

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended September 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	155,778,852	102,223,292	53,555,560
	Adjustments			
	Adjusted Net Operating Income (Loss)	155,778,852	102,223,292	53,555,560
E-APL	Electric Net Rate Base	2,024,833,008	1,327,520,361	697,312,647
	RATE OF RETURN	7.693%	7.700%	7.680%

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 September 30, 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	9-01-2015 thru 09-30-2015	370,826	243,353	127,473
		Percent		100.000%	65.625%	34.375%
3	E-OPS	Direct Distribution Operating Expense	10-01-2014 thru 09-30-2015	24,959,080	16,641,092	8,317,988
		Percent		100.000%	66.673%	33.327%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages		400.000%	271.602%	128.398%
		Percent		100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 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 September 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	9-01-2015 thru 09-30-2015	967,085,058	629,344,925	337,740,133	
				100.000%	65.076%	34.924%	
11		Book Depreciation Percent	10-01-2014 thru 09-30-2015	92,815,120	59,723,449	33,091,671	
				100.000%	64.347%	35.653%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	9-01-2015 thru 09-30-2015	2,448,400,234 100.000%	1,595,855,922 65.180%	852,544,312 34.820%
13	E-PLT	Net Electric General Plant Percent	9-01-2015 thru 09-30-2015	212,527,430 100.000%	141,536,321 66.597%	70,991,109 33.403%
14		Net Allocated Schedule M's Percent	10-01-2014 thru 09-30-2015	-249,288,927 100.000%	-159,467,721 63.969%	-89,821,206 36.031%
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 September 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	337,698,005	0	337,698,005	227,682,270	0	227,682,270	110,015,735	0	110,015,735
99	442200	Commercial - Firm & Int.	312,153,983	0	312,153,983	220,523,137	0	220,523,137	91,630,846	0	91,630,846
1	442300	Industrial	119,239,848	0	119,239,848	67,698,290	0	67,698,290	51,541,558	0	51,541,558
99	444000	Public Street & Highway Lighting	7,281,599	0	7,281,599	4,906,397	0	4,906,397	2,375,202	0	2,375,202
99	448000	Interdepartmental Revenue	1,183,072	0	1,183,072	920,443	0	920,443	262,629	0	262,629
99	499XXX	Unbilled Revenue	(10,935,720)	0	(10,935,720)	(8,788,994)	0	(8,788,994)	(2,146,726)	0	(2,146,726)
TOTAL SALES TO ULTIMATE CUSTOMERS			766,620,787	0	766,620,787	512,941,543	0	512,941,543	253,679,244	0	253,679,244
1	447XXX	Sales for Resale	0	130,836,777	130,836,777	0	84,664,478	84,664,478	0	46,172,299	46,172,299
TOTAL SALES OF ELECTRICITY			766,620,787	130,836,777	897,457,564	512,941,543	84,664,478	597,606,021	253,679,244	46,172,299	299,851,543
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(3,979,199)	0	(3,979,199)	(1,500,000)	0	(1,500,000)	(2,479,199)	0	(2,479,199)
99	451000	Miscellaneous Service Revenue	311,686	0	311,686	193,606	0	193,606	118,080	0	118,080
1	453000	Sales of Water & Water Power	0	418,334	418,334	0	270,704	270,704	0	147,630	147,630
1	454000	Rent from Electric Property	3,045,616	84,535	3,130,151	2,087,991	54,703	2,142,694	957,625	29,832	987,457
1	456XXX	Other Electric Revenues	(53,558)	116,686,851	116,633,293	(103,358)	75,508,061	75,404,703	49,800	41,178,790	41,228,590
TOTAL OTHER OPERATING REVENUE			(675,455)	117,189,720	116,514,265	678,239	75,833,468	76,511,707	(1,353,694)	41,356,252	40,002,558
TOTAL ELECTRIC REVENUE			765,945,332	248,026,497	1,013,971,829	513,619,782	160,497,946	674,117,728	252,325,550	87,528,551	339,854,101

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 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	6,409	256,866	263,275	6,409	166,218	172,627	0	90,648	90,648
1	501XXX	Fuel	0	30,332,475	30,332,475	0	19,628,145	19,628,145	0	10,704,330	10,704,330
1	502000	Steam Expense	0	4,460,240	4,460,240	0	2,886,221	2,886,221	0	1,574,019	1,574,019
1	505000	Electric Expense	0	1,153,599	1,153,599	0	746,494	746,494	0	407,105	407,105
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,989,219	2,989,219	0	1,934,324	1,934,324	0	1,054,895	1,054,895
1	507000	Rent	0	24,678	24,678	0	15,969	15,969	0	8,709	8,709
		MAINTENANCE									
1	510000	Supervision & Engineering	0	603,794	603,794	0	390,715	390,715	0	213,079	213,079
1	511000	Structures	0	827,316	827,316	0	535,356	535,356	0	291,960	291,960
1	512000	Boiler Plant	0	5,081,795	5,081,795	0	3,288,430	3,288,430	0	1,793,365	1,793,365
1	513000	Electric Plant	0	746,677	746,677	0	483,175	483,175	0	263,502	263,502
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,239,194	1,239,194	0	801,882	801,882	0	437,312	437,312
		TOTAL STEAM POWER GENERATION EXP	6,409	47,715,853	47,722,262	6,409	30,876,929	30,883,338	0	16,838,924	16,838,924
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,157,929	2,157,929	0	1,396,396	1,396,396	0	761,533	761,533
1	536000	Water for Power	0	1,275,606	1,275,606	0	825,445	825,445	0	450,161	450,161
1	537000	Hydraulic Expense	4,096,481	2,840,149	6,936,630	2,654,512	1,837,860	4,492,372	1,441,969	1,002,289	2,444,258
1	538000	Electric Expense	0	6,330,747	6,330,747	0	4,096,626	4,096,626	0	2,234,121	2,234,121
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	861,936	861,936	0	557,759	557,759	0	304,177	304,177
1	540000	Rent	0	1,349,417	1,349,417	0	873,208	873,208	0	476,209	476,209
1	540100	MT Trust Funds Land Settlement Rents	5,734,461	0	5,734,461	3,725,126	0	3,725,126	2,009,335	0	2,009,335
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,184,362	1,184,362	0	766,401	766,401	0	417,961	417,961
1	542000	Structures	0	557,923	557,923	0	361,032	361,032	0	196,891	196,891
1	543000	Reservoirs, Dams, & Waterways	0	1,790,496	1,790,496	0	1,158,630	1,158,630	0	631,866	631,866
1	544000	Electric Plant	0	2,689,615	2,689,615	0	1,740,450	1,740,450	0	949,165	949,165
1	545000	Miscellaneous Hydraulic Plant	0	726,258	726,258	0	469,962	469,962	0	256,296	256,296
		TOTAL HYDRO POWER GENERATION EXP	9,830,942	21,764,438	31,595,380	6,379,638	14,083,769	20,463,407	3,451,304	7,680,669	11,131,973
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,170,484	1,170,484	0	757,420	757,420	0	413,064	413,064
1	547XXX	Fuel	0	90,786,508	90,786,508	0	58,747,949	58,747,949	0	32,038,559	32,038,559
1	548000	Generation Expense	0	1,816,328	1,816,328	0	1,175,346	1,175,346	0	640,982	640,982
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	684,922	684,922	0	443,213	443,213	0	241,709	241,709
1	550000	Rent	0	(38,934)	(38,934)	0	(25,194)	(25,194)	0	(13,740)	(13,740)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,170,572	1,170,572	0	757,477	757,477	0	413,095	413,095
1	552000	Structures	0	101,739	101,739	0	65,835	65,835	0	35,904	35,904
1	553000	Generating & Electric Equipment	131,007	2,397,908	2,528,915	131,007	1,551,686	1,682,693	0	846,222	846,222
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	637,994	637,994	0	412,846	412,846	0	225,148	225,148
		TOTAL OTHER POWER GENERATION EXP	131,007	98,727,521	98,858,528	131,007	63,886,578	64,017,585	0	34,840,943	34,840,943

