

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended August 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,409,607	8,493,025	3,916,582
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,409,607	8,493,025	3,916,582
E-APL	Electric Net Rate Base	2,033,626,924	1,339,103,472	694,523,452
	RATE OF RETURN	0.610%	0.634%	0.564%

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-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 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 Percent	8-01-2015 thru 08-31-2015	369,327 100.000%	242,326 65.613%	127,001 34.387%
3	E-OPS	Direct Distribution Operating Expense Percent	8-01-2015 thru 08-31-2015	2,365,765 100.000%	1,403,646 59.332%	962,119 40.668%
	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 Month Ended August 31, 2015
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2015 Average of Monthly Averages 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
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended August 31, 2015
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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	07-01-2015 thru 08-31-2015	958,469,632	625,628,312	332,841,320	
		Percent		100.000%	65.274%	34.726%	
11		Book Depreciation	8-01-2015 thru 08-31-2015	8,010,211	5,162,422	2,847,789	
		Percent		100.000%	64.448%	35.552%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended August 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	07-01-2015 thru 08-31-2015	2,440,354,918 100.000%	1,592,759,633 65.268%	847,595,285 34.732%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2015 thru 08-31-2015	210,995,531 100.000%	140,706,522 66.687%	70,289,009 33.313%
14		Net Allocated Schedule M's - AMA Percent	8-01-2015 thru 08-31-2015	-6,059,703 100.000%	-3,793,189 62.597%	-2,266,514 37.403%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended August 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	26,615,420	0	26,615,420	18,140,586	0	18,140,586	8,474,834	0	8,474,834
99	442200	Commercial - Firm & Int.	27,926,463	0	27,926,463	19,840,804	0	19,840,804	8,085,659	0	8,085,659
1	442300	Industrial	12,948,506	0	12,948,506	8,120,047	0	8,120,047	4,828,459	0	4,828,459
99	444000	Public Street & Highway Lighting	649,483	0	649,483	441,239	0	441,239	208,244	0	208,244
99	448000	Interdepartmental Revenue	98,394	0	98,394	75,061	0	75,061	23,333	0	23,333
99	499XXX	Unbilled Revenue	(1,179,093)	0	(1,179,093)	(1,550,143)	0	(1,550,143)	371,050	0	371,050
		TOTAL SALES TO ULTIMATE CUSTOMERS	67,059,173	0	67,059,173	45,067,594	0	45,067,594	21,991,579	0	21,991,579
1	447XXX	Sales for Resale	0	8,995,718	8,995,718	0	5,821,129	5,821,129	0	3,174,589	3,174,589
		TOTAL SALES OF ELECTRICITY	67,059,173	8,995,718	76,054,891	45,067,594	5,821,129	50,888,723	21,991,579	3,174,589	25,166,168
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	26,720	0	26,720	17,448	0	17,448	9,272	0	9,272
1	453000	Sales of Water & Water Power	0	(5,163)	(5,163)	0	(3,341)	(3,341)	0	(1,822)	(1,822)
1	454000	Rent from Electric Property	246,986	43,109	290,095	166,754	27,896	194,650	80,232	15,213	95,445
1	456XXX	Other Electric Revenues	(204,154)	10,002,782	9,798,628	(208,386)	6,472,800	6,264,414	4,232	3,529,982	3,534,214
		TOTAL OTHER OPERATING REVENUE	69,552	10,040,728	10,110,280	(24,184)	6,497,355	6,473,171	93,736	3,543,373	3,637,109
		TOTAL ELECTRIC REVENUE	67,128,725	19,036,446	86,165,171	45,043,410	12,318,484	57,361,894	22,085,315	6,717,962	28,803,277

***** 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	0	25,240	25,240	0	16,333	16,333	0	8,907	8,907
1	501XXX	Fuel	0	2,867,816	2,867,816	0	1,855,764	1,855,764	0	1,012,052	1,012,052
1	502000	Steam Expense	0	358,364	358,364	0	231,897	231,897	0	126,467	126,467
1	505000	Electric Expense	0	77,367	77,367	0	50,064	50,064	0	27,303	27,303
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	398,688	398,688	0	257,991	257,991	0	140,697	140,697
1	507000	Rent	0	4,830	4,830	0	3,125	3,125	0	1,705	1,705
MAINTENANCE											
1	510000	Supervision & Engineering	0	40,272	40,272	0	26,060	26,060	0	14,212	14,212
1	511000	Structures	0	71,589	71,589	0	46,325	46,325	0	25,264	25,264
1	512000	Boiler Plant	0	390,414	390,414	0	252,637	252,637	0	137,777	137,777
1	513000	Electric Plant	0	35,025	35,025	0	22,665	22,665	0	12,360	12,360
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	64,535	64,535	0	41,761	41,761	0	22,774	22,774
TOTAL STEAM POWER GENERATION EXP			0	4,334,140	4,334,140	0	2,804,622	2,804,622	0	1,529,518	1,529,518
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	142,631	142,631	0	92,297	92,297	0	50,334	50,334
1	536000	Water for Power	0	116,079	116,079	0	75,115	75,115	0	40,964	40,964
1	537000	Hydraulic Expense	130,128	240,547	370,675	84,112	155,658	239,770	46,016	84,889	130,905
1	538000	Electric Expense	0	513,335	513,335	0	332,179	332,179	0	181,156	181,156
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	35,745	35,745	0	23,131	23,131	0	12,614	12,614
1	540000	Rent	0	108,571	108,571	0	70,256	70,256	0	38,315	38,315
1	540100	MT Trust Funds Land Settlement Rents	477,894	0	477,894	309,694	0	309,694	168,200	0	168,200
MAINTENANCE											
1	541000	Supervision & Engineering	0	116,317	116,317	0	75,269	75,269	0	41,048	41,048
1	542000	Structures	0	22,518	22,518	0	14,571	14,571	0	7,947	7,947
1	543000	Reservoirs, Dams, & Waterways	0	227,488	227,488	0	147,207	147,207	0	80,281	80,281
1	544000	Electric Plant	0	229,151	229,151	0	148,284	148,284	0	80,867	80,867
1	545000	Miscellaneous Hydraulic Plant	0	28,967	28,967	0	18,745	18,745	0	10,222	10,222
TOTAL HYDRO POWER GENERATION EXP			608,022	1,781,349	2,389,371	393,806	1,152,712	1,546,518	214,216	628,637	842,853
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	99,641	99,641	0	64,478	64,478	0	35,163	35,163
1	547XXX	Fuel	0	9,090,520	9,090,520	0	5,882,475	5,882,475	0	3,208,045	3,208,045
1	548000	Generation Expense	0	297,674	297,674	0	192,625	192,625	0	105,049	105,049
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	108,173	108,173	0	69,999	69,999	0	38,174	38,174
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
MAINTENANCE											
1	551000	Supervision & Engineering	0	35,552	35,552	0	23,006	23,006	0	12,546	12,546
1	552000	Structures	0	11,254	11,254	0	7,282	7,282	0	3,972	3,972
1	553000	Generating & Electric Equipment	15,538	85,018	100,556	15,538	55,015	70,553	0	30,003	30,003
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	141,961	141,961	0	91,863	91,863	0	50,098	50,098
TOTAL OTHER POWER GENERATION EXP			15,538	9,866,974	9,882,512	15,538	6,384,919	6,400,457	0	3,482,055	3,482,055

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended August 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	15,967,109	15,967,109	0	10,332,317	10,332,317	0	5,634,792	5,634,792
1	556000	System Control & Load Dispatching	0	65,874	65,874	0	42,627	42,627	0	23,247	23,247
E-557	557XXX	Other Expense	316,866	6,972,753	7,289,619	(618,304)	4,512,068	3,893,764	935,170	2,460,685	3,395,855
TOTAL OTHER POWER SUPPLY EXPENSE			316,866	23,005,736	23,322,602	(618,304)	14,887,012	14,268,708	935,170	8,118,724	9,053,894
TOTAL PRODUCTION OPERATING EXP			940,426	38,988,199	39,928,625	(208,960)	25,229,265	25,020,305	1,149,386	13,758,934	14,908,320
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	163,203	163,203	0	105,609	105,609	0	57,594	57,594
1	561000	Load Dispatching	0	202,977	202,977	0	131,346	131,346	0	71,631	71,631
1	562000	Station Expense	0	16,266	16,266	0	10,526	10,526	0	5,740	5,740
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	18,471	18,471	0	11,953	11,953	0	6,518	6,518
1	565XXX	Transmission of Electricity by Others	0	1,420,148	1,420,148	0	918,978	918,978	0	501,170	501,170
1	566000	Miscellaneous Transmission Expense	0	66,961	66,961	0	43,330	43,330	0	23,631	23,631
1	567000	Rent	0	10,337	10,337	0	6,689	6,689	0	3,648	3,648
MAINTENANCE											
1	568000	Supervision & Engineering	96	53,925	54,021	0	34,895	34,895	96	19,030	19,126
1	569000	Structures	3,685	126,579	130,264	393	81,909	82,302	3,292	44,670	47,962
1	570000	Station Equipment	0	99,992	99,992	0	64,705	64,705	0	35,287	35,287
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	168,733	168,733	0	109,187	109,187	0	59,546	59,546
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	11,490	11,490	0	7,435	7,435	0	4,055	4,055
TOTAL TRANSMISSION OPERATING EXP			3,781	2,359,082	2,362,863	393	1,526,562	1,526,955	3,388	832,520	835,908

