

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,995,915	9,425,560	5,570,355
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,995,915	9,425,560	5,570,355
E-APL	Electric Net Rate Base	2,031,539,573	1,341,021,421	690,518,152
	<b>RATE OF RETURN</b>	<b>0.738%</b>	<b>0.703%</b>	<b>0.807%</b>

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
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended July 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	7-01-2015 thru 07-31-2015	369,419	242,414	127,005
		Percent		100.000%	65.620%	34.380%
3	E-OPS	Direct Distribution Operating Expense	7-01-2015 thru 07-31-2015	2,164,011	1,502,445	661,566
		Percent		100.000%	69.429%	30.571%
	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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended July 31, 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
		<b>Total</b>		<b>118,295,331</b>	<b>96,188,931</b>	<b>14,952,887</b>	<b>7,153,513</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>81.313%</b>	<b>12.640%</b>	<b>6.047%</b>
		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
		<b>Total</b>		<b>81,668,934</b>	<b>59,900,674</b>	<b>15,701,526</b>	<b>6,066,734</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.346%</b>	<b>19.226%</b>	<b>7.428%</b>
		Number of Customers at		699,916	370,194	231,528	98,194
		<b>Percentage</b>		<b>100.000%</b>	<b>52.892%</b>	<b>33.079%</b>	<b>14.029%</b>
		Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662	204,414,586
		<b>Percentage</b>		<b>100.000%</b>	<b>78.637%</b>	<b>14.060%</b>	<b>7.303%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>286.187%</b>	<b>79.005%</b>	<b>34.808%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.547%</b>	<b>19.751%</b>	<b>8.702%</b>

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended July 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	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended July 31, 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	06-01-2015 thru 07-31-2015	951,267,904	621,923,713	329,344,191	
				100.000%	65.378%	34.622%	
11		Book Depreciation Percent	7-01-2015 thru 07-31-2015	7,436,471	4,775,838	2,660,633	
				100.000%	64.222%	35.778%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended July 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	06-01-2015 thru 07-31-2015	2,430,284,384 100.000%	1,587,313,584 65.314%	842,970,800 34.686%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2015 thru 07-31-2015	208,756,359 100.000%	139,313,481 66.735%	69,442,878 33.265%
14		Net Allocated Schedule M's - AMA Percent	7-01-2015 thru 07-31-2015	-6,188,045 100.000%	-3,845,304 62.141%	-2,342,741 37.859%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	29,059,036	0	29,059,036	19,887,638	0	19,887,638	9,171,398	0	9,171,398
99	442200	Commercial - Firm & Int.	29,190,123	0	29,190,123	20,897,972	0	20,897,972	8,292,151	0	8,292,151
1	442300	Industrial	7,804,756	0	7,804,756	3,703,463	0	3,703,463	4,101,293	0	4,101,293
99	444000	Public Street & Highway Lighting	637,421	0	637,421	429,177	0	429,177	208,244	0	208,244
99	448000	Interdepartmental Revenue	102,139	0	102,139	76,989	0	76,989	25,150	0	25,150
99	499XXX	Unbilled Revenue	2,071,451	0	2,071,451	2,043,368	0	2,043,368	28,083	0	28,083
		TOTAL SALES TO ULTIMATE CUSTOMERS	68,864,926	0	68,864,926	47,038,607	0	47,038,607	21,826,319	0	21,826,319
1	447XXX	Sales for Resale	0	6,398,663	6,398,663	0	4,140,575	4,140,575	0	2,258,088	2,258,088
		TOTAL SALES OF ELECTRICITY	68,864,926	6,398,663	75,263,589	47,038,607	4,140,575	51,179,182	21,826,319	2,258,088	24,084,407
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	25,110	0	25,110	13,298	0	13,298	11,812	0	11,812
1	453000	Sales of Water & Water Power	0	38,833	38,833	0	25,129	25,129	0	13,704	13,704
1	454000	Rent from Electric Property	257,988	17,444	275,432	181,306	11,288	192,594	76,682	6,156	82,838
1	456XXX	Other Electric Revenues	(2,849,393)	8,969,115	6,119,722	(2,853,625)	5,803,914	2,950,289	4,232	3,165,201	3,169,433
		TOTAL OTHER OPERATING REVENUE	(2,566,295)	9,025,392	6,459,097	(2,659,021)	5,840,331	3,181,310	92,726	3,185,061	3,277,787
		TOTAL ELECTRIC REVENUE	66,298,631	15,424,055	81,722,686	44,379,586	9,980,906	54,360,492	21,919,045	5,443,149	27,362,194

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	23,288	23,288	0	15,070	15,070	0	8,218	8,218
1	501XXX	Fuel	0	2,607,370	2,607,370	0	1,687,229	1,687,229	0	920,141	920,141
1	502000	Steam Expense	0	387,637	387,637	0	250,840	250,840	0	136,797	136,797
1	505000	Electric Expense	0	113,799	113,799	0	73,639	73,639	0	40,160	40,160
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	273,247	273,247	0	176,818	176,818	0	96,429	96,429
1	507000	Rent	0	4,500	4,500	0	2,912	2,912	0	1,588	1,588
MAINTENANCE											
1	510000	Supervision & Engineering	0	45,968	45,968	0	29,746	29,746	0	16,222	16,222
1	511000	Structures	0	65,859	65,859	0	42,617	42,617	0	23,242	23,242
1	512000	Boiler Plant	0	458,571	458,571	0	296,741	296,741	0	161,830	161,830
1	513000	Electric Plant	0	70,088	70,088	0	45,354	45,354	0	24,734	24,734
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(342,854)	(342,854)	0	(221,861)	(221,861)	0	(120,993)	(120,993)
TOTAL STEAM POWER GENERATION EXP			0	3,707,473	3,707,473	0	2,399,105	2,399,105	0	1,308,368	1,308,368
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	161,426	161,426	0	104,459	104,459	0	56,967	56,967
1	536000	Water for Power	0	106,326	106,326	0	68,804	68,804	0	37,522	37,522
1	537000	Hydraulic Expense	297,034	214,978	512,012	192,117	139,112	331,229	104,917	75,866	180,783
1	538000	Electric Expense	0	551,873	551,873	0	357,117	357,117	0	194,756	194,756
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	144,883	144,883	0	93,754	93,754	0	51,129	51,129
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	79,066	79,066	0	51,164	51,164	0	27,902	27,902
1	542000	Structures	0	42,599	42,599	0	27,566	27,566	0	15,033	15,033
1	543000	Reservoirs, Dams, & Waterways	0	5,833	5,833	0	3,775	3,775	0	2,058	2,058
1	544000	Electric Plant	0	115,676	115,676	0	74,854	74,854	0	40,822	40,822
1	545000	Miscellaneous Hydraulic Plant	0	49,556	49,556	0	32,068	32,068	0	17,488	17,488
TOTAL HYDRO POWER GENERATION EXP			774,928	1,580,787	2,355,715	501,811	1,022,929	1,524,740	273,117	557,858	830,975
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	93,178	93,178	0	60,295	60,295	0	32,883	32,883
1	547XXX	Fuel	0	8,992,329	8,992,329	0	5,818,936	5,818,936	0	3,173,393	3,173,393
1	548000	Generation Expense	0	160,165	160,165	0	103,643	103,643	0	56,522	56,522
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	61,603	61,603	0	39,863	39,863	0	21,740	21,740
1	550000	Rent	0	(2,311)	(2,311)	0	(1,495)	(1,495)	0	(816)	(816)
MAINTENANCE											
1	551000	Supervision & Engineering	0	46,199	46,199	0	29,895	29,895	0	16,304	16,304
1	552000	Structures	0	6,774	6,774	0	4,383	4,383	0	2,391	2,391
1	553000	Generating & Electric Equipment	36,801	555,957	592,758	36,801	359,760	396,561	0	196,197	196,197
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(132,582)	(132,582)	0	(85,794)	(85,794)	0	(46,788)	(46,788)
TOTAL OTHER POWER GENERATION EXP			36,801	9,781,312	9,818,113	36,801	6,329,486	6,366,287	0	3,451,826	3,451,826