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 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	177,763,590	177,763,590	0	115,030,819	115,030,819	0	62,732,771	62,732,771
1	556000	System Control & Load Dispatching	0	1,109,209	1,109,209	0	717,769	717,769	0	391,440	391,440
E-557	557XXX	Other Expense	(236,010)	93,120,585	92,884,575	(6,624,315)	60,258,330	53,634,015	6,388,305	32,862,255	39,250,560
TOTAL OTHER POWER SUPPLY EXPENSE			(236,010)	271,993,384	271,757,374	(6,624,315)	176,006,918	169,382,603	6,388,305	95,986,466	102,374,771
TOTAL PRODUCTION OPERATING EXP			9,732,348	440,201,196	449,933,544	(107,261)	284,854,194	284,746,933	9,839,609	155,347,002	165,186,611
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,172,261	2,172,261	0	1,405,670	1,405,670	0	766,591	766,591
1	561000	Load Dispatching	0	2,561,881	2,561,881	0	1,657,793	1,657,793	0	904,088	904,088
1	562000	Station Expense	0	528,386	528,386	0	341,919	341,919	0	186,467	186,467
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	553,723	553,723	0	358,314	358,314	0	195,409	195,409
1	565XXX	Transmission of Electricity by Others	0	17,354,314	17,354,314	0	11,229,977	11,229,977	0	6,124,337	6,124,337
1	566000	Miscellaneous Transmission Expense	0	2,191,281	2,191,281	0	1,417,978	1,417,978	0	773,303	773,303
1	567000	Rent	0	142,463	142,463	0	92,188	92,188	0	50,275	50,275
MAINTENANCE											
1	568000	Supervision & Engineering	595	758,233	758,828	0	490,653	490,653	595	267,580	268,175
1	569000	Structures	9,290	642,372	651,662	3,397	415,679	419,076	5,893	226,693	232,586
1	570000	Station Equipment	24,135	1,372,432	1,396,567	23,354	888,101	911,455	781	484,331	485,112
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	4,382	1,392,963	1,397,345	2,536	901,386	903,922	1,846	491,577	493,423
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	89,468	92,230	2,741	57,895	60,636	21	31,573	31,594
TOTAL TRANSMISSION OPERATING EXP			44,210	29,766,792	29,811,002	32,028	19,262,092	19,294,120	12,182	10,504,700	10,516,882

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended September 30, 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	25,866,393	25,866,393	0	16,738,143	16,738,143	0	9,128,250	9,128,250
E-DEPX		Depreciation Expense-Transmission	0	10,887,512	10,887,512	0	7,045,309	7,045,309	0	3,842,203	3,842,203
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,146,541	1,146,541	0	741,927	741,927	0	404,614	404,614
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	(1,649,675)	0	(1,649,675)	(791,572)	0	(791,572)	(858,103)	0	(858,103)
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	41,155	0	41,155	41,155	0	41,155	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,152,590	0	2,152,590	973,692	0	973,692	1,178,898	0	1,178,898
99	407362	Amortization of LiDAR O&M	16,848	0	16,848	16,848	0	16,848	0	0	0
99	407365	Amortization of Wind Generation	433,402	0	433,402	0	0	0	433,402	0	433,402
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	217,796	0	217,796	217,796	0	217,796	0	0	0
99	407395	Optional Renewable Power Revenue Offset	228,563	0	228,563	179,713	0	179,713	48,850	0	48,850
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	(106,282)	0	(106,282)	0	0	0	(106,282)	0	(106,282)
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	(10,157,540)	0	(10,157,540)	(6,949,806)	0	(6,949,806)	(3,207,734)	0	(3,207,734)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,390,614)	0	(1,390,614)	0	0	0	(1,390,614)	0	(1,390,614)
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	(190,062)	0	(190,062)	(190,062)	0	(190,062)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,446)	(5,446)	0	(2,970)	(2,970)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	360,018	0	360,018	243,565	0	243,565	116,453	0	116,453
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,465,307	21,465,307	0	13,890,199	13,890,199	0	7,575,108	7,575,108
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,843,289)	60,474,142	54,630,853	(2,307,771)	39,132,816	36,825,045	(3,535,518)	21,341,326	17,805,808
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	3,933,269	530,442,130	534,375,399	(2,383,004)	343,249,102	340,866,098	6,316,273	187,193,028	193,509,301

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 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	1,182,328	2,787,654	3,969,982	810,136	1,858,613	2,668,749	372,192	929,041	1,301,233
3	582000	Station Expense	604,190	104,442	708,632	310,530	69,635	380,165	293,660	34,807	328,467
3	583000	Overhead Line Expense	1,754,026	452,065	2,206,091	1,200,354	301,405	1,501,759	553,672	150,660	704,332
3	584000	Underground Line Expense	1,422,047	0	1,422,047	934,931	0	934,931	487,116	0	487,116
3	584100	Energy Storage Equipment	10,882	0	10,882	10,882	0	10,882	0	0	0
3	585000	Street Light & Signal System Operation Expense	29,975	0	29,975	11,442	0	11,442	18,533	0	18,533
3	586000	Meter Expense	1,878,110	80,619	1,958,729	1,521,934	53,751	1,575,685	356,176	26,868	383,044
3	587000	Customer Installations Expense	493,939	123,057	616,996	256,618	82,046	338,664	237,321	41,011	278,332
3	588000	Miscellaneous Distribution Expense	4,883,105	3,525,291	8,408,396	3,200,393	2,350,417	5,550,810	1,682,712	1,174,874	2,857,586
3	589000	Rent	477	256,657	257,134	277	171,121	171,398	200	85,536	85,736
		MAINTENANCE:									
3	590000	Supervision & Engineering	127,021	1,455,398	1,582,419	83,886	970,358	1,054,244	43,135	485,040	528,175
3	591000	Structures	346,349	67	346,416	219,038	45	219,083	127,311	22	127,333
3	592000	Station Equipment	852,698	179,704	1,032,402	662,764	119,814	782,578	189,934	59,890	249,824
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,046,332	(28,652)	9,017,680	5,806,997	(19,103)	5,787,894	3,239,335	(9,549)	3,229,786
3	594000	Underground Lines	941,192	0	941,192	647,953	0	647,953	293,239	0	293,239
3	595000	Line Transformers	352,039	374,330	726,369	265,667	249,577	515,244	86,372	124,753	211,125
3	596000	Street Light & Signal System Maintenance Exp	692,282	0	692,282	459,045	0	459,045	233,237	0	233,237
3	597000	Meters	20,417	0	20,417	17,281	0	17,281	3,136	0	3,136
3	598000	Miscellaneous Distribution Expense	321,671	167,728	489,399	220,964	111,829	332,793	100,707	55,899	156,606
		TOTAL DISTRIBUTION OPERATING EXP	24,959,080	9,478,360	34,437,440	16,641,092	6,319,508	22,960,600	8,317,988	3,158,852	11,476,840
E-DEPX		Depreciation Expense-Distribution	40,017,336	23,020	40,040,356	24,981,413	15,348	24,996,761	15,035,923	7,672	15,043,595
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	52,157,964	0	52,157,964	45,054,607	0	45,054,607	7,103,357	0	7,103,357
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	92,202,297	23,020	92,225,317	70,063,017	15,348	70,078,365	22,139,280	7,672	22,146,952
		TOTAL DISTRIBUTION EXPENSES	117,161,377	9,501,380	126,662,757	86,704,109	6,334,856	93,038,965	30,457,268	3,166,524	33,623,792

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	346,978	346,978	0	227,704	227,704	0	119,274	119,274
2	902000	Meter Reading Expenses	2,818,438	171,631	2,990,069	2,536,568	112,633	2,649,201	281,870	58,998	340,868
E-903	903XXX	Customer Records & Collection Expenses	1,294,565	7,187,252	8,481,817	845,046	4,716,634	5,561,680	449,519	2,470,618	2,920,137
2	904000	Uncollectible Accounts	0	2,968,886	2,968,886	0	1,948,331	1,948,331	0	1,020,555	1,020,555
2	905000	Misc Customer Accounts	0	229,928	229,928	0	150,890	150,890	0	79,038	79,038
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,113,003	10,904,675	15,017,678	3,381,614	7,156,192	10,537,806	731,389	3,748,483	4,479,872
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,020,087	481,346	25,501,433	18,474,063	315,883	18,789,946	6,546,024	165,463	6,711,487
2	909000	Advertising	8,538	846,058	854,596	7,456	555,226	562,682	1,082	290,832	291,914
2	910000	Misc Customer Service & Info Exp	0	121,047	121,047	0	79,437	79,437	0	41,610	41,610
TOTAL CUSTOMER SERVICE & INFO EXP			25,028,625	1,448,451	26,477,076	18,481,519	950,546	19,432,065	6,547,106	497,905	7,045,011
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	394,153	28,233,951	28,628,104	259,240	19,170,853	19,430,093	134,913	9,063,098	9,198,011
4	921000	Office Supplies & Expenses	91,293	4,236,180	4,327,473	91,289	2,876,366	2,967,655	4	1,359,814	1,359,818
4	922000	Admin Exp Transferred--Credit	0	(124,143)	(124,143)	0	(84,293)	(84,293)	0	(39,850)	(39,850)
4	923000	Outside Services Employed	50,563	11,226,195	11,276,758	30,366	7,622,586	7,652,952	20,197	3,603,609	3,623,806
4	924000	Property Insurance Premium	0	1,320,625	1,320,625	0	896,704	896,704	0	423,921	423,921
4	925XXX	Injuries and Damages	22,575	3,584,912	3,607,487	22,418	2,434,155	2,456,573	157	1,150,757	1,150,914
4	926XXX	Employee Pensions and Benefits	0	2,415,072	2,415,072	0	1,639,834	1,639,834	0	775,238	775,238
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	3,042,992	3,079,639	6,122,631	2,138,339	1,992,834	4,131,173	904,653	1,086,805	1,991,458
4	930000	Miscellaneous General Expenses	133,652	3,462,048	3,595,700	89,784	2,350,731	2,440,515	43,868	1,111,317	1,155,185
4	931000	Rents	9,546	1,030,238	1,039,784	5,346	699,532	704,878	4,200	330,706	334,906
4	935000	Maintenance of General Plant	1,026,433	9,588,177	10,614,610	568,503	6,510,372	7,078,875	457,930	3,077,805	3,535,735
TOTAL ADMIN & GEN OPERATING EXP			4,775,134	68,052,894	72,828,028	3,205,285	46,109,674	49,314,959	1,569,849	21,943,220	23,513,069