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended August 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,181,794	2,181,794	0	1,411,838	1,411,838	0	769,956	769,956
E-DEPX		Depreciation Expense-Transmission	0	924,729	924,729	0	598,392	598,392	0	326,337	326,337
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,537	96,537	0	62,469	62,469	0	34,068	34,068
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,128)	0	(12,128)	12,128	0	12,128
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	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	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,785	11,707	0	5,882	5,882
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962	962
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	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	190,497	0	190,497	81,141	0	81,141	109,356	0	109,356
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,674	47,674	0	26,000	26,000
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,603	0	18,603	14,614	0	14,614	3,989	0	3,989
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
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	(821,045)	0	(821,045)	(571,161)	0	(571,161)	(249,884)	0	(249,884)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(185,020)	0	(185,020)	0	0	0	(185,020)	0	(185,020)
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	34,779	0	34,779	34,779	0	34,779	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(454)	(454)	0	(247)	(247)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,877,455	1,877,455	0	1,214,901	1,214,901	0	662,554	662,554
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(397,301)	5,172,882	4,775,581	(87,186)	3,347,370	3,260,184	(310,115)	1,825,512	1,515,397
		TOTAL PRODUCTION & TRANSMISSION EXPEN	546,906	46,520,163	47,067,069	(295,753)	30,103,197	29,807,444	842,659	16,416,966	17,259,625

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended August 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	203,270	243,704	446,974	73,214	144,594	217,808	130,056	99,110	229,166
3	582000	Station Expense	49,264	3,794	53,058	25,518	2,251	27,769	23,746	1,543	25,289
3	583000	Overhead Line Expense	134,316	34,011	168,327	99,285	20,179	119,464	35,031	13,832	48,863
3	584000	Underground Line Expense	111,333	0	111,333	70,866	0	70,866	40,467	0	40,467
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	96	0	96	96	0	96	0	0	0
3	586000	Meter Expense	144,958	747	145,705	109,075	443	109,518	35,883	304	36,187
3	587000	Customer Installations Expense	53,671	9,528	63,199	25,173	5,653	30,826	28,498	3,875	32,373
3	588000	Miscellaneous Distribution Expense	365,308	241,925	607,233	182,718	143,539	326,257	182,590	98,386	280,976
3	589000	Rent	0	23,735	23,735	0	14,082	14,082	0	9,653	9,653
		MAINTENANCE:									
3	590000	Supervision & Engineering	25,557	101,928	127,485	14,418	60,476	74,894	11,139	41,452	52,591
3	591000	Structures	53,385	0	53,385	18,430	0	18,430	34,955	0	34,955
3	592000	Station Equipment	66,909	21,530	88,439	49,045	12,774	61,819	17,864	8,756	26,620
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	931,595	29	931,624	556,131	17	556,148	375,464	12	375,476
3	594000	Underground Lines	99,934	0	99,934	80,042	0	80,042	19,892	0	19,892
3	595000	Line Transformers	43,568	20,301	63,869	38,549	12,045	50,594	5,019	8,256	13,275
3	596000	Street Light & Signal System Maintenance Exp	47,236	0	47,236	32,552	0	32,552	14,684	0	14,684
3	597000	Meters	1,423	0	1,423	824	0	824	599	0	599
3	598000	Miscellaneous Distribution Expense	33,942	11,020	44,962	27,710	6,538	34,248	6,232	4,482	10,714
		TOTAL DISTRIBUTION OPERATING EXP	2,365,765	712,252	3,078,017	1,403,646	422,591	1,826,237	962,119	289,661	1,251,780
E-DEPX		Depreciation Expense-Distribution	3,410,149	3,425	3,413,574	2,133,099	2,032	2,135,131	1,277,050	1,393	1,278,443
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,614,983	0	4,614,983	3,941,584	0	3,941,584	673,399	0	673,399
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,027,382	3,425	8,030,807	6,076,933	2,032	6,078,965	1,950,449	1,393	1,951,842
		TOTAL DISTRIBUTION EXPENSES	10,393,147	715,677	11,108,824	7,480,579	424,623	7,905,202	2,912,568	291,054	3,203,622

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended August 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	33,074	33,074	0	21,701	21,701	0	11,373	11,373
2	902000	Meter Reading Expenses	222,137	14,343	236,480	191,375	9,411	200,786	30,762	4,932	35,694
E-903	903XXX	Customer Records & Collection Expenses	127,418	576,604	704,022	84,949	378,327	463,276	42,469	198,277	240,746
2	904000	Uncollectible Accounts	0	253,441	253,441	0	166,290	166,290	0	87,151	87,151
2	905000	Misc Customer Accounts	0	37,660	37,660	0	24,710	24,710	0	12,950	12,950
TOTAL CUSTOMER ACCOUNTS EXPENSES			349,555	915,122	1,264,677	276,324	600,439	876,763	73,231	314,683	387,914
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,967,492	32,834	2,000,326	1,396,575	21,543	1,418,118	570,917	11,291	582,208
2	909000	Advertising	0	50,576	50,576	0	33,184	33,184	0	17,392	17,392
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMER SERVICE & INFO EXP			1,967,492	83,410	2,050,902	1,396,575	54,727	1,451,302	570,917	28,683	599,600
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	28,204	2,457,791	2,485,995	22,876	1,668,840	1,691,716	5,328	788,951	794,279
4	921000	Office Supplies & Expenses	9,531	319,346	328,877	9,531	216,836	226,367	0	102,510	102,510
4	922000	Admin Exp Transferred--Credit	0	(9,969)	(9,969)	0	(6,769)	(6,769)	0	(3,200)	(3,200)
4	923000	Outside Services Employed	6,691	801,534	808,225	2,461	544,242	546,703	4,230	257,292	261,522
4	924000	Property Insurance Premium	0	115,587	115,587	0	78,484	78,484	0	37,103	37,103
4	925XXX	Injuries and Damages	0	321,544	321,544	0	218,328	218,328	0	103,216	103,216
4	926XXX	Employee Pensions and Benefits	0	47,709	47,709	0	32,394	32,394	0	15,315	15,315
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	310,616	125,815	436,431	229,268	81,415	310,683	81,348	44,400	125,748
4	930000	Miscellaneous General Expenses	4,192	51,444	55,636	2,327	34,930	37,257	1,865	16,514	18,379
4	931000	Rents	791	121,549	122,340	441	82,532	82,973	350	39,017	39,367
4	935000	Maintenance of General Plant	81,696	757,598	839,294	51,887	514,409	566,296	29,809	243,189	272,998
TOTAL ADMIN & GEN OPERATING EXP			442,048	5,109,948	5,551,996	318,791	3,465,641	3,784,432	123,257	1,644,307	1,767,564