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	13,032,882	13,032,882	0	8,433,579	8,433,579	0	4,599,303	4,599,303
1	556000	System Control & Load Dispatching	0	86,426	86,426	0	55,926	55,926	0	30,500	30,500
E-557	557XXX	Other Expense	(4,217,976)	6,318,460	2,100,484	(2,817,746)	4,088,674	1,270,928	(1,400,230)	2,229,786	829,556
TOTAL OTHER POWER SUPPLY EXPENSE			(4,217,976)	19,437,768	15,219,792	(2,817,746)	12,578,179	9,760,433	(1,400,230)	6,859,589	5,459,359
TOTAL PRODUCTION OPERATING EXP			(3,406,247)	34,507,340	31,101,093	(2,279,134)	22,329,699	20,050,565	(1,127,113)	12,177,641	11,050,528
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	164,804	164,804	0	106,645	106,645	0	58,159	58,159
1	561000	Load Dispatching	0	225,694	225,694	0	146,047	146,047	0	79,647	79,647
1	562000	Station Expense	0	77,645	77,645	0	50,244	50,244	0	27,401	27,401
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	45,827	45,827	0	29,655	29,655	0	16,172	16,172
1	565XXX	Transmission of Electricity by Others	0	1,678,442	1,678,442	0	1,086,120	1,086,120	0	592,322	592,322
1	566000	Miscellaneous Transmission Expense	0	70,918	70,918	0	45,891	45,891	0	25,027	25,027
1	567000	Rent	0	12,610	12,610	0	8,160	8,160	0	4,450	4,450
MAINTENANCE											
1	568000	Supervision & Engineering	160	83,129	83,289	0	53,793	53,793	160	29,336	29,496
1	569000	Structures	(1,506)	85,925	84,419	0	55,602	55,602	(1,506)	30,323	28,817
1	570000	Station Equipment	(37)	134,751	134,714	0	87,197	87,197	(37)	47,554	47,517
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	194	69,483	69,677	194	44,962	45,156	0	24,521	24,521
1	572000	Underground Lines	3,046	611	3,657	0	395	395	3,046	216	3,262
1	573000	Service Miscellaneous	2,701	18,103	20,804	2,680	11,714	14,394	21	6,389	6,410
TOTAL TRANSMISSION OPERATING EXP			4,558	2,667,942	2,672,500	2,874	1,726,425	1,729,299	1,684	941,517	943,201

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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
E-DEPX		Depreciation Expense-Production	0	2,179,373	2,179,373	0	1,410,272	1,410,272	0	769,101	769,101
E-DEPX		Depreciation Expense-Transmission	0	919,359	919,359	0	594,917	594,917	0	324,442	324,442
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	18,600	0	18,600	14,623	0	14,623	3,977	0	3,977
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	(931,136)	0	(931,136)	(655,208)	0	(655,208)	(275,928)	0	(275,928)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(18,928)	0	(18,928)	0	0	0	(18,928)	0	(18,928)
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	(40,643)	0	(40,643)	(40,643)	0	(40,643)	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	1,799,665	1,799,665	0	1,164,564	1,164,564	0	635,101	635,101
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(416,725)	5,087,301	4,670,576	(246,646)	3,291,992	3,045,346	(170,079)	1,795,309	1,625,230
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(3,818,414)	42,262,583	38,444,169	(2,522,906)	27,348,116	24,825,210	(1,295,508)	14,914,467	13,618,959

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended July 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
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	83,711	249,785	333,496	61,794	173,423	235,217	21,917	76,362	98,279
3	582000	Station Expense	60,640	22,796	83,436	27,682	15,827	43,509	32,958	6,969	39,927
3	583000	Overhead Line Expense	124,189	29,847	154,036	81,662	20,722	102,384	42,527	9,125	51,652
3	584000	Underground Line Expense	151,931	0	151,931	108,188	0	108,188	43,743	0	43,743
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	4,684	0	4,684	4,684	0	4,684	0	0	0
3	586000	Meter Expense	175,481	(633)	174,848	150,070	(439)	149,631	25,411	(194)	25,217
3	587000	Customer Installations Expense	51,723	11,182	62,905	28,677	7,764	36,441	23,046	3,418	26,464
3	588000	Miscellaneous Distribution Expense	285,641	209,809	495,450	196,938	145,668	342,606	88,703	64,141	152,844
3	589000	Rent	0	24,994	24,994	0	17,353	17,353	0	7,641	7,641
		MAINTENANCE:									
3	590000	Supervision & Engineering	19,050	145,488	164,538	9,397	101,011	110,408	9,653	44,477	54,130
3	591000	Structures	63,840	0	63,840	42,213	0	42,213	21,627	0	21,627
3	592000	Station Equipment	116,971	23,907	140,878	96,699	16,598	113,297	20,272	7,309	27,581
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	776,861	(28,681)	748,180	525,495	(19,913)	505,582	251,366	(8,768)	242,598
3	594000	Underground Lines	127,071	0	127,071	83,651	0	83,651	43,420	0	43,420
3	595000	Line Transformers	58,706	16,358	75,064	41,604	11,357	52,961	17,102	5,001	22,103
3	596000	Street Light & Signal System Maintenance Exp	50,976	0	50,976	34,243	0	34,243	16,733	0	16,733
3	597000	Meters	575	0	575	2,440	0	2,440	(1,865)	0	(1,865)
3	598000	Miscellaneous Distribution Expense	11,961	17,030	28,991	7,008	11,824	18,832	4,953	5,206	10,159
		TOTAL DISTRIBUTION OPERATING EXP	2,164,011	721,882	2,885,893	1,502,445	501,195	2,003,640	661,566	220,687	882,253
E-DEPX		Depreciation Expense-Distribution	3,386,985	3,424	3,390,409	2,119,512	2,377	2,121,889	1,267,473	1,047	1,268,520
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	4,678,309	0	4,678,309	3,993,718	0	3,993,718	684,591	0	684,591
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,067,544	3,424	8,070,968	6,115,480	2,377	6,117,857	1,952,064	1,047	1,953,111
		TOTAL DISTRIBUTION EXPENSES	10,231,555	725,306	10,956,861	7,617,925	503,572	8,121,497	2,613,630	221,734	2,835,364