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 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	1,684,369	14,237,443	15,921,812	1,244,269	9,667,223	10,911,492	440,100	4,570,220	5,010,320
E-AMTX		Amortization Expense-General Plant - 303000	0	426,185	426,185	0	289,135	289,135	0	137,050	137,050
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,050,193	11,801,437	12,851,630	1,036,741	8,013,176	9,049,917	13,452	3,788,261	3,801,713
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	25,418	25,418	0	17,259	17,259	0	8,159	8,159
99	407229	Idaho Earnings Test Amortization	(2,004,527)	0	(2,004,527)	0	0	0	(2,004,527)	0	(2,004,527)
99	407468	Project Compass Deferral - ID	(1,909,750)	0	(1,909,750)	0	0	0	(1,909,750)	0	(1,909,750)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,179,715)	26,490,483	25,310,768	2,281,010	17,986,793	20,267,803	(3,460,725)	8,503,690	5,042,965
		TOTAL ADMIN & GENERAL EXPENSES	3,595,419	94,543,377	98,138,796	5,486,295	64,096,467	69,582,762	(1,890,876)	30,446,910	28,556,034
		TOTAL EXPENSES BEFORE FIT	153,831,693	646,840,013	800,671,706	111,670,533	421,787,163	533,457,696	42,161,160	225,052,850	267,214,010
		NET OPERATING INCOME (LOSS) BEFORE FIT			213,300,123			140,660,032			72,640,091
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(12,795,972)			(7,828,019)			(4,967,953)
E-FIT		DEFERRED FEDERAL INCOME TAX			70,512,771			46,391,285			24,121,486
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			155,778,852			102,223,292			53,555,560

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.625%	34.375%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.673%	33.327%
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
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended September 30, 2015
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	17,285	1,293,849	1,311,134	16,985	837,250	854,235	300	456,599	456,899
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	25,161,029	25,161,029	0	16,281,702	16,281,702	0	8,879,327	8,879,327
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	10,037,401	10,037,401	0	6,495,202	6,495,202	0	3,542,199	3,542,199
1	456016	OTHER ELECTRIC REV-RESOURCE OP	162,500	3,245,289	3,407,789	162,500	2,100,027	2,262,527	0	1,145,262	1,145,262
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	11,570	11,570	0	7,487	7,487	0	4,083	4,083
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,520,312	11,520,312	0	7,454,794	7,454,794	0	4,065,518	4,065,518
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	1,222,992	1,222,992	0	791,398	791,398	0	431,594	431,594
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	2,603,973	0	2,603,973	2,603,973	0	2,603,973	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	(2,986,197)	0	(2,986,197)	(2,986,197)	0	(2,986,197)	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	148,881	0	148,881	99,381	0	99,381	49,500	0	49,500
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	60,013,221	60,013,221	0	38,834,555	38,834,555	0	21,178,666	21,178,666
TOTAL ACCOUNT 456			(53,558)	116,686,851	116,633,293	(103,358)	75,508,062	75,404,704	49,800	41,178,789	41,228,589

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 September 30, 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	169,961,010	169,961,010	0	109,981,770	109,981,770	0	59,979,240	59,979,240
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	356	356	0	194	194
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	34,218	34,218	0	22,142	22,142	0	12,076	12,076
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,113,570	6,113,570	0	3,956,091	3,956,091	0	2,157,479	2,157,479
1	555710	Intercompany Purchase	0	1,654,242	1,654,242	0	1,070,460	1,070,460	0	583,782	583,782
TOTAL ACCOUNT 555			0	177,763,590	177,763,590	0	115,030,819	115,030,819	0	62,732,771	62,732,771

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 September 30, 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	6,099,489	6,099,489	0	3,946,979	3,946,979	0	2,152,510	2,152,510
1	557010	Other Power Supply Expense - Financial	0	35,647,091	35,647,091	0	23,067,233	23,067,233	0	12,579,858	12,579,858
1	557150	Fuel - Economic Dispatch	0	(5,244,742)	(5,244,742)	0	(3,393,873)	(3,393,873)	0	(1,850,869)	(1,850,869)
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	625,603	0	625,603	206,416	0	206,416	419,187	0	419,187
1	557170	Broker Fees - Power	0	407,456	407,456	0	263,665	263,665	0	143,791	143,791
1	557171	REC Broker Fees	46,344	63,012	109,356	46,344	40,775	87,119	0	22,237	22,237
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	5,818,604	0	5,818,604	5,818,604	0	5,818,604	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	(8,291,225)	0	(8,291,225)	(8,291,225)	0	(8,291,225)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,930,772	0	1,930,772	1,930,772	0	1,930,772	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(4,014,487)	0	(4,014,487)	(4,014,487)	0	(4,014,487)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	488,579	0	488,579	0	0	0	488,579	0	488,579
99	557390	Idaho PCA Amortization	7,006,134	0	7,006,134	0	0	0	7,006,134	0	7,006,134
1	557395	Optional Renewable Power Expense Offset	0	725	725	0	469	469	0	256	256
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,174,691	3,174,691	0	2,054,343	2,054,343	0	1,120,348	1,120,348
1	557711	Turbine Gas Bookout Offset	0	(3,174,691)	(3,174,691)	0	(2,054,343)	(2,054,343)	0	(1,120,348)	(1,120,348)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,141,137	56,141,137	0	36,328,930	36,328,930	0	19,812,207	19,812,207
TOTAL ACCOUNT 557			(236,010)	93,120,585	92,884,575	(6,624,315)	60,258,330	53,634,015	6,388,305	32,862,255	39,250,560

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 September 30, 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	1,294,565	7,187,252	8,481,817	845,046	4,716,634	5,561,680	449,519	2,470,618	2,920,137
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			1,294,565	7,187,252	8,481,817	845,046	4,716,634	5,561,680	449,519	2,470,618	2,920,137

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.625%	34.375%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.180%	34.820%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended September 30, 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	343,640	481,346	824,986	245,703	315,883	561,586	97,937	165,463	263,400
99	908600	Public Purpose Tariff Rider Expense Offset	24,874,247	0	24,874,247	18,356,305	0	18,356,305	6,517,942	0	6,517,942
99	908610	Limited Income Tax Refund Program	314,502	0	314,502	314,502	0	314,502	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(512,302)	0	(512,302)	(442,447)	0	(442,447)	(69,855)	0	(69,855)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,020,087	481,346	25,501,433	18,474,063	315,883	18,789,946	6,546,024	165,463	6,711,487

