

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	6,453,266	4,541,082	1,912,184
	Adjustments			
	Adjusted Net Operating Income (Loss)	6,453,266	4,541,082	1,912,184
E-APL	Electric Net Rate Base	2,030,142,844	1,333,059,482	697,083,362
	RATE OF RETURN	0.318%	0.341%	0.274%

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 September 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	9-01-2015 thru 09-30-2015	370,826	243,353	127,473
		Percent		100.000%	65.625%	34.375%
3	E-OPS	Direct Distribution Operating Expense	9-01-2015 thru 09-30-2015	1,898,319	1,323,826	574,493
		Percent		100.000%	69.737%	30.263%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages		400.000%	271.602%	128.398%
		Percent		100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 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	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	08-01-2015 thru 09-30-2015	965,282,325	628,836,718	336,445,607	
				100.000%	65.145%	34.855%	
11		Book Depreciation Percent	9-01-2015 thru 09-30-2015	8,096,661	5,217,546	2,879,115	
				100.000%	64.441%	35.559%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 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	08-01-2015 thru 09-30-2015	2,447,153,529 100.000%	1,595,761,073 65.209%	851,392,456 34.791%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2015 thru 09-30-2015	212,447,541 100.000%	141,513,750 66.611%	70,933,791 33.389%
14		Net Allocated Schedule M's - AMA Percent	9-01-2015 thru 09-30-2015	-17,324,426 100.000%	-11,290,979 65.174%	-6,033,447 34.826%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	24,662,818	0	24,662,818	16,917,292	0	16,917,292	7,745,526	0	7,745,526
99	442200	Commercial - Firm & Int.	27,066,042	0	27,066,042	19,233,576	0	19,233,576	7,832,466	0	7,832,466
1	442300	Industrial	9,601,347	0	9,601,347	5,592,349	0	5,592,349	4,008,998	0	4,008,998
99	444000	Public Street & Highway Lighting	623,719	0	623,719	415,701	0	415,701	208,018	0	208,018
99	448000	Interdepartmental Revenue	97,751	0	97,751	78,846	0	78,846	18,905	0	18,905
99	499XXX	Unbilled Revenue	(6,045,076)	0	(6,045,076)	(4,044,569)	0	(4,044,569)	(2,000,507)	0	(2,000,507)
		TOTAL SALES TO ULTIMATE CUSTOMERS	56,006,601	0	56,006,601	38,193,195	0	38,193,195	17,813,406	0	17,813,406
1	447XXX	Sales for Resale	0	9,044,467	9,044,467	0	5,852,675	5,852,675	0	3,191,792	3,191,792
		TOTAL SALES OF ELECTRICITY	56,006,601	9,044,467	65,051,068	38,193,195	5,852,675	44,045,870	17,813,406	3,191,792	21,005,198
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,100,000)	0	(2,100,000)	(940,000)	0	(940,000)	(1,160,000)	0	(1,160,000)
99	451000	Miscellaneous Service Revenue	35,590	0	35,590	22,126	0	22,126	13,464	0	13,464
1	453000	Sales of Water & Water Power	0	35,167	35,167	0	22,757	22,757	0	12,410	12,410
1	454000	Rent from Electric Property	265,176	(63,144)	202,032	180,790	(40,860)	139,930	84,386	(22,284)	62,102
1	456XXX	Other Electric Revenues	879,094	9,734,752	10,613,846	874,762	6,299,358	7,174,120	4,332	3,435,394	3,439,726
		TOTAL OTHER OPERATING REVENUE	(920,140)	9,706,775	8,786,635	137,678	6,281,255	6,418,933	(1,057,818)	3,425,520	2,367,702
		TOTAL ELECTRIC REVENUE	55,086,461	18,751,242	73,837,703	38,330,873	12,133,930	50,464,803	16,755,588	6,617,312	23,372,900

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 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
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	25,089	25,089	0	16,235	16,235	0	8,854	8,854
1	501XXX	Fuel	0	2,885,303	2,885,303	0	1,867,080	1,867,080	0	1,018,223	1,018,223
1	502000	Steam Expense	0	443,080	443,080	0	286,717	286,717	0	156,363	156,363
1	505000	Electric Expense	0	120,138	120,138	0	77,741	77,741	0	42,397	42,397
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	338,504	338,504	0	219,046	219,046	0	119,458	119,458
1	507000	Rent	0	4,647	4,647	0	3,007	3,007	0	1,640	1,640
		MAINTENANCE									
1	510000	Supervision & Engineering	0	53,673	53,673	0	34,732	34,732	0	18,941	18,941
1	511000	Structures	0	92,507	92,507	0	59,861	59,861	0	32,646	32,646
1	512000	Boiler Plant	0	388,482	388,482	0	251,387	251,387	0	137,095	137,095
1	513000	Electric Plant	0	19,029	19,029	0	12,314	12,314	0	6,715	6,715
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	46,090	46,090	0	29,825	29,825	0	16,265	16,265
		TOTAL STEAM POWER GENERATION EXP	0	4,416,542	4,416,542	0	2,857,945	2,857,945	0	1,558,597	1,558,597
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	176,809	176,809	0	114,413	114,413	0	62,396	62,396
1	536000	Water for Power	0	101,065	101,065	0	65,399	65,399	0	35,666	35,666
1	537000	Hydraulic Expense	627,994	227,112	855,106	406,281	146,964	553,245	221,713	80,148	301,861
1	538000	Electric Expense	0	533,824	533,824	0	345,438	345,438	0	188,386	188,386
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	54,865	54,865	0	35,503	35,503	0	19,362	19,362
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	264,800	264,800	0	171,352	171,352	0	93,448	93,448
1	542000	Structures	0	20,714	20,714	0	13,404	13,404	0	7,310	7,310
1	543000	Reservoirs, Dams, & Waterways	0	146,291	146,291	0	94,665	94,665	0	51,626	51,626
1	544000	Electric Plant	0	233,738	233,738	0	151,252	151,252	0	82,486	82,486
1	545000	Miscellaneous Hydraulic Plant	0	55,640	55,640	0	36,005	36,005	0	19,635	19,635
		TOTAL HYDRO POWER GENERATION EXP	1,105,888	1,923,429	3,029,317	715,975	1,244,651	1,960,626	389,913	678,778	1,068,691
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	146,617	146,617	0	94,876	94,876	0	51,741	51,741
1	547XXX	Fuel	0	8,385,184	8,385,184	0	5,426,053	5,426,053	0	2,959,131	2,959,131
1	548000	Generation Expense	0	216,259	216,259	0	139,941	139,941	0	76,318	76,318
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(14,145)	(14,145)	0	(9,153)	(9,153)	0	(4,992)	(4,992)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	276,121	276,121	0	178,678	178,678	0	97,443	97,443
1	552000	Structures	0	10,749	10,749	0	6,956	6,956	0	3,793	3,793
1	553000	Generating & Electric Equipment	16,247	131,390	147,637	16,247	85,022	101,269	0	46,368	46,368
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	87,570	87,570	0	56,667	56,667	0	30,903	30,903
		TOTAL OTHER POWER GENERATION EXP	16,247	9,236,926	9,253,173	16,247	5,977,216	5,993,463	0	3,259,710	3,259,710