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	27,788	27,788	0	18,234	18,234	0	9,554	9,554
2	902000	Meter Reading Expenses	251,393	21,587	272,980	225,701	14,165	239,866	25,692	7,422	33,114
E-903	903XXX	Customer Records & Collection Expenses	153,543	605,539	759,082	95,324	397,355	492,679	58,219	208,184	266,403
2	904000	Uncollectible Accounts	0	253,441	253,441	0	166,308	166,308	0	87,133	87,133
2	905000	Misc Customer Accounts	0	19,498	19,498	0	12,795	12,795	0	6,703	6,703
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>404,936</b>	<b>927,853</b>	<b>1,332,789</b>	<b>321,025</b>	<b>608,857</b>	<b>929,882</b>	<b>83,911</b>	<b>318,996</b>	<b>402,907</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	2,279,512	24,207	2,303,719	1,713,509	15,885	1,729,394	566,003	8,322	574,325
2	909000	Advertising	0	67,490	67,490	0	44,287	44,287	0	23,203	23,203
2	910000	Misc Customer Service & Info Exp	0	37,918	37,918	0	24,882	24,882	0	13,036	13,036
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>2,279,512</b>	<b>129,615</b>	<b>2,409,127</b>	<b>1,713,509</b>	<b>85,054</b>	<b>1,798,563</b>	<b>566,003</b>	<b>44,561</b>	<b>610,564</b>
		<b>SALES EXPENSES:</b>									
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	28,455	2,557,404	2,585,859	20,098	1,736,477	1,756,575	8,357	820,927	829,284
4	921000	Office Supplies & Expenses	(8,618)	325,719	317,101	(8,618)	221,163	212,545	0	104,556	104,556
4	922000	Admin Exp Transferred--Credit	0	(10,246)	(10,246)	0	(6,957)	(6,957)	0	(3,289)	(3,289)
4	923000	Outside Services Employed	18,187	859,588	877,775	5,322	583,660	588,982	12,865	275,928	288,793
4	924000	Property Insurance Premium	0	100,958	100,958	0	68,550	68,550	0	32,408	32,408
4	925XXX	Injuries and Damages	0	247,938	247,938	0	168,350	168,350	0	79,588	79,588
4	926XXX	Employee Pensions and Benefits	0	25,003	25,003	0	16,977	16,977	0	8,026	8,026
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	257,078	152,139	409,217	172,833	98,449	271,282	84,245	53,690	137,935
4	930000	Miscellaneous General Expenses	20,983	80,505	101,488	14,029	54,663	68,692	6,954	25,842	32,796
4	931000	Rents	791	89,177	89,968	441	60,551	60,992	350	28,626	28,976
4	935000	Maintenance of General Plant	102,720	798,488	901,208	74,226	542,173	616,399	28,494	256,315	284,809
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>419,923</b>	<b>5,226,673</b>	<b>5,646,596</b>	<b>278,331</b>	<b>3,544,056</b>	<b>3,822,387</b>	<b>141,592</b>	<b>1,682,617</b>	<b>1,824,209</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended July 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
E-DEPX		Depreciation Expense-General	141,541	797,535	939,076	104,588	541,526	646,114	36,953	256,009	292,962
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	85,691	1,545,634	1,631,325	86,272	1,049,486	1,135,758	(581)	496,148	495,567
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	(235,085)	0	(235,085)	0	0	0	(235,085)	0	(235,085)
99	407468	Project Compass Deferral - ID	(254,874)	0	(254,874)	0	0	0	(254,874)	0	(254,874)
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(262,727)</b>	<b>2,380,682</b>	<b>2,117,955</b>	<b>190,860</b>	<b>1,616,463</b>	<b>1,807,323</b>	<b>(453,587)</b>	<b>764,219</b>	<b>310,632</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>157,196</b>	<b>7,607,355</b>	<b>7,764,551</b>	<b>469,191</b>	<b>5,160,519</b>	<b>5,629,710</b>	<b>(311,995)</b>	<b>2,446,836</b>	<b>2,134,841</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>9,254,785</b>	<b>51,652,712</b>	<b>60,907,497</b>	<b>7,598,744</b>	<b>33,706,118</b>	<b>41,304,862</b>	<b>1,656,041</b>	<b>17,946,594</b>	<b>19,602,635</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>20,815,189</b>			<b>13,055,630</b>			<b>7,759,559</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			4,332,988			3,074,117			1,258,871
E-FIT		DEFERRED FEDERAL INCOME TAX			1,502,580			566,497			936,083
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>14,995,915</b>			<b>9,425,560</b>			<b>5,570,355</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.429%	30.571%
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 July 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	1,293	17,528	18,821	1,293	11,342	12,635	0	6,186	6,186
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	2,695,595	2,695,595	0	1,744,320	1,744,320	0	951,275	951,275
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	9,120	9,120	0	5,902	5,902	0	3,218	3,218
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	205,312	205,312	0	132,857	132,857	0	72,455	72,455
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	0	0	0	0	0	0	0	0
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,073,337	1,073,337	0	694,556	694,556	0	378,781	378,781
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	143,451	143,451	0	92,827	92,827	0	50,624	50,624
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(2,266,712)	0	(2,266,712)	(2,266,712)	0	(2,266,712)	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	(596,528)	0	(596,528)	(596,528)	0	(596,528)	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	4,476,341	4,476,341	0	2,896,640	2,896,640	0	1,579,701	1,579,701
TOTAL ACCOUNT 456			(2,849,393)	8,969,116	6,119,723	(2,853,625)	5,803,914	2,950,289	4,232	3,165,202	3,169,434

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended July 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	12,237,023	12,237,023	0	7,918,578	7,918,578	0	4,318,445	4,318,445
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	49,998	49,998	0	32,354	32,354	0	17,644	17,644
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	602,410	602,410	0	389,820	389,820	0	212,590	212,590
1	555710	Intercompany Purchase	0	143,451	143,451	0	92,827	92,827	0	50,624	50,624
TOTAL ACCOUNT 555			0	13,032,882	13,032,882	0	8,433,579	8,433,579	0	4,599,303	4,599,303

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended July 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	511,226	511,226	0	330,814	330,814	0	180,412	180,412
1	557010	Other Power Supply Expense - Financial	0	3,503,598	3,503,598	0	2,267,178	2,267,178	0	1,236,420	1,236,420
1	557150	Fuel - Economic Dispatch	0	(3,452,010)	(3,452,010)	0	(2,233,796)	(2,233,796)	0	(1,218,214)	(1,218,214)
1	557160	Power Supply Expense - Miscellaneous	122,409	418	122,827	122,409	270	122,679	0	148	148
99	557161	Unbilled Add-Ons	(38,753)	0	(38,753)	(39,445)	0	(39,445)	692	0	692
1	557170	Broker Fees - Power	0	39,207	39,207	0	25,371	25,371	0	13,836	13,836
1	557171	REC Broker Fees	3,828	1,916	5,744	3,828	1,240	5,068	0	676	676
1	557172	Trade Reporting	0	1,125	1,125	0	728	728	0	397	397
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	(1,874,616)	0	(1,874,616)	(1,874,616)	0	(1,874,616)	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	(684,040)	0	(684,040)	(684,040)	0	(684,040)	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	93,342	0	93,342	93,342	0	93,342	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(480,682)	0	(480,682)	(480,682)	0	(480,682)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(2,078,004)	0	(2,078,004)	0	0	0	(2,078,004)	0	(2,078,004)
99	557390	Idaho PCA Amortization	650,315	0	650,315	0	0	0	650,315	0	650,315
1	557395	Optional Renewable Power Expense Offset	0	127	127	0	82	82	0	45	45
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	86,135	86,135	0	55,738	55,738	0	30,397	30,397
1	557711	Turbine Gas Bookout Offset	0	(86,135)	(86,135)	0	(55,738)	(55,738)	0	(30,397)	(30,397)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,712,853	5,712,853	0	3,696,787	3,696,787	0	2,016,066	2,016,066
TOTAL ACCOUNT 557			(4,217,976)	6,318,460	2,100,484	(2,817,746)	4,088,674	1,270,928	(1,400,230)	2,229,786	829,556