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.625%	34.375%
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 September 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.63%	51.63%
2	Cost of Debt		5.317%	5.290%
	Total Weighted Cost		2.745%	2.731%
E-APL	Net Rate Base	2,024,833,008	1,327,520,361	697,312,647
	Interest Deduction for FIT Calculation	55,484,042	36,440,434	19,043,608
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 September 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,013,971,829	674,117,728	339,854,101
E-OPS	Less: Operating & Maintenance Expense	628,504,768	406,286,483	222,218,285
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	98,543,667	68,226,407	30,317,260
E-OTX	Less: Taxes Other than FIT	73,623,271	58,944,806	14,678,465
	Net Operating Income Before FIT	213,300,123	140,660,032	72,640,091
E-INT	Less: Interest Expense	55,484,042	36,440,434	19,043,608
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(193,908,707)	(126,428,516)	(67,480,191)
	Taxable Net Operating Income	(36,092,626)	(22,063,382)	(14,029,244)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(12,632,419)	(7,722,184)	(4,910,235)
1	Production Tax Credit	(163,553)	(105,835)	(57,718)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(12,795,972)	(7,828,019)	(4,967,953)
E-DTE	Deferred FIT	70,512,771	46,391,285	24,121,486
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	57,521,271	38,436,740	19,084,531

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 September 30, 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	42,778,895	64,413,950	107,192,845	27,289,420	42,527,521	69,816,941	15,489,475	21,886,429	37,375,904
12	997001 Contributions In Aid of Construction	0	4,732,934	4,732,934	0	3,084,926	3,084,926	0	1,648,008	1,648,008
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	(106,282)	0	(106,282)	0	0	0	(106,282)	0	(106,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,910,622	1,910,622	0	1,297,312	1,297,312	0	613,310	613,310
99	997007 Idaho PCA	7,494,713	0	7,494,713	0	0	0	7,494,713	0	7,494,713
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(28,190)	(28,190)	0	(18,242)	(18,242)	0	(9,948)	(9,948)
4	997015 Airplane Lease Payments	0	491,810	491,810	0	333,939	333,939	0	157,871	157,871
12	997016 Redemption Expense Amortization	0	1,289,875	1,289,875	0	840,741	840,741	0	449,134	449,134
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	4,485,732	0	4,485,732	2,971,936	0	2,971,936	1,513,796	0	1,513,796
99	997019 CSS Temporary Service Fees	1,816,052	0	1,816,052	1,620,235	0	1,620,235	195,817	0	195,817
4	997020 FAS87 Current Pension Accrual	0	4,674,476	4,674,476	0	3,173,969	3,173,969	0	1,500,507	1,500,507
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	297,355	0	297,355	297,355	0	297,355	0	0	0
12	997032 Interest Rate Swaps	0	(2,518,291)	(2,518,291)	0	(1,641,422)	(1,641,422)	0	(876,869)	(876,869)
4	997033 BPA Residential Exchange	(2,026,098)	0	(2,026,098)	(1,417,518)	0	(1,417,518)	(608,580)	0	(608,580)
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	(342,775)	(342,775)	0	(221,810)	(221,810)	0	(120,965)	(120,965)
99	997043 Washington Deferred Power Costs	(2,472,621)	0	(2,472,621)	(2,472,621)	0	(2,472,621)	0	0	0
1	997044 Non-Monetary Power Costs	0	34,218	34,218	0	22,142	22,142	0	12,076	12,076
1	997045 Section 199 Manufacturing Deduction	0	964,286	964,286	0	623,989	623,989	0	340,297	340,297
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	(3,359,971)	(3,359,971)	0	(2,190,029)	(2,190,029)	0	(1,169,942)	(1,169,942)
11	997049 Tax Depreciation	0	(213,016,310)	(213,016,310)	0	(137,069,605)	(137,069,605)	0	(75,946,705)	(75,946,705)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	433,401	0	433,401	0	0	0	433,401	0	433,401
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	46,344	46,344	0	31,468	31,468	0	14,876	14,876
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 September 30, 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	150,919	0	150,919	(238,118)	0	(238,118)	389,037	0	389,037
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	5,656,710	5,656,710	0	3,639,923	3,639,923	0	2,016,787	2,016,787
4	997081	Deferred Compensation	0	(527,866)	(527,866)	0	(358,421)	(358,421)	0	(169,445)	(169,445)
4	997082	Meal Disallowances	0	406,713	406,713	0	276,158	276,158	0	130,555	130,555
4	997083	Paid Time Off	0	620,836	620,836	0	421,548	421,548	0	199,288	199,288
2	997084	Customer Uncollectibles	0	581,794	581,794	0	381,802	381,802	0	199,992	199,992
99	997088	Deferred O&M Colstrip & CS2	761,976	0	761,976	973,692	0	973,692	(211,716)	0	(211,716)
99	997089	CNC Transmission	41,155	0	41,155	41,155	0	41,155	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	16,848	0	16,848	16,848	0	16,848	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	(3,401,117)	0	(3,401,117)	(3,401,117)	0	(3,401,117)	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	(1,647,046)	0	(1,647,046)	(791,572)	0	(791,572)	(855,474)	0	(855,474)
99	997098	Provision for Rate Refund	3,979,199	0	3,979,199	1,500,000	0	1,500,000	2,479,199	0	2,479,199
1	997099	Kettle Falls Diesel Leak	0	(451,417)	(451,417)	0	(292,112)	(292,112)	0	(159,305)	(159,305)
99	997100	WA REC Amort	1,396,538	0	1,396,538	1,396,538	0	1,396,538	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)	(1,923,394)	0	(1,923,394)	0	0	0	(1,923,394)	0	(1,923,394)
99	997103	Def Project Compass	(1,909,750)	0	(1,909,750)	0	0	0	(1,909,750)	0	(1,909,750)
99	997104	Spokane River TDG	(1,122,281)	0	(1,122,281)	(653,388)	0	(653,388)	(468,893)	0	(468,893)
		TOTAL SCHEDULE M ADJUSTMENTS	58,412,250	(249,288,926)	(193,908,707)	33,039,206	(159,467,722)	(126,428,516)	22,341,013	(89,821,204)	(67,480,191)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.625%	34.375%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.347%	35.653%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.180%	34.820%
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 September 30, 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	73,703,907	73,703,907	0	47,147,652	47,147,652	0	26,556,255	26,556,255
99	410100	Deferred Federal Income Tax Expense - Washin	1,755,090	0	1,755,090	1,755,090	0	1,755,090	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,277,268)	0	(1,277,268)	0	0	0	(1,277,268)	0	(1,277,268)
	410100	Total	477,822	73,703,907	74,181,729	1,755,090	47,147,652	48,902,742	(1,277,268)	26,556,255	25,278,987
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(307,901)	(307,901)	0	(196,961)	(196,961)	0	(110,940)	(110,940)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,314,496)	0	(2,314,496)	(2,314,496)	0	(2,314,496)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,046,561)	0	(1,046,561)	0	0	0	(1,046,561)	0	(1,046,561)
	411100	Total	(3,361,057)	(307,901)	(3,668,958)	(2,314,496)	(196,961)	(2,511,457)	(1,046,561)	(110,940)	(1,157,501)
Total Deferred Federal Income Tax Expense			(2,883,235)	73,396,006	70,512,771	(559,406)	46,950,691	46,391,285	(2,323,829)	26,445,315	24,121,486

E-ALL	14	Net Allocated Schedule M's	100.000%	63.969%	36.031%
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 September 30, 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	1,580,093	1,580,093	0	1,022,478	1,022,478	0	557,615	557,615
1	408150	R&P Property Tax--Production	0	14,964,476	14,964,476	0	9,683,512	9,683,512	0	5,280,964	5,280,964
1	408180	R&P Property Tax--Transmission	0	5,597,901	5,597,901	0	3,622,402	3,622,402	0	1,975,499	1,975,499
1	409100	State Income Tax--Montana & Oregon	0	(713,118)	(713,118)	0	(461,459)	(461,459)	0	(251,659)	(251,659)
TOTAL PRODUCTION & TRANSMISSION			0	21,465,307	21,465,307	0	13,890,199	13,890,199	0	7,575,108	7,575,108
DISTRIBUTION											
99	408110	State Excise Tax	20,109,300	0	20,109,300	20,109,300	0	20,109,300	0	0	0
99	408120	Municipal Occupation & License Tax	21,593,075	0	21,593,075	18,103,035	0	18,103,035	3,490,040	0	3,490,040
99	408160	Miscellaneous State or Local Tax--WA & ID	115	0	115	0	0	0	115	0	115
99	408170	R&P Property Tax--Distribution	10,110,221	0	10,110,221	6,842,272	0	6,842,272	3,267,949	0	3,267,949
99	409100	State Income Tax--Idaho	345,253	0	345,253	0	0	0	345,253	0	345,253
TOTAL DISTRIBUTION			52,157,964	0	52,157,964	45,054,607	0	45,054,607	7,103,357	0	7,103,357
TOTAL TAXES OTHER THAN FIT			52,157,964	21,465,307	73,623,271	45,054,607	13,890,199	58,944,806	7,103,357	7,575,108	14,678,465

