

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended June 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	156,335,225	103,448,788	52,886,437
	Adjustments			
	Adjusted Net Operating Income (Loss)	156,335,225	103,448,788	52,886,437
E-APL	Electric Net Rate Base	1,962,011,450	1,289,602,028	672,409,422
	RATE OF RETURN	7.968%	8.022%	7.865%

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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2015 Average of Monthly Averages 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 - AMA Percent	07-01-2014 thru 06-30-2015	372,018 100.000%	244,305 65.670%	127,713 34.330%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2014 thru 06-30-2015	24,031,773 100.000%	16,167,777 67.277%	7,863,996 32.723%
	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 June 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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%
7		Average (CD AA)		100.000%	71.547%	19.751%	8.702%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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 June 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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 - AMA	06-01-2014 thru 06-30-2015	928,090,139	604,800,633	323,289,506	
		Percent		100.000%	65.166%	34.834%	
11		Book Depreciation	07-01-2014 thru 06-30-2015	91,719,492	59,008,146	32,711,346	
		Percent		100.000%	64.335%	35.665%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	06-01-2014 thru 06-30-2015	2,332,986,280 100.000%	1,521,226,947 65.205%	811,759,333 34.795%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2014 thru 06-30-2015	202,033,603 100.000%	135,073,252 66.857%	66,960,351 33.143%
14		Net Allocated Schedule M's - AMA Percent	07-01-2014 thru 06-30-2015	-243,503,711 100.000%	-155,760,156 63.966%	-87,743,555 36.034%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	331,313,417	0	331,313,417	223,511,055	0	223,511,055	107,802,362	0	107,802,362
99	442200	Commercial - Firm & Int.	306,455,893	0	306,455,893	216,541,976	0	216,541,976	89,913,917	0	89,913,917
1	442300	Industrial	117,658,226	0	117,658,226	67,294,680	0	67,294,680	50,363,546	0	50,363,546
99	444000	Public Street & Highway Lighting	7,248,624	0	7,248,624	4,893,297	0	4,893,297	2,355,327	0	2,355,327
99	448000	Interdepartmental Revenue	1,163,574	0	1,163,574	913,975	0	913,975	249,599	0	249,599
99	499XXX	Unbilled Revenue	(5,878,425)	0	(5,878,425)	(4,672,196)	0	(4,672,196)	(1,206,229)	0	(1,206,229)
		TOTAL SALES TO ULTIMATE CUSTOMERS	757,961,309	0	757,961,309	508,482,787	0	508,482,787	249,478,522	0	249,478,522
1	447XXX	Sales for Resale	0	144,832,765	144,832,765	0	93,721,282	93,721,282	0	51,111,483	51,111,483
		TOTAL SALES OF ELECTRICITY	757,961,309	144,832,765	902,794,074	508,482,787	93,721,282	602,204,069	249,478,522	51,111,483	300,590,005
		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	356,489	0	356,489	221,843	0	221,843	134,646	0	134,646
1	453000	Sales of Water & Water Power	0	488,500	488,500	0	316,108	316,108	0	172,392	172,392
1	454000	Rent from Electric Property	3,009,155	104,015	3,113,170	2,052,099	67,308	2,119,407	957,056	36,707	993,763
1	456XXX	Other Electric Revenues	2,164,954	105,145,460	107,310,414	2,116,892	68,039,627	70,156,519	48,062	37,105,833	37,153,895
		TOTAL OTHER OPERATING REVENUE	571,465	105,737,975	106,309,440	3,830,834	68,423,043	72,253,877	(3,259,369)	37,314,932	34,055,563
		TOTAL ELECTRIC REVENUE	758,532,774	250,570,740	1,009,103,514	512,313,621	162,144,325	674,457,946	246,219,153	88,426,415	334,645,568

***** 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	6,444	224,112	230,556	6,444	145,023	151,467	0	79,089	79,089
1	501XXX	Fuel	0	30,986,982	30,986,982	0	20,051,676	20,051,676	0	10,935,306	10,935,306
1	502000	Steam Expense	0	4,186,084	4,186,084	0	2,708,815	2,708,815	0	1,477,269	1,477,269
1	505000	Electric Expense	0	1,102,652	1,102,652	0	713,526	713,526	0	389,126	389,126
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,523,939	2,523,939	0	1,633,241	1,633,241	0	890,698	890,698
1	507000	Rent	0	50,523	50,523	0	32,693	32,693	0	17,830	17,830
		MAINTENANCE									
1	510000	Supervision & Engineering	0	578,200	578,200	0	374,153	374,153	0	204,047	204,047
1	511000	Structures	0	810,313	810,313	0	524,354	524,354	0	285,959	285,959
1	512000	Boiler Plant	0	6,022,323	6,022,323	0	3,897,045	3,897,045	0	2,125,278	2,125,278
1	513000	Electric Plant	0	1,597,187	1,597,187	0	1,033,540	1,033,540	0	563,647	563,647
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,691,581	1,691,581	0	1,094,622	1,094,622	0	596,959	596,959
		TOTAL STEAM POWER GENERATION EXP	6,444	49,773,896	49,780,340	6,444	32,208,688	32,215,132	0	17,565,208	17,565,208
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,206,381	2,206,381	0	1,427,749	1,427,749	0	778,632	778,632
1	536000	Water for Power	0	1,219,506	1,219,506	0	789,142	789,142	0	430,364	430,364
1	537000	Hydraulic Expense	4,444,441	2,833,992	7,278,433	2,886,324	1,833,876	4,720,200	1,558,117	1,000,116	2,558,233
1	538000	Electric Expense	0	6,170,269	6,170,269	0	3,992,781	3,992,781	0	2,177,488	2,177,488
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	762,814	762,814	0	493,617	493,617	0	269,197	269,197
1	540000	Rent	0	1,324,391	1,324,391	0	857,013	857,013	0	467,378	467,378
1	540100	MT Trust Funds Land Settlement Rents	5,714,751	0	5,714,751	3,721,252	0	3,721,252	1,993,499	0	1,993,499
		MAINTENANCE									
1	541000	Supervision & Engineering	0	924,039	924,039	0	597,946	597,946	0	326,093	326,093
1	542000	Structures	0	855,509	855,509	0	553,600	553,600	0	301,909	301,909
1	543000	Reservoirs, Dams, & Waterways	0	1,773,900	1,773,900	0	1,147,891	1,147,891	0	626,009	626,009
1	544000	Electric Plant	0	2,654,969	2,654,969	0	1,718,030	1,718,030	0	936,939	936,939
1	545000	Miscellaneous Hydraulic Plant	0	715,992	715,992	0	463,318	463,318	0	252,674	252,674
		TOTAL HYDRO POWER GENERATION EXP	10,159,192	21,441,762	31,600,954	6,607,576	13,874,963	20,482,539	3,551,616	7,566,799	11,118,415
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,212,131	1,212,131	0	784,370	784,370	0	427,761	427,761
1	547XXX	Fuel	0	91,362,659	91,362,659	0	59,120,777	59,120,777	0	32,241,882	32,241,882
1	548000	Generation Expense	0	1,831,981	1,831,981	0	1,185,475	1,185,475	0	646,506	646,506
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	653,632	653,632	0	422,965	422,965	0	230,667	230,667
1	550000	Rent	0	(33,502)	(33,502)	0	(21,679)	(21,679)	0	(11,823)	(11,823)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,151,026	1,151,026	0	744,829	744,829	0	406,197	406,197
1	552000	Structures	0	96,900	96,900	0	62,704	62,704	0	34,196	34,196
1	553000	Generating & Electric Equipment	62,421	2,413,124	2,475,545	62,421	1,561,533	1,623,954	0	851,591	851,591
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	532,786	532,786	0	344,766	344,766	0	188,020	188,020
		TOTAL OTHER POWER GENERATION EXP	62,421	99,220,737	99,283,158	62,421	64,205,740	64,268,161	0	35,014,997	35,014,997