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	11,448,945	11,448,945	0	7,408,612	7,408,612	0	4,040,333	4,040,333
1	556000	System Control & Load Dispatching	0	110,385	110,385	0	71,430	71,430	0	38,955	38,955
E-557	557XXX	Other Expense	535,741	7,358,291	7,894,032	250,822	4,761,550	5,012,372	284,919	2,596,741	2,881,660
TOTAL OTHER POWER SUPPLY EXPENSE			535,741	18,917,621	19,453,362	250,822	12,241,592	12,492,414	284,919	6,676,029	6,960,948
TOTAL PRODUCTION OPERATING EXP			1,657,876	34,494,518	36,152,394	983,044	22,321,404	23,304,448	674,832	12,173,114	12,847,946
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	165,354	165,354	0	107,001	107,001	0	58,353	58,353
1	561000	Load Dispatching	0	219,842	219,842	0	142,260	142,260	0	77,582	77,582
1	562000	Station Expense	0	36,967	36,967	0	23,921	23,921	0	13,046	13,046
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	39,959	39,959	0	25,857	25,857	0	14,102	14,102
1	565XXX	Transmission of Electricity by Others	0	1,417,125	1,417,125	0	917,022	917,022	0	500,103	500,103
1	566000	Miscellaneous Transmission Expense	0	115,875	115,875	0	74,983	74,983	0	40,892	40,892
1	567000	Rent	0	11,068	11,068	0	7,162	7,162	0	3,906	3,906
MAINTENANCE											
1	568000	Supervision & Engineering	339	53,069	53,408	0	34,341	34,341	339	18,728	19,067
1	569000	Structures	205	68,440	68,645	0	44,288	44,288	205	24,152	24,357
1	570000	Station Equipment	0	57,532	57,532	0	37,229	37,229	0	20,303	20,303
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	166,901	166,901	0	108,002	108,002	0	58,899	58,899
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	4,089	4,089	0	2,646	2,646	0	1,443	1,443
TOTAL TRANSMISSION OPERATING EXP			544	2,356,221	2,356,765	0	1,524,712	1,524,712	544	831,509	832,053

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 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
E-DEPX		Depreciation Expense-Production	0	2,183,007	2,183,007	0	1,412,624	1,412,624	0	770,383	770,383
E-DEPX		Depreciation Expense-Transmission	0	927,303	927,303	0	600,058	600,058	0	327,245	327,245
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	18,470	0	18,470	14,474	0	14,474	3,996	0	3,996
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	(640,780)	0	(640,780)	(451,593)	0	(451,593)	(189,187)	0	(189,187)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(266,446)	0	(266,446)	0	0	0	(266,446)	0	(266,446)
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	51,969	0	51,969	51,969	0	51,969	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	1,792,600	1,792,600	0	1,159,991	1,159,991	0	632,609	632,609
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(281,405)	5,091,814	4,810,409	49,432	3,294,912	3,344,344	(330,837)	1,796,902	1,466,065
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	1,377,015	41,942,553	43,319,568	1,032,476	27,141,028	28,173,504	344,539	14,801,525	15,146,064

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 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
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	69,448	233,672	303,120	85,673	162,956	248,629	(16,225)	70,716	54,491
3	582000	Station Expense	50,087	3,261	53,348	24,369	2,274	26,643	25,718	987	26,705
3	583000	Overhead Line Expense	120,190	49,415	169,605	86,440	34,461	120,901	33,750	14,954	48,704
3	584000	Underground Line Expense	114,253	0	114,253	67,115	0	67,115	47,138	0	47,138
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	30	0	30	30	0	30	0	0	0
3	586000	Meter Expense	171,740	10,554	182,294	143,083	7,360	150,443	28,657	3,194	31,851
3	587000	Customer Installations Expense	52,329	9,433	61,762	24,536	6,578	31,114	27,793	2,855	30,648
3	588000	Miscellaneous Distribution Expense	367,100	291,808	658,908	237,565	203,498	441,063	129,535	88,310	217,845
3	589000	Rent	0	18,011	18,011	0	12,560	12,560	0	5,451	5,451
		MAINTENANCE:									
3	590000	Supervision & Engineering	22,039	94,320	116,359	9,620	65,776	75,396	12,419	28,544	40,963
3	591000	Structures	47,861	0	47,861	35,482	0	35,482	12,379	0	12,379
3	592000	Station Equipment	79,026	7,934	86,960	63,450	5,533	68,983	15,576	2,401	17,977
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	592,037	0	592,037	402,361	0	402,361	189,676	0	189,676
3	594000	Underground Lines	134,310	0	134,310	103,243	0	103,243	31,067	0	31,067
3	595000	Line Transformers	22,082	8,324	30,406	14,380	5,805	20,185	7,702	2,519	10,221
3	596000	Street Light & Signal System Maintenance Exp	45,787	0	45,787	24,896	0	24,896	20,891	0	20,891
3	597000	Meters	1,772	0	1,772	483	0	483	1,289	0	1,289
3	598000	Miscellaneous Distribution Expense	8,228	18,153	26,381	1,100	12,659	13,759	7,128	5,494	12,622
		TOTAL DISTRIBUTION OPERATING EXP	1,898,319	744,885	2,643,204	1,323,826	519,460	1,843,286	574,493	225,425	799,918
E-DEPX		Depreciation Expense-Distribution	3,434,197	3,424	3,437,621	2,145,642	2,388	2,148,030	1,288,555	1,036	1,289,591
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	3,929,693	0	3,929,693	3,402,344	0	3,402,344	527,349	0	527,349
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,366,140	3,424	7,369,564	5,550,236	2,388	5,552,624	1,815,904	1,036	1,816,940
		TOTAL DISTRIBUTION EXPENSES	9,264,459	748,309	10,012,768	6,874,062	521,848	7,395,910	2,390,397	226,461	2,616,858

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	27,114	27,114	0	17,794	17,794	0	9,320	9,320
2	902000	Meter Reading Expenses	258,993	18,611	277,604	233,615	12,213	245,828	25,378	6,398	31,776
E-903	903XXX	Customer Records & Collection Expenses	139,842	615,708	755,550	87,940	404,058	491,998	51,902	211,650	263,552
2	904000	Uncollectible Accounts	0	253,440	253,440	0	166,320	166,320	0	87,120	87,120
2	905000	Misc Customer Accounts	0	42,393	42,393	0	27,820	27,820	0	14,573	14,573
TOTAL CUSTOMER ACCOUNTS EXPENSES			398,835	957,266	1,356,101	321,555	628,205	949,760	77,280	329,061	406,341
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,784,746	39,510	1,824,256	1,328,876	25,928	1,354,804	455,870	13,582	469,452
2	909000	Advertising	0	65,063	65,063	0	42,698	42,698	0	22,365	22,365
2	910000	Misc Customer Service & Info Exp	0	14,281	14,281	0	9,372	9,372	0	4,909	4,909
TOTAL CUSTOMER SERVICE & INFO EXP			1,784,746	118,854	1,903,600	1,328,876	77,998	1,406,874	455,870	40,856	496,726
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	33,436	2,720,860	2,754,296	23,691	1,847,464	1,871,155	9,745	873,396	883,141
4	921000	Office Supplies & Expenses	7,703	336,357	344,060	7,703	228,386	236,089	0	107,971	107,971
4	922000	Admin Exp Transferred--Credit	0	(10,984)	(10,984)	0	(7,458)	(7,458)	0	(3,526)	(3,526)
4	923000	Outside Services Employed	3,299	870,810	874,109	3,038	591,280	594,318	261	279,530	279,791
4	924000	Property Insurance Premium	0	119,336	119,336	0	81,029	81,029	0	38,307	38,307
4	925XXX	Injuries and Damages	79	284,451	284,530	79	193,142	193,221	0	91,309	91,309
4	926XXX	Employee Pensions and Benefits	0	66,747	66,747	0	45,321	45,321	0	21,426	21,426
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	274,281	264,006	538,287	177,487	170,838	348,325	96,794	93,168	189,962
4	930000	Miscellaneous General Expenses	19,553	438,608	458,161	16,101	297,815	313,916	3,452	140,793	144,245
4	931000	Rents	791	95,886	96,677	441	65,107	65,548	350	30,779	31,129
4	935000	Maintenance of General Plant	82,073	804,943	887,016	51,534	546,556	598,090	30,539	258,387	288,926
TOTAL ADMIN & GEN OPERATING EXP			421,542	5,991,020	6,412,562	280,074	4,059,480	4,339,554	141,468	1,931,540	2,073,008

