	CD-AA	(1,113,356)	(796,573)	(219,899)	(96,884)	(796,573)	(796,573)		(540,873)	(540,873)		(255,700)	(255,700)	
9,1	CD-AN	(74,067)	(58,323)	(15,744)		(58,323)	(58,323)		(37,741)	(37,741)		(20,582)	(20,582)	
	GD-ID	(53,793)		(53,793)										
	GD-WA	(133,279)		(133,279)										
	GD-OR	(69,860)			(69,860)									
Total General Plant - 303000		(1,444,355)	(854,896)	(422,715)	(166,744)		(854,896)	(854,896)		(578,614)	(578,614)		(276,282)	(276,282)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(34,099,210)	(24,396,961)	(6,734,935)	(2,967,314)	(24,396,961)	(24,396,961)		(16,565,537)	(16,565,537)		(7,831,424)	(7,831,424)	
9,4	CD-AN	(22,373)	(17,617)	(4,756)		(17,617)	(17,617)		(11,962)	(11,962)		(5,655)	(5,655)	
9	CD-ID	(25,482)	(20,066)	(5,416)			(20,066)	(20,066)			(20,066)		(20,066)	
4	ED-AN	(581,648)	(581,648)			(581,648)	(581,648)		(394,939)	(394,939)		(186,709)	(186,709)	
	ED-ID	(16,403)	(16,403)			(16,403)	(16,403)				(16,403)		(16,403)	
	ED-WA	(2,428,652)	(2,428,652)			(2,428,652)	(2,428,652)	(2,428,652)						
8	GD-AA	(1,745,656)		(1,205,934)	(539,722)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(38,932,182)	(27,461,347)	(7,962,568)	(3,508,267)	(2,465,121)	(24,996,226)	(27,461,347)	(2,428,652)	(16,972,438)	(19,401,090)	(36,469)	(8,023,788)	(8,060,257)
Gas Underground Storage														
	GD-AN	(240,011)		(240,011)										
Total Gas Underground Storage		(240,011)		(240,011)										
General Plant - 390200, 396200														
7,4	CD-AA	(235,017)	(168,147)	(46,419)	(20,451)	(168,147)	(168,147)		(114,172)	(114,172)		(53,975)	(53,975)	
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)						
4	ED-AN	(66,985)	(66,985)			(66,985)	(66,985)		(45,483)	(45,483)		(21,502)	(21,502)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(427,412)	(355,944)	(51,017)	(20,451)	(120,812)	(235,132)	(355,944)	(117,239)	(159,655)	(276,894)	(3,573)	(75,477)	(79,050)
Total Accumulated Amortization		(51,180,792)	(38,809,019)	(8,676,311)	(3,695,462)	(2,753,046)	(36,055,973)	(38,809,019)	(2,713,004)	(24,162,112)	(26,875,116)	(40,042)	(11,893,861)	(11,933,903)

Allocation Ratios:		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 August 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	477,164	0	0	
99	GD-OR / AS	849,864	0	0	0	0	0	0	0	849,864	0	849,864	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	6,115,219	0	0	4,375,256	4,375,256	0	0	1,207,817	1,207,817	0	532,146	
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	9,046,860	384,267	706,567	4,632,699	5,723,533	577,218	92,936	1,271,163	1,941,317	849,864	532,146	1,382,010
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,198,837	1,041,975	2,164,230	3,992,632	7,198,837	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	3,526,733	0	3,526,733	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	81,249,931	0	0	58,131,888	58,131,888	0	0	16,047,674	16,047,674	0	7,070,369	
9	CD-WA / ID / AN	22,564,006	5,555,068	4,583,481	7,629,252	17,767,801	1,499,524	1,237,256	2,059,425	4,796,205	0	0	
	TOTAL ACCOUNT	116,778,577	6,597,043	6,747,711	69,753,772	83,098,526	3,738,594	1,237,256	18,107,099	23,082,949	3,526,733	7,070,369	10,597,102
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,944,402	3,376,203	14,649	6,553,550	9,944,402	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	65,557,503	0	0	46,904,427	46,904,427	0	0	12,948,262	12,948,262	0	5,704,814	
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	76,408,568	3,406,569	114,757	53,533,618	57,054,944	8,197	27,023	13,416,253	13,451,473	0	5,902,151	5,902,151
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	31,386,244	14,899,427	5,291,514	11,195,303	31,386,244	0	0	0	0	0	0	
99	GD-WA / ID / AN	10,330,811	0	0	0	0	6,698,196	2,282,092	1,350,523	10,330,811	0	0	
99	GD-OR / AS	3,573,745	0	0	0	0	0	0	0	3,573,745	0	3,573,745	
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	5,734,170	1,710,746	901,970	1,902,598	4,515,314	461,796	243,476	513,584	1,218,856	0	0	
	TOTAL ACCOUNT	51,591,824	16,610,173	6,193,484	13,503,468	36,307,125	7,159,992	2,525,568	1,976,066	11,661,626	3,573,745	49,328	3,623,073