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	180,882,039	180,882,039	0	117,048,768	117,048,768	0	63,833,271	63,833,271
1	556000	System Control & Load Dispatching	0	1,072,165	1,072,165	0	693,798	693,798	0	378,367	378,367
E-557	557XXX	Other Expense	213,289	88,556,602	88,769,891	(3,558,359)	57,304,975	53,746,616	3,771,648	31,251,627	35,023,275
TOTAL OTHER POWER SUPPLY EXPENSE			213,289	270,510,806	270,724,095	(3,558,359)	175,047,541	171,489,182	3,771,648	95,463,265	99,234,913
TOTAL PRODUCTION OPERATING EXP			10,441,346	440,947,201	451,388,547	3,118,082	285,336,932	288,455,014	7,323,264	155,610,269	162,933,533
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,133,780	2,133,780	0	1,380,769	1,380,769	0	753,011	753,011
1	561000	Load Dispatching	0	2,522,724	2,522,724	0	1,632,455	1,632,455	0	890,269	890,269
1	562000	Station Expense	0	528,704	528,704	0	342,124	342,124	0	186,580	186,580
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	553,655	553,655	0	358,270	358,270	0	195,385	195,385
1	565XXX	Transmission of Electricity by Others	0	17,558,690	17,558,690	0	11,362,228	11,362,228	0	6,196,462	6,196,462
1	566000	Miscellaneous Transmission Expense	0	2,160,422	2,160,422	0	1,398,009	1,398,009	0	762,413	762,413
1	567000	Rent	0	139,641	139,641	0	90,362	90,362	0	49,279	49,279
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	755,937	759,156	3,219	489,167	492,386	0	266,770	266,770
1	569000	Structures	10,537	470,789	481,326	6,635	304,648	311,283	3,902	166,141	170,043
1	570000	Station Equipment	24,111	1,286,348	1,310,459	23,293	832,396	855,689	818	453,952	454,770
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	16,951	1,386,788	1,403,739	3,636	897,391	901,027	13,315	489,397	502,712
1	572000	Underground Lines	0	6,404	6,404	0	4,144	4,144	0	2,260	2,260
1	573000	Service Miscellaneous	976	80,014	80,990	976	51,777	52,753	0	28,237	28,237
TOTAL TRANSMISSION OPERATING EXP			55,794	29,583,896	29,639,690	37,759	19,143,740	19,181,499	18,035	10,440,156	10,458,191

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,680,486	25,680,486	0	16,617,842	16,617,842	0	9,062,644	9,062,644
E-DEPX		Depreciation Expense-Transmission	0	10,700,901	10,700,901	0	6,924,553	6,924,553	0	3,776,348	3,776,348
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,131,453	1,131,453	0	732,163	732,163	0	399,290	399,290
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	(2,823,942)	0	(2,823,942)	(1,300,757)	0	(1,300,757)	(1,523,185)	0	(1,523,185)
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	104,314	0	104,314	82,309	0	82,309	22,005	0	22,005
99	407360	Amortization of CS2 & COLSTRIP O&M	2,019,216	0	2,019,216	973,692	0	973,692	1,045,524	0	1,045,524
99	407362	Amortization of LiDAR O&M	33,687	0	33,687	33,687	0	33,687	0	0	0
99	407365	Amortization of Wind Generation	650,103	0	650,103	0	0	0	650,103	0	650,103
99	407380	Amortization of Wartsila Generators	168,545	0	168,545	153,132	0	153,132	15,413	0	15,413
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	145,197	0	145,197	145,197	0	145,197	0	0	0
99	407395	Optional Renewable Power Revenue Offset	229,170	0	229,170	179,626	0	179,626	49,544	0	49,544
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(104,032)	0	(104,032)	0	0	0	(104,032)	0	(104,032)
99	407420	Amortization of CS2 Levelized Return	102,249	0	102,249	0	0	0	102,249	0	102,249
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,418,926)	0	(9,418,926)	(6,315,181)	0	(6,315,181)	(3,103,745)	0	(3,103,745)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,798,026)	0	(1,798,026)	0	0	0	(1,798,026)	0	(1,798,026)
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	(236,167)	0	(236,167)	(236,167)	0	(236,167)	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	359,494	0	359,494	235,961	0	235,961	123,533	0	123,533
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,117,201	21,117,201	0	13,664,940	13,664,940	0	7,452,261	7,452,261
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,521,738)	59,738,430	53,216,692	(2,250,733)	38,656,736	36,406,003	(4,271,005)	21,081,694	16,810,689
		TOTAL PRODUCTION & TRANSMISSION EXPEN	3,975,402	530,269,527	534,244,929	905,108	343,137,408	344,042,516	3,070,294	187,132,119	190,202,413

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	977,344	2,598,080	3,575,424	735,878	1,747,910	2,483,788	241,466	850,170	1,091,636
3	582000	Station Expense	567,407	92,262	659,669	301,400	62,071	363,471	266,007	30,191	296,198
3	583000	Overhead Line Expense	1,808,316	447,184	2,255,500	1,205,400	300,852	1,506,252	602,916	146,332	749,248
3	584000	Underground Line Expense	1,410,376	0	1,410,376	911,479	0	911,479	498,897	0	498,897
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	34,553	0	34,553	7,234	0	7,234	27,319	0	27,319
3	586000	Meter Expense	1,791,602	107,863	1,899,465	1,442,635	72,567	1,515,202	348,967	35,296	384,263
3	587000	Customer Installations Expense	455,225	124,998	580,223	238,083	84,095	322,178	217,142	40,903	258,045
3	588000	Miscellaneous Distribution Expense	4,517,724	3,475,902	7,993,626	3,040,813	2,338,483	5,379,296	1,476,911	1,137,419	2,614,330
3	589000	Rent	614	240,796	241,410	414	162,000	162,414	200	78,796	78,996
		MAINTENANCE:									
3	590000	Supervision & Engineering	105,554	1,443,325	1,548,879	89,924	971,026	1,060,950	15,630	472,299	487,929
3	591000	Structures	324,036	67	324,103	223,767	45	223,812	100,269	22	100,291
3	592000	Station Equipment	759,095	190,043	949,138	590,447	127,855	718,302	168,648	62,188	230,836
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,857,277	930	8,858,207	5,699,311	626	5,699,937	3,157,966	304	3,158,270
3	594000	Underground Lines	887,603	0	887,603	570,276	0	570,276	317,327	0	317,327
3	595000	Line Transformers	386,646	415,478	802,124	302,675	279,521	582,196	83,971	135,957	219,928
3	596000	Street Light & Signal System Maintenance Exp	699,292	0	699,292	462,671	0	462,671	236,621	0	236,621
3	597000	Meters	21,965	0	21,965	17,605	0	17,605	4,360	0	4,360
3	598000	Miscellaneous Distribution Expense	415,629	247,094	662,723	316,250	166,237	482,487	99,379	80,857	180,236
		TOTAL DISTRIBUTION OPERATING EXP	24,031,773	9,384,022	33,415,795	16,167,777	6,313,288	22,481,065	7,863,996	3,070,734	10,934,730
E-DEPX		Depreciation Expense-Distribution	39,435,302	12,910	39,448,212	24,599,400	8,685	24,608,085	14,835,902	4,225	14,840,127
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	51,265,986	0	51,265,986	44,376,020	0	44,376,020	6,889,966	0	6,889,966
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	90,728,285	12,910	90,741,195	69,002,417	8,685	69,011,102	21,725,868	4,225	21,730,093
		TOTAL DISTRIBUTION EXPENSES	114,760,058	9,396,932	124,156,990	85,170,194	6,321,973	91,492,167	29,589,864	3,074,959	32,664,823

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	339,248	339,248	0	222,784	222,784	0	116,464	116,464
2	902000	Meter Reading Expenses	2,728,281	140,832	2,869,113	2,469,661	92,484	2,562,145	258,620	48,348	306,968
E-903	903XXX	Customer Records & Collection Expenses	1,396,716	7,058,687	8,455,403	958,823	4,635,440	5,594,263	437,893	2,423,247	2,861,140
2	904000	Uncollectible Accounts	0	2,896,484	2,896,484	0	1,902,121	1,902,121	0	994,363	994,363
2	905000	Misc Customer Accounts	0	224,048	224,048	0	147,132	147,132	0	76,916	76,916
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,124,997	10,659,299	14,784,296	3,428,484	6,999,961	10,428,445	696,513	3,659,338	4,355,851
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,302,689	450,438	25,753,127	18,784,396	295,803	19,080,199	6,518,293	154,635	6,672,928
2	909000	Advertising	8,538	877,547	886,085	7,456	576,285	583,741	1,082	301,262	302,344
2	910000	Misc Customer Service & Info Exp	0	142,284	142,284	0	93,438	93,438	0	48,846	48,846
TOTAL CUSTOMER SERVICE & INFO EXP			25,311,227	1,470,269	26,781,496	18,791,852	965,526	19,757,378	6,519,375	504,743	7,024,118
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	415,702	27,572,953	27,988,655	270,252	18,722,035	18,992,287	145,450	8,850,918	8,996,368
4	921000	Office Supplies & Expenses	119,266	4,370,914	4,490,180	119,262	2,967,851	3,087,113	4	1,403,063	1,403,067
4	922000	Admin Exp Transferred--Credit	0	(126,127)	(126,127)	0	(85,640)	(85,640)	0	(40,487)	(40,487)
4	923000	Outside Services Employed	20,305	11,513,306	11,533,611	17,464	7,817,535	7,834,999	2,841	3,695,771	3,698,612
4	924000	Property Insurance Premium	0	1,330,269	1,330,269	0	903,253	903,253	0	427,016	427,016
4	925XXX	Injuries and Damages	44,806	3,698,412	3,743,218	44,649	2,511,222	2,555,871	157	1,187,190	1,187,347
4	926XXX	Employee Pensions and Benefits	0	2,501,779	2,501,779	0	1,698,708	1,698,708	0	803,071	803,071
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	2,847,454	3,186,139	6,033,593	2,008,005	2,061,751	4,069,756	839,449	1,124,388	1,963,837
4	930000	Miscellaneous General Expenses	126,551	3,433,487	3,560,038	84,591	2,331,338	2,415,929	41,960	1,102,149	1,144,109
4	931000	Rents	9,509	914,414	923,923	5,309	620,887	626,196	4,200	293,527	297,727
4	935000	Maintenance of General Plant	952,221	9,174,746	10,126,967	500,023	6,229,653	6,729,676	452,198	2,945,093	3,397,291
TOTAL ADMIN & GEN OPERATING EXP			4,539,741	67,570,292	72,110,033	3,049,555	45,778,593	48,828,148	1,490,186	21,791,699	23,281,885