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-1A</b>
For Month Ended July 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	153,543	605,539	759,082	95,324	397,355	492,679	58,219	208,184	266,403
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
		<b>TOTAL ACCOUNT 903</b>	<b>153,543</b>	<b>605,539</b>	<b>759,082</b>	<b>95,324</b>	<b>397,355</b>	<b>492,679</b>	<b>58,219</b>	<b>208,184</b>	<b>266,403</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.314%	34.686%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended July 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	908000	Customer Assistance Expense	33,321	24,207	57,528	23,670	15,885	39,555	9,651	8,322	17,973
99	908600	Public Purpose Tariff Rider Expense Offset	2,161,328	0	2,161,328	1,604,727	0	1,604,727	556,601	0	556,601
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	84,863	0	84,863	85,112	0	85,112	(249)	0	(249)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,279,512</b>	<b>24,207</b>	<b>2,303,719</b>	<b>1,713,509</b>	<b>15,885</b>	<b>1,729,394</b>	<b>566,003</b>	<b>8,322</b>	<b>574,325</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.62%	51.62%
2	Cost of Debt		5.386%	5.362%
	Total Weighted Cost		2.780%	2.768%
E-APL	Net Rate Base	2,031,539,573	1,341,021,421	690,518,152
	Interest Deduction for FIT Calculation	56,393,938	37,280,396	19,113,542
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:			
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A			
For Month Ended July 31, 2015		AVISTA UTILITIES			
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	81,722,686	54,360,492	27,362,194	
E-OPS	Less: Operating & Maintenance Expense	46,047,998	30,334,336	15,713,662	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	8,381,525	5,812,244	2,569,281	
E-OTX	Less: Taxes Other than FIT	6,477,974	5,158,282	1,319,692	
	Net Operating Income Before FIT	20,815,189	13,055,630	7,759,559	
E-INT	Less: Monthly Interest Expense	4,699,495	3,106,700	1,592,795	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128	
E-SCM	Plus: Schedule M Adjustments	(3,713,282)	(1,163,340)	(2,549,942)	
	Taxable Net Operating Income	12,402,412	8,797,718	3,604,694	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	4,340,844	3,079,201	1,261,643	
1	Production Tax Credit	(7,856)	(5,084)	(2,772)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	4,332,988	3,074,117	1,258,871	
E-DTE	Deferred FIT	1,502,580	566,497	936,083	
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)	
	Total Net FIT/Deferred FIT	5,819,274	3,630,070	2,189,204	
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended July 31, 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	3,616,464	5,579,377	9,195,841	2,312,620	3,686,500	5,999,120	1,303,844	1,892,877	3,196,721
12	997001 Contributions In Aid of Construction	0	442,627	442,627	0	289,097	289,097	0	153,530	153,530
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	120,192	120,192	0	81,610	81,610	0	38,582	38,582
99	997007 Idaho PCA	(1,427,689)	0	(1,427,689)	0	0	0	(1,427,689)	0	(1,427,689)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
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	69,021	69,021	0	36,654	36,654
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	458,960	0	458,960	154,800	0	154,800	304,160	0	304,160
99	997019 CSS Temporary Service Fees	42,420	0	42,420	35,004	0	35,004	7,416	0	7,416
4	997020 FAS87 Current Pension Accrual	0	987,260	987,260	0	670,350	670,350	0	316,910	316,910
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	2,854,037	0	2,854,037	2,854,037	0	2,854,037	0	0	0
12	997032 Interest Rate Swaps	0	24,404	24,404	0	15,939	15,939	0	8,465	8,465
4	997033 BPA Residential Exchange	(282,670)	0	(282,670)	(206,077)	0	(206,077)	(76,593)	0	(76,593)
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	(2,558,656)	0	(2,558,656)	(2,558,656)	0	(2,558,656)	0	0	0
1	997044 Non-Monetary Power Costs	0	49,998	49,998	0	32,354	32,354	0	17,644	17,644
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	(257,867)	(257,867)	0	(168,423)	(168,423)	0	(89,444)	(89,444)
11	997049 Tax Depreciation	0	(11,671,213)	(11,671,213)	0	(7,495,486)	(7,495,486)	0	(4,175,727)	(4,175,727)
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended July 31, 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	(29,149)	0	(29,149)	(23,978)	0	(23,978)	(5,171)	0	(5,171)
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	(1,833,333)	(1,833,333)	0	(1,186,350)	(1,186,350)	0	(646,983)	(646,983)
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	480,195	480,195	0	308,391	308,391	0	171,804	171,804
4	997081 Deferred Compensation	0	(184,948)	(184,948)	0	(125,580)	(125,580)	0	(59,368)	(59,368)
4	997082 Meal Disallowances	0	34,465	34,465	0	23,402	23,402	0	11,063	11,063
4	997083 Paid Time Off	0	(293,775)	(293,775)	0	(199,473)	(199,473)	0	(94,302)	(94,302)
2	997084 Customer Uncollectibles	0	378,559	378,559	0	248,410	248,410	0	130,149	130,149
99	997088 Deferred O&M Colstrip & CS2	171,569	0	171,569	81,141	0	81,141	90,428	0	90,428
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	(480,682)	0	(480,682)	(480,682)	0	(480,682)	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	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(955)	(955)	0	(618)	(618)	0	(337)	(337)
99	997100 WA REC Amort	93,342	0	93,342	93,342	0	93,342	0	0	0
1	997101 Repairs 481 (a)	0	0	0	0	0	0	0	0	0
1	997102 Amort Idaho Earnings Test (254229)	(234,836)	0	(234,836)	0	0	0	(234,836)	0	(234,836)
99	997103 Def Project Compass	(254,874)	0	(254,874)	0	0	0	(254,874)	0	(254,874)
99	997104 Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>2,705,438</b>	<b>(6,188,046)</b>	<b>(3,713,282)</b>	<b>2,681,965</b>	<b>(3,845,305)</b>	<b>(1,163,340)</b>	<b>(207,201)</b>	<b>(2,342,741)</b>	<b>(2,549,942)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.222%	35.778%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.314%	34.686%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended July 31, 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	1,009,421	1,009,421	0	627,264	627,264	0	382,157	382,157
99	410100	Deferred Federal Income Tax Expense - Washin	100,309	0	100,309	100,309	0	100,309	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	608,945	0	608,945	0	0	0	608,945	0	608,945
	410100	Total	709,254	1,009,421	1,718,675	100,309	627,264	727,573	608,945	382,157	991,102
14	411100	Deferred Federal Income Tax Expense - Allocate	0	29,079	29,079	0	18,070	18,070	0	11,009	11,009
99	411100	Deferred Federal Income Tax Expense - Washin	(179,146)	0	(179,146)	(179,146)	0	(179,146)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(66,028)	0	(66,028)	0	0	0	(66,028)	0	(66,028)
	411100	Total	(245,174)	29,079	(216,095)	(179,146)	18,070	(161,076)	(66,028)	11,009	(55,019)
Total Deferred Federal Income Tax Expense			464,080	1,038,500	1,502,580	(78,837)	645,334	566,497	542,917	393,166	936,083

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	62.141%	37.859%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended July 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	106,016	106,016	0	68,603	68,603	0	37,413	37,413
1	408150	R&P Property Tax--Production	0	1,163,276	1,163,276	0	752,756	752,756	0	410,520	410,520
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	45,660	45,660	0	29,547	29,547	0	16,113	16,113
TOTAL PRODUCTION & TRANSMISSION			0	1,799,665	1,799,665	0	1,164,564	1,164,564	0	635,101	635,101
DISTRIBUTION											
99	408110	State Excise Tax	1,765,065	0	1,765,065	1,765,065	0	1,765,065	0	0	0
99	408120	Municipal Occupation & License Tax	1,963,924	0	1,963,924	1,655,195	0	1,655,195	308,729	0	308,729
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	80,365	0	80,365	0	0	0	80,365	0	80,365
TOTAL DISTRIBUTION			4,678,309	0	4,678,309	3,993,718	0	3,993,718	684,591	0	684,591
TOTAL TAXES OTHER THAN FIT			4,678,309	1,799,665	6,477,974	3,993,718	1,164,564	5,158,282	684,591	635,101	1,319,692

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 July 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,841,666	8,841,666	0	5,721,442	5,721,442	0	3,120,224	3,120,224
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	1,259,698	1,259,698	0	815,151	815,151	0	444,547	444,547
1	182381	CDA Settlement Past Storage	0	34,037,297	34,037,297	0	22,025,535	22,025,535	0	12,011,762	12,011,762
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)	5,248,894	107,168,175	112,417,069	5,166,575	72,767,191	77,933,766	82,319	34,400,984	34,483,303
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,650,610	3,650,610	0	2,478,764	2,478,764	0	1,171,846	1,171,846
TOTAL INTANGIBLE PLANT			6,004,777	217,789,742	223,794,519	5,922,458	144,669,229	150,591,687	82,319	73,120,513	73,202,832
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	130,519,800	130,519,800	0	84,459,363	84,459,363	0	46,060,437	46,060,437
1	312000	Boiler Plant	0	175,945,271	175,945,271	0	113,854,185	113,854,185	0	62,091,086	62,091,086
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,040,525	54,040,525	0	34,969,624	34,969,624	0	19,070,901	19,070,901
1	315000	Accessory Electric Equipment	0	27,022,772	27,022,772	0	17,486,436	17,486,436	0	9,536,336	9,536,336
1	316000	Miscellaneous Power Plant Equipment	0	17,058,932	17,058,932	0	11,038,835	11,038,835	0	6,020,097	6,020,097
TOTAL STEAM PRODUCTION PLANT			0	408,172,242	408,172,242	0	264,128,259	264,128,259	0	144,043,983	144,043,983
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	58,605,934	58,605,934	0	37,923,900	37,923,900	0	20,682,034	20,682,034
1	332XXX	Reservoirs, Dams, & Waterways	0	151,694,775	151,694,775	0	98,161,689	98,161,689	0	53,533,086	53,533,086
1	333000	Waterwheels, Turbines, & Generators	0	167,783,514	167,783,514	0	108,572,712	108,572,712	0	59,210,802	59,210,802
1	334000	Accessory Electric Equipment	0	42,366,547	42,366,547	0	27,415,393	27,415,393	0	14,951,154	14,951,154
1	335XXX	Miscellaneous Power Plant Equipment	0	9,391,844	9,391,844	0	6,077,462	6,077,462	0	3,314,382	3,314,382
1	336000	Roads, Railroads, & Bridges	0	2,680,461	2,680,461	0	1,734,526	1,734,526	0	945,935	945,935
TOTAL HYDRAULIC PRODUCTION PLANT			0	492,329,437	492,329,437	0	318,586,379	318,586,379	0	173,743,058	173,743,058
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	21,303,471	21,303,471	0	13,785,476	13,785,476	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	208,075,398	208,075,398	0	134,645,590	134,645,590	0	73,429,808	73,429,808
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	20,839,907	20,839,907	0	13,485,504	13,485,504	0	7,354,403	7,354,403
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	1,525,030	1,525,030	0	986,847	986,847	0	538,183	538,183
TOTAL OTHER PRODUCTION PLANT			0	293,510,703	293,510,703	0	189,930,776	189,930,776	0	103,579,927	103,579,927
TOTAL PRODUCTION PLANT			0	1,194,012,382	1,194,012,382	0	772,645,414	772,645,414	0	421,366,968	421,366,968