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

AVISTA UTILITIES
Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	3,237,992	110,869	138,543	2,300,312	2,549,724	29,928	37,398	620,942	688,268	0	0	0
	TOTAL ACCOUNT	3,779,996	121,608	153,288	2,675,334	2,950,230	114,199	37,398	620,942	772,539	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	2,524,281	0	0	0	0	0	0	1,743,824	1,743,824	0	780,457	780,457
7	CD-AA	10,947,731	0	0	7,832,773	7,832,773	0	0	2,162,286	2,162,286	0	952,672	952,672
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	21,579,796	993,357	1,064,363	9,916,230	11,973,950	1,982,950	577,775	4,326,154	6,886,879	985,838	1,733,129	2,718,967
	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	15,590,726	9,880,887	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	15,848,091	10,300,577	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 August 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	59,570,797	11,526,157	4,930,546	43,114,094	59,570,797	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	31,201,039	0	0	22,323,408	22,323,408	0	0	6,162,517	6,162,517	0	2,715,114	2,715,114
9	CD-WA / ID / AN	12,851,567	556,060	3,191,677	6,372,101	10,119,838	150,102	861,555	1,720,072	2,731,729	0	0	0
	TOTAL ACCOUNT	107,102,068	12,082,217	8,122,223	71,809,603	92,014,043	849,310	1,417,249	8,568,526	10,835,085	1,230,831	3,022,109	4,252,940
	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	428,947,792	56,275,414	33,450,729	236,255,723	325,981,866	17,332,468	6,871,782	49,880,615	74,084,865	10,381,943	18,499,118	28,881,061

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 August 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		
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	426,123	0		
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	21,130,084	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	7,451,491	5,177,961	23,524	2,250,006	7,451,491	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	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0		
7		CD-AA	144,768,788	0	0	103,577,725	103,577,725	0	0	28,593,283	28,593,283	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	154,929,641	5,177,961	65,769	105,864,884	111,108,614	0	11,403	30,405,338	30,416,741	0	13,404,286	13,404,286
	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	1,231	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	5,337,786	0	0	3,819,026	3,819,026	0	0	1,054,266	1,054,266	0		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	5,350,543	0	0	3,819,026	3,819,026	0	0	1,065,792	1,065,792	1,231	464,494	465,725
		TOTAL	181,410,268	5,331,140	65,769	126,466,988	131,863,897	1,022,594	192,440	33,263,628	34,478,662	427,354	14,640,355	15,067,709

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 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	(65,268,833)	(46,697,892)	(12,891,247)	(5,679,694)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(604,981)	(476,386)	(128,595)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(66,420,208)</u>	<u>(47,565,207)</u>	<u>(13,127,760)</u>	<u>(5,727,241)</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 August 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	1,515,244	826,348		2,341,592		826,348			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,080,150	589,067		1,669,217		589,067			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	17,540,721	8,059,337	2,440,050	28,040,108		6,439,856		1,619,481	2,440,050
1 154300 PLANT MATERIALS & OPER SUP-CS2	596,713	325,421		922,134		325,421			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,729,533	943,212		2,672,745		943,212			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	11	5	2	18		4		1	2
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	931	428	130	1,489		342		86	130
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	50,024,679			50,024,679	42,760,501		7,264,178		
TOTAL	72,487,521	10,743,606	2,440,118	85,671,245	42,760,501	9,124,081	7,264,178	1,619,525	2,440,118

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						