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 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
E-DEPX		Depreciation Expense-General	145,176	1,395,299	1,540,475	106,781	947,408	1,054,189	38,395	447,891	486,286
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	87,818	1,083,354	1,171,172	86,462	735,597	822,059	1,356	347,757	349,113
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	(191,348)	0	(191,348)	0	0	0	(191,348)	0	(191,348)
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	(213,224)	2,516,166	2,302,942	193,243	1,708,456	1,901,699	(406,467)	807,710	401,243
		TOTAL ADMIN & GENERAL EXPENSES	208,318	8,507,186	8,715,504	473,317	5,767,936	6,241,253	(264,999)	2,739,250	2,474,251
		TOTAL EXPENSES BEFORE FIT	13,033,373	52,274,168	65,307,541	10,030,286	34,137,015	44,167,301	3,003,087	18,137,153	21,140,240
		NET OPERATING INCOME (LOSS) BEFORE FIT			8,530,162			6,297,502			2,232,660
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(2,251,402)			(1,217,446)			(1,033,956)
E-FIT		DEFERRED FEDERAL INCOME TAX			4,344,592			2,984,410			1,360,182
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		ELECTRIC NET OPERATING INCOME (LOSS)			6,453,266			4,541,082			1,912,184

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.625%	34.375%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.737%	30.263%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended September 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	400	101,199	101,599	300	65,486	65,786	100	35,713	35,813
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	2,085,020	2,085,020	0	1,349,216	1,349,216	0	735,804	735,804
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	14,523	14,523	0	9,398	9,398	0	5,125	5,125
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	257,258	257,258	0	166,472	166,472	0	90,786	90,786
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	25	25	0	16	16	0	9	9
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,015,603	1,015,603	0	657,197	657,197	0	358,406	358,406
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	112,145	112,145	0	72,569	72,569	0	39,576	39,576
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	851,956	0	851,956	851,956	0	851,956	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	14,184	0	14,184	14,184	0	14,184	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	5,800,547	5,800,547	0	3,753,534	3,753,534	0	2,047,013	2,047,013
TOTAL ACCOUNT 456			879,094	9,734,752	10,613,846	874,762	6,299,358	7,174,120	4,332	3,435,394	3,439,726

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 September 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	11,212,722	11,212,722	0	7,255,752	7,255,752	0	3,956,970	3,956,970
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	356	356	0	194	194
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(25,466)	(25,466)	0	(16,479)	(16,479)	0	(8,987)	(8,987)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	148,994	148,994	0	96,414	96,414	0	52,580	52,580
1	555710	Intercompany Purchase	0	112,145	112,145	0	72,569	72,569	0	39,576	39,576
TOTAL ACCOUNT 555			0	11,448,945	11,448,945	0	7,408,612	7,408,612	0	4,040,333	4,040,333

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 September 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	490,919	490,919	0	317,674	317,674	0	173,245	173,245
1	557010	Other Power Supply Expense - Financial	0	2,807,423	2,807,423	0	1,816,683	1,816,683	0	990,740	990,740
1	557150	Fuel - Economic Dispatch	0	(2,640,613)	(2,640,613)	0	(1,708,741)	(1,708,741)	0	(931,872)	(931,872)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	17,624	0	17,624	76,833	0	76,833	(59,209)	0	(59,209)
1	557170	Broker Fees - Power	0	33,805	33,805	0	21,875	21,875	0	11,930	11,930
1	557171	REC Broker Fees	3,828	13,318	17,146	3,828	8,618	12,446	0	4,700	4,700
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,083,109	0	1,083,109	1,083,109	0	1,083,109	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	(648,125)	0	(648,125)	(648,125)	0	(648,125)	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	159,025	0	159,025	159,025	0	159,025	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(465,306)	0	(465,306)	(465,306)	0	(465,306)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(271,732)	0	(271,732)	0	0	0	(271,732)	0	(271,732)
99	557390	Idaho PCA Amortization	589,093	0	589,093	0	0	0	589,093	0	589,093
1	557395	Optional Renewable Power Expense Offset	0	63	63	0	41	41	0	22	22
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	276,646	276,646	0	179,018	179,018	0	97,628	97,628
1	557711	Turbine Gas Bookout Offset	0	(276,646)	(276,646)	0	(179,018)	(179,018)	0	(97,628)	(97,628)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,653,376	6,653,376	0	4,305,400	4,305,400	0	2,347,976	2,347,976
TOTAL ACCOUNT 557			535,741	7,358,291	7,894,032	250,822	4,761,550	5,012,372	284,919	2,596,741	2,881,660

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 September 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	139,842	615,708	755,550	87,940	404,058	491,998	51,902	211,650	263,552
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			139,842	615,708	755,550	87,940	404,058	491,998	51,902	211,650	263,552

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.625%	34.375%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.209%	34.791%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended September 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	908000	Customer Assistance Expense	28,657	39,510	68,167	17,376	25,928	43,304	11,281	13,582	24,863
99	908600	Public Purpose Tariff Rider Expense Offset	1,785,435	0	1,785,435	1,283,837	0	1,283,837	501,598	0	501,598
99	908610	Limited Income Tax Refund Program	181,811	0	181,811	181,811	0	181,811	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(211,157)	0	(211,157)	(154,148)	0	(154,148)	(57,009)	0	(57,009)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,784,746	39,510	1,824,256	1,328,876	25,928	1,354,804	455,870	13,582	469,452