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended July 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	20,948,779	20,948,779	0	13,555,955	13,555,955	0	7,392,824	7,392,824
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,642,848	20,642,848	0	13,357,987	13,357,987	0	7,284,861	7,284,861
1	353000	Station Equipment	0	234,666,209	234,666,209	0	151,852,504	151,852,504	0	82,813,705	82,813,705
1	354000	Towers & Fixtures	0	17,125,698	17,125,698	0	11,082,039	11,082,039	0	6,043,659	6,043,659
1	355000	Poles & Fixtures	0	183,993,494	183,993,494	0	119,062,190	119,062,190	0	64,931,304	64,931,304
1	356000	Overhead Conductors & Devices	0	127,355,982	127,355,982	0	82,412,056	82,412,056	0	44,943,926	44,943,926
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	2,331,598	2,331,598	0	1,508,777	1,508,777	0	822,821	822,821
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	611,989,506	611,989,506	0	396,018,409	396,018,409	0	215,971,097	215,971,097
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	2,582,637	0	2,582,637	595,362	0	595,362	1,987,275	0	1,987,275
99	361000	Structures & Improvements	19,434,607	0	19,434,607	13,094,256	0	13,094,256	6,340,351	0	6,340,351
3	362000	Station Equipment	123,870,027	2,085,820	125,955,847	79,215,729	1,448,164	80,663,893	44,654,298	637,656	45,291,954
99	363000	Energy Storage Equipment	2,818,399	0	2,818,399	2,818,399	0	2,818,399	0	0	0
99	364000	Poles, Towers, & Fixtures	317,150,623	0	317,150,623	202,383,410	0	202,383,410	114,767,213	0	114,767,213
99	365000	Overhead Conductors & Devices	203,819,942	0	203,819,942	128,626,931	0	128,626,931	75,193,011	0	75,193,011
99	366000	Underground Conduit	93,898,560	0	93,898,560	59,644,620	0	59,644,620	34,253,940	0	34,253,940
99	367000	Underground Conductors & Devices	164,787,177	0	164,787,177	105,720,098	0	105,720,098	59,067,079	0	59,067,079
99	368000	Line Transformers	224,939,977	0	224,939,977	152,306,673	0	152,306,673	72,633,304	0	72,633,304
99	369XXX	Services	146,100,038	0	146,100,038	94,279,863	0	94,279,863	51,820,175	0	51,820,175
99	370000	Meters	48,834,186	0	48,834,186	26,696,894	0	26,696,894	22,137,292	0	22,137,292
99	373XXX	Street Light & Signal Systems	41,775,756	0	41,775,756	25,974,035	0	25,974,035	15,801,721	0	15,801,721
TOTAL DISTRIBUTION PLANT			1,394,806,033	2,085,820	1,396,891,853	894,908,672	1,448,164	896,356,836	499,897,361	637,656	500,535,017
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	5,124,134	6,214,968	384,267	3,479,287	3,863,554	706,567	1,644,847	2,351,414
4	390XXX	Structures & Improvements	13,299,675	68,641,303	81,940,978	6,593,575	46,607,445	53,201,020	6,706,100	22,033,858	28,739,958
4	391XXX	Office Furniture & Equipment	3,396,881	48,464,516	51,861,397	3,298,674	32,907,406	36,206,080	98,207	15,557,110	15,655,317
4	392XXX	Transportation Equipment	22,830,151	13,541,252	36,371,403	16,630,782	9,194,510	25,825,292	6,199,369	4,346,742	10,546,111
4	393000	Stores Equipment	274,125	2,647,412	2,921,537	121,608	1,797,593	1,919,201	152,517	849,819	1,002,336
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,755,273	11,812,992	993,356	6,623,830	7,617,186	1,064,363	3,131,443	4,195,806
4	395000	Laboratory Equipment	273,623	789,884	1,063,507	228,163	536,331	764,494	45,460	253,553	299,013
4	396XXX	Power Operated Equipment	26,148,668	9,177,596	35,326,264	15,993,366	6,231,588	22,224,954	10,155,302	2,946,008	13,101,310
4	397XXX	Communications Equipment	19,824,260	71,431,062	91,255,322	11,999,348	48,501,691	60,501,039	7,824,912	22,929,371	30,754,283
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			89,202,161	229,962,752	319,164,913	56,247,065	156,144,708	212,391,773	32,955,096	73,818,044	106,773,140
TOTAL PLANT IN SERVICE			1,490,012,971	2,255,840,202	3,745,853,173	957,078,195	1,470,925,924	2,428,004,119	532,934,776	784,914,278	1,317,849,054

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended July 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
ACUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(289,812,426)	(289,812,426)	0	(187,537,621)	(187,537,621)	0	(102,274,805)	(102,274,805)
E-ADEP		Hydro Production Plant	0	(134,841,493)	(134,841,493)	0	(87,255,930)	(87,255,930)	0	(47,585,563)	(47,585,563)
E-ADEP		Other Production Plant	0	(98,923,292)	(98,923,292)	0	(64,013,262)	(64,013,262)	0	(34,910,030)	(34,910,030)
E-ADEP		Transmission Plant	0	(198,439,229)	(198,439,229)	0	(128,410,025)	(128,410,025)	0	(70,029,204)	(70,029,204)
E-ADEP		Distribution Plant	(445,609,303)	(14,646)	(445,623,949)	(274,422,954)	(10,169)	(274,433,123)	(171,186,349)	(4,477)	(171,190,826)
E-ADEP		General Plant	(30,808,691)	(79,599,863)	(110,408,554)	(19,029,985)	(54,048,307)	(73,078,292)	(11,778,706)	(25,551,556)	(37,330,262)
TOTAL ACCUMULATED DEPRECIATION			(476,417,994)	(801,630,949)	(1,278,048,943)	(293,452,939)	(521,275,314)	(814,728,253)	(182,965,055)	(280,355,635)	(463,320,690)
ACUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,824,915)	(9,824,915)	0	(6,357,702)	(6,357,702)	0	(3,467,213)	(3,467,213)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(163,737)	0	(163,737)	(163,737)	0	(163,737)	0	0	0
E-AAAMT		General Plant - 303000	0	(801,072)	(801,072)	0	(542,098)	(542,098)	0	(258,974)	(258,974)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,334,714)	(24,041,909)	(26,376,623)	(2,299,054)	(16,324,456)	(18,623,510)	(35,660)	(7,717,453)	(7,753,113)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(232,685)	(353,497)	(117,239)	(157,993)	(275,232)	(3,573)	(74,692)	(78,265)
TOTAL ACCUMULATED AMORTIZATION			(2,619,263)	(34,900,581)	(37,519,844)	(2,580,030)	(23,382,249)	(25,962,279)	(39,233)	(11,518,332)	(11,557,565)
TOTAL ACCUMULATED DEPR/AMORT			(479,037,257)	(836,531,530)	(1,315,568,787)	(296,032,969)	(544,657,563)	(840,690,532)	(183,004,288)	(291,873,967)	(474,878,255)
NET ELECTRIC UTILITY PLANT before DFIT			1,010,975,714	1,419,308,672	2,430,284,386	661,045,226	926,268,361	1,587,313,587	349,930,488	493,040,311	842,970,799
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	(177,635)	(177,635)	0	(114,948)	(114,948)	0	(62,687)	(62,687)
12		ADFIT - Electric Plant In Service (282900)	0	(405,097,624)	(405,097,624)	0	(264,585,462)	(264,585,462)	0	(140,512,162)	(140,512,162)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,591,985)	(46,591,985)	0	(31,635,958)	(31,635,958)	0	(14,956,027)	(14,956,027)
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	(11,913,054)	(11,913,054)	0	(7,708,937)	(7,708,937)	0	(4,204,117)	(4,204,117)
1		ADFIT - CDA Settlement Costs (283333)	0	375,791	375,791	0	243,174	243,174	0	132,617	132,617
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,463,340)	(3,463,340)	0	(2,262,046)	(2,262,046)	0	(1,201,294)	(1,201,294)
TOTAL ACCUMULATED DFIT			0	(467,258,776)	(467,258,776)	0	(306,329,618)	(306,329,618)	0	(160,929,158)	(160,929,158)
NET ELECTRIC UTILITY PLANT			1,010,975,714	952,049,896	1,963,025,610	661,045,226	619,938,743	1,280,983,969	349,930,488	332,111,153	682,041,641