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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2015
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,800,000	8,800,000	0	5,694,480	5,694,480	0	3,105,520	3,105,520
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	1,252,882	1,252,882	0	810,740	810,740	0	442,142	442,142
1	182381	CDA Settlement Past Storage	0	33,853,112	33,853,112	0	21,906,349	21,906,349	0	11,946,763	11,946,763
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)	5,276,830	106,602,214	111,879,044	5,177,961	72,382,903	77,560,864	98,869	34,219,311	34,318,180
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,879,689	3,879,689	0	2,634,309	2,634,309	0	1,245,380	1,245,380
TOTAL INTANGIBLE PLANT			6,032,713	217,220,193	223,252,906	5,933,844	144,289,927	150,223,771	98,869	72,930,266	73,029,135
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	130,591,408	130,591,408	0	84,505,700	84,505,700	0	46,085,708	46,085,708
1	312000	Boiler Plant	0	176,305,997	176,305,997	0	114,087,611	114,087,611	0	62,218,386	62,218,386
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,612,377	54,612,377	0	35,339,669	35,339,669	0	19,272,708	19,272,708
1	315000	Accessory Electric Equipment	0	27,023,734	27,023,734	0	17,487,058	17,487,058	0	9,536,676	9,536,676
1	316000	Miscellaneous Power Plant Equipment	0	17,081,964	17,081,964	0	11,053,739	11,053,739	0	6,028,225	6,028,225
TOTAL STEAM PRODUCTION PLANT			0	409,200,422	409,200,422	0	264,793,593	264,793,593	0	144,406,829	144,406,829
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	59,020,151	59,020,151	0	38,191,940	38,191,940	0	20,828,211	20,828,211
1	332XXX	Reservoirs, Dams, & Waterways	0	152,738,923	152,738,923	0	98,837,357	98,837,357	0	53,901,566	53,901,566
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	42,564,740	42,564,740	0	27,543,643	27,543,643	0	15,021,097	15,021,097
1	335XXX	Miscellaneous Power Plant Equipment	0	9,518,017	9,518,017	0	6,159,109	6,159,109	0	3,358,908	3,358,908
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	494,158,345	494,158,345	0	319,769,865	319,769,865	0	174,388,480	174,388,480
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	21,303,480	21,303,480	0	13,785,482	13,785,482	0	7,517,998	7,517,998
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	208,076,041	208,076,041	0	134,646,006	134,646,006	0	73,430,035	73,430,035
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	20,747,503	20,747,503	0	13,425,709	13,425,709	0	7,321,794	7,321,794
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	1,525,036	1,525,036	0	986,851	986,851	0	538,185	538,185
TOTAL OTHER PRODUCTION PLANT			0	293,418,962	293,418,962	0	189,871,410	189,871,410	0	103,547,552	103,547,552
TOTAL PRODUCTION PLANT			0	1,196,777,729	1,196,777,729	0	774,434,868	774,434,868	0	422,342,861	422,342,861

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 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	20,627,143	20,627,143	0	13,347,824	13,347,824	0	7,279,319	7,279,319
1	353000	Station Equipment	0	237,027,640	237,027,640	0	153,380,586	153,380,586	0	83,647,054	83,647,054
1	354000	Towers & Fixtures	0	17,171,684	17,171,684	0	11,111,797	11,111,797	0	6,059,887	6,059,887
1	355000	Poles & Fixtures	0	186,975,654	186,975,654	0	120,991,946	120,991,946	0	65,983,708	65,983,708
1	356000	Overhead Conductors & Devices	0	128,035,654	128,035,654	0	82,851,872	82,851,872	0	45,183,782	45,183,782
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,932,946	1,932,946	0	1,054,144	1,054,144
1	358000	Underground Conductors & Devices	0	2,340,954	2,340,954	0	1,514,831	1,514,831	0	826,123	826,123
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	618,140,044	618,140,044	0	399,998,423	399,998,423	0	218,141,621	218,141,621
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,734,806	0	4,734,806	3,493,104	0	3,493,104	1,241,702	0	1,241,702
99	360400	Land Easements	2,343,442	0	2,343,442	334,186	0	334,186	2,009,256	0	2,009,256
99	361000	Structures & Improvements	20,308,745	0	20,308,745	13,816,343	0	13,816,343	6,492,402	0	6,492,402
3	362000	Station Equipment	123,141,468	2,085,820	125,227,288	78,376,190	1,390,679	79,766,869	44,765,278	695,141	45,460,419
99	363000	Energy Storage Equipment	2,758,987	0	2,758,987	2,758,987	0	2,758,987	0	0	0
99	364000	Poles, Towers, & Fixtures	325,018,137	0	325,018,137	206,095,073	0	206,095,073	118,923,064	0	118,923,064
99	365000	Overhead Conductors & Devices	209,619,819	0	209,619,819	130,909,435	0	130,909,435	78,710,384	0	78,710,384
99	366000	Underground Conduit	94,701,688	0	94,701,688	60,164,229	0	60,164,229	34,537,459	0	34,537,459
99	367000	Underground Conductors & Devices	167,312,623	0	167,312,623	107,341,030	0	107,341,030	59,971,593	0	59,971,593
99	368000	Line Transformers	227,976,921	0	227,976,921	154,552,154	0	154,552,154	73,424,767	0	73,424,767
99	369XXX	Services	147,428,375	0	147,428,375	95,213,831	0	95,213,831	52,214,544	0	52,214,544
99	370000	Meters	49,146,945	0	49,146,945	26,864,236	0	26,864,236	22,282,709	0	22,282,709
99	373XXX	Street Light & Signal Systems	42,797,727	0	42,797,727	26,781,453	0	26,781,453	16,016,274	0	16,016,274
		TOTAL DISTRIBUTION PLANT	1,417,289,683	2,085,820	1,419,375,503	906,700,251	1,390,679	908,090,930	510,589,432	695,141	511,284,573
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,211,205	4,639,322	5,850,527	504,638	3,150,100	3,654,738	706,567	1,489,222	2,195,789
4	390XXX	Structures & Improvements	13,349,215	69,885,551	83,234,766	6,601,504	47,452,289	54,053,793	6,747,711	22,433,262	29,180,973
4	391XXX	Office Furniture & Equipment	3,488,227	54,369,725	57,857,952	3,406,570	36,917,043	40,323,613	81,657	17,452,682	17,534,339
4	392XXX	Transportation Equipment	22,967,543	13,660,218	36,627,761	16,620,172	9,275,288	25,895,460	6,347,371	4,384,930	10,732,301
4	393000	Stores Equipment	274,895	2,778,032	3,052,927	121,608	1,886,284	2,007,892	153,287	891,748	1,045,035
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,920,093	11,977,812	993,356	6,735,743	7,729,099	1,064,363	3,184,350	4,248,713
4	395000	Laboratory Equipment	273,623	866,707	1,140,330	228,163	588,494	816,657	45,460	278,213	323,673
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	20,333,427	72,739,308	93,072,735	12,148,829	49,389,990	61,538,819	8,184,598	23,349,318	31,533,916
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	90,110,747	238,426,872	328,537,619	56,476,857	161,891,846	218,368,703	33,633,890	76,535,026	110,168,916
		TOTAL PLANT IN SERVICE	1,513,433,143	2,272,650,658	3,786,083,801	969,110,952	1,482,005,743	2,451,116,695	544,322,191	790,644,915	1,334,967,106