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,642,938	14,147,912	15,790,850	1,219,492	9,606,432	10,825,924	423,446	4,541,480	4,964,926
E-AMTX		Amortization Expense-General Plant - 303000	0	404,197	404,197	0	274,205	274,205	0	129,992	129,992
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	998,866	10,099,550	11,098,416	983,989	6,857,594	7,841,583	14,877	3,241,956	3,256,833
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	28,331	28,331	0	19,237	19,237	0	9,094	9,094
99	407229	Idaho Earnings Test Amortization	(1,336,265)	0	(1,336,265)	0	0	0	(1,336,265)	0	(1,336,265)
99	407468	Project Compass Deferral - ID	(1,145,136)	0	(1,145,136)	0	0	0	(1,145,136)	0	(1,145,136)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	160,403	24,679,990	24,840,393	2,203,481	16,757,468	18,960,949	(2,043,078)	7,922,522	5,879,444
		TOTAL ADMIN & GENERAL EXPENSES	4,700,144	92,250,282	96,950,426	5,253,036	62,536,061	67,789,097	(552,892)	29,714,221	29,161,329
		TOTAL EXPENSES BEFORE FIT	152,871,828	644,046,309	796,918,137	113,548,674	419,960,929	533,509,603	39,323,154	224,085,380	263,408,534
		NET OPERATING INCOME (LOSS) BEFORE FIT			212,185,377			140,948,343			71,237,034
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(11,382,362)			(6,650,215)			(4,732,147)
E-FIT		DEFERRED FEDERAL INCOME TAX			67,428,042			44,276,296			23,151,746
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			156,335,225			103,448,788			52,886,437

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.670%	34.330%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.277%	32.723%
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-456-12A
ELECTRIC ALLOCATION OF OTHER REVENUE	
For Twelve Months Ended June 30, 2015 Average of Monthly Averages 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	23,677	1,482,747	1,506,424	23,288	959,486	982,774	389	523,261	523,650
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	12,081,811	12,081,811	0	7,818,140	7,818,140	0	4,263,671	4,263,671
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	11,114,888	11,114,888	0	7,192,444	7,192,444	0	3,922,444	3,922,444
1	456016	OTHER ELECTRIC REV-RESOURCE OP	162,500	3,617,299	3,779,799	162,500	2,340,754	2,503,254	0	1,276,545	1,276,545
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	14,763	14,763	0	9,553	9,553	0	5,210	5,210
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,626,002	11,626,002	0	7,523,186	7,523,186	0	4,102,816	4,102,816
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	823,086	823,086	0	532,619	532,619	0	290,467	290,467
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	4,058,393	0	4,058,393	4,058,393	0	4,058,393	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	(2,226,190)	0	(2,226,190)	(2,226,190)	0	(2,226,190)	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	146,574	0	146,574	98,901	0	98,901	47,673	0	47,673
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	60,203,675	60,203,675	0	38,957,798	38,957,798	0	21,245,877	21,245,877
TOTAL ACCOUNT 456			2,164,954	105,145,459	107,310,413	2,116,892	68,039,627	70,156,519	48,062	37,105,832	37,153,894

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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	171,476,797	171,476,797	0	110,962,635	110,962,635	0	60,514,162	60,514,162
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	(68,922)	(68,922)	0	(44,599)	(44,599)	0	(24,323)	(24,323)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	8,062,611	8,062,611	0	5,217,316	5,217,316	0	2,845,295	2,845,295
1	555710	Intercompany Purchase	0	1,411,553	1,411,553	0	913,416	913,416	0	498,137	498,137
TOTAL ACCOUNT 555			0	180,882,039	180,882,039	0	117,048,768	117,048,768	0	63,833,271	63,833,271

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-557-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,957,829	5,957,829	0	3,855,311	3,855,311	0	2,102,518	2,102,518
1	557010	Other Power Supply Expense - Financial	0	21,022,400	21,022,400	0	13,603,595	13,603,595	0	7,418,805	7,418,805
1	557150	Fuel - Economic Dispatch	0	(1,918,779)	(1,918,779)	0	(1,241,642)	(1,241,642)	0	(677,137)	(677,137)
1	557160	Power Supply Expense - Miscellaneous	(4,585,344)	812	(4,584,532)	(2,738,545)	525	(2,738,020)	(1,846,799)	287	(1,846,512)
99	557161	Unbilled Add-Ons	604,975	0	604,975	125,888	0	125,888	479,087	0	479,087
1	557170	Broker Fees - Power	0	419,181	419,181	0	271,252	271,252	0	147,929	147,929
1	557171	REC Broker Fees	46,750	65,003	111,753	46,750	42,063	88,813	0	22,940	22,940
1	557172	Trade Reporting	0	3,303	3,303	0	2,137	2,137	0	1,166	1,166
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	7,373,146	0	7,373,146	7,373,146	0	7,373,146	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	(8,400,795)	0	(8,400,795)	(8,400,795)	0	(8,400,795)	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	2,073,023	0	2,073,023	2,073,023	0	2,073,023	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,535,324)	0	(2,535,324)	(2,535,324)	0	(2,535,324)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	821,574	0	821,574	0	0	0	821,574	0	821,574
99	557390	Idaho PCA Amortization	3,996,582	0	3,996,582	0	0	0	3,996,582	0	3,996,582
1	557395	Optional Renewable Power Expense Offset	0	796	796	0	515	515	0	281	281
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,617,069	3,617,069	0	2,340,605	2,340,605	0	1,276,464	1,276,464
1	557711	Turbine Gas Bookout Offset	0	(3,617,069)	(3,617,069)	0	(2,340,605)	(2,340,605)	0	(1,276,464)	(1,276,464)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	63,006,057	63,006,057	0	40,771,219	40,771,219	0	22,234,838	22,234,838
TOTAL ACCOUNT 557			213,289	88,556,602	88,769,891	(3,558,359)	57,304,975	53,746,616	3,771,648	31,251,627	35,023,275

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-903-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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	1,396,716	7,058,687	8,455,403	958,823	4,635,440	5,594,263	437,893	2,423,247	2,861,140
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			1,396,716	7,058,687	8,455,403	958,823	4,635,440	5,594,263	437,893	2,423,247	2,861,140

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.670%	34.330%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.205%	34.795%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	350,679	450,438	801,117	252,114	295,803	547,917	98,565	154,635	253,200
99	908600	Public Purpose Tariff Rider Expense Offset	24,913,126	0	24,913,126	18,452,565	0	18,452,565	6,460,561	0	6,460,561
99	908610	Limited Income Tax Refund Program	233,109	0	233,109	233,109	0	233,109	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(194,225)	0	(194,225)	(153,392)	0	(153,392)	(40,833)	0	(40,833)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,302,689	450,438	25,753,127	18,784,396	295,803	19,080,199	6,518,293	154,635	6,672,928

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.670%	34.330%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended June 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.74%	51.74%
2	Cost of Debt		5.400%	5.380%
	Total Weighted Cost		2.794%	2.784%
E-APL	Net Rate Base	1,962,011,450	1,289,602,028	672,409,422
	Interest Deduction for FIT Calculation	54,751,359	36,031,481	18,719,878
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		Report ID:		
For Twelve Months Ended June 30, 2015		E-FIT-12A		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,009,103,514	674,457,946	334,645,568
E-OPS	Less: Operating & Maintenance Expense	628,119,857	409,131,549	218,988,308
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	96,415,093	66,337,094	30,077,999
E-OTX	Less: Taxes Other than FIT	72,383,187	58,040,960	14,342,227
	Net Operating Income Before FIT	212,185,377	140,948,343	71,237,034
E-INT	Less: Interest Expense	54,751,359	36,031,481	18,719,878
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(189,420,036)	(123,716,805)	(65,703,231)
	Taxable Net Operating Income	(31,986,018)	(18,654,407)	(13,331,611)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,195,106)	(6,529,042)	(4,666,064)
1	Production Tax Credit	(187,256)	(121,173)	(66,083)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(11,382,362)	(6,650,215)	(4,732,147)
E-DTE	Deferred FIT	67,428,042	44,276,296	23,151,746
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	55,850,152	37,499,555	18,350,597