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.625%	34.375%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended September 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.63%	51.63%
2	Cost of Debt		5.317%	5.290%
	Total Weighted Cost		2.745%	2.731%
E-APL	Net Rate Base	2,030,142,844	1,333,059,482	697,083,362
	Interest Deduction for FIT Calculation	55,629,830	36,592,483	19,037,347
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended September 30, 2015						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	73,837,703	50,464,803	23,372,900		
E-OPS	Less: Operating & Maintenance Expense	50,824,626	33,368,634	17,455,992		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	8,760,622	6,236,332	2,524,290		
E-OTX	Less: Taxes Other than FIT	5,722,293	4,562,335	1,159,958		
	Net Operating Income Before FIT	8,530,162	6,297,502	2,232,660		
E-INT	Less: Monthly Interest Expense	4,635,820	3,049,374	1,586,446		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128		
E-SCM	Plus: Schedule M Adjustments	(10,313,087)	(6,729,722)	(3,583,365)		
	Taxable Net Operating Income	(6,418,745)	(3,469,466)	(2,949,279)		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	(2,246,561)	(1,214,313)	(1,032,248)		
1	Production Tax Credit	(4,841)	(3,133)	(1,708)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	(2,251,402)	(1,217,446)	(1,033,956)		
E-DTE	Deferred FIT	4,344,592	2,984,410	1,360,182		
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)		
	Total Net FIT/Deferred FIT	2,076,896	1,756,420	320,476		
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 September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,669,440	5,726,440	9,395,880	2,341,134	3,785,997	6,127,131	1,328,306	1,940,443	3,268,749
12	997001 Contributions In Aid of Construction	0	442,627	442,627	0	288,633	288,633	0	153,994	153,994
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	220,614	220,614	0	149,797	149,797	0	70,817	70,817
99	997007 Idaho PCA	317,361	0	317,361	0	0	0	317,361	0	317,361
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	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	16,683
12	997016 Redemption Expense Amortization	0	105,675	105,675	0	68,910	68,910	0	36,765	36,765
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	586,304	0	586,304	300,429	0	300,429	285,875	0	285,875
99	997019 CSS Temporary Service Fees	1,355,627	0	1,355,627	1,346,071	0	1,346,071	9,556	0	9,556
4	997020 FAS87 Current Pension Accrual	0	(4,707,888)	(4,707,888)	0	(3,196,656)	(3,196,656)	0	(1,511,232)	(1,511,232)
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	12,761	0	12,761	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(870,056)	0	(870,056)	(870,056)	0	(870,056)	0	0	0
12	997032 Interest Rate Swaps	0	(6,689,064)	(6,689,064)	0	(4,361,872)	(4,361,872)	0	(2,327,192)	(2,327,192)
4	997033 BPA Residential Exchange	(237,538)	0	(237,538)	(183,294)	0	(183,294)	(54,244)	0	(54,244)
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(28,088)	(28,088)	0	(18,176)	(18,176)	0	(9,912)	(9,912)
99	997043 Washington Deferred Power Costs	434,984	0	434,984	434,984	0	434,984	0	0	0
1	997044 Non-Monetary Power Costs	0	(25,466)	(25,466)	0	(16,479)	(16,479)	0	(8,987)	(8,987)
1	997045 Section 199 Manufacturing Deduction	0	(250,000)	(250,000)	0	(161,775)	(161,775)	0	(88,225)	(88,225)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(263,239)	(263,239)	0	(171,656)	(171,656)	0	(91,583)	(91,583)
11	997049 Tax Depreciation	0	(11,671,213)	(11,671,213)	0	(7,521,046)	(7,521,046)	0	(4,150,167)	(4,150,167)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	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	1,229
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	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	28,581
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(1,483)	0	(1,483)	56,715	0	56,715	(58,198)	0	(58,198)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,850	107,850	0	58,817	58,817
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	483,220	483,220	0	311,392	311,392	0	171,828	171,828
4	997081	Deferred Compensation	0	(541,428)	(541,428)	0	(367,630)	(367,630)	0	(173,798)	(173,798)
4	997082	Meal Disallowances	0	40,303	40,303	0	27,366	27,366	0	12,937	12,937
4	997083	Paid Time Off	0	76,811	76,811	0	52,155	52,155	0	24,656	24,656
2	997084	Customer Uncollectibles	0	(437,205)	(437,205)	0	(286,916)	(286,916)	0	(150,289)	(150,289)
99	997088	Deferred O&M Colstrip & CS2	(75,949)	0	(75,949)	81,141	0	81,141	(157,090)	0	(157,090)
99	997089	CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(465,306)	0	(465,306)	(465,306)	0	(465,306)	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962	962
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	2,100,000	0	2,100,000	940,000	0	940,000	1,160,000	0	1,160,000
1	997099	Kettle Falls Diesel Leak	0	(105,392)	(105,392)	0	(68,199)	(68,199)	0	(37,193)	(37,193)
99	997100	WA REC Amort	159,025	0	159,025	159,025	0	159,025	0	0	0
1	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
1	997102	Amort Idaho Earnings Test (254229)	(212,728)	0	(212,728)	0	0	0	(212,728)	0	(212,728)
99	997103	Def Project Compass	(254,870)	0	(254,870)	0	0	0	(254,870)	0	(254,870)
99	997104	Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	7,242,009	(17,324,426)	(10,313,087)	4,561,257	(11,290,979)	(6,729,722)	2,450,082	(6,033,447)	(3,583,365)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.625%	34.375%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.441%	35.559%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.209%	34.791%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	4,680,255	4,680,255	0	3,050,309	3,050,309	0	1,629,946	1,629,946
99	410100	Deferred Federal Income Tax Expense - Washin	(84,767)	0	(84,767)	(84,767)	0	(84,767)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(337,926)	0	(337,926)	0	0	0	(337,926)	0	(337,926)
	410100	Total	(422,693)	4,680,255	4,257,562	(84,767)	3,050,309	2,965,542	(337,926)	1,629,946	1,292,020
14	411100	Deferred Federal Income Tax Expense - Allocate	0	309,660	309,660	0	201,818	201,818	0	107,842	107,842
99	411100	Deferred Federal Income Tax Expense - Washin	(182,950)	0	(182,950)	(182,950)	0	(182,950)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(39,680)	0	(39,680)	0	0	0	(39,680)	0	(39,680)
	411100	Total	(222,630)	309,660	87,030	(182,950)	201,818	18,868	(39,680)	107,842	68,162
Total Deferred Federal Income Tax Expense			(645,323)	4,989,915	4,344,592	(267,717)	3,252,127	2,984,410	(377,606)	1,737,788	1,360,182

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.174%	34.826%
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 September 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	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	88,424	88,424	0	57,219	57,219	0	31,205	31,205
1	408150	R&P Property Tax--Production	0	1,281,558	1,281,558	0	829,296	829,296	0	452,262	452,262
1	408180	R&P Property Tax--Transmission	0	484,713	484,713	0	313,658	313,658	0	171,055	171,055
1	409100	State Income Tax--Montana & Oregon	0	(62,095)	(62,095)	0	(40,182)	(40,182)	0	(21,913)	(21,913)
TOTAL PRODUCTION & TRANSMISSION			0	1,792,600	1,792,600	0	1,159,991	1,159,991	0	632,609	632,609
DISTRIBUTION											
99	408110	State Excise Tax	1,399,071	0	1,399,071	1,399,071	0	1,399,071	0	0	0
99	408120	Municipal Occupation & License Tax	1,715,373	0	1,715,373	1,429,815	0	1,429,815	285,558	0	285,558
99	408160	Miscellaneous State or Local Tax--WA & ID	14	0	14	0	0	0	14	0	14
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	(53,720)	0	(53,720)	0	0	0	(53,720)	0	(53,720)
TOTAL DISTRIBUTION			3,929,693	0	3,929,693	3,402,344	0	3,402,344	527,349	0	527,349
TOTAL TAXES OTHER THAN FIT			3,929,693	1,792,600	5,722,293	3,402,344	1,159,991	4,562,335	527,349	632,609	1,159,958

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended September 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,808,333	8,808,333	0	5,699,872	5,699,872	0	3,108,461	3,108,461
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	1,254,245	1,254,245	0	811,622	811,622	0	442,623	442,623
1	182381	CDA Settlement Past Storage	0	33,889,949	33,889,949	0	21,930,186	21,930,186	0	11,959,763	11,959,763
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)	5,260,280	106,233,549	111,493,829	5,177,961	72,132,580	77,310,541	82,319	34,100,969	34,183,288
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,849,358	3,849,358	0	2,613,714	2,613,714	0	1,235,644	1,235,644
		TOTAL INTANGIBLE PLANT	6,016,163	216,867,730	222,883,893	5,933,844	144,049,120	149,982,964	82,319	72,818,610	72,900,929
		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	130,573,109	130,573,109	0	84,493,859	84,493,859	0	46,079,250	46,079,250
1	312000	Boiler Plant	0	176,284,986	176,284,986	0	114,074,014	114,074,014	0	62,210,972	62,210,972
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,569,543	54,569,543	0	35,311,951	35,311,951	0	19,257,592	19,257,592
1	315000	Accessory Electric Equipment	0	27,023,261	27,023,261	0	17,486,752	17,486,752	0	9,536,509	9,536,509
1	316000	Miscellaneous Power Plant Equipment	0	17,075,382	17,075,382	0	11,049,480	11,049,480	0	6,025,902	6,025,902
		TOTAL STEAM PRODUCTION PLANT	0	409,111,223	409,111,223	0	264,735,872	264,735,872	0	144,375,351	144,375,351
		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	58,985,010	58,985,010	0	38,169,200	38,169,200	0	20,815,810	20,815,810
1	332XXX	Reservoirs, Dams, & Waterways	0	152,609,921	152,609,921	0	98,753,880	98,753,880	0	53,856,041	53,856,041
1	333000	Waterwheels, Turbines, & Generators	0	167,828,801	167,828,801	0	108,602,017	108,602,017	0	59,226,784	59,226,784
1	334000	Accessory Electric Equipment	0	42,563,987	42,563,987	0	27,543,156	27,543,156	0	15,020,831	15,020,831
1	335XXX	Miscellaneous Power Plant Equipment	0	9,465,868	9,465,868	0	6,125,363	6,125,363	0	3,340,505	3,340,505
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	493,941,300	493,941,300	0	319,629,415	319,629,415	0	174,311,885	174,311,885
		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	16,769,380	16,769,380	0	10,851,466	10,851,466	0	5,917,914	5,917,914
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,472	21,303,472	0	13,785,477	13,785,477	0	7,517,995	7,517,995
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	208,075,517	208,075,517	0	134,645,667	134,645,667	0	73,429,850	73,429,850
1	344010	Generators - Solar	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	Accessory Electric Equipment	0	20,747,501	20,747,501	0	13,425,708	13,425,708	0	7,321,793	7,321,793
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,525,032	1,525,032	0	986,848	986,848	0	538,184	538,184
		TOTAL OTHER PRODUCTION PLANT	0	293,418,419	293,418,419	0	189,871,059	189,871,059	0	103,547,360	103,547,360
		TOTAL PRODUCTION PLANT	0	1,196,470,942	1,196,470,942	0	774,236,346	774,236,346	0	422,234,596	422,234,596