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 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	(291,318,158)	(291,318,158)	0	(188,511,980)	(188,511,980)	0	(102,806,178)	(102,806,178)
E-ADEP		Hydro Production Plant	0	(137,010,051)	(137,010,051)	0	(88,659,204)	(88,659,204)	0	(48,350,847)	(48,350,847)
E-ADEP		Other Production Plant	0	(100,786,450)	(100,786,450)	0	(65,218,912)	(65,218,912)	0	(35,567,538)	(35,567,538)
E-ADEP		Transmission Plant	0	(200,517,510)	(200,517,510)	0	(129,754,881)	(129,754,881)	0	(70,762,629)	(70,762,629)
E-ADEP		Distribution Plant	(452,267,238)	(23,207)	(452,290,445)	(278,730,532)	(15,473)	(278,746,005)	(173,536,706)	(7,734)	(173,544,440)
E-ADEP		General Plant	(31,929,145)	(84,081,044)	(116,010,189)	(19,741,354)	(57,091,028)	(76,832,382)	(12,187,791)	(26,990,016)	(39,177,807)
TOTAL ACCUMULATED DEPRECIATION			(484,196,383)	(813,736,420)	(1,297,932,803)	(298,471,886)	(529,251,478)	(827,723,364)	(185,724,497)	(284,484,942)	(470,209,439)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,066,254)	(10,066,254)	0	(6,513,873)	(6,513,873)	0	(3,552,381)	(3,552,381)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(169,362)	0	(169,362)	(169,362)	0	(169,362)	0	0	0
E-AAAMT		General Plant - 303000	0	(890,778)	(890,778)	0	(602,957)	(602,957)	0	(287,821)	(287,821)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,555,305)	(25,711,484)	(28,266,789)	(2,515,113)	(17,458,098)	(19,973,211)	(40,192)	(8,253,386)	(8,293,578)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(236,767)	(357,579)	(117,239)	(160,765)	(278,004)	(3,573)	(76,002)	(79,575)
TOTAL ACCUMULATED AMORTIZATION			(2,845,479)	(36,905,283)	(39,750,762)	(2,801,714)	(24,735,693)	(27,537,407)	(43,765)	(12,169,590)	(12,213,355)
TOTAL ACCUMULATED DEPR/AMORT			(487,041,862)	(850,641,703)	(1,337,683,565)	(301,273,600)	(553,987,171)	(855,260,771)	(185,768,262)	(296,654,532)	(482,422,794)
NET ELECTRIC UTILITY PLANT before DFIT			1,026,391,281	1,422,008,955	2,448,400,236	667,837,352	928,018,572	1,595,855,924	358,553,929	493,990,383	852,544,312
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	(162,691)	(162,691)	0	(105,277)	(105,277)	0	(57,414)	(57,414)
12		ADFIT - Electric Plant In Service (282900)	0	(403,787,332)	(403,787,332)	0	(263,188,583)	(263,188,583)	0	(140,598,749)	(140,598,749)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,735,276)	(53,735,276)	0	(36,486,252)	(36,486,252)	0	(17,249,024)	(17,249,024)
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	(11,848,589)	(11,848,589)	0	(7,667,222)	(7,667,222)	0	(4,181,367)	(4,181,367)
1		ADFIT - CDA Settlement Costs (283333)	0	378,176	378,176	0	244,718	244,718	0	133,458	133,458
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,385,818)	(3,385,818)	0	(2,206,876)	(2,206,876)	0	(1,178,942)	(1,178,942)
TOTAL ACCUMULATED DFIT			0	(472,932,459)	(472,932,459)	0	(309,674,933)	(309,674,933)	0	(163,257,526)	(163,257,526)
NET ELECTRIC UTILITY PLANT			1,026,391,281	949,076,496	1,975,467,777	667,837,352	618,343,639	1,286,180,991	358,553,929	330,732,857	689,286,786

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.673%	33.327%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.180%	34.820%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended September 30, 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	#####	949,076,496	1,975,467,777	667,837,352	618,343,639	1,286,180,991	358,553,929	330,732,857	689,286,786
	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	(629,655)	0	(629,655)	629,655	0	629,655
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)	(2,847,598)	0	(2,847,598)	(912,606)	0	(912,606)	(1,934,992)	0	(1,934,992)
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)	7,521,792	0	7,521,792	4,808,751	0	4,808,751	2,713,041	0	2,713,041
99	ADFIT - Kettle Falls Disallowed (190420)	177,425	0	177,425	177,425	0	177,425	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)	1,402,344	0	1,402,344	0	0	0	1,402,344	0	1,402,344
99	ADFIT - Boulder Park Disallowed (190040)	419,179	0	419,179	0	0	0	419,179	0	419,179
99	Investment in WNP3 Exchange Power (124900, 12493)	9,595,561	0	9,595,561	9,595,561	0	9,595,561	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,724,511)	0	(1,724,511)	(1,724,511)	0	(1,724,511)	0	0	0
99	CDA Lake Settlement - WA (182382)	785,944	0	785,944	785,944	0	785,944	0	0	0
99	CDA Lake Settlement - ID (186382)	154,875	0	154,875	0	0	0	154,875	0	154,875
99	ADFIT - CDA Lake Settlement - Direct (283382)	(329,288)	0	(329,288)	(275,082)	0	(275,082)	(54,206)	0	(54,206)
99	CDA CDR Fund - Direct (182324)	57,170	0	57,170	57,170	0	57,170	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	405,837	0	405,837	376,854	0	376,854	28,983	0	28,983
99	ADFIT - Spokane River Relicensing (283322)	(142,019)	0	(142,019)	(131,880)	0	(131,880)	(10,139)	0	(10,139)
99	Spokane River PM&Es (182323)	374,278	0	374,278	239,299	0	239,299	134,979	0	134,979
99	ADFIT - Spokane River PM&Es (283323)	(131,022)	0	(131,022)	(83,779)	0	(83,779)	(47,243)	0	(47,243)
99	Montana Riverbed Settlement (186360)	1,206,426	0	1,206,426	845,742	0	845,742	360,684	0	360,684
99	ADFIT - Montana Riverbed Settlement (283365)	(422,729)	0	(422,729)	(296,490)	0	(296,490)	(126,239)	0	(126,239)
99	Lancaster Generation (182312)	226,667	0	226,667	226,667	0	226,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(79,333)	0	(79,333)	(79,333)	0	(79,333)	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)	(2,041,807)	(193)	(2,042,000)	(527,559)	(131)	(527,690)	(1,514,248)	(62)	(1,514,310)
99	Customer Deposits (235199)	(1,616,348)	0	(1,616,348)	(1,616,348)	0	(1,616,348)	0	0	0
C-WKC	Working Capital	34,640,057	9,062,736	43,702,793	34,640,057	0	34,640,057	0	9,062,736	9,062,736
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	40,302,688	9,062,543	49,365,231	41,339,501	(131)	41,339,370	(1,036,813)	9,062,674	8,025,861
	NET RATE BASE	#####	958,139,039	2,024,833,008	709,176,853	618,343,508	1,327,520,361	357,517,116	339,795,531	697,312,647

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 September 30, 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)	7,807,554	7,807,554			7,807,554	7,807,554		5,052,268	5,052,268		2,755,286	2,755,286	
1	Hydro (ED-AN)	8,670,837	8,670,837			8,670,837	8,670,837		5,610,899	5,610,899		3,059,938	3,059,938	
1	Other (ED-AN)	9,388,002	9,388,002			9,388,002	9,388,002		6,074,976	6,074,976		3,313,026	3,313,026	
Total Electric Production	25,866,393	25,866,393				25,866,393	25,866,393		16,738,143	16,738,143		9,128,250	9,128,250	
Electric Transmission														
1	ED-AN	10,887,512	10,887,512			10,887,512	10,887,512		7,045,309	7,045,309		3,842,203	3,842,203	
Total Electric Transmissio	10,887,512	10,887,512				10,887,512	10,887,512		7,045,309	7,045,309		3,842,203	3,842,203	
Electric Distribution														
3	ED-AN	23,020	23,020				23,020		15,348	15,348		7,672	7,672	
	ED-ID	15,035,923	15,035,923			15,035,923	15,035,923				15,035,923		15,035,923	
	ED-WA	24,981,413	24,981,413			24,981,413	24,981,413	24,981,413		24,981,413				
Total Electric Distribution	40,040,356	40,040,356				40,017,336	23,020	40,040,356	24,981,413	15,348	24,996,761	15,035,923	7,672	15,043,595
Gas Underground Storage														
	GD-AN	605,662		605,662										
	GD-OR	116,993			116,993									
Total Gas Underground St	722,655		605,662	116,993										
Gas Distribution														
	GD-AN	64,597		64,597										
	GD-ID	4,469,326		4,469,326										
	GD-WA	8,886,979		8,886,979										
	GD-OR	5,892,496			5,892,496									
Total Gas Distribution	19,313,398		13,420,902	5,892,496										
General Plant														
4	ED-AN	2,744,304	2,744,304			2,744,304	2,744,304		1,863,382	1,863,382		880,922	880,922	
	ED-ID	182,269	182,269			182,269	182,269				182,269		182,269	
	ED-WA	1,102,807	1,102,807			1,102,807	1,102,807	1,102,807		1,102,807				
7,4	CD-AA	15,289,972	10,939,516	3,019,923	1,330,533		10,939,516	10,939,516		7,427,931	7,427,931	3,511,585	3,511,585	
9,4	CD-AN	703,066	553,623	149,443			553,623	553,623		375,910	375,910	177,713	177,713	
9	CD-ID	327,429	257,831	69,598		257,831	257,831				257,831		257,831	
9	CD-WA	179,648	141,462	38,186		141,462	141,462	141,462		141,462				
8	GD-AA	257,443		177,847	79,596									
	GD-AN	38,431		38,431										
	GD-ID	46,902		46,902										
	GD-WA	216,643		216,643										
	GD-OR	209,453			209,453									
Total General Plant	21,298,367	15,921,812	3,756,973	1,619,582		1,684,369	14,237,443	15,921,812	1,244,269	9,667,223	10,911,492	440,100	4,570,220	5,010,320
Total Depreciation Expens	118,128,681	92,716,073	17,783,537	7,629,071		41,701,705	51,014,368	92,716,073	26,225,682	33,466,023	59,691,705	15,476,023	17,548,345	33,024,368