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-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	997000 Book Depreciation & Amortization	42,104,102	62,205,737	104,309,839	26,829,878	41,040,711	67,870,589	15,274,224	21,165,026
12	997001 Contributions In Aid of Construction	0	4,626,297	4,626,297	0	3,016,577	3,016,577	0	1,609,720
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	(104,032)	0	(104,032)	0	0	0	(104,032)	0
4	997005 FAS106 Current Retiree Medical Accrual	0	1,833,367	1,833,367	0	1,244,856	1,244,856	0	588,511
99	997007 Idaho PCA	4,818,156	0	4,818,156	0	0	0	4,818,156	0
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,890)	(21,890)	0	(11,938)
4	997015 Airplane Lease Payments	0	441,768	441,768	0	299,960	299,960	0	141,808
12	997016 Redemption Expense Amortization	0	1,314,042	1,314,042	0	856,821	856,821	0	457,221
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	4,944,612	0	4,944,612	3,615,642	0	3,615,642	1,328,970	0
99	997019 CSS Temporary Service Fees	446,835	0	446,835	188,575	0	188,575	258,260	0
4	997020 FAS87 Current Pension Accrual	0	3,123,625	3,123,625	0	2,120,941	2,120,941	0	1,002,684
99	997021 Wartsilla Generators Amortization	168,545	0	168,545	153,132	0	153,132	15,413	0
99	997024 Kettle Falls Disallowance	(134,591)	0	(134,591)	(134,591)	0	(134,591)	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	(1,902,019)	0	(1,902,019)	(1,902,019)	0	(1,902,019)	0	0
12	997032 Interest Rate Swaps	0	4,227,167	4,227,167	0	2,756,324	2,756,324	0	1,470,843
4	997033 BPA Residential Exchange	(1,183,992)	0	(1,183,992)	(701,965)	0	(701,965)	(482,027)	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	(348,485)	(348,485)	0	(225,505)	(225,505)	0	(122,980)
99	997043 Washington Deferred Power Costs	(1,027,649)	0	(1,027,649)	(1,027,649)	0	(1,027,649)	0	0
1	997044 Non-Monetary Power Costs	0	(68,922)	(68,922)	0	(44,599)	(44,599)	0	(24,323)
1	997045 Section 199 Manufacturing Deduction	0	(1,500,000)	(1,500,000)	0	(970,650)	(970,650)	0	(529,350)
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	(3,583,680)	(3,583,680)	0	(2,336,739)	(2,336,739)	0	(1,246,941)
11	997049 Tax Depreciation	0	(209,360,714)	(209,360,714)	0	(134,692,215)	(134,692,215)	0	(74,668,499)
99	997050 CS2 Levelized Return	102,249	0	102,249	0	0	0	102,249	0
99	997051 Wind Generation AFUDC - ID	650,102	0	650,102	0	0	0	650,102	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	46,750	46,750	0	31,743	31,743	0	15,007
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-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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	302,138	0	302,138	(146,336)	0	(146,336)	448,474	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	5,562,173	5,562,173	0	3,578,424	3,578,424	0	1,983,749
4	997081 Deferred Compensation	0	18,859	18,859	0	12,805	12,805	0	6,054
4	997082 Meal Disallowances	0	404,796	404,796	0	274,856	274,856	0	129,940
4	997083 Paid Time Off	0	510,789	510,789	0	346,826	346,826	0	163,963
2	997084 Customer Uncollectibles	0	2,433,534	2,433,534	0	1,598,102	1,598,102	0	835,432
99	997088 Deferred O&M Colstrip & CS2	221,190	0	221,190	973,692	0	973,692	(752,502)	0
99	997089 CNC Transmission	104,314	0	104,314	82,309	0	82,309	22,005	0
99	997091 LIDAR O&M Reg Def DFIT	33,687	0	33,687	33,687	0	33,687	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	(1,309,304)	0	(1,309,304)	(1,309,304)	0	(1,309,304)	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	(2,816,722)	0	(2,816,722)	(1,300,757)	0	(1,300,757)	(1,515,965)	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	(488,312)	(488,312)	0	(315,987)	(315,987)	0	(172,325)
99	997100 WA REC Amort	967,225	0	967,225	967,225	0	967,225	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)	(1,237,773)	0	(1,237,773)	0	0	0	(1,237,773)	0
99	997103 Def Project Compass	(1,145,136)	0	(1,145,136)	0	0	0	(1,145,136)	0
99	997104 Spokane River TDG	(1,194,880)	0	(1,194,880)	(725,987)	0	(725,987)	(468,893)	0
	TOTAL SCHEDULE M ADJUSTMENTS	56,423,691	(243,503,711)	(189,420,036)	32,043,353	(155,760,158)	(123,716,805)	22,040,322	(87,743,553)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.670%	34.330%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.335%	35.665%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.205%	34.795%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<u>Total</u>
36,439,250
1,609,720
0
0
(104,032)
588,511
4,818,156
0
(11,938)
141,808
457,221
0
1,328,970
258,260
1,002,684
15,413
0
0
0
0
0
1,470,843
(482,027)
360,684
(122,980)
0
(24,323)
(529,350)
5,212
0
(1,246,941)
(74,668,499)
102,249
650,102
0
15,007
5,797
0

<u>Total</u>
26,996
0
0
342,969
0
448,474
0
0
0
0
0
1,983,749
6,054
129,940
163,963
835,432
(752,502)
22,005
0
0
0
0
0
11,547
(1,515,965)
4,399,133
(172,325)
0
(40,860,696)
(1,237,773)
(1,145,136)
<u>(468,893)</u>
<u>(65,703,231)</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	71,661,888	71,661,888	0	45,839,243	45,839,243	0	25,822,645	25,822,645
99	410100	Deferred Federal Income Tax Expense - Washir	1,494,485	0	1,494,485	1,494,485	0	1,494,485	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,197,874)	0	(1,197,874)	0	0	0	(1,197,874)	0	(1,197,874)
	410100	Total	296,611	71,661,888	71,958,499	1,494,485	45,839,243	47,333,728	(1,197,874)	25,822,645	24,624,771
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(1,108,848)	(1,108,848)	0	(709,286)	(709,286)	0	(399,562)	(399,562)
99	411100	Deferred Federal Income Tax Expense - Washir	(2,348,146)	0	(2,348,146)	(2,348,146)	0	(2,348,146)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,073,463)	0	(1,073,463)	0	0	0	(1,073,463)	0	(1,073,463)
	411100	Total	(3,421,609)	(1,108,848)	(4,530,457)	(2,348,146)	(709,286)	(3,057,432)	(1,073,463)	(399,562)	(1,473,025)
Total Deferred Federal Income Tax Expense			(3,124,998)	70,553,040	67,428,042	(853,661)	45,129,957	44,276,296	(2,271,337)	25,423,083	23,151,746

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.966%	36.034%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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	1,699,201	1,699,201	0	1,099,553	1,099,553	0	599,648	599,648
1	408150	R&P Property Tax--Production	0	14,695,057	14,695,057	0	9,509,171	9,509,171	0	5,185,886	5,185,886
1	408180	R&P Property Tax--Transmission	0	5,392,004	5,392,004	0	3,489,166	3,489,166	0	1,902,838	1,902,838
1	409100	State Income Tax--Montana & Oregon	0	(705,016)	(705,016)	0	(456,216)	(456,216)	0	(248,800)	(248,800)
TOTAL PRODUCTION & TRANSMISSION			0	21,117,201	21,117,201	0	13,664,940	13,664,940	0	7,452,261	7,452,261
DISTRIBUTION											
99	408110	State Excise Tax	19,888,463	0	19,888,463	19,888,463	0	19,888,463	0	0	0
99	408120	Municipal Occupation & License Tax	21,227,113	0	21,227,113	17,821,039	0	17,821,039	3,406,074	0	3,406,074
99	408160	Miscellaneous State or Local Tax--WA & ID	128	0	128	0	0	0	128	0	128
99	408170	R&P Property Tax--Distribution	9,773,320	0	9,773,320	6,666,518	0	6,666,518	3,106,802	0	3,106,802
99	409100	State Income Tax--Idaho	376,962	0	376,962	0	0	0	376,962	0	376,962
TOTAL DISTRIBUTION			51,265,986	0	51,265,986	44,376,020	0	44,376,020	6,889,966	0	6,889,966
TOTAL TAXES OTHER THAN FIT			51,265,986	21,117,201	72,383,187	44,376,020	13,664,940	58,040,960	6,889,966	7,452,261	14,342,227