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended August 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	144,869	1,336,994	1,481,863	106,598	907,819	1,014,417	38,271	429,175	467,446
E-AMTX		Amortization Expense-General Plant - 303000	0	35,881	35,881	0	24,343	24,343	0	11,538	11,538
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	87,562	1,072,096	1,159,658	86,462	727,953	814,415	1,100	344,143	345,243
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	1,632	1,632	0	1,108	1,108	0	524	524
99	407229	Idaho Earnings Test Amortization	(241,829)	0	(241,829)	0	0	0	(241,829)	0	(241,829)
99	407468	Project Compass Deferral - ID	(254,870)	0	(254,870)	0	0	0	(254,870)	0	(254,870)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(264,268)	2,446,603	2,182,335	193,060	1,661,223	1,854,283	(457,328)	785,380	328,052
		TOTAL ADMIN & GENERAL EXPENSES	177,780	7,556,551	7,734,331	511,851	5,126,864	5,638,715	(334,071)	2,429,687	2,095,616
		TOTAL EXPENSES BEFORE FIT	13,434,880	55,790,923	69,225,803	9,369,576	36,309,850	45,679,426	4,065,304	19,481,073	23,546,377
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,939,368			11,682,468			5,256,900
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,736,187			2,569,617			1,166,570
E-FIT		DEFERRED FEDERAL INCOME TAX			809,868			630,370			179,498
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		ELECTRIC NET OPERATING INCOME (LOSS)			12,409,607			8,493,025			3,916,582

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.332%	40.668%
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-456-1A
ELECTRIC ALLOCATION OF OTHER REVENUE	
For Month Ended August 31, 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	619	110,646	111,265	619	71,599	72,218	0	39,047	39,047
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	2,922,476	2,922,476	0	1,891,134	1,891,134	0	1,031,342	1,031,342
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	698,565	698,565	0	452,041	452,041	0	246,524	246,524
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	274,599	274,599	0	177,693	177,693	0	96,906	96,906
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,248	3,248	0	1,772	1,772
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	493	493	0	319	319	0	174	174
1	456100	TRANSMISSION REVENUE OF OTHERS	0	935,716	935,716	0	605,502	605,502	0	330,214	330,214
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	172,129	172,129	0	93,871	93,871
1	456130	ANCILLARY SERVICES REVENUE	0	144,311	144,311	0	93,384	93,384	0	50,927	50,927
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	(39,665)	0	(39,665)	(39,665)	0	(39,665)	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	(177,662)	0	(177,662)	(177,662)	0	(177,662)	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	12,554	0	12,554	8,322	0	8,322	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	77,412	77,412	0	50,093	50,093	0	27,319	27,319
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	4,567,544	4,567,544	0	2,955,658	2,955,658	0	1,611,886	1,611,886
TOTAL ACCOUNT 456			(204,154)	10,002,782	9,798,628	(208,386)	6,472,800	6,264,414	4,232	3,529,982	3,534,214

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-555-1A
For Month Ended August 31, 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	15,375,892	15,375,892	0	9,949,740	9,949,740	0	5,426,152	5,426,152
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	78,435	78,435	0	50,755	50,755	0	27,680	27,680
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	368,471	368,471	0	238,438	238,438	0	130,033	130,033
1	555710	Intercompany Purchase	0	144,311	144,311	0	93,384	93,384	0	50,927	50,927
TOTAL ACCOUNT 555			0	15,967,109	15,967,109	0	10,332,317	10,332,317	0	5,634,792	5,634,792

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-557-1A
For Month Ended August 31, 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	478,380	478,380	0	309,560	309,560	0	168,820	168,820
1	557010	Other Power Supply Expense - Financial	0	3,604,173	3,604,173	0	2,332,260	2,332,260	0	1,271,913	1,271,913
1	557150	Fuel - Economic Dispatch	0	(3,745,248)	(3,745,248)	0	(2,423,550)	(2,423,550)	0	(1,321,698)	(1,321,698)
1	557160	Power Supply Expense - Miscellaneous	0	385	385	0	249	249	0	136	136
99	557161	Unbilled Add-Ons	39,577	0	39,577	29,135	0	29,135	10,442	0	10,442
1	557170	Broker Fees - Power	0	29,449	29,449	0	19,056	19,056	0	10,393	10,393
1	557171	REC Broker Fees	3,828	2,783	6,611	3,828	1,801	5,629	0	982	982
1	557172	Trade Reporting	0	375	375	0	243	243	0	132	132
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	385,974	0	385,974	385,974	0	385,974	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	(722,470)	0	(722,470)	(722,470)	0	(722,470)	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	176,946	0	176,946	176,946	0	176,946	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(533,175)	0	(533,175)	(533,175)	0	(533,175)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	238,726	0	238,726	0	0	0	238,726	0	238,726
99	557390	Idaho PCA Amortization	659,235	0	659,235	0	0	0	659,235	0	659,235
1	557395	Optional Renewable Power Expense Offset	0	82	82	0	53	53	0	29	29
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	6,965	6,965	0	4,507	4,507	0	2,458	2,458
1	557711	Turbine Gas Bookout Offset	0	(6,965)	(6,965)	0	(4,507)	(4,507)	0	(2,458)	(2,458)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,602,374	6,602,374	0	4,272,396	4,272,396	0	2,329,978	2,329,978
TOTAL ACCOUNT 557			316,866	6,972,753	7,289,619	(618,304)	4,512,068	3,893,764	935,170	2,460,685	3,395,855

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-903-1A
For Month Ended August 31, 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	127,418	576,604	704,022	84,949	378,327	463,276	42,469	198,277	240,746
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			127,418	576,604	704,022	84,949	378,327	463,276	42,469	198,277	240,746

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.268%	34.732%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended August 31, 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	22,945	32,834	55,779	11,644	21,543	33,187	11,301	11,291	22,592
99	908600	Public Purpose Tariff Rider Expense Offset	2,098,194	0	2,098,194	1,548,048	0	1,548,048	550,146	0	550,146
99	908610	Limited Income Tax Refund Program	28,046	0	28,046	28,046	0	28,046	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(181,693)	0	(181,693)	(191,163)	0	(191,163)	9,470	0	9,470
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,967,492	32,834	2,000,326	1,396,575	21,543	1,418,118	570,917	11,291	582,208

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended August 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.58%	51.58%
2	Cost of Debt		5.349%	5.324%
	Total Weighted Cost		2.759%	2.746%
E-APL	Net Rate Base	2,033,626,924	1,339,103,472	694,523,452
	Interest Deduction for FIT Calculation	56,017,479	36,945,865	19,071,614
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES			
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-1A			
For Month Ended August 31, 2015					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	86,165,171	57,361,894	28,803,277	
E-OPS	Less: Operating & Maintenance Expense	54,237,080	34,485,994	19,751,086	
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	8,496,285	6,036,947	2,459,338	
E-OTX	Less: Taxes Other than FIT	6,492,438	5,156,485	1,335,953	
	Net Operating Income Before FIT	16,939,368	11,682,468	5,256,900	
E-INT	Less: Monthly Interest Expense	4,668,123	3,078,822	1,589,301	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128	
E-SCM	Plus: Schedule M Adjustments	(1,587,853)	(1,268,464)	(319,389)	
	Taxable Net Operating Income	10,683,392	7,347,310	3,336,082	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	3,739,188	2,571,559	1,167,629	
1	Production Tax Credit	(3,001)	(1,942)	(1,059)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	3,736,187	2,569,617	1,166,570	
E-DTE	Deferred FIT	809,868	630,370	179,498	
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)	
	Total Net FIT/Deferred FIT	4,529,761	3,189,443	1,340,318	
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-1A
For Month Ended August 31, 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	3,644,829	5,653,086	9,297,915	2,328,408	3,735,954	6,064,362	1,316,421	1,917,132
12	997001 Contributions In Aid of Construction	0	442,627	442,627	0	288,894	288,894	0	153,733
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	(9,357)	0	(9,357)	0	0	0	(9,357)	0
4	997005 FAS106 Current Retiree Medical Accrual	0	110,019	110,019	0	74,703	74,703	0	35,316
99	997007 Idaho PCA	897,961	0	897,961	0	0	0	897,961	0
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,971	51,971	0	35,288	35,288	0	16,683
12	997016 Redemption Expense Amortization	0	105,675	105,675	0	68,972	68,972	0	36,703
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.96)	204,169	0	204,169	204,169	0	204,169	0	0
4	997018 DSM Tariff Rider	695,616	0	695,616	435,945	0	435,945	259,671	0
99	997019 CSS Temporary Service Fees	90,551	0	90,551	68,045	0	68,045	22,506	0
4	997020 FAS87 Current Pension Accrual	0	987,260	987,260	0	670,350	670,350	0	316,910
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	12,761	0	12,761	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	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	215,393	0	215,393	215,393	0	215,393	0	0
12	997032 Interest Rate Swaps	0	24,404	24,404	0	15,928	15,928	0	8,476
4	997033 BPA Residential Exchange	(287,579)	0	(287,579)	(205,532)	0	(205,532)	(82,047)	0
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0
1	997041 Rathdrum Turbine Lease, Tax	0	(28,088)	(28,088)	0	(18,176)	(18,176)	0	(9,912)
99	997043 Washington Deferred Power Costs	(336,496)	0	(336,496)	(336,496)	0	(336,496)	0	0
1	997044 Non-Monetary Power Costs	0	78,435	78,435	0	50,755	50,755	0	27,680
1	997045 Section 199 Manufacturing Deduction	0	(250,000)	(250,000)	0	(161,775)	(161,775)	0	(88,225)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(259,708)	(259,708)	0	(169,506)	(169,506)	0	(90,202)
11	997049 Tax Depreciation	0	(11,671,213)	(11,671,213)	0	(7,521,863)	(7,521,863)	0	(4,149,350)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,828	3,828	0	2,599	2,599	0	1,229
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended August 31, 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	6,110	0	6,110	3,860	0	3,860	2,250	0
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	47,674	60,351	2,581	26,000
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(111,274)	0	(111,274)	(126,364)	0	(126,364)	15,090	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	113,333	0	113,333	113,333	0	113,333	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,850	107,850	0	58,817
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	481,860	481,860	0	310,549	310,549	0	171,311
4	997081 Deferred Compensation	0	84,569	84,569	0	57,422	57,422	0	27,147
4	997082 Meal Disallowances	0	26,855	26,855	0	18,235	18,235	0	8,620
4	997083 Paid Time Off	0	(80,781)	(80,781)	0	(54,850)	(54,850)	0	(25,931)
2	997084 Customer Uncollectibles	0	(2,062,084)	(2,062,084)	0	(1,352,995)	(1,352,995)	0	(709,089)
99	997088 Deferred O&M Colstrip & CS2	5,477	0	5,477	81,141	0	81,141	(75,664)	0
99	997089 CNC Transmission	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	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	(533,175)	0	(533,175)	(533,175)	0	(533,175)	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(1,486)	(1,486)	0	(962)	(962)	0	(524)
99	997100 WA REC Amort	176,946	0	176,946	176,946	0	176,946	0	0
1	997101 Repairs 481 (a)	0	0	0	0	0	0	0	0
1	997102 Amort Idaho Earnings Test (254229)	(238,057)	0	(238,057)	0	0	0	(238,057)	0
99	997103 Def Project Compass	(254,870)	0	(254,870)	0	0	0	(254,870)	0
99	997104 Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	4,702,520	(6,059,703)	(1,587,853)	2,524,725	(3,793,189)	(1,268,464)	1,947,125	(2,266,514)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.448%	35.552%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.268%	34.732%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<u>Total</u>
3,233,553
153,733
0
0
(9,357)
35,316
897,961
0
0
16,683
36,703
0
259,671
22,506
316,910
0
0
0
0
0
0
8,476
(82,047)
30,057
(9,912)
0
27,680
(88,225)
26,767
0
(90,202)
(4,149,350)
0
0
0
1,229
483
0