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 September 30, 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	66.673%	33.327%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended September 30, 2015
 Ending Balance Basis

Report ID:
E-AMTX-12E

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	228,141	228,141		228,141	228,141		147,630	147,630		80,511	80,511			
Total Production/Transmission			1,146,541	1,146,541		1,146,541	1,146,541		741,927	741,927		404,614	404,614			
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	584,964	418,524	115,536	50,904			284,178	284,178		134,346	134,346			
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			631,681	426,185	146,524	58,972		426,185	426,185	289,135	289,135		137,050	137,050		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	15,964,196	11,421,904	3,153,088	1,389,204		11,421,904	11,421,904	7,755,473	7,755,473	3,666,431	3,666,431			
9,4		CD-AN	9,160	7,213	1,947		7,213	7,213	4,898	4,898		2,315	2,315			
9,4		CD-ID	11,055	8,705	2,350		8,705	8,705			8,705		8,705			
4		ED-AN	372,320	372,320			372,320	372,320	252,805	252,805		119,515	119,515			
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747			
		ED-WA	1,036,741	1,036,741			1,036,741	1,036,741	1,036,741	1,036,741						
8		GD-AA	431,813		298,305	133,508										
		GD-AN	557		557											
		GD-OR	59			59										
Total Miscellaneous IT Intangible Plt - 3031XX			17,830,648	12,851,630	3,456,247	1,522,771		1,050,193	11,801,437	12,851,630	1,036,741	8,013,176	9,049,917	13,452	3,788,261	3,801,713
Gas Underground Storage																
		GD-AN	227		227											
Total Gas Underground Storage			227		227											
General Plant - 390200, 396200																
7,4		CD-AA	27,746	19,851	5,481	2,414		19,851	19,851	13,479	13,479	6,372	6,372			
4		ED-AN	5,567	5,567			5,567	5,567	3,780	3,780		1,787	1,787			
		GD-OR	0			0										
Total General Plant - 390200, 396200			33,313	25,418	5,481	2,414		25,418	25,418	17,259	17,259		8,159	8,159		
Total Amortization Expense			19,669,407	14,476,771	3,608,479	1,584,157		1,077,190	13,399,581	14,476,771	1,063,738	9,061,497	10,125,235	13,452	4,338,084	4,351,536

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South		Production/Transmission Rat			
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1		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 September 30, 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)	(291,318,158)	(291,318,158)			(291,318,158)	(291,318,158)		(188,511,980)	(188,511,980)		(102,806,178)	(102,806,178)	
1	Hydro (ED-AN)	(137,010,051)	(137,010,051)			(137,010,051)	(137,010,051)		(88,659,204)	(88,659,204)		(48,350,847)	(48,350,847)	
1	Other (ED-AN)	(100,786,450)	(100,786,450)			(100,786,450)	(100,786,450)		(65,218,912)	(65,218,912)		(35,567,538)	(35,567,538)	
Total Electric Production		(529,114,659)	(529,114,659)			(529,114,659)	(529,114,659)		(342,390,096)	(342,390,096)		(186,724,563)	(186,724,563)	
Electric Transmission														
1	ED-AN	(200,517,510)	(200,517,510)			(200,517,510)	(200,517,510)		(129,754,881)	(129,754,881)		(70,762,629)	(70,762,629)	
Total Electric Transmissi		(200,517,510)	(200,517,510)			(200,517,510)	(200,517,510)		(129,754,881)	(129,754,881)		(70,762,629)	(70,762,629)	
Electric Distribution														
3	ED-AN	(23,207)	(23,207)				(23,207)		(15,473)	(15,473)		(7,734)	(7,734)	
	ED-ID	(173,536,706)	(173,536,706)		(173,536,706)	(173,536,706)					(173,536,706)		(173,536,706)	
	ED-WA	(278,730,532)	(278,730,532)		(278,730,532)	(278,730,532)		(278,730,532)		(278,730,532)				
Total Electric Distribution		(452,290,445)	(452,290,445)		(452,267,238)	(23,207)	(452,290,445)		(278,730,532)	(15,473)	(278,746,005)	(173,536,706)	(7,734)	(173,544,440)
Gas Underground Storage														
	GD-AN	(13,931,954)	(13,931,954)											
	GD-OR	(717,101)				(717,101)								
Total Gas Underground S		(14,649,055)				(13,931,954)	(717,101)							
Gas Distribution														
	GD-AN	(1,556,998)	(1,556,998)											
	GD-ID	(62,488,306)	(62,488,306)											
	GD-WA	(121,962,770)	(121,962,770)											
	GD-OR	(96,010,590)				(96,010,590)								
Total Gas Distribution		(282,018,664)	(186,008,074)	(96,010,590)										
General Plant														
4	ED-AN	(41,689,613)	(41,689,613)			(41,689,613)	(41,689,613)		(28,307,247)	(28,307,247)		(13,382,366)	(13,382,366)	
	ED-ID	(7,795,662)	(7,795,662)		(7,795,662)	(7,795,662)					(7,795,662)		(7,795,662)	
	ED-WA	(17,520,159)	(17,520,159)		(17,520,159)	(17,520,159)		(17,520,159)		(17,520,159)				
7,4	CD-AA	(45,785,244)	(32,757,968)	(9,043,044)	(3,984,232)	(32,757,968)	(32,757,968)		(22,242,660)	(22,242,660)		(10,515,308)	(10,515,308)	
9,4	CD-AN	(12,233,901)	(9,633,463)	(2,600,438)		(9,633,463)	(9,633,463)		(6,541,121)	(6,541,121)		(3,092,342)	(3,092,342)	
9	CD-ID	(5,577,732)	(4,392,129)	(1,185,603)		(4,392,129)	(4,392,129)				(4,392,129)		(4,392,129)	
9	CD-WA	(2,820,780)	(2,221,195)	(599,585)		(2,221,195)	(2,221,195)		(2,221,195)	(2,221,195)				
8	GD-AA	(1,866,212)	(1,289,217)	(576,995)										
	GD-AN	(1,995,975)	(1,995,975)											
	GD-ID	(1,595,383)	(1,595,383)											
	GD-WA	(4,943,429)	(4,943,429)											
	GD-OR	(4,438,773)			(4,438,773)									
Total General Plant		(148,262,863)	(116,010,189)	(23,252,674)	(9,000,000)	(31,929,145)	(84,081,044)	(116,010,189)	(19,741,354)	(57,091,028)	(76,832,382)	(12,187,791)	(26,990,016)	(39,177,807)
Total Accumulated Depr		(1,626,853,196)	(1,297,932,803)	(223,192,702)	(105,727,691)	(484,196,383)	(813,736,420)	(1,297,932,803)	(298,471,886)	(529,251,478)	(827,723,364)	(185,724,497)	(284,484,942)	(470,209,439)