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended September 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,022,350	21,022,350	0	13,603,563	13,603,563	0	7,418,787	7,418,787
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,627,047	20,627,047	0	13,347,762	13,347,762	0	7,279,285	7,279,285
1	353000	Station Equipment	0	236,729,717	236,729,717	0	153,187,800	153,187,800	0	83,541,917	83,541,917
1	354000	Towers & Fixtures	0	17,148,810	17,148,810	0	11,096,995	11,096,995	0	6,051,815	6,051,815
1	355000	Poles & Fixtures	0	186,613,511	186,613,511	0	120,757,603	120,757,603	0	65,855,908	65,855,908
1	356000	Overhead Conductors & Devices	0	128,028,653	128,028,653	0	82,847,341	82,847,341	0	45,181,312	45,181,312
1	357000	Underground Conduit	0	2,980,056	2,980,056	0	1,928,394	1,928,394	0	1,051,662	1,051,662
1	358000	Underground Conductors & Devices	0	2,338,114	2,338,114	0	1,512,994	1,512,994	0	825,120	825,120
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	617,440,133	617,440,133	0	399,545,510	399,545,510	0	217,894,623	217,894,623
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,764,455	0	4,764,455	3,522,753	0	3,522,753	1,241,702	0	1,241,702
99	360400	Land Easements	2,340,032	0	2,340,032	334,186	0	334,186	2,005,846	0	2,005,846
99	361000	Structures & Improvements	20,308,671	0	20,308,671	13,816,270	0	13,816,270	6,492,401	0	6,492,401
3	362000	Station Equipment	122,819,380	2,085,820	124,905,200	78,349,822	1,454,588	79,804,410	44,469,558	631,232	45,100,790
99	363000	Energy Storage Equipment	2,745,950	0	2,745,950	2,745,950	0	2,745,950	0	0	0
99	364000	Poles, Towers, & Fixtures	324,016,168	0	324,016,168	205,548,841	0	205,548,841	118,467,327	0	118,467,327
99	365000	Overhead Conductors & Devices	208,875,675	0	208,875,675	130,612,561	0	130,612,561	78,263,114	0	78,263,114
99	366000	Underground Conduit	94,522,019	0	94,522,019	60,059,259	0	60,059,259	34,462,760	0	34,462,760
99	367000	Underground Conductors & Devices	166,929,887	0	166,929,887	107,142,931	0	107,142,931	59,786,956	0	59,786,956
99	368000	Line Transformers	227,752,477	0	227,752,477	154,472,612	0	154,472,612	73,279,865	0	73,279,865
99	369XXX	Services	147,202,034	0	147,202,034	95,078,888	0	95,078,888	52,123,146	0	52,123,146
99	370000	Meters	49,076,409	0	49,076,409	26,845,727	0	26,845,727	22,230,682	0	22,230,682
99	373XXX	Street Light & Signal Systems	42,591,793	0	42,591,793	26,632,657	0	26,632,657	15,959,136	0	15,959,136
TOTAL DISTRIBUTION PLANT			1,413,944,950	2,085,820	1,416,030,770	905,162,457	1,454,588	906,617,045	508,782,493	631,232	509,413,725
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,151,020	4,636,010	5,787,030	444,453	3,147,851	3,592,304	706,567	1,488,159	2,194,726
4	390XXX	Structures & Improvements	13,346,985	69,819,661	83,166,646	6,599,274	47,407,550	54,006,824	6,747,711	22,412,111	29,159,822
4	391XXX	Office Furniture & Equipment	3,504,777	53,951,672	57,456,449	3,406,570	36,633,185	40,039,755	98,207	17,318,487	17,416,694
4	392XXX	Transportation Equipment	22,885,601	13,581,844	36,467,445	16,615,173	9,222,072	25,837,245	6,270,428	4,359,772	10,630,200
4	393000	Stores Equipment	274,895	2,726,683	3,001,578	121,608	1,851,418	1,973,026	153,287	875,265	1,028,552
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,918,162	11,975,881	993,356	6,734,432	7,727,788	1,064,363	3,183,730	4,248,093
4	395000	Laboratory Equipment	273,623	864,895	1,138,518	228,163	587,264	815,427	45,460	277,631	323,091
4	396XXX	Power Operated Equipment	26,148,668	9,177,596	35,326,264	15,848,091	6,231,588	22,079,679	10,300,577	2,946,008	13,246,585
4	397XXX	Communications Equipment	20,268,933	72,274,455	92,543,388	12,115,523	49,074,355	61,189,878	8,153,410	23,200,100	31,353,510
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			89,918,446	237,341,298	327,259,744	56,376,137	161,154,742	217,530,879	33,542,309	76,186,556	109,728,865
TOTAL PLANT IN SERVICE			1,509,879,559	2,270,205,923	3,780,085,482	967,472,438	1,480,440,306	2,447,912,744	542,407,121	789,765,617	1,332,172,738