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 June 30, 2015
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	8,950,000	8,950,000	0	5,791,545	5,791,545	0	3,158,455	3,158,455
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	1,277,421	1,277,421	0	826,619	826,619	0	450,802	450,802
1	182381	CDA Settlement Past Storage	0	34,516,177	34,516,177	0	22,335,418	22,335,418	0	12,180,759	12,180,759
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	14,897,124	15,050,303	153,179	9,829,672	9,982,851	0	5,067,452	5,067,452
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,986,529	65,776,399	70,762,928	4,912,378	44,662,175	49,574,553	74,151	21,114,224	21,188,375
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,389,931	3,389,931	0	2,301,763	2,301,763	0	1,088,168	1,088,168
		TOTAL INTANGIBLE PLANT	5,742,412	174,856,270	180,598,682	5,668,261	115,545,641	121,213,902	74,151	59,310,629	59,384,780
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,081	3,578,081	0	2,315,376	2,315,376	0	1,262,705	1,262,705
1	311XXX	Structures & Improvements	0	128,773,330	128,773,330	0	83,329,222	83,329,222	0	45,444,108	45,444,108
1	312000	Boiler Plant	0	175,669,173	175,669,173	0	113,675,522	113,675,522	0	61,993,651	61,993,651
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,634,698	54,634,698	0	35,354,113	35,354,113	0	19,280,585	19,280,585
1	315000	Accessory Electric Equipment	0	26,973,128	26,973,128	0	17,454,311	17,454,311	0	9,518,817	9,518,817
1	316000	Miscellaneous Power Plant Equipment	0	16,954,882	16,954,882	0	10,971,504	10,971,504	0	5,983,378	5,983,378
		TOTAL STEAM PRODUCTION PLANT	0	406,590,062	406,590,062	0	263,104,429	263,104,429	0	143,485,633	143,485,633
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,517,869	59,517,869	0	38,514,013	38,514,013	0	21,003,856	21,003,856
1	331XXX	Structures & Improvements	0	55,319,143	55,319,143	0	35,797,017	35,797,017	0	19,522,126	19,522,126
1	332XXX	Reservoirs, Dams, & Waterways	0	137,153,245	137,153,245	0	88,751,865	88,751,865	0	48,401,380	48,401,380
1	333000	Waterwheels, Turbines, & Generators	0	165,998,853	165,998,853	0	107,417,858	107,417,858	0	58,580,995	58,580,995
1	334000	Accessory Electric Equipment	0	39,153,319	39,153,319	0	25,336,113	25,336,113	0	13,817,206	13,817,206
1	335XXX	Miscellaneous Power Plant Equipment	0	9,297,931	9,297,931	0	6,016,691	6,016,691	0	3,281,240	3,281,240
1	336000	Roads, Railroads, & Bridges	0	2,602,873	2,602,873	0	1,684,319	1,684,319	0	918,554	918,554
		TOTAL HYDRAULIC PRODUCTION PLANT	0	469,043,233	469,043,233	0	303,517,876	303,517,876	0	165,525,357	165,525,357
		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	16,768,706	16,768,706	0	10,851,030	10,851,030	0	5,917,676	5,917,676
1	342000	Fuel Holders, Producers, & Accessories	0	21,264,137	21,264,137	0	13,760,023	13,760,023	0	7,504,114	7,504,114
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	207,929,799	207,929,799	0	134,551,373	134,551,373	0	73,378,426	73,378,426
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	20,657,602	20,657,602	0	13,367,534	13,367,534	0	7,290,068	7,290,068
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	1,510,643	1,510,643	0	977,537	977,537	0	533,106	533,106
		TOTAL OTHER PRODUCTION PLANT	0	293,128,404	293,128,404	0	189,683,390	189,683,390	0	103,445,014	103,445,014
		TOTAL PRODUCTION PLANT	0	1,168,761,699	1,168,761,699	0	756,305,695	756,305,695	0	412,456,004	412,456,004

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended June 30, 2015
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	(288,213,523)	(288,213,523)	0	(186,502,971)	(186,502,971)	0	(101,710,552)	(101,710,552)
E-ADEP		Hydro Production Plant	0	(130,693,381)	(130,693,381)	0	(84,571,687)	(84,571,687)	0	(46,121,694)	(46,121,694)
E-ADEP		Other Production Plant	0	(93,429,362)	(93,429,362)	0	(60,458,140)	(60,458,140)	0	(32,971,222)	(32,971,222)
E-ADEP		Transmission Plant	0	(193,997,112)	(193,997,112)	0	(125,535,531)	(125,535,531)	0	(68,461,581)	(68,461,581)
E-ADEP		Distribution Plant	(427,392,001)	(1,435)	(427,393,436)	(263,055,029)	(965)	(263,055,994)	(164,336,972)	(470)	(164,337,442)
E-ADEP		General Plant	(28,359,340)	(75,720,454)	(104,079,794)	(17,267,115)	(51,414,189)	(68,681,304)	(11,092,225)	(24,306,265)	(35,398,490)
TOTAL ACCUMULATED DEPRECIATION			(455,751,341)	(782,055,267)	(1,237,806,608)	(280,322,144)	(508,483,483)	(788,805,627)	(175,429,197)	(273,571,784)	(449,000,981)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,196,313)	(9,196,313)	0	(5,950,934)	(5,950,934)	0	(3,245,379)	(3,245,379)
E-AAMT		Distribution-Franchises/Misc Intangibles	(149,115)	0	(149,115)	(149,115)	0	(149,115)	0	0	0
E-AAMT		General Plant - 303000	0	(571,886)	(571,886)	0	(386,613)	(386,613)	0	(185,273)	(185,273)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(1,770,774)	(20,551,036)	(22,321,810)	(1,742,864)	(13,954,154)	(15,697,018)	(27,910)	(6,596,882)	(6,624,792)
E-AAMT		General Plant - 390200, 396200	(120,812)	(218,796)	(339,608)	(117,239)	(148,562)	(265,801)	(3,573)	(70,234)	(73,807)
TOTAL ACCUMULATED AMORTIZATION			(2,040,701)	(30,538,031)	(32,578,732)	(2,009,218)	(20,440,263)	(22,449,481)	(31,483)	(10,097,768)	(10,129,251)
TOTAL ACCUMULATED DEPR/AMORT			(457,792,042)	(812,593,298)	(1,270,385,340)	(282,331,362)	(528,923,746)	(811,255,108)	(175,460,680)	(283,669,552)	(459,130,232)
NET ELECTRIC UTILITY PLANT before DFIT			990,147,828	1,342,838,445	2,332,986,273	645,979,895	875,247,045	1,521,226,940	344,167,933	467,591,400	811,759,333
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	(216,491)	(216,491)	0	(140,091)	(140,091)	0	(76,400)	(76,400)
12		ADFIT - Electric Plant In Service (282900)	0	(358,418,644)	(358,418,644)	0	(233,706,877)	(233,706,877)	0	(124,711,767)	(124,711,767)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,604,190)	(53,604,190)	0	(36,397,245)	(36,397,245)	0	(17,206,945)	(17,206,945)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,441)	(265,441)	0	(125,488)	(125,488)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,080,662)	(12,080,662)	0	(7,817,396)	(7,817,396)	0	(4,263,266)	(4,263,266)
1		ADFIT - CDA Settlement Costs (283333)	0	369,587	369,587	0	239,160	239,160	0	130,427	130,427
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,669,881)	(3,669,881)	0	(2,392,946)	(2,392,946)	0	(1,276,935)	(1,276,935)
TOTAL ACCUMULATED DFIT			0	(428,011,210)	(428,011,210)	0	(280,480,836)	(280,480,836)	0	(147,530,374)	(147,530,374)
NET ELECTRIC UTILITY PLANT			990,147,828	914,827,235	1,904,975,063	645,979,895	594,766,209	1,240,746,104	344,167,933	320,061,026	664,228,959

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.277%	32.723%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.205%	34.795%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended June 30, 2015
Average of Monthly Averages Basis