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.429%	30.571%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.314%	34.686%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Month Ended July 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	#####	952,049,896	1,963,025,610	661,045,226	619,938,743	1,280,983,969	349,930,488	332,111,153	682,041,641
	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	(659,975)	0	(659,975)	659,975	0	659,975
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)	(2,826,963)	0	(2,826,963)	(905,993)	0	(905,993)	(1,920,970)	0	(1,920,970)
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)	7,475,742	0	7,475,742	4,780,614	0	4,780,614	2,695,128	0	2,695,128
99	ADFIT - Kettle Falls Disallowed (190420)	189,098	0	189,098	189,098	0	189,098	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)	1,378,952	0	1,378,952	0	0	0	1,378,952	0	1,378,952
99	ADFIT - Boulder Park Disallowed (190040)	427,367	0	427,367	0	0	0	427,367	0	427,367
99	Investment in WNP3 Exchange Power (124900, 124930)	10,105,984	0	10,105,984	10,105,984	0	10,105,984	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,816,241)	0	(1,816,241)	(1,816,241)	0	(1,816,241)	0	0	0
99	CDA Lake Settlement - WA (182382)	817,635	0	817,635	817,635	0	817,635	0	0	0
99	CDA Lake Settlement - ID (186382)	161,328	0	161,328	0	0	0	161,328	0	161,328
99	ADFIT - CDA Lake Settlement - Direct (283382)	(342,638)	0	(342,638)	(286,173)	0	(286,173)	(56,465)	0	(56,465)
99	CDA CDR Fund - Direct (182324)	59,475	0	59,475	59,475	0	59,475	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	422,241	0	422,241	392,050	0	392,050	30,191	0	30,191
99	ADFIT - Spokane River Relicensing (283322)	(147,761)	0	(147,761)	(137,199)	0	(137,199)	(10,562)	0	(10,562)
99	Spokane River PM&Es (182323)	389,551	0	389,551	248,948	0	248,948	140,603	0	140,603
99	ADFIT - Spokane River PM&Es (283323)	(136,367)	0	(136,367)	(87,156)	0	(87,156)	(49,211)	0	(49,211)
99	Montana Riverbed Settlement (186360)	1,422,534	0	1,422,534	986,707	0	986,707	435,827	0	435,827
99	ADFIT - Montana Riverbed Settlement (283365)	(497,887)	0	(497,887)	(345,348)	0	(345,348)	(152,539)	0	(152,539)
99	Lancaster Generation (182312)	510,000	0	510,000	510,000	0	510,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(178,500)	0	(178,500)	(178,500)	0	(178,500)	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)	(1,824,649)	22	(1,824,627)	(454,129)	15	(454,114)	(1,370,520)	7	(1,370,513)
99	Customer Deposits (235199)	(1,697,914)	0	(1,697,914)	(1,697,914)	0	(1,697,914)	0	0	0
C-WKC	Working Capital	52,652,280	9,300,886	61,953,166	52,652,280	0	52,652,280	0	9,300,886	9,300,886
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	59,213,055	9,300,908	68,513,963	60,037,437	15	60,037,452	(824,382)	9,300,893	8,476,511
	NET RATE BASE	#####	961,350,804	2,031,539,573	721,082,663	619,938,758	1,341,021,421	349,106,106	341,412,046	690,518,152

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended July 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
<b>Electric Production</b>													
1	Steam (ED-AN)	651,899				651,899	651,899		421,844	421,844		230,055	230,055
1	Hydro (ED-AN)	744,899				744,899	744,899		482,024	482,024		262,875	262,875
1	Other (ED-AN)	782,575				782,575	782,575		506,404	506,404		276,171	276,171
<b>Total Electric Production</b>		<b>2,179,373</b>				<b>2,179,373</b>	<b>2,179,373</b>		<b>1,410,272</b>	<b>1,410,272</b>		<b>769,101</b>	<b>769,101</b>
<b>Electric Transmission</b>													
1	ED-AN	919,359				919,359	919,359		594,917	594,917		324,442	324,442
<b>Total Electric Transmissio</b>		<b>919,359</b>				<b>919,359</b>	<b>919,359</b>		<b>594,917</b>	<b>594,917</b>		<b>324,442</b>	<b>324,442</b>
<b>Electric Distribution</b>													
3	ED-AN	3,424					3,424		2,377	2,377		1,047	1,047
	ED-ID	1,267,473				1,267,473					1,267,473		1,267,473
	ED-WA	2,119,512				2,119,512		2,119,512		2,119,512			
<b>Total Electric Distribution</b>		<b>3,390,409</b>				<b>3,386,985</b>	<b>3,424</b>	<b>3,390,409</b>	<b>2,119,512</b>	<b>2,377</b>	<b>2,121,889</b>	<b>1,267,473</b>	<b>1,047</b>
<b>Gas Underground Storage</b>													
	GD-AN	52,037		52,037									
	GD-OR	9,927			9,927								
<b>Total Gas Underground St</b>		<b>61,964</b>		<b>52,037</b>	<b>9,927</b>								
<b>Gas Distribution</b>													
	GD-AN	5,383		5,383									
	GD-ID	383,552		383,552									
	GD-WA	754,647		754,647									
	GD-OR	500,186			500,186								
<b>Total Gas Distribution</b>		<b>1,643,768</b>		<b>1,143,582</b>	<b>500,186</b>								
<b>General Plant</b>													
4	ED-AN	236,109		236,109			236,109	236,109	160,318	160,318		75,791	75,791
	ED-ID	15,641				15,641		15,641			15,641		15,641
	ED-WA	92,686				92,686		92,686	92,686	92,686			
7,4	CD-AA	720,795		515,707	142,364	62,724	515,707	515,707	350,165	350,165		165,542	165,542
9,4	CD-AN	58,060		45,719	12,341		45,719	45,719	31,043	31,043		14,676	14,676
9	CD-ID	27,065		21,312	5,753		21,312	21,312			21,312		21,312
9	CD-WA	15,115		11,902	3,213		11,902	11,902	11,902	11,902			
8	GD-AA	21,902		15,130	6,772								
	GD-AN	3,347				3,347							
	GD-ID	3,876				3,876							
	GD-WA	17,974				17,974							
	GD-OR	17,450			17,450								
<b>Total General Plant</b>		<b>1,230,020</b>		<b>939,076</b>	<b>203,998</b>	<b>86,946</b>	<b>141,541</b>	<b>797,535</b>	<b>939,076</b>	<b>104,588</b>	<b>541,526</b>	<b>646,114</b>	<b>36,953</b>
<b>Total Depreciation Expense</b>		<b>9,424,893</b>		<b>7,428,217</b>	<b>1,399,617</b>	<b>597,059</b>	<b>3,528,526</b>	<b>3,899,691</b>	<b>7,428,217</b>	<b>2,224,100</b>	<b>2,549,092</b>	<b>4,773,192</b>	<b>1,304,426</b>

Allocation Ratios:  
Service -

Electric      Gas-North      Gas-South      Jurisdiction -      Washington      Idaho