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended September 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
ACUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(290,991,394)	(290,991,394)	0	(188,300,531)	(188,300,531)	0	(102,690,863)	(102,690,863)
E-ADEP		Hydro Production Plant	0	(136,636,392)	(136,636,392)	0	(88,417,409)	(88,417,409)	0	(48,218,983)	(48,218,983)
E-ADEP		Other Production Plant	0	(100,395,369)	(100,395,369)	0	(64,965,843)	(64,965,843)	0	(35,429,526)	(35,429,526)
E-ADEP		Transmission Plant	0	(200,068,261)	(200,068,261)	0	(129,464,172)	(129,464,172)	0	(70,604,089)	(70,604,089)
E-ADEP		Distribution Plant	(450,726,950)	(21,495)	(450,748,445)	(277,765,337)	(14,990)	(277,780,327)	(172,961,613)	(6,505)	(172,968,118)
E-ADEP		General Plant	(31,692,212)	(83,119,991)	(114,812,203)	(19,578,655)	(56,438,474)	(76,017,129)	(12,113,557)	(26,681,517)	(38,795,074)
TOTAL ACCUMULATED DEPRECIATION			(482,419,162)	(811,232,902)	(1,293,652,064)	(297,343,992)	(527,601,419)	(824,945,411)	(185,075,170)	(283,631,483)	(468,706,653)
ACUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,017,987)	(10,017,987)	0	(6,482,640)	(6,482,640)	0	(3,535,347)	(3,535,347)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(168,237)	0	(168,237)	(168,237)	0	(168,237)	0	0	0
E-AAAMT		General Plant - 303000	0	(872,837)	(872,837)	0	(590,786)	(590,786)	0	(282,051)	(282,051)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,510,213)	(25,353,856)	(27,864,069)	(2,471,883)	(17,215,268)	(19,687,151)	(38,330)	(8,138,588)	(8,176,918)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(235,950)	(356,762)	(117,239)	(160,210)	(277,449)	(3,573)	(75,740)	(79,313)
TOTAL ACCUMULATED AMORTIZATION			(2,799,262)	(36,480,630)	(39,279,892)	(2,757,359)	(24,448,904)	(27,206,263)	(41,903)	(12,031,726)	(12,073,629)
TOTAL ACCUMULATED DEPR/AMORT			(485,218,424)	(847,713,532)	(1,332,931,956)	(300,101,351)	(552,050,323)	(852,151,674)	(185,117,073)	(295,663,209)	(480,780,282)
NET ELECTRIC UTILITY PLANT before DFIT			1,024,661,135	1,422,492,391	2,447,153,526	667,371,087	928,389,983	1,595,761,070	357,290,048	494,102,408	851,392,456
ACUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(165,679)	(165,679)	0	(107,211)	(107,211)	0	(58,468)	(58,468)
12		ADFIT - Electric Plant In Service (282900)	0	(404,788,045)	(404,788,045)	0	(263,958,236)	(263,958,236)	0	(140,829,809)	(140,829,809)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,454,778)	(50,454,778)	0	(34,258,794)	(34,258,794)	0	(16,195,984)	(16,195,984)
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	(11,861,482)	(11,861,482)	0	(7,675,565)	(7,675,565)	0	(4,185,917)	(4,185,917)
1		ADFIT - CDA Settlement Costs (283333)	0	377,699	377,699	0	244,409	244,409	0	133,290	133,290
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,401,322)	(3,401,322)	0	(2,217,968)	(2,217,968)	0	(1,183,354)	(1,183,354)
TOTAL ACCUMULATED DFIT			0	(470,684,536)	(470,684,536)	0	(308,238,806)	(308,238,806)	0	(162,445,730)	(162,445,730)
NET ELECTRIC UTILITY PLANT			1,024,661,135	951,807,855	1,976,468,990	667,371,087	620,151,177	1,287,522,264	357,290,048	331,656,678	688,946,726

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.737%	30.263%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.209%	34.791%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended September 30, 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	#####	951,807,855	1,976,468,990	667,371,087	620,151,177	1,287,522,264	357,290,048	331,656,678	688,946,726
	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	(635,719)	0	(635,719)	635,719	0	635,719
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)	(2,843,470)	0	(2,843,470)	(911,283)	0	(911,283)	(1,932,187)	0	(1,932,187)
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)	7,512,582	0	7,512,582	4,803,124	0	4,803,124	2,709,458	0	2,709,458
99	ADFIT - Kettle Falls Disallowed (190420)	179,759	0	179,759	179,759	0	179,759	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)	1,397,666	0	1,397,666	0	0	0	1,397,666	0	1,397,666
99	ADFIT - Boulder Park Disallowed (190040)	420,817	0	420,817	0	0	0	420,817	0	420,817
99	Investment in WNP3 Exchange Power (124900, 12493)	9,697,646	0	9,697,646	9,697,646	0	9,697,646	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,742,857)	0	(1,742,857)	(1,742,857)	0	(1,742,857)	0	0	0
99	CDA Lake Settlement - WA (182382)	792,282	0	792,282	792,282	0	792,282	0	0	0
99	CDA Lake Settlement - ID (186382)	156,165	0	156,165	0	0	0	156,165	0	156,165
99	ADFIT - CDA Lake Settlement - Direct (283382)	(331,958)	0	(331,958)	(277,300)	0	(277,300)	(54,658)	0	(54,658)
99	CDA CDR Fund - Direct (182324)	57,631	0	57,631	57,631	0	57,631	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	409,118	0	409,118	379,893	0	379,893	29,225	0	29,225
99	ADFIT - Spokane River Relicensing (283322)	(143,168)	0	(143,168)	(132,944)	0	(132,944)	(10,224)	0	(10,224)
99	Spokane River PM&Es (182323)	377,333	0	377,333	241,229	0	241,229	136,104	0	136,104
99	ADFIT - Spokane River PM&Es (283323)	(132,090)	0	(132,090)	(84,454)	0	(84,454)	(47,636)	0	(47,636)
99	Montana Riverbed Settlement (186360)	1,249,648	0	1,249,648	873,935	0	873,935	375,713	0	375,713
99	ADFIT - Montana Riverbed Settlement (283365)	(437,617)	0	(437,617)	(306,118)	0	(306,118)	(131,499)	0	(131,499)
99	Lancaster Generation (182312)	283,334	0	283,334	283,334	0	283,334	0	0	0
99	ADFIT - Lancaster Generation (283312)	(99,166)	0	(99,166)	(99,166)	0	(99,166)	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)	(1,966,741)	(914)	(1,967,655)	(519,085)	(621)	(519,706)	(1,447,656)	(293)	(1,447,949)
99	Customer Deposits (235199)	(1,625,621)	0	(1,625,621)	(1,625,621)	0	(1,625,621)	0	0	0
C-WKC	Working Capital	38,700,279	9,093,408	47,793,687	38,700,279	0	38,700,279	0	9,093,408	9,093,408
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	44,581,360	9,092,494	53,673,854	45,537,839	(621)	45,537,218	(956,479)	9,093,115	8,136,636
	NET RATE BASE	#####	960,900,349	2,030,142,844	712,908,926	620,150,556	1,333,059,482	356,333,569	340,749,793	697,083,362

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 September 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)	653,527				653,527	653,527		422,897	422,897		230,630	230,630	
1	Hydro (ED-AN)	747,317				747,317	747,317		483,589	483,589		263,728	263,728	
1	Other (ED-AN)	782,163				782,163	782,163		506,138	506,138		276,025	276,025	
Total Electric Production		2,183,007				2,183,007	2,183,007		1,412,624	1,412,624		770,383	770,383	
Electric Transmission														
1	ED-AN	927,303				927,303	927,303		600,058	600,058		327,245	327,245	
Total Electric Transmissio		927,303				927,303	927,303		600,058	600,058		327,245	327,245	
Electric Distribution														
3	ED-AN	3,424					3,424		2,388	2,388		1,036	1,036	
	ED-ID	1,288,555				1,288,555					1,288,555		1,288,555	
	ED-WA	2,145,642				2,145,642		2,145,642		2,145,642				
Total Electric Distribution		3,437,621				3,434,197	3,424	3,437,621	2,145,642	2,388	2,148,030	1,288,555	1,036	1,289,591
Gas Underground Storage														
	GD-AN	52,386												
	GD-OR	9,966					9,966							
Total Gas Underground St		62,352					52,386	9,966						
Gas Distribution														
	GD-AN	5,383												
	GD-ID	386,790					386,790							
	GD-WA	766,560					766,560							
	GD-OR	506,446						506,446						
Total Gas Distribution		1,665,179					1,158,733	506,446						
General Plant														
4	ED-AN	240,128					240,128	240,128		163,047	163,047		77,081	
	ED-ID	16,410				16,410		16,410				16,410	16,410	
	ED-WA	94,878				94,878		94,878	94,878					
7,4	CD-AA	1,550,588			306,257	134,932	1,109,399	1,109,399		753,282	753,282		356,117	
9,4	CD-AN	58,128			12,356		45,772	45,772		31,079	31,079		14,693	
9	CD-ID	27,920			5,935		21,985	21,985				21,985	21,985	
9	CD-WA	15,116			3,213		11,903	11,903	11,903		11,903			
8	GD-AA	21,994			15,194	6,800								
	GD-AN	3,354			3,354									
	GD-ID	3,876			3,876									
	GD-WA	17,974			17,974									
	GD-OR	17,463				17,463								
Total General Plant		2,067,829			368,159	159,195		145,176	1,395,299	1,540,475		38,395	447,891	486,286
Total Depreciation Expense		10,343,291			1,579,278	675,607		3,579,373	4,509,033	8,088,406		1,326,950	1,546,555	2,873,505