Report ID:
E-APL-12A

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	990,147,828	914,827,235	1,904,975,063	645,979,895	594,766,209	1,240,746,104	344,167,933	320,061,026	664,228,959
	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	(738,807)	0	(738,807)	738,807	0	738,807
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)	(2,773,313)	0	(2,773,313)	(888,799)	0	(888,799)	(1,884,514)	0	(1,884,514)
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)	7,356,009	0	7,356,009	4,707,456	0	4,707,456	2,648,553	0	2,648,553
99	ADFIT - Kettle Falls Disallowed (190420)	219,449	0	219,449	219,449	0	219,449	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)	1,321,914	0	1,321,914	0	0	0	1,321,914	0	1,321,914
99	ADFIT - Boulder Park Disallowed (190040)	447,330	0	447,330	0	0	0	447,330	0	447,330
99	Investment in WNP3 Exchange Power (124900, 124930)	11,433,084	0	11,433,084	11,433,084	0	11,433,084	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,054,739)	0	(2,054,739)	(2,054,739)	0	(2,054,739)	0	0	0
99	CDA Lake Settlement - WA (182382)	900,033	0	900,033	900,033	0	900,033	0	0	0
99	CDA Lake Settlement - ID (186382)	178,106	0	178,106	0	0	0	178,106	0	178,106
99	ADFIT - CDA Lake Settlement - Direct (283382)	(377,350)	0	(377,350)	(315,013)	0	(315,013)	(62,337)	0	(62,337)
99	CDA CDR Fund - Direct (182324)	65,468	0	65,468	65,468	0	65,468	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	464,890	0	464,890	431,559	0	431,559	33,331	0	33,331
99	ADFIT - Spokane River Relicensing (283322)	(162,688)	0	(162,688)	(151,027)	0	(151,027)	(11,661)	0	(11,661)
99	Spokane River PM&Es (182323)	429,262	0	429,262	274,036	0	274,036	155,226	0	155,226
99	ADFIT - Spokane River PM&Es (283323)	(150,266)	0	(150,266)	(95,937)	0	(95,937)	(54,329)	0	(54,329)
99	Montana Riverbed Settlement (186360)	1,984,413	0	1,984,413	1,353,216	0	1,353,216	631,197	0	631,197
99	ADFIT - Montana Riverbed Settlement (283365)	(694,544)	0	(694,544)	(473,626)	0	(473,626)	(220,918)	0	(220,918)
99	Lancaster Generation (182312)	1,246,667	0	1,246,667	1,246,667	0	1,246,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(436,333)	0	(436,333)	(436,333)	0	(436,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,783	0	60,783	0	0	0	60,783	0	60,783
4	Customer Advances (252000)	(1,730,810)	(25)	(1,730,835)	(445,983)	(17)	(446,000)	(1,284,827)	(8)	(1,284,835)
99	Customer Deposits (235199)	(1,882,855)	0	(1,882,855)	(1,882,855)	0	(1,882,855)	0	0	0
C-WKC	Working Capital	39,844,818	8,737,613	48,582,431	39,844,818	0	39,844,818	0	8,737,613	8,737,613
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	48,298,799	8,737,588	57,036,387	48,855,941	(17)	48,855,924	(557,142)	8,737,605	8,180,463
	NET RATE BASE	#####	923,564,823	1,962,011,450	694,835,836	594,766,192	1,289,602,028	343,610,791	328,798,631	672,409,422

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-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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)	7,808,331	7,808,331			7,808,331	7,808,331		5,052,771	5,052,771		2,755,560	2,755,560	
1	Hydro (ED-AN)	8,493,369	8,493,369			8,493,369	8,493,369		5,496,059	5,496,059		2,997,310	2,997,310	
1	Other (ED-AN)	9,378,786	9,378,786			9,378,786	9,378,786		6,069,012	6,069,012		3,309,774	3,309,774	
Total Electric Production		25,680,486	25,680,486			25,680,486	25,680,486		16,617,842	16,617,842		9,062,644	9,062,644	
Electric Transmission														
1	ED-AN	10,700,901	10,700,901			10,700,901	10,700,901		6,924,553	6,924,553		3,776,348	3,776,348	
Total Electric Transmissic		10,700,901	10,700,901			10,700,901	10,700,901		6,924,553	6,924,553		3,776,348	3,776,348	
Electric Distribution														
3	ED-AN	12,910	12,910				12,910		8,685	8,685		4,225	4,225	
	ED-ID	14,835,902	14,835,902		14,835,902		14,835,902				14,835,902		14,835,902	
	ED-WA	24,599,400	24,599,400		24,599,400		24,599,400	24,599,400			24,599,400			
Total Electric Distribution		39,448,212	39,448,212		39,435,302	12,910	39,448,212	24,599,400	8,685	24,608,085	14,835,902	4,225	14,840,127	
Gas Underground Storage														
	GD-AN	591,438		591,438										
	GD-OR	115,379				115,379								
Total Gas Underground S		706,817		591,438	115,379									
Gas Distribution														
	GD-AN	64,505		64,505										
	GD-ID	4,360,641		4,360,641										
	GD-WA	8,740,426		8,740,426										
	GD-OR	5,793,617			5,793,617									
Total Gas Distribution		18,959,189		13,165,572	5,793,617									
General Plant														
4	ED-AN	2,706,342	2,706,342			2,706,342	2,706,342		1,837,606	1,837,606		868,736	868,736	
	ED-ID	175,642	175,642		175,642		175,642				175,642		175,642	
	ED-WA	1,079,967	1,079,967		1,079,967		1,079,967	1,079,967			1,079,967			
7,4	CD-AA	15,217,374	10,887,574	3,005,584	1,324,216		10,887,574	10,887,574		7,392,663		3,494,911	3,494,911	
9,4	CD-AN	703,541	553,996	149,545			553,996	553,996		376,163		177,833	177,833	
9	CD-ID	314,696	247,804	66,892		247,804	247,804				247,804		247,804	
9	CD-WA	177,188	139,525	37,663		139,525	139,525	139,525						
8	GD-AA	244,068		168,607	75,461									
	GD-AN	36,582		36,582										
	GD-ID	47,380		47,380										
	GD-WA	217,583		217,583										
	GD-OR	208,820			208,820									
Total General Plant		21,129,183	15,790,850	3,729,836	1,608,497	1,642,938	14,147,912	15,790,850	1,219,492	9,606,432	10,825,924	423,446	4,541,480	4,964,926
Total Depreciation Expense		116,624,788	91,620,449	17,486,846	7,517,493	41,078,240	50,542,209	91,620,449	25,818,892	33,157,512	58,976,404	15,259,348	17,384,697	32,644,045

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-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	67.277%	32.723%
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-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	918,401	918,401			918,401	918,401		594,297	594,297		324,104	324,104		
1	Misc Intangible Plt (30300) ED-AN	213,052	213,052			213,052	213,052		137,866	137,866		75,186	75,186		
Total Production/Transmission		1,131,453	1,131,453			1,131,453	1,131,453		732,163	732,163		399,290	399,290		
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	554,231	396,536	109,466	48,229		396,536	396,536		269,248	269,248		127,288	127,288	
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		600,948	404,197	140,454	56,297		404,197	404,197		274,205	274,205		129,992	129,992	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	13,676,181	9,784,897	2,701,183	1,190,101		9,784,897	9,784,897		6,643,945	6,643,945		3,140,952	3,140,952	
9,4	CD-AN	9,415	7,414	2,001			7,414	7,414		5,034	5,034		2,380	2,380	
9,4	CD-ID	12,865	10,130	2,735		10,130	10,130	10,130				10,130		10,130	
4	ED-AN	307,239	307,239				307,239	307,239		208,615	208,615		98,624	98,624	
	ED-ID	4,747	4,747			4,747	4,747	4,747				4,747		4,747	
	ED-WA	983,989	983,989			983,989	983,989	983,989	983,989		983,989				
8	GD-AA	445,925		308,054	137,871										
	GD-AN	1,142		1,142											
	GD-OR	122			122										
Total Miscellaneous IT Intangible Plt - 3031XX		15,441,625	11,098,416	3,015,115	1,328,094		998,866	10,099,550	11,098,416	983,989	6,857,594	7,841,583	14,877	3,241,956	3,256,833
Gas Underground Storage															
	GD-AN	227		227											
Total Gas Underground Storage		227		227											
General Plant - 390200, 396200															
7,4	CD-AA	28,302	20,249	5,590	2,463		20,249	20,249		13,749	13,749		6,500	6,500	
4	ED-AN	8,082	8,082				8,082	8,082		5,488	5,488		2,594	2,594	
	GD-OR	785			785										
Total General Plant - 390200, 396200		37,169	28,331	5,590	3,248		28,331	28,331		19,237	19,237		9,094	9,094	
Total Amortization Expense		17,238,419	12,689,394	3,161,386	1,387,639	1,025,863	11,663,531	12,689,394	1,010,986	7,883,199	8,894,185	14,877	3,780,332	3,795,209	