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended July 31, 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	69.429%	30.571%
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 July 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			
<b>Production/Transmission</b>																
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		
<b>Total Production/Transmission</b>			<b>96,537</b>	<b>96,537</b>			<b>96,537</b>	<b>96,537</b>		<b>62,469</b>	<b>62,469</b>		<b>34,068</b>	<b>34,068</b>		
<b>Distribution</b>																
	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					
<b>Total Distribution</b>			<b>2,250</b>	<b>2,250</b>			<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>					
<b>General Plant - 303000</b>																
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										
<b>Total General Plant - 303000</b>			<b>53,151</b>	<b>35,881</b>	<b>12,311</b>	<b>4,959</b>		<b>35,881</b>	<b>35,881</b>		<b>24,343</b>	<b>24,343</b>		<b>11,538</b>	<b>11,538</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	2,113,071	1,511,839	417,352	183,880		1,511,839	1,511,839		1,026,539	1,026,539		485,300	485,300	
9,4		CD-AN	763	601	162			601	601		408	408		193	193	
9,4		CD-ID	(1,241)	(977)	(264)			(977)	(977)					(977)	(977)	
4		ED-AN	33,194	33,194				33,194	33,194		22,539	22,539		10,655	10,655	
		ED-ID	396	396				396	396					396	396	
		ED-WA	86,272	86,272				86,272	86,272		86,272	86,272				
8		GD-AA	35,633		24,616	11,017										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>2,268,088</b>	<b>1,631,325</b>	<b>441,866</b>	<b>194,897</b>		<b>85,691</b>	<b>1,545,634</b>	<b>1,631,325</b>	<b>86,272</b>	<b>1,049,486</b>	<b>1,135,758</b>	<b>(581)</b>	<b>496,148</b>	<b>495,567</b>
<b>Gas Underground Storage</b>																
		GD-AN	19		19											
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>											
<b>General Plant - 390200, 396200</b>																
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										
<b>Total General Plant - 390200, 396200</b>			<b>2,263</b>	<b>1,632</b>	<b>438</b>	<b>193</b>		<b>1,632</b>	<b>1,632</b>		<b>1,108</b>	<b>1,108</b>		<b>524</b>	<b>524</b>	
<b>Total Amortization Expense</b>			<b>2,422,308</b>	<b>1,767,625</b>	<b>454,634</b>	<b>200,049</b>		<b>87,941</b>	<b>1,679,684</b>	<b>1,767,625</b>	<b>88,522</b>	<b>1,137,406</b>	<b>1,225,928</b>	<b>(581)</b>	<b>542,278</b>	<b>541,697</b>

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
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:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended July 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		
<b>Electric Production</b>															
1	Steam (ED-AN)	(289,812,426)				(289,812,426)	(289,812,426)		(187,537,621)	(187,537,621)		(102,274,805)	(102,274,805)		
1	Hydro (ED-AN)	(134,841,493)				(134,841,493)	(134,841,493)		(87,255,930)	(87,255,930)		(47,585,563)	(47,585,563)		
1	Other (ED-AN)	(98,923,292)				(98,923,292)	(98,923,292)		(64,013,262)	(64,013,262)		(34,910,030)	(34,910,030)		
<b>Total Electric Production</b>		<b>(523,577,211)</b>				<b>(523,577,211)</b>	<b>(523,577,211)</b>		<b>(338,806,813)</b>	<b>(338,806,813)</b>		<b>(184,770,398)</b>	<b>(184,770,398)</b>		
<b>Electric Transmission</b>															
1	ED-AN	(198,439,229)				(198,439,229)	(198,439,229)		(128,410,025)	(128,410,025)		(70,029,204)	(70,029,204)		
<b>Total Electric Transmissi</b>		<b>(198,439,229)</b>				<b>(198,439,229)</b>	<b>(198,439,229)</b>		<b>(128,410,025)</b>	<b>(128,410,025)</b>		<b>(70,029,204)</b>	<b>(70,029,204)</b>		
<b>Electric Distribution</b>															
3	ED-AN	(14,646)					(14,646)		(10,169)	(10,169)		(4,477)	(4,477)		
	ED-ID	(171,186,349)				(171,186,349)	(171,186,349)				(171,186,349)		(171,186,349)		
	ED-WA	(274,422,954)				(274,422,954)	(274,422,954)	(274,422,954)		(274,422,954)					
<b>Total Electric Distribution</b>		<b>(445,623,949)</b>				<b>(445,609,303)</b>	<b>(445,623,949)</b>		<b>(274,422,954)</b>	<b>(10,169)</b>	<b>(274,433,123)</b>	<b>(171,186,349)</b>	<b>(4,477)</b>	<b>(171,190,826)</b>	
<b>Gas Underground Storage</b>															
	GD-AN	(13,801,536)		(13,801,536)											
	GD-OR	(692,247)					(692,247)								
<b>Total Gas Underground S</b>		<b>(14,493,783)</b>		<b>(13,801,536)</b>		<b>(692,247)</b>									
<b>Gas Distribution</b>															
	GD-AN	(1,543,540)		(1,543,540)											
	GD-ID	(61,565,362)		(61,565,362)											
	GD-WA	(120,998,667)		(120,998,667)											
	GD-OR	(94,882,454)					(94,882,454)								
<b>Total Gas Distribution</b>		<b>(278,990,023)</b>		<b>(184,107,569)</b>		<b>(94,882,454)</b>									
<b>General Plant</b>															
4	ED-AN	(40,750,032)		(40,750,032)			(40,750,032)		(27,669,272)	(27,669,272)		(13,080,760)	(13,080,760)		
	ED-ID	(7,449,797)				(7,449,797)	(7,449,797)				(7,449,797)		(7,449,797)		
	ED-WA	(16,898,434)				(16,898,434)	(16,898,434)	(16,898,434)							
7,4	CD-AA	(41,010,870)		(8,100,057)	(3,568,766)		(29,342,047)	(29,342,047)		(19,923,250)	(19,923,250)	(9,418,797)	(9,418,797)		
9,4	CD-AN	(12,074,297)		(2,566,513)			(9,507,784)	(9,507,784)		(6,455,785)	(6,455,785)	(3,051,999)	(3,051,999)		
9	CD-ID	(5,497,446)		(1,168,537)		(4,328,909)	(4,328,909)				(4,328,909)		(4,328,909)		
9	CD-WA	(2,706,938)		(575,387)		(2,131,551)	(2,131,551)	(2,131,551)		(2,131,551)					
8	GD-AA	(1,811,277)		(1,251,266)	(560,011)										
	GD-AN	(1,922,031)		(1,922,031)											
	GD-ID	(1,515,832)		(1,515,832)											
	GD-WA	(4,685,349)		(4,685,349)											
	GD-OR	(4,363,859)			(4,363,859)										
<b>Total General Plant</b>		<b>(140,686,162)</b>		<b>(110,408,554)</b>	<b>(21,784,972)</b>	<b>(8,492,636)</b>	<b>(30,808,691)</b>	<b>(79,599,863)</b>	<b>(110,408,554)</b>	<b>(19,029,985)</b>	<b>(54,048,307)</b>	<b>(73,078,292)</b>	<b>(11,778,706)</b>	<b>(25,551,556)</b>	<b>(37,330,262)</b>
<b>Total Accumulated Dep</b>		<b>(1,601,810,357)</b>		<b>(1,278,048,943)</b>	<b>(219,694,077)</b>	<b>(104,067,337)</b>	<b>(476,417,994)</b>	<b>(801,630,949)</b>	<b>(1,278,048,943)</b>	<b>(293,452,939)</b>	<b>(521,275,314)</b>	<b>(814,728,253)</b>	<b>(182,965,055)</b>	<b>(280,355,635)</b>	<b>(463,320,690)</b>