<u>Total</u>
2,250
33,333
0
28,581
0
15,090
0
0
0
58,817
0
171,311
27,147
8,620
(25,931)
(709,089)
(75,664)
0
0
0
0
0
0
962
0
0
(524)
0
0
(238,057)
(254,870)
0
<u>(319,389)</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	303,335	303,335	0	189,879	189,879	0	113,456	113,456
99	410100	Deferred Federal Income Tax Expense - Washir	117,833	0	117,833	117,833	0	117,833	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(137,546)	0	(137,546)	0	0	0	(137,546)	0	(137,546)
	410100	Total	(19,713)	303,335	283,622	117,833	189,879	307,712	(137,546)	113,456	(24,090)
14	411100	Deferred Federal Income Tax Expense - Allocat	0	714,425	714,425	0	447,209	447,209	0	267,216	267,216
99	411100	Deferred Federal Income Tax Expense - Washir	(124,551)	0	(124,551)	(124,551)	0	(124,551)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(63,628)	0	(63,628)	0	0	0	(63,628)	0	(63,628)
	411100	Total	(188,179)	714,425	526,246	(124,551)	447,209	322,658	(63,628)	267,216	203,588
Total Deferred Federal Income Tax Expense			(207,892)	1,017,760	809,868	(6,718)	637,088	630,370	(201,174)	380,672	179,498

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	62.597%	37.403%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended August 31, 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	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	73,150	73,150	0	47,335	47,335	0	25,815	25,815
1	408150	R&P Property Tax--Production	0	1,281,559	1,281,559	0	829,297	829,297	0	452,262	452,262
1	408180	R&P Property Tax--Transmission	0	486,009	486,009	0	314,496	314,496	0	171,513	171,513
1	409100	State Income Tax--Montana & Oregon	0	36,737	36,737	0	23,773	23,773	0	12,964	12,964
TOTAL PRODUCTION & TRANSMISSION			0	1,877,455	1,877,455	0	1,214,901	1,214,901	0	662,554	662,554
DISTRIBUTION											
99	408110	State Excise Tax	1,796,383	0	1,796,383	1,796,383	0	1,796,383	0	0	0
99	408120	Municipal Occupation & License Tax	1,874,027	0	1,874,027	1,571,743	0	1,571,743	302,284	0	302,284
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	868,955	0	868,955	573,458	0	573,458	295,497	0	295,497
99	409100	State Income Tax--Idaho	75,618	0	75,618	0	0	0	75,618	0	75,618
TOTAL DISTRIBUTION			4,614,983	0	4,614,983	3,941,584	0	3,941,584	673,399	0	673,399
TOTAL TAXES OTHER THAN FIT			4,614,983	1,877,455	6,492,438	3,941,584	1,214,901	5,156,485	673,399	662,554	1,335,953

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,824,999	8,824,999	0	5,710,657	5,710,657	0	3,114,342	3,114,342
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	1,256,971	1,256,971	0	813,386	813,386	0	443,585	443,585
1	182381	CDA Settlement Past Storage	0	33,963,623	33,963,623	0	21,977,860	21,977,860	0	11,985,763	11,985,763
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,783,078	16,936,257	153,179	11,062,697	11,215,876	0	5,720,381	5,720,381
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,243,730	106,609,633	111,853,363	5,177,961	72,387,941	77,565,902	65,769	34,221,692	34,287,461
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,772,617	3,772,617	0	2,561,607	2,561,607	0	1,211,010	1,211,010
		TOTAL INTANGIBLE PLANT	5,999,613	217,260,139	223,259,752	5,933,844	144,312,597	150,246,441	65,769	72,947,542	73,013,311
		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	130,545,688	130,545,688	0	84,476,115	84,476,115	0	46,069,573	46,069,573
1	312000	Boiler Plant	0	176,197,702	176,197,702	0	114,017,533	114,017,533	0	62,180,169	62,180,169
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,505,477	54,505,477	0	35,270,494	35,270,494	0	19,234,983	19,234,983
1	315000	Accessory Electric Equipment	0	27,022,786	27,022,786	0	17,486,445	17,486,445	0	9,536,341	9,536,341
1	316000	Miscellaneous Power Plant Equipment	0	17,066,426	17,066,426	0	11,043,684	11,043,684	0	6,022,742	6,022,742
		TOTAL STEAM PRODUCTION PLANT	0	408,923,021	408,923,021	0	264,614,087	264,614,087	0	144,308,934	144,308,934
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,806,362	59,806,362	0	38,700,697	38,700,697	0	21,105,665	21,105,665
1	331XXX	Structures & Improvements	0	58,871,709	58,871,709	0	38,095,883	38,095,883	0	20,775,826	20,775,826
1	332XXX	Reservoirs, Dams, & Waterways	0	152,151,944	152,151,944	0	98,457,523	98,457,523	0	53,694,421	53,694,421
1	333000	Waterwheels, Turbines, & Generators	0	167,805,658	167,805,658	0	108,587,041	108,587,041	0	59,218,617	59,218,617
1	334000	Accessory Electric Equipment	0	42,474,208	42,474,208	0	27,485,060	27,485,060	0	14,989,148	14,989,148
1	335XXX	Miscellaneous Power Plant Equipment	0	9,413,050	9,413,050	0	6,091,185	6,091,185	0	3,321,865	3,321,865
1	336000	Roads, Railroads, & Bridges	0	2,681,351	2,681,351	0	1,735,102	1,735,102	0	946,249	946,249
		TOTAL HYDRAULIC PRODUCTION PLANT	0	493,204,282	493,204,282	0	319,152,491	319,152,491	0	174,051,791	174,051,791
		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	16,769,382	16,769,382	0	10,851,467	10,851,467	0	5,917,915	5,917,915
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,474	21,303,474	0	13,785,478	13,785,478	0	7,517,996	7,517,996
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	208,075,602	208,075,602	0	134,645,722	134,645,722	0	73,429,880	73,429,880
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	20,793,843	20,793,843	0	13,455,696	13,455,696	0	7,338,147	7,338,147
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	1,525,032	1,525,032	0	986,848	986,848	0	538,184	538,184
		TOTAL OTHER PRODUCTION PLANT	0	293,464,850	293,464,850	0	189,901,104	189,901,104	0	103,563,746	103,563,746
		TOTAL PRODUCTION PLANT	0	1,195,592,153	1,195,592,153	0	773,667,682	773,667,682	0	421,924,471	421,924,471