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-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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)	(288,213,523)				(288,213,523)	(288,213,523)		(186,502,971)	(186,502,971)		(101,710,552)	(101,710,552)		
1	Hydro (ED-AN)	(130,693,381)				(130,693,381)	(130,693,381)		(84,571,687)	(84,571,687)		(46,121,694)	(46,121,694)		
1	Other (ED-AN)	(93,429,362)				(93,429,362)	(93,429,362)		(60,458,140)	(60,458,140)		(32,971,222)	(32,971,222)		
Total Electric Production		(512,336,266)				(512,336,266)	(512,336,266)		(331,532,798)	(331,532,798)		(180,803,468)	(180,803,468)		
Electric Transmission															
1	ED-AN	(193,997,112)				(193,997,112)	(193,997,112)		(125,535,531)	(125,535,531)		(68,461,581)	(68,461,581)		
Total Electric Transmissic		(193,997,112)				(193,997,112)	(193,997,112)		(125,535,531)	(125,535,531)		(68,461,581)	(68,461,581)		
Electric Distribution															
3	ED-AN	(1,435)					(1,435)		(965)	(965)		(470)	(470)		
	ED-ID	(164,336,972)				(164,336,972)						(164,336,972)	(164,336,972)		
	ED-WA	(263,055,029)				(263,055,029)		(263,055,029)		(263,055,029)					
Total Electric Distribution		(427,393,436)				(427,392,001)	(1,435)	(427,393,436)	(263,055,029)	(965)	(263,055,994)	(164,336,972)	(470)	(164,337,442)	
Gas Underground Storage															
	GD-AN	(13,482,443)										(13,482,443)	(13,482,443)		
	GD-OR	(629,087)										(629,087)	(629,087)		
Total Gas Underground S		(14,111,530)										(13,482,443)	(629,087)		
Gas Distribution															
	GD-AN	(1,509,887)										(1,509,887)	(1,509,887)		
	GD-ID	(59,297,563)										(59,297,563)	(59,297,563)		
	GD-WA	(117,017,346)										(117,017,346)	(117,017,346)		
	GD-OR	(92,411,655)										(92,411,655)	(92,411,655)		
Total Gas Distribution		(270,236,451)										(177,824,796)	(92,411,655)		
General Plant															
4	ED-AN	(39,001,665)					(39,001,665)	(39,001,665)		(26,482,131)	(26,482,131)	(12,519,534)	(12,519,534)		
	ED-ID	(6,989,417)				(6,989,417)	(6,989,417)				(6,989,417)		(6,989,417)		
	ED-WA	(15,303,241)				(15,303,241)	(15,303,241)	(15,303,241)							
7,4	CD-AA	(38,607,640)			(7,625,395)	(3,359,637)	(27,622,608)	(27,622,608)		(18,755,751)	(18,755,751)	(8,866,857)	(8,866,857)		
9,4	CD-AN	(11,551,587)			(2,455,406)		(9,096,181)	(9,096,181)		(6,176,307)	(6,176,307)	(2,919,874)	(2,919,874)		
9	CD-ID	(5,210,312)			(1,107,504)		(4,102,808)	(4,102,808)				(4,102,808)	(4,102,808)		
9	CD-WA	(2,493,998)			(530,124)		(1,963,874)	(1,963,874)	(1,963,874)		(1,963,874)				
8	GD-AA	(1,676,609)			(1,158,235)	(518,374)									
	GD-AN	(1,766,978)			(1,766,978)										
	GD-ID	(1,450,804)			(1,450,804)										
	GD-WA	(3,970,952)			(3,970,952)										
	GD-OR	(4,192,253)			(4,192,253)										
Total General Plant		(132,215,456)			(20,065,398)	(8,070,264)	(28,359,340)	(75,720,454)	(104,079,794)	(17,267,115)	(51,414,189)	(68,681,304)	(11,092,225)	(24,306,265)	(35,398,490)
Total Accumulated Depr		(1,550,290,251)			(211,372,637)	(101,111,006)	(455,751,341)	(782,055,267)	(1,237,806,608)	(280,322,144)	(508,483,483)	(788,805,627)	(175,429,197)	(273,571,784)	(449,000,981)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio		64.710%	35.290%				
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense		67.277%	32.723%				
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-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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	(8,304,554)	(8,304,554)			(8,304,554)	(8,304,554)		(5,373,877)	(5,373,877)		(2,930,677)	(2,930,677)	
1	Misc Intangible Plt (3030 ED-AN	(891,759)	(891,759)			(891,759)	(891,759)		(577,057)	(577,057)		(314,702)	(314,702)	
Total Production/Transmission		(9,196,313)	(9,196,313)			(9,196,313)	(9,196,313)		(5,950,934)	(5,950,934)		(3,245,379)	(3,245,379)	
Distribution														
	Franchises (302000) ED-WA	(121,083)	(121,083)			(121,083)	(121,083)	(121,083)					(121,083)	
	Misc Intangible Plt (3030 ED-WA	(28,032)	(28,032)			(28,032)	(28,032)	(28,032)					(28,032)	
Total Distribution		(149,115)	(149,115)			(149,115)	(149,115)	(149,115)					(149,115)	
General Plant - 303000														
7,4	CD-AA	(724,936)	(518,670)	(143,182)	(63,084)	(518,670)	(518,670)		(352,177)	(352,177)		(166,493)	(166,493)	
9,1	CD-AN	(67,581)	(53,216)	(14,365)		(53,216)	(53,216)		(34,436)	(34,436)		(18,780)	(18,780)	
	GD-ID	(51,087)		(51,087)										
	GD-WA	(116,704)		(116,704)										
	GD-OR	(64,481)			(64,481)									
Total General Plant - 303000		(1,024,789)	(571,886)	(325,338)	(127,565)		(571,886)	(571,886)		(386,613)	(386,613)		(185,273)	(185,273)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(28,026,642)	(20,052,222)	(5,535,542)	(2,438,878)	(20,052,222)	(20,052,222)		(13,615,459)	(13,615,459)		(6,436,763)	(6,436,763)	
9,4	CD-AN	(16,234)	(12,783)	(3,451)		(12,783)	(12,783)		(8,680)	(8,680)		(4,103)	(4,103)	
9	CD-ID	(18,631)	(14,671)	(3,960)		(14,671)	(14,671)	(14,671)			(14,671)		(14,671)	
4	ED-AN	(486,031)	(486,031)			(486,031)	(486,031)		(330,015)	(330,015)		(156,016)	(156,016)	
	ED-ID	(13,239)	(13,239)			(13,239)	(13,239)				(13,239)		(13,239)	
	ED-WA	(1,742,864)	(1,742,864)			(1,742,864)	(1,742,864)	(1,742,864)					(1,742,864)	
8	GD-AA	(1,554,995)		(1,074,222)	(480,773)									
	GD-AN	(11,250)		(11,250)										
	GD-OR	(1,202)			(1,202)									
Total Misc IT Intangible Plant - 3031XX		(31,871,088)	(22,321,810)	(6,628,425)	(2,920,853)	(1,770,774)	(20,551,036)	(22,321,810)	(1,742,864)	(13,954,154)	(15,697,018)	(27,910)	(6,596,882)	(6,624,792)
Gas Underground Storage														
	GD-AN	(239,859)		(239,859)										
Total Gas Underground Storage		(239,859)		(239,859)										
General Plant - 390200, 396200														
7,4	CD-AA	(216,636)	(154,996)	(42,788)	(18,852)	(154,996)	(154,996)		(105,242)	(105,242)		(49,754)	(49,754)	
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	(63,800)	(63,800)			(63,800)	(63,800)		(43,320)	(43,320)		(20,480)	(20,480)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
	GD-WA	(1,863)		(1,863)										
	GD-OR	(16,075)			(16,075)									
Total General Plant - 390200, 396200		(421,921)	(339,608)	(47,386)	(34,927)	(120,812)	(218,796)	(339,608)	(117,239)	(148,562)	(265,801)	(3,573)	(70,234)	(73,807)
Total Accumulated Amortization		(42,903,085)	(32,578,732)	(7,241,008)	(3,083,345)	(2,040,701)	(30,538,031)	(32,578,732)	(2,009,218)	(20,440,263)	(22,449,481)	(31,483)	(10,097,768)	(10,129,251)