Allocation Ratios:
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%	35.290%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expe	69.737%	30.263%
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 September 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	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	1,460,133	1,044,681	288,391	127,061		1,044,681	1,044,681		709,338	709,338		335,343	335,343		
9,4		CD-AN	763	601	162		601	601		408	408		193	193			
9,4		CD-ID	1,219	960	259		960	960				960		960			
4		ED-AN	38,072	38,072			38,072	38,072		25,851	25,851		12,221	12,221			
		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			1,617,302	1,171,172	309,714	136,416		87,818	1,083,354	1,171,172		86,462	735,597	822,059	1,356	347,757	349,113
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			1,771,522	1,307,472	322,482	141,568		90,068	1,217,404	1,307,472		88,712	823,517	912,229	1,356	393,887	395,243

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 September 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)	(290,991,394)	(290,991,394)			(290,991,394)	(290,991,394)		(188,300,531)	(188,300,531)		(102,690,863)	(102,690,863)	
1	Hydro (ED-AN)	(136,636,392)	(136,636,392)			(136,636,392)	(136,636,392)		(88,417,409)	(88,417,409)		(48,218,983)	(48,218,983)	
1	Other (ED-AN)	(100,395,369)	(100,395,369)			(100,395,369)	(100,395,369)		(64,965,843)	(64,965,843)		(35,429,526)	(35,429,526)	
Total Electric Production		(528,023,155)	(528,023,155)			(528,023,155)	(528,023,155)		(341,683,783)	(341,683,783)		(186,339,372)	(186,339,372)	
Electric Transmission														
1	ED-AN	(200,068,261)	(200,068,261)			(200,068,261)	(200,068,261)		(129,464,172)	(129,464,172)		(70,604,089)	(70,604,089)	
Total Electric Transmissi		(200,068,261)	(200,068,261)			(200,068,261)	(200,068,261)		(129,464,172)	(129,464,172)		(70,604,089)	(70,604,089)	
Electric Distribution														
3	ED-AN	(21,495)	(21,495)			(21,495)	(21,495)		(14,990)	(14,990)		(6,505)	(6,505)	
	ED-ID	(172,961,613)	(172,961,613)			(172,961,613)	(172,961,613)					(172,961,613)	(172,961,613)	
	ED-WA	(277,765,337)	(277,765,337)			(277,765,337)	(277,765,337)		(277,765,337)	(277,765,337)				
Total Electric Distribution		(450,748,445)	(450,748,445)			(450,726,950)	(21,495)	(450,748,445)	(277,765,337)	(14,990)	(277,780,327)	(172,961,613)	(6,505)	(172,968,118)
Gas Underground Storage														
	GD-AN	(13,905,761)	(13,905,761)											
	GD-OR	(712,118)					(712,118)							
Total Gas Underground S		(14,617,879)					(13,905,761)						(712,118)	
Gas Distribution														
	GD-AN	(1,554,306)	(1,554,306)											
	GD-ID	(62,297,407)	(62,297,407)											
	GD-WA	(121,858,437)	(121,858,437)											
	GD-OR	(95,779,037)					(95,779,037)							
Total Gas Distribution		(281,489,187)					(185,710,150)						(95,779,037)	
General Plant														
4	ED-AN	(41,510,910)	(41,510,910)			(41,510,910)	(41,510,910)		(28,185,908)	(28,185,908)		(13,325,002)	(13,325,002)	
	ED-ID	(7,738,124)	(7,738,124)			(7,738,124)	(7,738,124)					(7,738,124)	(7,738,124)	
	ED-WA	(17,375,389)	(17,375,389)			(17,375,389)	(17,375,389)		(17,375,389)	(17,375,389)				
7,4	CD-AA	(44,742,738)	(32,012,087)	(8,837,138)	(3,893,513)	(32,012,087)	(32,012,087)		(21,736,207)	(21,736,207)		(10,275,880)	(10,275,880)	
9,4	CD-AN	(12,187,587)	(9,596,994)	(2,590,593)		(9,596,994)	(9,596,994)		(6,516,359)	(6,516,359)		(3,080,635)	(3,080,635)	
9	CD-ID	(5,556,529)	(4,375,433)	(1,181,096)		(4,375,433)	(4,375,433)					(4,375,433)	(4,375,433)	
9	CD-WA	(2,798,011)	(2,203,266)	(594,745)		(2,203,266)	(2,203,266)		(2,203,266)	(2,203,266)				
8	GD-AA	(1,855,214)	(1,281,619)	(573,595)										
	GD-AN	(1,984,188)	(1,984,188)											
	GD-ID	(1,579,245)	(1,579,245)											
	GD-WA	(4,891,567)	(4,891,567)											
	GD-OR	(4,432,196)					(4,432,196)							
Total General Plant		(146,651,698)	(114,812,203)	(22,940,191)	(8,899,304)	(31,692,212)	(83,119,991)	(114,812,203)	(19,578,655)	(56,438,474)	(76,017,129)	(12,113,557)	(26,681,517)	(38,795,074)
Total Accumulated Depr		(1,621,598,625)	(1,293,652,064)	(222,556,102)	(105,390,459)	(482,419,162)	(811,232,902)	(1,293,652,064)	(297,343,992)	(527,601,419)	(824,945,411)	(185,075,170)	(283,631,483)	(468,706,653)

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	69.737%		30.263%			
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%		32.100%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended September 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	(8,955,087)	(8,955,087)			(8,955,087)	(8,955,087)		(5,794,837)	(5,794,837)		(3,160,250)	(3,160,250)	
1	Misc Intangible Plt (3030 ED-AN	(1,062,900)	(1,062,900)			(1,062,900)	(1,062,900)		(687,803)	(687,803)		(375,097)	(375,097)	
Total Production/Transmission		(10,017,987)	(10,017,987)			(10,017,987)	(10,017,987)		(6,482,640)	(6,482,640)		(3,535,347)	(3,535,347)	
Distribution														
	Franchises (302000) ED-WA	(138,191)	(138,191)			(138,191)	(138,191)	(138,191)			(138,191)			
	Misc Intangible Plt (3030 ED-WA	(30,046)	(30,046)			(30,046)	(30,046)	(30,046)			(30,046)			
Total Distribution		(168,237)	(168,237)			(168,237)	(168,237)	(168,237)			(168,237)			
General Plant - 303000														
7,4	CD-AA	(1,137,984)	(814,194)	(224,763)	(99,027)		(814,194)	(814,194)		(552,838)	(552,838)		(261,356)	(261,356)
9,1	CD-AN	(74,473)	(58,643)	(15,830)			(58,643)	(58,643)		(37,948)	(37,948)		(20,695)	(20,695)
	GD-ID	(53,962)		(53,962)										
	GD-WA	(134,315)		(134,315)										
	GD-OR	(70,196)			(70,196)									
Total General Plant - 303000		(1,470,930)	(872,837)	(428,870)	(169,223)		(872,837)	(872,837)		(590,786)	(590,786)		(282,051)	(282,051)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(34,565,820)	(24,730,807)	(6,827,095)	(3,007,918)		(24,730,807)	(24,730,807)		(16,792,218)	(16,792,218)		(7,938,589)	(7,938,589)
9,4	CD-AN	(22,754)	(17,918)	(4,836)			(17,918)	(17,918)		(12,166)	(12,166)		(5,752)	(5,752)
9	CD-ID	(27,595)	(21,729)	(5,866)		(21,729)	(21,729)	(21,729)				(21,729)	(21,729)	
4	ED-AN	(605,131)	(605,131)				(605,131)	(605,131)		(410,884)	(410,884)		(194,247)	(194,247)
	ED-ID	(16,601)	(16,601)			(16,601)	(16,601)				(16,601)		(16,601)	
	ED-WA	(2,471,883)	(2,471,883)			(2,471,883)	(2,471,883)	(2,471,883)						
8	GD-AA	(1,760,786)		(1,216,386)	(544,400)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(39,483,328)	(27,864,069)	(8,065,710)	(3,553,549)		(25,110,213)	(25,353,856)		(2,471,883)	(17,215,268)		(38,330)	(8,138,588)
Gas Underground Storage														
	GD-AN	(240,020)		(240,020)										
Total Gas Underground Storage		(240,020)		(240,020)										
General Plant - 390200, 396200														
7,4	CD-AA	(236,127)	(168,941)	(46,638)	(20,548)		(168,941)	(168,941)		(114,711)	(114,711)		(54,230)	(54,230)
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)	
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)			(6,561)			
4	ED-AN	(67,009)	(67,009)			(67,009)	(67,009)	(67,009)		(45,499)	(45,499)		(21,510)	(21,510)
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)			
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(428,546)	(356,762)	(51,236)	(20,548)		(120,812)	(235,950)		(117,239)	(160,210)		(3,573)	(75,740)
Total Accumulated Amortization		(51,809,048)	(39,279,892)	(8,785,836)	(3,743,320)		(2,799,262)	(36,480,630)		(2,757,359)	(24,448,904)		(41,903)	(12,031,726)