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	20,985,565	20,985,565	0	13,579,759	13,579,759	0	7,405,806	7,405,806
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,636,149	20,636,149	0	13,353,652	13,353,652	0	7,282,497	7,282,497
1	353000	Station Equipment	0	235,834,462	235,834,462	0	152,608,480	152,608,480	0	83,225,982	83,225,982
1	354000	Towers & Fixtures	0	17,125,838	17,125,838	0	11,082,130	11,082,130	0	6,043,708	6,043,708
1	355000	Poles & Fixtures	0	186,060,886	186,060,886	0	120,399,999	120,399,999	0	65,660,887	65,660,887
1	356000	Overhead Conductors & Devices	0	127,905,917	127,905,917	0	82,767,919	82,767,919	0	45,137,998	45,137,998
1	357000	Underground Conduit	0	2,973,023	2,973,023	0	1,923,843	1,923,843	0	1,049,180	1,049,180
1	358000	Underground Conductors & Devices	0	2,334,199	2,334,199	0	1,510,460	1,510,460	0	823,739	823,739
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	615,807,914	615,807,914	0	398,489,300	398,489,300	0	217,318,614	217,318,614
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,794,104	0	4,794,104	3,552,402	0	3,552,402	1,241,702	0	1,241,702
99	360400	Land Easements	2,459,629	0	2,459,629	464,774	0	464,774	1,994,855	0	1,994,855
99	361000	Structures & Improvements	20,036,859	0	20,036,859	13,491,205	0	13,491,205	6,545,654	0	6,545,654
3	362000	Station Equipment	123,067,449	2,085,820	125,153,269	78,744,254	1,237,559	79,981,813	44,323,195	848,261	45,171,456
99	363000	Energy Storage Equipment	2,730,549	0	2,730,549	2,730,549	0	2,730,549	0	0	0
99	364000	Poles, Towers, & Fixtures	320,356,108	0	320,356,108	203,926,650	0	203,926,650	116,429,458	0	116,429,458
99	365000	Overhead Conductors & Devices	206,446,760	0	206,446,760	129,669,752	0	129,669,752	76,777,008	0	76,777,008
99	366000	Underground Conduit	94,184,814	0	94,184,814	59,866,626	0	59,866,626	34,318,188	0	34,318,188
99	367000	Underground Conductors & Devices	165,852,306	0	165,852,306	106,436,637	0	106,436,637	59,415,669	0	59,415,669
99	368000	Line Transformers	226,577,331	0	226,577,331	153,665,265	0	153,665,265	72,912,066	0	72,912,066
99	369XXX	Services	146,642,819	0	146,642,819	94,696,562	0	94,696,562	51,946,257	0	51,946,257
99	370000	Meters	48,971,327	0	48,971,327	26,804,386	0	26,804,386	22,166,941	0	22,166,941
99	373XXX	Street Light & Signal Systems	42,155,515	0	42,155,515	26,316,747	0	26,316,747	15,838,768	0	15,838,768
TOTAL DISTRIBUTION PLANT			1,404,275,570	2,085,820	1,406,361,390	900,365,809	1,237,559	901,603,368	503,909,761	848,261	504,758,022
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	4,880,250	5,971,084	384,267	3,313,690	3,697,957	706,567	1,566,560	2,273,127
4	390XXX	Structures & Improvements	13,322,644	69,690,398	83,013,042	6,592,649	47,319,780	53,912,429	6,729,995	22,370,618	29,100,613
4	391XXX	Office Furniture & Equipment	3,520,962	51,091,760	54,612,722	3,406,205	34,691,305	38,097,510	114,757	16,400,455	16,515,212
4	392XXX	Transportation Equipment	22,820,171	13,522,804	36,342,975	16,623,744	9,181,984	25,805,728	6,196,427	4,340,820	10,537,247
4	393000	Stores Equipment	274,510	2,673,532	2,948,042	121,608	1,815,328	1,936,936	152,902	858,204	1,011,106
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,913,256	11,970,975	993,356	6,731,101	7,724,457	1,064,363	3,182,155	4,246,518
4	395000	Laboratory Equipment	273,623	863,084	1,136,707	228,163	586,034	814,197	45,460	277,050	322,510
4	396XXX	Power Operated Equipment	26,148,669	9,177,596	35,326,265	15,920,729	6,231,588	22,152,317	10,227,940	2,946,008	13,173,948
4	397XXX	Communications Equipment	20,018,129	71,626,530	91,644,659	12,044,123	48,634,414	60,678,537	7,974,006	22,992,116	30,966,122
4	398000	Miscellaneous Equipment	6,225	390,320	396,545	3,926	265,027	268,953	2,299	125,293	127,592
TOTAL GENERAL PLANT			89,533,486	233,829,530	323,363,016	56,318,770	158,770,251	215,089,021	33,214,716	75,059,279	108,273,995
TOTAL PLANT IN SERVICE			1,499,808,669	2,264,575,556	3,764,384,225	962,618,423	1,476,477,389	2,439,095,812	537,190,246	788,098,167	1,325,288,413

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended August 31, 2015
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(290,380,346)	(290,380,346)	0	(187,905,122)	(187,905,122)	0	(102,475,224)	(102,475,224)
E-ADEP		Hydro Production Plant	0	(135,921,694)	(135,921,694)	0	(87,954,928)	(87,954,928)	0	(47,966,766)	(47,966,766)
E-ADEP		Other Production Plant	0	(99,659,433)	(99,659,433)	0	(64,489,619)	(64,489,619)	0	(35,169,814)	(35,169,814)
E-ADEP		Transmission Plant	0	(199,202,243)	(199,202,243)	0	(128,903,771)	(128,903,771)	0	(70,298,472)	(70,298,472)
E-ADEP		Distribution Plant	(447,873,688)	(18,070)	(447,891,758)	(275,964,335)	(10,721)	(275,975,056)	(171,909,353)	(7,349)	(171,916,702)
E-ADEP		General Plant	(31,249,188)	(81,118,297)	(112,367,485)	(19,303,175)	(55,079,324)	(74,382,499)	(11,946,013)	(26,038,973)	(37,984,986)
TOTAL ACCUMULATED DEPRECIATION			(479,122,876)	(806,300,083)	(1,285,422,959)	(295,267,510)	(524,343,485)	(819,610,995)	(183,855,366)	(281,956,598)	(465,811,964)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,921,451)	(9,921,451)	0	(6,420,171)	(6,420,171)	0	(3,501,280)	(3,501,280)
E-AAMT		Distribution-Franchises/Misc Intangibles	(165,987)	0	(165,987)	(165,987)	0	(165,987)	0	0	0
E-AAMT		General Plant - 303000	0	(836,956)	(836,956)	0	(566,443)	(566,443)	0	(270,513)	(270,513)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,421,341)	(24,905,476)	(27,326,817)	(2,385,421)	(16,910,818)	(19,296,239)	(35,920)	(7,994,658)	(8,030,578)
E-AAMT		General Plant - 390200, 396200	(120,812)	(234,317)	(355,129)	(117,239)	(159,101)	(276,340)	(3,573)	(75,216)	(78,789)
TOTAL ACCUMULATED AMORTIZATION			(2,708,140)	(35,898,200)	(38,606,340)	(2,668,647)	(24,056,533)	(26,725,180)	(39,493)	(11,841,667)	(11,881,160)
TOTAL ACCUMULATED DEPR/AMORT			(481,831,016)	(842,198,283)	(1,324,029,299)	(297,936,157)	(548,400,018)	(846,336,175)	(183,894,859)	(293,798,265)	(477,693,124)
NET ELECTRIC UTILITY PLANT before DFIT			1,017,977,653	1,422,377,273	2,440,354,926	664,682,266	928,077,371	1,592,759,637	353,295,387	494,299,902	847,595,289
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	(171,657)	(171,657)	0	(111,079)	(111,079)	0	(60,578)	(60,578)
12		ADFIT - Electric Plant In Service (282900)	0	(405,558,379)	(405,558,379)	0	(264,699,843)	(264,699,843)	0	(140,858,536)	(140,858,536)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,980,181)	(46,980,181)	0	(31,899,543)	(31,899,543)	0	(15,080,638)	(15,080,638)
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	(11,887,268)	(11,887,268)	0	(7,692,251)	(7,692,251)	0	(4,195,017)	(4,195,017)
1		ADFIT - CDA Settlement Costs (283333)	0	376,745	376,745	0	243,792	243,792	0	132,953	132,953
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,432,331)	(3,432,331)	0	(2,240,214)	(2,240,214)	0	(1,192,117)	(1,192,117)
TOTAL ACCUMULATED DFIT			0	(468,044,000)	(468,044,000)	0	(306,664,579)	(306,664,579)	0	(161,379,421)	(161,379,421)
NET ELECTRIC UTILITY PLANT			1,017,977,653	954,333,273	1,972,310,926	664,682,266	621,412,792	1,286,095,058	353,295,387	332,920,481	686,215,868