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	66.673%		33.327%			
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-AAAMT-12E
For Twelve Months Ended September 30, 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	(8,993,353)	(8,993,353)			(8,993,353)	(8,993,353)		(5,819,599)	(5,819,599)		(3,173,754)	(3,173,754)	
1	Misc Intangible Plt (3030 ED-AN	(1,072,901)	(1,072,901)			(1,072,901)	(1,072,901)		(694,274)	(694,274)		(378,627)	(378,627)	
Total Production/Transmission		(10,066,254)	(10,066,254)			(10,066,254)	(10,066,254)		(6,513,873)	(6,513,873)		(3,552,381)	(3,552,381)	
Distribution														
	Franchises (302000) ED-WA	(139,197)	(139,197)			(139,197)	(139,197)	(139,197)		(139,197)				
	Misc Intangible Plt (3030 ED-WA	(30,165)	(30,165)			(30,165)	(30,165)	(30,165)		(30,165)				
Total Distribution		(169,362)	(169,362)			(169,362)	(169,362)	(169,362)		(169,362)				
General Plant - 303000														
7,4	CD-AA	(1,162,615)	(831,816)	(229,628)	(101,171)	(831,816)	(831,816)		(564,803)	(564,803)		(267,013)	(267,013)	
9,1	CD-AN	(74,878)	(58,962)	(15,916)		(58,962)	(58,962)		(38,154)	(38,154)		(20,808)	(20,808)	
	GD-ID	(54,131)		(54,131)										
	GD-WA	(135,351)		(135,351)										
	GD-OR	(70,532)			(70,532)									
Total General Plant - 303000		(1,497,507)	(890,778)	(435,026)	(171,703)	(890,778)	(890,778)		(602,957)	(602,957)		(287,821)	(287,821)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(35,032,429)	(25,064,652)	(6,919,255)	(3,048,522)	(25,064,652)	(25,064,652)		(17,018,899)	(17,018,899)		(8,045,753)	(8,045,753)	
9,4	CD-AN	(23,136)	(18,218)	(4,918)		(18,218)	(18,218)		(12,370)	(12,370)		(5,848)	(5,848)	
9	CD-ID	(29,708)	(23,393)	(6,315)		(23,393)	(23,393)				(23,393)		(23,393)	
4	ED-AN	(628,614)	(628,614)			(628,614)	(628,614)		(426,829)	(426,829)		(201,785)	(201,785)	
	ED-ID	(16,799)				(16,799)	(16,799)				(16,799)		(16,799)	
	ED-WA	(2,515,113)				(2,515,113)	(2,515,113)	(2,515,113)		(2,515,113)				
8	GD-AA	(1,775,914)		(1,226,837)	(549,077)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(40,034,471)	(28,266,789)	(8,168,852)	(3,598,830)	(2,555,305)	(25,711,484)	(28,266,789)	(2,515,113)	(17,458,098)	(19,973,211)	(40,192)	(8,253,386)	(8,293,578)
Gas Underground Storage														
	GD-AN	(240,030)		(240,030)										
Total Gas Underground Storage		(240,030)		(240,030)										
General Plant - 390200, 396200														
7,4	CD-AA	(237,237)	(169,736)	(46,857)	(20,644)	(169,736)	(169,736)		(115,251)	(115,251)		(54,485)	(54,485)	
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	(67,031)	(67,031)			(67,031)	(67,031)		(45,514)	(45,514)		(21,517)	(21,517)	
	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		(429,678)	(357,579)	(51,455)	(20,644)	(120,812)	(236,767)	(357,579)	(117,239)	(160,765)	(278,004)	(3,573)	(76,002)	(79,575)
Total Accumulated Amortization		(52,437,302)	(39,750,762)	(8,895,363)	(3,791,177)	(2,845,479)	(36,905,283)	(39,750,762)	(2,801,714)	(24,735,693)	(27,537,407)	(43,765)	(12,169,590)	(12,213,355)

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 September 30, 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	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,124,477	0	0	4,381,880	4,381,880	0	0	1,209,645	1,209,645	0	532,952	
9		CD-WA / ID / AN	1,358,814	491,028	344,288	234,669	1,069,985	132,547	92,936	63,346	288,829	0	0	
		TOTAL ACCOUNT	9,207,663	504,639	706,567	4,639,323	5,850,529	609,711	92,936	1,272,991	1,975,638	848,544	532,952	1,381,496
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,203,298	1,046,436	2,164,230	3,992,632	7,203,298	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	3,547,608	0	0	0	0	0	0	0	0	3,547,608	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,434,116	0	0	58,263,667	58,263,667	0	0	16,084,052	16,084,052	0	7,086,397	
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	116,988,098	6,601,504	6,747,711	69,885,551	83,234,766	3,738,594	1,237,256	18,143,477	23,119,327	3,547,608	7,086,397	10,634,005
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,949,329	3,376,203	14,649	6,558,477	9,949,329	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	66,719,229	0	0	47,735,607	47,735,607	0	0	13,177,715	13,177,715	0	5,805,907	
9		CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	
		TOTAL ACCOUNT	77,533,186	3,406,569	81,657	54,369,725	57,857,951	8,197	18,088	13,645,706	13,671,991	0	6,003,244	6,003,244
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	31,706,879	14,909,425	5,445,401	11,352,053	31,706,879	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,424,152	0	0	0	0	6,791,537	2,282,092	1,350,523	10,424,152	0	0	
99		GD-OR / AS	3,625,750	0	0	0	0	0	0	0	0	3,625,750	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	5,734,170	1,710,746	901,970	1,902,598	4,515,314	461,796	243,476	513,584	1,218,856	0	0	
		TOTAL ACCOUNT	52,057,805	16,620,171	6,347,371	13,660,218	36,627,760	7,253,333	2,525,568	1,976,066	11,754,967	3,625,750	49,328	3,675,078

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,368,412	110,869	138,543	2,403,010	2,652,422	29,928	37,398	648,664	715,990	0	0	
		TOTAL ACCOUNT	3,910,416	121,608	153,288	2,778,032	3,052,928	114,199	37,398	648,664	800,261	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,159,107	972,218	298,727	1,888,162	3,159,107	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,718,776	0	0	0	0	1,977,244	371,101	370,431	2,718,776	0	0	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	985,838	
8		GD-AA	2,524,281	0	0	0	0	0	0	1,743,824	1,743,824	0	780,457	
7		CD-AA	10,948,065	0	0	7,833,012	7,833,012	0	0	2,162,352	2,162,352	0	952,701	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	
		TOTAL ACCOUNT	21,587,836	993,357	1,064,363	9,920,092	11,977,812	1,982,950	577,775	4,330,303	6,891,028	985,838	1,733,158	2,718,996
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	828,908	224,719	44,361	559,828	828,908	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	111,504	
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		TOTAL ACCOUNT	1,795,921	228,163	45,460	866,706	1,140,329	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	
99		GD-WA / ID / AN	4,564,471	0	0	0	0	2,900,524	833,453	830,494	4,564,471	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	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	
		TOTAL ACCOUNT	40,443,592	15,848,091	10,300,577	9,177,596	35,326,264	2,969,997	946,743	1,110,766	5,027,506	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 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	60,412,919	11,592,769	4,992,921	43,827,229	60,412,919	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	31,460,822	0	0	22,509,274	22,509,274	0	0	6,213,827	6,213,827	0	2,737,721	2,737,721
9		CD-WA / ID / AN	12,890,560	556,060	3,191,677	6,402,805	10,150,542	150,102	861,555	1,728,361	2,740,018	0	0	0
		TOTAL ACCOUNT	108,242,966	12,148,829	8,184,598	72,739,308	93,072,735	849,310	1,417,249	8,628,125	10,894,684	1,230,831	3,044,716	4,275,547
	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	432,290,918	56,476,857	33,633,891	238,426,871	328,537,619	17,557,524	6,862,847	50,239,744	74,660,115	10,453,503	18,639,681	29,093,184

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 September 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	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	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,533,533	5,177,961	23,524	2,332,048	7,533,533	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	145,684,674	0	0	104,233,014	104,233,014	0	0	28,774,180	28,774,180	0
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0
		TOTAL ACCOUNT	155,969,605	5,177,961	98,869	106,602,215	111,879,045	0	20,339	30,586,235	30,606,574	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,422,575	0	0	3,879,690	3,879,690	0	0	1,071,013	1,071,013	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,435,332	0	0	3,879,690	3,879,690	0	0	1,082,539	1,082,539	1,231
	TOTAL		182,535,021	5,331,140	98,869	127,264,983	132,694,992	1,022,594	201,376	33,461,272	34,685,242	427,354

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended September 30, 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	(74,433,399)	(53,254,864)	(14,701,341)	(6,477,194)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(610,094)	(480,412)	(129,682)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(75,589,887)</u>	<u>(54,126,205)</u>	<u>(14,938,941)</u>	<u>(6,524,741)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended September 30, 2015	
Ending Balance Basis	

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	1,478,487	806,302		2,284,789		806,302			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,014,694	553,370		1,568,064		553,370			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,514,922	8,047,483	2,436,461	27,998,866		6,430,384		1,617,099	2,436,461
1	154300 PLANT MATERIALS & OPER SUP-CS2	605,770	330,360		936,130		330,360			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,725,511	941,018		2,666,529		941,018			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	1,984	912	276	3,172		729		183	276
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,559	717	217	2,493		573		144	217
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	42,158,532			42,158,532	34,640,057		7,518,475		
TOTAL		64,501,459	10,680,162	2,436,954	77,618,575	34,640,057	9,062,736	7,518,475	1,617,426	2,436,954

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						