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-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	849,204	0	0	0	0	0	0	0	0	849,204	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,119,848	0	0	4,378,568	4,378,568	0	0	1,208,731	1,208,731	0	532,549	
9		CD-WA / ID / AN	1,282,382	430,842	344,288	234,669	1,009,799	116,301	92,936	63,346	272,583	0	0	
		TOTAL ACCOUNT	9,127,262	444,453	706,567	4,636,011	5,787,031	593,465	92,936	1,272,077	1,958,478	849,204	532,549	1,381,753
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,201,068	1,044,206	2,164,230	3,992,632	7,201,068	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	0	2,239,070	0	
99		GD-OR / AS	3,537,171	0	0	0	0	0	0	0	0	3,537,171	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,342,023	0	0	58,197,777	58,197,777	0	0	16,065,863	16,065,863	0	7,078,383	
9		CD-WA / ID / AN	22,564,006	5,555,068	4,583,481	7,629,252	17,767,801	1,499,524	1,237,256	2,059,425	4,796,205	0	0	
		TOTAL ACCOUNT	116,883,338	6,599,274	6,747,711	69,819,661	83,166,646	3,738,594	1,237,256	18,125,288	23,101,138	3,537,171	7,078,383	10,615,554
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,946,866	3,376,203	14,649	6,556,014	9,946,866	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	
7		CD-AA	66,138,367	0	0	47,320,017	47,320,017	0	0	13,062,989	13,062,989	0	5,755,361	
9		CD-WA / ID / AN	240,735	30,366	83,558	75,641	189,565	8,197	22,555	20,418	51,170	0	0	
		TOTAL ACCOUNT	76,970,878	3,406,569	98,207	53,951,672	57,456,448	8,197	22,555	13,530,980	13,561,732	0	5,952,698	5,952,698
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	31,546,562	14,904,426	5,368,458	11,273,678	31,546,562	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,377,482	0	0	0	0	6,744,867	2,282,092	1,350,523	10,377,482	0	0	
99		GD-OR / AS	3,599,747	0	0	0	0	0	0	0	0	3,599,747	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,734,170	1,710,746	901,970	1,902,598	4,515,314	461,796	243,476	513,584	1,218,856	0	0	
		TOTAL ACCOUNT	51,824,815	16,615,172	6,270,428	13,581,843	36,467,443	7,206,663	2,525,568	1,976,066	11,708,297	3,599,747	49,328	3,649,075

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,303,202	110,869	138,543	2,351,661	2,601,073	29,928	37,398	634,803	702,129	0	0	
		TOTAL ACCOUNT	3,845,206	121,608	153,288	2,726,683	3,001,579	114,199	37,398	634,803	786,400	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,157,296	972,218	298,727	1,886,351	3,157,296	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,716,735	0	0	0	0	1,977,244	371,101	368,390	2,716,735	0	0	0
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8		GD-AA	2,524,281	0	0	0	0	0	0	1,743,824	1,743,824	0	780,457	780,457
7		CD-AA	10,947,898	0	0	7,832,893	7,832,893	0	0	2,162,319	2,162,319	0	952,686	952,686
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	21,583,817	993,357	1,064,363	9,918,162	11,975,882	1,982,950	577,775	4,328,229	6,888,954	985,838	1,733,143	2,718,981
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	827,097	224,719	44,361	558,017	827,097	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	1,794,110	228,163	45,460	864,895	1,138,518	30,173	9,834	397,618	437,625	111,504	106,463	217,967
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,619,498	15,590,726	9,880,887	8,147,885	33,619,498	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,514,860	0	0	0	0	2,850,913	833,453	830,494	4,514,860	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	40,393,981	15,848,091	10,300,577	9,177,596	35,326,264	2,920,386	946,743	1,110,766	4,977,895	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	59,991,858	11,559,463	4,961,733	43,470,662	59,991,858	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	31,330,931	0	0	22,416,341	22,416,341	0	0	6,188,172	6,188,172	0	2,726,418	2,726,418
9		CD-WA / ID / AN	12,871,063	556,060	3,191,677	6,387,453	10,135,190	150,102	861,555	1,724,216	2,735,873	0	0	0
		TOTAL ACCOUNT	107,672,517	12,115,523	8,153,410	72,274,456	92,543,389	849,310	1,417,249	8,598,325	10,864,884	1,230,831	3,033,413	4,264,244
	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	430,619,359	56,376,136	33,542,310	237,341,299	327,259,745	17,444,997	6,867,314	50,060,180	74,372,491	10,417,723	18,569,400	28,987,123

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 September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	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	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	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	7,492,512	5,177,961	23,524	2,291,027	7,492,512	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	
7		CD-AA	145,226,731	0	0	103,905,369	103,905,369	0	0	28,683,732	28,683,732	0	12,637,630	
9		CD-WA / ID / AN	121,848	0	58,795	37,153	95,948	0	15,871	10,029	25,900	0	0	
		TOTAL ACCOUNT	155,449,623	5,177,961	82,319	106,233,549	111,493,829	0	15,871	30,495,787	30,511,658	0	13,444,136	13,444,136
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	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	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,380,181	0	0	3,849,358	3,849,358	0	0	1,062,640	1,062,640	0	468,183	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,392,938	0	0	3,849,358	3,849,358	0	0	1,074,166	1,074,166	1,231	468,183	469,414
	TOTAL		181,972,645	5,331,140	82,319	126,865,985	132,279,444	1,022,594	196,908	33,362,451	34,581,953	427,354	14,683,894	15,111,248

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 September 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	(69,851,116)	(49,976,378)	(13,796,294)	(6,078,444)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(607,537)	(478,399)	(129,138)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
Total			<u>(71,005,047)</u>	<u>(50,845,706)</u>	<u>(14,033,350)</u>	<u>(6,125,991)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,496,865	816,325		2,313,190		816,325			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,047,422	571,218		1,618,640		571,218			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,527,821	8,053,410	2,438,256	28,019,487		6,435,120		1,618,290	2,438,256
1	154300 PLANT MATERIALS & OPER SUP-CS2	601,241	327,891		929,132		327,891			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,727,522	942,115		2,669,637		942,115			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	762	350	106	1,218		280		70	106
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	5	3	1	9		2		1	1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,245	572	173	1,990		457		115	173
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	46,091,605			46,091,605	38,700,279		7,391,326		
TOTAL		68,494,488	10,711,884	2,438,536	81,644,908	38,700,279	9,093,408	7,391,326	1,618,476	2,438,536

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						