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.332%	40.668%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.268%	34.732%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended August 31, 2015
Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	954,333,273	1,972,310,926	664,682,266	621,412,792	1,286,095,058	353,295,387	332,920,481	686,215,868
	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	(647,847)	0	(647,847)	647,847	0	647,847
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)	(2,835,217)	0	(2,835,217)	(908,638)	0	(908,638)	(1,926,579)	0	(1,926,579)
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)	7,494,162	0	7,494,162	4,791,869	0	4,791,869	2,702,293	0	2,702,293
99	ADFIT - Kettle Falls Disallowed (190420)	184,429	0	184,429	184,429	0	184,429	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)	1,388,309	0	1,388,309	0	0	0	1,388,309	0	1,388,309
99	ADFIT - Boulder Park Disallowed (190040)	424,092	0	424,092	0	0	0	424,092	0	424,092
99	Investment in WNP3 Exchange Power (124900, 124930)	9,901,815	0	9,901,815	9,901,815	0	9,901,815	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,779,549)	0	(1,779,549)	(1,779,549)	0	(1,779,549)	0	0	0
99	CDA Lake Settlement - WA (182382)	804,959	0	804,959	804,959	0	804,959	0	0	0
99	CDA Lake Settlement - ID (186382)	158,747	0	158,747	0	0	0	158,747	0	158,747
99	ADFIT - CDA Lake Settlement - Direct (283382)	(337,299)	0	(337,299)	(281,737)	0	(281,737)	(55,562)	0	(55,562)
99	CDA CDR Fund - Direct (182324)	58,553	0	58,553	58,553	0	58,553	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	415,680	0	415,680	385,972	0	385,972	29,708	0	29,708
99	ADFIT - Spokane River Relicensing (283322)	(145,464)	0	(145,464)	(135,071)	0	(135,071)	(10,393)	0	(10,393)
99	Spokane River PM&Es (182323)	383,443	0	383,443	245,089	0	245,089	138,354	0	138,354
99	ADFIT - Spokane River PM&Es (283323)	(134,229)	0	(134,229)	(85,805)	0	(85,805)	(48,424)	0	(48,424)
99	Montana Riverbed Settlement (186360)	1,336,091	0	1,336,091	930,321	0	930,321	405,770	0	405,770
99	ADFIT - Montana Riverbed Settlement (283365)	(467,632)	0	(467,632)	(325,613)	0	(325,613)	(142,019)	0	(142,019)
99	Lancaster Generation (182312)	396,667	0	396,667	396,667	0	396,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(138,833)	0	(138,833)	(138,833)	0	(138,833)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,317	0	60,317	0	0	0	60,317	0	60,317
4	Customer Advances (252000)	(1,864,962)	(817)	(1,865,779)	(485,921)	(555)	(486,476)	(1,379,041)	(262)	(1,379,303)
99	Customer Deposits (235199)	(1,654,466)	0	(1,654,466)	(1,654,466)	0	(1,654,466)	0	0	0
C-WKC	Working Capital	45,889,501	9,168,230	55,057,731	45,889,501	0	45,889,501	0	9,168,230	9,168,230
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	52,148,585	9,167,413	61,315,998	53,008,969	(555)	53,008,414	(860,384)	9,167,968	8,307,584
	NET RATE BASE	#####	963,500,686	2,033,626,924	717,691,235	621,412,237	1,339,103,472	352,435,003	342,088,449	694,523,452

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-1A
For Month Ended August 31, 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)	653,195	653,195			653,195	653,195		422,682	422,682		230,513	230,513	
1	Hydro (ED-AN)	746,208	746,208			746,208	746,208		482,871	482,871		263,337	263,337	
1	Other (ED-AN)	782,391	782,391			782,391	782,391		506,285	506,285		276,106	276,106	
Total Electric Production		2,181,794	2,181,794			2,181,794	2,181,794		1,411,838	1,411,838		769,956	769,956	
Electric Transmission														
1	ED-AN	924,729	924,729			924,729	924,729		598,392	598,392		326,337	326,337	
Total Electric Transmissic		924,729	924,729			924,729	924,729		598,392	598,392		326,337	326,337	
Electric Distribution														
3	ED-AN	3,425	3,425				3,425		2,032	2,032		1,393	1,393	
	ED-ID	1,277,050	1,277,050			1,277,050	1,277,050				1,277,050		1,277,050	
	ED-WA	2,133,099	2,133,099			2,133,099	2,133,099	2,133,099		2,133,099				
Total Electric Distribution		3,413,574	3,413,574			3,410,149	3,425	3,413,574	2,133,099	2,032	2,135,131	1,277,050	1,393	1,278,443
Gas Underground Storage														
	GD-AN	52,014		52,014										
	GD-OR	9,924			9,924									
Total Gas Underground S		61,938		52,014	9,924									
Gas Distribution														
	GD-AN	5,384		5,384										
	GD-ID	385,129		385,129										
	GD-WA	760,520		760,520										
	GD-OR	503,265			503,265									
Total Gas Distribution		1,654,298		1,151,033	503,265									
General Plant														
4	ED-AN	238,583	238,583				238,583	238,583		161,998	161,998		76,585	76,585
	ED-ID	15,990	15,990			15,990	15,990				15,990		15,990	
	ED-WA	94,695	94,695			94,695	94,695	94,695						
7,4	CD-AA	1,471,580	1,052,872	290,651	128,057		1,052,872	1,052,872		714,900	714,900		337,972	337,972
9,4	CD-AN	57,832	45,539	12,293			45,539	45,539		30,921	30,921		14,618	14,618
9	CD-ID	28,295	22,281	6,014		22,281	22,281				22,281		22,281	
9	CD-WA	15,116	11,903	3,213		11,903	11,903	11,903			11,903			
8	GD-AA	21,989		15,190	6,799									
	GD-AN	3,347		3,347										
	GD-ID	3,876		3,876										
	GD-WA	17,974		17,974										
	GD-OR	17,450			17,450									
Total General Plant		1,986,727	1,481,863	352,558	152,306	144,869	1,336,994	1,481,863	106,598	907,819	1,014,417	38,271	429,175	467,446
Total Depreciation Expense		10,223,060	8,001,960	1,555,605	665,495	3,555,018	4,446,942	8,001,960	2,239,697	2,920,081	5,159,778	1,315,321	1,526,861	2,842,182