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-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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
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	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	807,391	0	0	0	0	0	0	0	0	807,391	0	807,391
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	4,484,731	0	0	3,208,691	3,208,691	0	0	885,779	885,779	0	390,261	390,261
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	0
	TOTAL ACCOUNT	7,373,899	384,267	706,567	3,466,134	4,556,968	577,218	92,936	949,125	1,619,279	807,391	390,261	1,197,652
390XXX Structures & Improvements													
99	ED-WA / ID / AN	7,118,390	1,126,353	2,152,664	3,839,373	7,118,390	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,228,045	0	0	0	0	2,228,045	0	0	2,228,045	0	0	0
99	GD-OR / AS	3,574,551	0	0	0	0	0	0	0	0	3,574,551	0	3,574,551
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	79,338,059	0	0	56,764,001	56,764,001	0	0	15,670,060	15,670,060	0	6,903,998	6,903,998
9	CD-WA / ID / AN	22,004,989	5,533,255	4,484,536	7,309,817	17,327,608	1,493,636	1,210,547	1,973,198	4,677,381	0	0	0
	TOTAL ACCOUNT	114,264,034	6,659,608	6,637,200	67,913,191	81,209,999	3,721,681	1,210,547	17,643,258	22,575,486	3,574,551	6,903,998	10,478,549
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	9,191,943	3,177,177	14,649	6,000,117	9,191,943	0	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	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	596,659	0	0	0	0	0	0	412,184	412,184	0	184,475	184,475
7	CD-AA	51,736,858	0	0	37,016,170	37,016,170	0	0	10,218,547	10,218,547	0	4,502,141	4,502,141
9	CD-WA / ID / AN	204,952	29,026	57,571	74,790	161,387	7,835	15,541	20,189	43,565	0	0	0
	TOTAL ACCOUNT	61,737,062	3,206,203	72,220	43,091,077	46,369,500	7,835	15,541	10,657,570	10,680,946	0	4,686,616	4,686,616
392XXX Transportation Equipment													
99	ED-WA / ID / AN	29,471,156	14,216,330	4,951,662	10,303,164	29,471,156	0	0	0	0	0	0	0
99	GD-WA / ID / AN	9,503,782	0	0	0	0	6,234,553	1,938,122	1,331,107	9,503,782	0	0	0
99	GD-OR / AS	2,920,325	0	0	0	0	0	0	0	0	2,920,325	0	2,920,325
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	565,309	0	0	404,462	404,462	0	0	111,654	111,654	0	49,193	49,193
9	CD-WA / ID / AN	5,650,343	1,644,147	886,496	1,918,663	4,449,306	443,818	239,299	517,920	1,201,037	0	0	0
	TOTAL ACCOUNT	48,110,915	15,860,477	5,838,158	12,626,289	34,324,924	6,678,371	2,177,421	1,960,681	10,816,473	2,920,325	49,193	2,969,518

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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	397,702	10,739	14,745	372,218	397,702	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	2,897,614	111,313	138,994	2,031,390	2,281,697	30,048	37,520	548,349	615,917	0	0	0
	TOTAL ACCOUNT	3,436,814	122,052	153,739	2,403,608	2,679,399	114,319	37,520	548,349	700,188	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,027,150	992,426	306,460	1,728,264	3,027,150	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,757,019	0	0	0	0	2,002,534	382,365	372,120	2,757,019	0	0	0
99	GD-OR / AS	937,436	0	0	0	0	0	0	0	0	937,436	0	937,436
8	GD-AA	2,265,962	0	0	0	0	0	0	1,565,372	1,565,372	0	700,590	700,590
7	CD-AA	9,661,413	0	0	6,912,451	6,912,451	0	0	1,908,226	1,908,226	0	840,736	840,736
9	CD-WA / ID / AN	1,059,020	22,657	608,330	202,928	833,915	6,116	164,211	54,778	225,105	0	0	0
	TOTAL ACCOUNT	19,708,000	1,015,083	914,790	8,843,643	10,773,516	2,008,650	546,576	3,900,496	6,455,722	937,436	1,541,326	2,478,762
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	727,192	218,812	50,953	457,427	727,192	0	0	0	0	0	0	0
99	GD-WA / ID / AN	164,042	0	0	0	0	36,916	12,040	115,086	164,042	0	0	0
99	GD-OR / AS	122,920	0	0	0	0	0	0	0	0	122,920	0	122,920
8	GD-AA	205,151	0	0	0	0	0	0	141,722	141,722	0	63,429	63,429
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	88,411	4,234	1,351	64,033	69,618	1,143	365	17,285	18,793	0	0	0
	TOTAL ACCOUNT	1,663,379	223,046	52,304	775,926	1,051,276	38,059	12,405	344,340	394,804	122,920	94,379	217,299
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	34,433,425	16,091,535	9,998,236	8,343,654	34,433,425	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,349,702	0	0	0	0	2,668,228	850,980	830,494	4,349,702	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	548,126	0	0	392,168	392,168	0	0	108,260	108,260	0	47,698	47,698
9	CD-WA / ID / AN	1,636,339	257,365	408,532	622,622	1,288,519	69,473	110,278	168,069	347,820	0	0	0
	TOTAL ACCOUNT	41,011,426	16,348,900	10,406,768	9,358,444	36,114,112	2,737,701	961,258	1,106,823	4,805,782	43,834	47,698	91,532

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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	57,235,814	10,928,137	4,166,067	42,141,610	57,235,814	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,297,459	0	0	0	0	698,807	555,835	42,817	1,297,459	0	0	0
99	GD-OR / AS	1,224,163	0	0	0	0	0	0	0	0	1,224,163	0	1,224,163
8	GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7	CD-AA	29,958,168	0	0	21,434,170	21,434,170	0	0	5,917,038	5,917,038	0	2,606,960	2,606,960
9	CD-WA / ID / AN	12,578,264	475,555	3,191,846	6,237,227	9,904,628	128,370	861,601	1,683,665	2,673,636	0	0	0
	TOTAL ACCOUNT	103,286,800	11,403,692	7,357,913	69,813,007	88,574,612	827,177	1,417,436	8,329,457	10,574,070	1,224,163	2,913,955	4,138,118
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	80,327	0	2,299	78,028	80,327	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	518,414	0	0	370,910	370,910	0	0	102,392	102,392	0	45,112	45,112
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	611,086	3,926	2,299	452,869	459,094	1,060	0	103,453	104,513	2,367	45,112	47,479
	TOTAL GENERAL PLANT	401,203,415	55,227,254	32,141,958	218,744,188	306,113,400	16,712,071	6,471,640	45,543,552	68,727,263	9,690,214	16,672,538	26,362,752

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-12A
For Twelve Months Ended June 30, 2015	
Average of Monthly Averages 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	8,949,444	153,179	0	8,796,265	8,949,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	426,091	0	0	0	0	0	0	0	0	426,091	0	426,091
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,313,488	0	0	5,948,051	5,948,051	0	0	1,641,997	1,641,997	0	723,440	723,440
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	0
		TOTAL ACCOUNT	19,086,712	153,179	0	14,897,125	15,050,304	1,022,594	181,037	1,683,246	2,886,877	426,091	723,440	1,149,531
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	6,592,566	4,912,378	23,524	1,656,664	6,592,566	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,407,744	0	0	0	0	0	0	1,663,318	1,663,318	0	744,426	744,426
7		CD-AA	89,565,924	0	0	64,081,731	64,081,731	0	0	17,690,166	17,690,166	0	7,794,027	7,794,027
9		CD-WA / ID / AN	112,556	0	50,627	38,004	88,631	0	13,666	10,259	23,925	0	0	0
		TOTAL ACCOUNT	98,678,790	4,912,378	74,151	65,776,399	70,762,928	0	13,666	19,363,743	19,377,409	0	8,538,453	8,538,453
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	5,678	0	0	5,678	5,678	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,730,111	0	0	3,384,253	3,384,253	0	0	934,244	934,244	0	411,614	411,614
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,748,546	0	0	3,389,931	3,389,931	0	0	945,770	945,770	1,231	411,614	412,845
		TOTAL	122,514,048	5,065,557	74,151	84,063,455	89,203,163	1,022,594	194,703	21,992,759	23,210,056	427,322	9,673,507	10,100,829

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 2015 Average of Monthly Averages 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	(73,296,946)	(52,441,766)	(14,476,880)	(6,378,300)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,476,207)	(1,162,424)	(313,783)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(75,319,547)</u>	<u>(53,995,119)</u>	<u>(14,898,581)</u>	<u>(6,425,847)</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 June 30, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-12A

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	1,470,091	801,723		2,271,814		801,723			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,336,187	728,698		2,064,885		728,698			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	16,335,437	7,505,552	2,272,386	26,113,375		5,997,351		1,508,201	2,272,386
1 154300 PLANT MATERIALS & OPER SUP-CS2	575,609	313,912		889,521		313,912			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,641,370	895,131		2,536,501		895,131			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	1,369	628	190	2,187		502		126	190
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	34	16	5	55		13		3	5
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	770	354	107	1,231		283		71	107
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	47,144,105			47,144,105	39,844,818		7,299,287		
TOTAL	68,504,972	10,246,014	2,272,688	81,023,674	39,844,818	8,737,613	7,299,287	1,508,401	2,272,688

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						