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-1A
For Month Ended August 31, 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	59.332%	40.668%
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-1A
For Month Ended August 31, 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	76,534	76,534			76,534	76,534		49,525	49,525		27,009	27,009	
1	Misc Intangible Plt (30300) ED-AN	20,003	20,003			20,003	20,003		12,944	12,944		7,059	7,059	
Total Production/Transmission		96,537	96,537			96,537	96,537		62,469	62,469		34,068	34,068	
Distribution														
	Franchises (302000) ED-WA	2,013	2,013			2,013	2,013	2,013		2,013				
	Misc Intangible Plt (30300) ED-WA	237	237			237	237	237		237				
Total Distribution		2,250	2,250			2,250	2,250	2,250		2,250				
General Plant - 303000														
7,4	CD-AA	49,259	35,243	9,729	4,287	35,243	35,243		23,930	23,930		11,313	11,313	
9,1	CD-AN	810	638	172		638	638		413	413		225	225	
	GD-ID	338		338										
	GD-WA	2,072		2,072										
	GD-OR	672			672									
Total General Plant - 303000		53,151	35,881	12,311	4,959	35,881	35,881		24,343	24,343		11,538	11,538	
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	1,445,365	1,034,115	285,474	125,776	1,034,115	1,034,115		702,164	702,164		331,951	331,951	
9,4	CD-AN	763	601	162		601	601		408	408		193	193	
9,4	CD-ID	894	704	190		704	704	704			704		704	
4	ED-AN	37,380	37,380			37,380	37,380		25,381	25,381		11,999	11,999	
	ED-ID	396	396			396	396				396		396	
	ED-WA	86,462	86,462			86,462	86,462	86,462		86,462				
8	GD-AA	30,257		20,902	9,355									
	GD-AN	0		0										
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX		1,601,517	1,159,658	306,728	135,131	87,562	1,072,096	1,159,658	86,462	727,953	814,415	1,100	344,143	345,243
Gas Underground Storage														
	GD-AN	19		19										
Total Gas Underground Storage		19		19										
General Plant - 390200, 396200														
7,4	CD-AA	2,219	1,588	438	193	1,588	1,588		1,078	1,078		510	510	
4	ED-AN	44	44			44	44		30	30		14	14	
	GD-OR	0			0									
Total General Plant - 390200, 396200		2,263	1,632	438	193	1,632	1,632		1,108	1,108		524	524	
Total Amortization Expense		1,755,737	1,295,958	319,496	140,283	89,812	1,206,146	1,295,958	88,712	815,873	904,585	1,100	390,273	391,373

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-1A
For Month Ended August 31, 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)	(290,380,346)				(290,380,346)	(290,380,346)		(187,905,122)	(187,905,122)		(102,475,224)	(102,475,224)	
1	Hydro (ED-AN)	(135,921,694)				(135,921,694)	(135,921,694)		(87,954,928)	(87,954,928)		(47,966,766)	(47,966,766)	
1	Other (ED-AN)	(99,659,433)				(99,659,433)	(99,659,433)		(64,489,619)	(64,489,619)		(35,169,814)	(35,169,814)	
Total Electric Production		(525,961,473)				(525,961,473)	(525,961,473)		(340,349,669)	(340,349,669)		(185,611,804)	(185,611,804)	
Electric Transmission														
1	ED-AN	(199,202,243)				(199,202,243)	(199,202,243)		(128,903,771)	(128,903,771)		(70,298,472)	(70,298,472)	
Total Electric Transmissic		(199,202,243)				(199,202,243)	(199,202,243)		(128,903,771)	(128,903,771)		(70,298,472)	(70,298,472)	
Electric Distribution														
3	ED-AN	(18,070)					(18,070)		(10,721)	(10,721)		(7,349)	(7,349)	
	ED-ID	(171,909,353)				(171,909,353)	(171,909,353)				(171,909,353)		(171,909,353)	
	ED-WA	(275,964,335)				(275,964,335)	(275,964,335)	(275,964,335)		(275,964,335)				
Total Electric Distribution		(447,891,758)				(447,873,688)	(18,070)	(447,891,758)	(275,964,335)	(10,721)	(275,975,056)	(171,909,353)	(7,349)	(171,916,702)
Gas Underground Storage														
	GD-AN	(13,853,562)		(13,853,562)										
	GD-OR	(702,172)			(702,172)									
Total Gas Underground S		(14,555,734)		(13,853,562)	(702,172)									
Gas Distribution														
	GD-AN	(1,548,923)		(1,548,923)										
	GD-ID	(61,926,744)		(61,926,744)										
	GD-WA	(121,479,287)		(121,479,287)										
	GD-OR	(95,322,016)			(95,322,016)									
Total Gas Distribution		(280,276,970)		(184,954,954)	(95,322,016)									
General Plant														
4	ED-AN	(41,169,580)		(41,169,580)			(41,169,580)		(27,954,145)	(27,954,145)		(13,215,435)	(13,215,435)	
	ED-ID	(7,593,356)		(7,593,356)		(7,593,356)	(7,593,356)				(7,593,356)		(7,593,356)	
	ED-WA	(17,135,767)		(17,135,767)		(17,135,767)	(17,135,767)	(17,135,767)						
7,4	CD-AA	(42,522,013)	(30,423,224)	(8,398,523)	(3,700,266)		(30,423,224)	(30,423,224)		(20,657,369)	(20,657,369)		(9,765,855)	
9,4	CD-AN	(12,096,785)	(9,525,493)	(2,571,292)			(9,525,493)	(9,525,493)		(6,467,810)	(6,467,810)		(3,057,683)	
9	CD-ID	(5,527,605)	(4,352,657)	(1,174,948)		(4,352,657)	(4,352,657)				(4,352,657)		(4,352,657)	
9	CD-WA	(2,752,474)	(2,167,408)	(585,066)		(2,167,408)	(2,167,408)	(2,167,408)			(2,167,408)			
8	GD-AA	(1,833,223)		(1,266,427)	(566,796)									
	GD-AN	(1,957,058)		(1,957,058)										
	GD-ID	(1,547,254)		(1,547,254)										
	GD-WA	(4,788,252)		(4,788,252)										
	GD-OR	(4,404,705)			(4,404,705)									
Total General Plant		(143,328,072)	(112,367,485)	(22,288,820)	(8,671,767)	(31,249,188)	(81,118,297)	(112,367,485)	(19,303,175)	(55,079,324)	(74,382,499)	(11,946,013)	(26,038,973)	(37,984,986)
Total Accumulated Depr		(1,611,216,250)	(1,285,422,959)	(221,097,336)	(104,695,955)	(479,122,876)	(806,300,083)	(1,285,422,959)	(295,267,510)	(524,343,485)	(819,610,995)	(183,855,366)	(281,956,598)	(465,811,964)

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	59.332%	40.668%
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-1A
For Month Ended August 31, 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	(8,878,554)	(8,878,554)		(8,878,554)	(8,878,554)		(5,745,312)	(5,745,312)		(3,133,242)	(3,133,242)		
1	Misc Intangible Plt (3030	ED-AN	(1,042,897)	(1,042,897)		(1,042,897)	(1,042,897)		(674,859)	(674,859)		(368,038)	(368,038)		
Total Production/Transmission			(9,921,451)	(9,921,451)		(9,921,451)	(9,921,451)		(6,420,171)	(6,420,171)		(3,501,280)	(3,501,280)		
Distribution															
	Franchises (302000)	ED-WA	(136,178)	(136,178)		(136,178)	(136,178)		(136,178)	(136,178)					
	Misc Intangible Plt (3030	ED-WA	(29,809)	(29,809)		(29,809)	(29,809)		(29,809)	(29,809)					
Total Distribution			(165,987)	(165,987)		(165,987)	(165,987)		(165,987)	(165,987)					
General Plant - 303000															
7,4		CD-AA	(1,088,726)	(778,951)	(215,034)	(94,741)	(778,951)	(778,951)		(528,908)	(528,908)		(250,043)	(250,043)	
9,1		CD-AN	(73,663)	(58,005)	(15,658)		(58,005)	(58,005)		(37,535)	(37,535)		(20,470)	(20,470)	
		GD-ID	(53,624)		(53,624)										
		GD-WA	(132,243)		(132,243)										
		GD-OR	(69,524)			(69,524)									
Total General Plant - 303000			(1,417,780)	(836,956)	(416,559)	(164,265)	(836,956)	(836,956)		(566,443)	(566,443)		(270,513)	(270,513)	
Miscellaneous IT Intangible Plant -3031XX															
7,4		CD-AA	(33,998,909)	(24,325,200)	(6,715,124)	(2,958,585)	(24,325,200)	(24,325,200)		(16,516,811)	(16,516,811)		(7,808,389)	(7,808,389)	
9,4		CD-AN	(21,992)	(17,317)	(4,675)		(17,317)	(17,317)		(11,758)	(11,758)		(5,559)	(5,559)	
9		CD-ID	(25,035)	(19,714)	(5,321)		(19,714)	(19,714)				(19,714)	(19,714)		
4		ED-AN	(562,959)	(562,959)			(562,959)	(562,959)		(382,249)	(382,249)		(180,710)	(180,710)	
		ED-ID	(16,206)	(16,206)			(16,206)	(16,206)				(16,206)	(16,206)		
		ED-WA	(2,385,421)	(2,385,421)			(2,385,421)	(2,385,421)	(2,385,421)						
8		GD-AA	(1,730,528)		(1,195,483)	(535,045)									
		GD-AN	(11,527)		(11,527)										
		GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX			(38,753,808)	(27,326,817)	(7,932,130)	(3,494,861)	(2,421,341)	(24,905,476)	(27,326,817)	(2,385,421)	(16,910,818)	(19,296,239)	(35,920)	(7,994,658)	(8,030,578)
Gas Underground Storage															
		GD-AN	(240,001)		(240,001)										
Total Gas Underground Storage			(240,001)		(240,001)										
General Plant - 390200, 396200															
7,4		CD-AA	(233,909)	(167,354)	(46,200)	(20,355)	(167,354)	(167,354)		(113,633)	(113,633)		(53,721)	(53,721)	
9		CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)	(3,573)		
9		CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)						
4		ED-AN	(66,963)	(66,963)			(66,963)	(66,963)		(45,468)	(45,468)		(21,495)	(21,495)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
		GD-WA	(1,863)		(1,863)										
		GD-OR	0			0									
Total General Plant - 390200, 396200			(426,282)	(355,129)	(50,798)	(20,355)	(120,812)	(234,317)	(355,129)	(117,239)	(159,101)	(276,340)	(3,573)	(75,216)	(78,789)
Total Accumulated Amortization			(50,925,309)	(38,606,340)	(8,639,488)	(3,679,481)	(2,708,140)	(35,898,200)	(38,606,340)	(2,668,647)	(24,056,533)	(26,725,180)	(39,493)	(11,841,667)	(11,881,160)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 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	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	6,461,218	0	0	4,622,808	4,622,808	0	0	1,276,155	1,276,155	0	562,255	562,255
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	9,392,859	384,267	706,567	4,880,251	5,971,085	577,218	92,936	1,339,501	2,009,655	849,864	562,255	1,412,119
390XXX Structures & Improvements													
99	ED-WA / ID / AN	7,194,443	1,037,581	2,164,230	3,992,632	7,194,443	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	0
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	81,160,249	0	0	58,067,723	58,067,723	0	0	16,029,961	16,029,961	0	7,062,565	7,062,565
9	CD-WA / ID / AN	22,542,513	5,555,068	4,565,765	7,630,043	17,750,876	1,499,524	1,232,474	2,059,639	4,791,637	0	0	0
	TOTAL ACCOUNT	116,663,008	6,592,649	6,729,995	69,690,398	83,013,042	3,738,594	1,232,474	18,089,600	23,060,668	3,526,733	7,062,565	10,589,298
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	9,942,133	3,375,839	14,649	6,551,645	9,942,133	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	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337
7	CD-AA	62,147,223	0	0	44,464,474	44,464,474	0	0	12,274,698	12,274,698	0	5,408,051	5,408,051
9	CD-WA / ID / AN	261,753	30,366	100,108	75,641	206,115	8,197	27,023	20,418	55,638	0	0	0
	TOTAL ACCOUNT	72,996,019	3,406,205	114,757	51,091,760	54,612,722	8,197	27,023	12,742,689	12,777,909	0	5,605,388	5,605,388
392XXX Transportation Equipment													
99	ED-WA / ID / AN	31,412,759	14,912,998	5,285,123	11,214,638	31,412,759	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,288,783	0	0	0	0	6,698,196	2,240,064	1,350,523	10,288,783	0	0	0
99	GD-OR / AS	3,531,674	0	0	0	0	0	0	0	0	3,531,674	0	3,531,674
8	GD-AA	0	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	49,328
9	CD-WA / ID / AN	5,746,024	1,710,746	911,304	1,902,598	4,524,648	461,796	245,996	513,584	1,221,376	0	0	0
	TOTAL ACCOUNT	51,546,094	16,623,744	6,196,427	13,522,803	36,342,974	7,159,992	2,486,060	1,976,066	11,622,118	3,531,674	49,328	3,581,002

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 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	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	3,235,212	110,869	138,157	2,298,509	2,547,535	29,928	37,294	620,455	687,677	0	0	0
	TOTAL ACCOUNT	3,777,216	121,608	152,902	2,673,531	2,948,041	114,199	37,294	620,455	771,948	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,155,484	972,218	298,727	1,884,539	3,155,484	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,714,693	0	0	0	0	1,977,244	371,101	366,348	2,714,693	0	0	0
99	GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8	GD-AA	2,522,915	0	0	0	0	0	0	1,742,880	1,742,880	0	780,035	780,035
7	CD-AA	10,943,573	0	0	7,829,798	7,829,798	0	0	2,161,465	2,161,465	0	952,310	952,310
9	CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0
	TOTAL ACCOUNT	21,574,272	993,357	1,064,363	9,913,255	11,970,975	1,982,950	577,775	4,324,389	6,885,114	985,838	1,732,345	2,718,183
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	825,285	224,719	44,361	556,205	825,285	0	0	0	0	0	0	0
99	GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0
99	GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504
8	GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	75,513
7	CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9	CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0
	TOTAL ACCOUNT	1,792,298	228,163	45,460	863,083	1,136,706	30,173	9,834	397,618	437,625	111,504	106,463	217,967
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	33,619,498	15,663,364	9,808,249	8,147,885	33,619,498	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,465,249	0	0	0	0	2,801,302	833,453	830,494	4,465,249	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988
9	CD-WA / ID / AN	1,687,310	257,365	419,690	651,600	1,328,655	69,473	113,290	175,892	358,655	0	0	0
	TOTAL ACCOUNT	40,344,370	15,920,729	10,227,939	9,177,596	35,326,264	2,870,775	946,743	1,110,766	4,928,284	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 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	59,234,435	11,488,078	4,782,329	42,964,028	59,234,435	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	31,154,907	0	0	22,290,401	22,290,401	0	0	6,153,406	6,153,406	0	2,711,100	2,711,100
9	CD-WA / ID / AN	12,851,549	556,046	3,191,677	6,372,101	10,119,824	150,098	861,555	1,720,072	2,731,725	0	0	0
	TOTAL ACCOUNT	106,719,556	12,044,124	7,974,006	71,626,530	91,644,660	849,306	1,417,249	8,559,415	10,825,970	1,230,831	3,018,095	4,248,926
	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	425,329,127	56,318,772	33,214,715	233,829,527	323,363,014	17,332,464	6,827,388	49,246,527	73,406,379	10,339,872	18,219,862	28,559,734

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-1A
For Month Ended August 31, 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	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0	771,575	771,575
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,451,102	5,177,961	23,524	2,249,617	7,451,102	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	806,506
7		CD-AA	145,810,255	0	0	104,322,863	104,322,863	0	0	28,798,984	28,798,984	0	12,688,408	12,688,408
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0	0	0
		TOTAL ACCOUNT	155,970,719	5,177,961	65,769	106,609,633	111,853,363	0	11,403	30,611,039	30,622,442	0	13,494,914	13,494,914
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,272,921	0	0	3,772,616	3,772,616	0	0	1,041,455	1,041,455	0	458,850	458,850
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,285,678	0	0	3,772,616	3,772,616	0	0	1,052,981	1,052,981	1,231	458,850	460,081
		TOTAL	182,386,481	5,331,140	65,769	127,165,327	132,562,236	1,022,594	192,440	33,456,518	34,671,552	427,354	14,725,339	15,152,693

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(65,000,360)	(46,505,808)	(12,838,221)	(5,656,331)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(602,424)	(474,373)	(128,051)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(66,149,178)</u>	<u>(47,371,110)</u>	<u>(13,074,190)</u>	<u>(5,703,878)</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 Month Ended August 31, 2015
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	1,530,160	834,482		2,364,642		834,482			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,144,371	624,090		1,768,461		624,090			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	17,549,101	8,063,187	2,441,216	28,053,504		6,442,932		1,620,255	2,441,216
1 154300 PLANT MATERIALS & OPER SUP-CS2	592,385	323,061		915,446		323,061			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,729,812	943,364		2,673,176		943,364			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	9	4	1	14		3		1	1
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,272	585	177	2,034		467		118	177
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	55,283,405			55,283,405	45,889,501		9,393,904		
TOTAL	77,830,054	10,788,561	2,441,330	91,059,945	45,889,501	9,168,230	9,393,904	1,620,331	2,441,330

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						