<b>Allocation Ratios:</b>												
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	69.429%		30.571%			
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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-1A</b>
For Month Ended July 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			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	(8,802,020)	(8,802,020)		(8,802,020)	(8,802,020)		(5,695,787)	(5,695,787)		(3,106,233)	(3,106,233)			
1	Misc Intangible Plt (3030)	ED-AN	(1,022,895)	(1,022,895)		(1,022,895)	(1,022,895)		(661,915)	(661,915)		(360,980)	(360,980)			
<b>Total Production/Transmission</b>			<b>(9,824,915)</b>	<b>(9,824,915)</b>		<b>(9,824,915)</b>	<b>(9,824,915)</b>		<b>(6,357,702)</b>	<b>(6,357,702)</b>		<b>(3,467,213)</b>	<b>(3,467,213)</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	(134,165)	(134,165)		(134,165)	(134,165)	(134,165)		(134,165)						
	Misc Intangible Plt (3030)	ED-WA	(29,572)	(29,572)		(29,572)	(29,572)	(29,572)		(29,572)						
<b>Total Distribution</b>			<b>(163,737)</b>	<b>(163,737)</b>		<b>(163,737)</b>	<b>(163,737)</b>	<b>(163,737)</b>		<b>(163,737)</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	(1,039,466)	(743,707)	(205,305)	(90,454)		(743,707)	(743,707)		(504,977)	(504,977)	(238,730)	(238,730)		
9,1		CD-AN	(72,850)	(57,365)	(15,485)		(57,365)	(57,365)		(37,121)	(37,121)		(20,244)	(20,244)		
		GD-ID	(53,285)		(53,285)											
		GD-WA	(130,171)		(130,171)											
		GD-OR	(68,851)			(68,851)										
<b>Total General Plant - 303000</b>			<b>(1,364,623)</b>	<b>(801,072)</b>	<b>(404,246)</b>	<b>(159,305)</b>		<b>(801,072)</b>	<b>(801,072)</b>		<b>(542,098)</b>	<b>(542,098)</b>		<b>(258,974)</b>	<b>(258,974)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>																
7,4		CD-AA	(32,842,076)	(23,497,521)	(6,486,637)	(2,857,918)		(23,497,521)	(23,497,521)		(15,954,817)	(15,954,817)	(7,542,704)	(7,542,704)		
9,4		CD-AN	(21,228)	(16,716)	(4,512)		(16,716)	(16,716)		(11,350)	(11,350)		(5,366)	(5,366)		
9		CD-ID	(25,208)	(19,850)	(5,358)		(19,850)	(19,850)				(19,850)		(19,850)		
4		ED-AN	(527,672)	(527,672)			(527,672)	(527,672)		(358,289)	(358,289)		(169,383)	(169,383)		
		ED-ID	(15,810)	(15,810)			(15,810)	(15,810)				(15,810)		(15,810)		
		ED-WA	(2,299,054)	(2,299,054)			(2,299,054)	(2,299,054)	(2,299,054)							
8		GD-AA	(1,697,583)		(1,172,724)	(524,859)										
		GD-AN	(11,527)		(11,527)											
		GD-OR	(1,231)			(1,231)										
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(37,441,389)</b>	<b>(26,376,623)</b>	<b>(7,680,758)</b>	<b>(3,384,008)</b>		<b>(2,334,714)</b>	<b>(24,041,909)</b>	<b>(26,376,623)</b>	<b>(2,299,054)</b>	<b>(16,324,456)</b>	<b>(18,623,510)</b>	<b>(35,660)</b>	<b>(7,717,453)</b>	<b>(7,753,113)</b>
<b>Gas Underground Storage</b>																
		GD-AN	(239,983)		(239,983)											
<b>Total Gas Underground Storage</b>			<b>(239,983)</b>		<b>(239,983)</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	(231,687)	(165,766)	(45,760)	(20,161)		(165,766)	(165,766)		(112,555)	(112,555)	(53,211)	(53,211)		
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	(66,919)	(66,919)			(66,919)	(66,919)		(45,438)	(45,438)		(21,481)	(21,481)		
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)							
		GD-WA	(1,863)		(1,863)											
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>(424,016)</b>	<b>(353,497)</b>	<b>(50,358)</b>	<b>(20,161)</b>		<b>(120,812)</b>	<b>(232,685)</b>	<b>(353,497)</b>	<b>(117,239)</b>	<b>(157,993)</b>	<b>(275,232)</b>	<b>(3,573)</b>	<b>(74,692)</b>	<b>(78,265)</b>
<b>Total Accumulated Amortization</b>			<b>(49,458,663)</b>	<b>(37,519,844)</b>	<b>(8,375,345)</b>	<b>(3,563,474)</b>		<b>(2,619,263)</b>	<b>(34,900,581)</b>	<b>(37,519,844)</b>	<b>(2,580,030)</b>	<b>(23,382,249)</b>	<b>(25,962,279)</b>	<b>(39,233)</b>	<b>(11,518,332)</b>	<b>(11,557,565)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended July 31, 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	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,802,090	0	0	4,866,691	4,866,691	0	0	1,343,481	1,343,481	0	591,918	
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	
		<b>TOTAL ACCOUNT</b>	<b>9,733,731</b>	<b>384,267</b>	<b>706,567</b>	<b>5,124,134</b>	<b>6,214,968</b>	<b>577,218</b>	<b>92,936</b>	<b>1,406,827</b>	<b>2,076,981</b>	<b>849,864</b>	<b>591,918</b>	<b>1,441,782</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,195,447	1,038,507	2,164,308	3,992,632	7,195,447	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	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	79,692,866	0	0	57,017,855	57,017,855	0	0	15,740,138	15,740,138	0	6,934,873	
9		CD-WA / ID / AN	22,513,049	5,555,068	4,541,792	7,630,816	17,727,676	1,499,524	1,226,002	2,059,847	4,785,373	0	0	
		<b>TOTAL ACCOUNT</b>	<b>115,167,165</b>	<b>6,593,575</b>	<b>6,706,100</b>	<b>68,641,303</b>	<b>81,940,978</b>	<b>3,738,594</b>	<b>1,226,002</b>	<b>17,799,985</b>	<b>22,764,581</b>	<b>3,526,733</b>	<b>6,934,873</b>	<b>10,461,606</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,811,592	3,268,308	14,649	6,528,635	9,811,592	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	58,507,331	0	0	41,860,240	41,860,240	0	0	11,555,783	11,555,783	0	5,091,308	
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	
		<b>TOTAL ACCOUNT</b>	<b>69,204,568</b>	<b>3,298,674</b>	<b>98,207</b>	<b>48,464,516</b>	<b>51,861,397</b>	<b>8,197</b>	<b>22,555</b>	<b>12,023,774</b>	<b>12,054,526</b>	<b>0</b>	<b>5,288,645</b>	<b>5,288,645</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	31,431,853	14,920,035	5,278,732	11,233,086	31,431,853	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,246,754	0	0	0	0	6,698,196	2,198,035	1,350,523	10,246,754	0	0	
99		GD-OR / AS	3,253,629	0	0	0	0	0	0	0	0	3,253,629	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	5,757,876	1,710,746	920,637	1,902,598	4,533,981	461,796	248,515	513,584	1,223,895	0	0	
		<b>TOTAL ACCOUNT</b>	<b>51,256,966</b>	<b>16,630,781</b>	<b>6,199,369</b>	<b>13,541,251</b>	<b>36,371,401</b>	<b>7,159,992</b>	<b>2,446,550</b>	<b>1,976,066</b>	<b>11,582,608</b>	<b>3,253,629</b>	<b>49,328</b>	<b>3,302,957</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended July 31, 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	3,201,553	110,869	137,772	2,272,390	2,521,031	29,928	37,190	613,404	680,522	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,743,557</b>	<b>121,608</b>	<b>152,517</b>	<b>2,647,412</b>	<b>2,921,537</b>	<b>114,199</b>	<b>37,190</b>	<b>613,404</b>	<b>764,793</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,082,284	972,218	298,727	1,811,339	3,082,284	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	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	985,838	
8		GD-AA	2,502,373	0	0	0	0	0	0	1,728,689	1,728,689	0	773,684	
7		CD-AA	10,825,074	0	0	7,745,016	7,745,016	0	0	2,138,060	2,138,060	0	941,998	
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	
		<b>TOTAL ACCOUNT</b>	<b>21,362,031</b>	<b>993,357</b>	<b>1,064,363</b>	<b>9,755,273</b>	<b>11,812,993</b>	<b>1,982,950</b>	<b>577,775</b>	<b>4,286,793</b>	<b>6,847,518</b>	<b>985,838</b>	<b>1,715,682</b>	<b>2,701,520</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	752,085	224,719	44,361	483,005	752,085	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	111,504	
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,719,098</b>	<b>228,163</b>	<b>45,460</b>	<b>789,883</b>	<b>1,063,506</b>	<b>30,173</b>	<b>9,834</b>	<b>397,618</b>	<b>437,625</b>	<b>111,504</b>	<b>106,463</b>	<b>217,967</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,619,498	15,736,001	9,735,612	8,147,885	33,619,498	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	
9		CD-WA / ID / AN	1,687,310	257,365	419,690	651,600	1,328,655	69,473	113,290	175,892	358,655	0	0	
		<b>TOTAL ACCOUNT</b>	<b>40,344,370</b>	<b>15,993,366</b>	<b>10,155,302</b>	<b>9,177,596</b>	<b>35,326,264</b>	<b>2,870,775</b>	<b>946,743</b>	<b>1,110,766</b>	<b>4,928,284</b>	<b>43,834</b>	<b>45,988</b>	<b>89,822</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended July 31, 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	58,814,032	11,443,742	4,633,235	42,737,055	58,814,032	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	31,123,838	0	0	22,268,173	22,268,173	0	0	6,147,269	6,147,269	0	2,708,396	2,708,396
9		CD-WA / ID / AN	12,919,228	555,606	3,191,677	6,425,834	10,173,117	149,979	861,555	1,734,577	2,746,111	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>106,335,763</b>	<b>11,999,348</b>	<b>7,824,912</b>	<b>71,431,062</b>	<b>91,255,322</b>	<b>849,187</b>	<b>1,417,249</b>	<b>8,567,783</b>	<b>10,834,219</b>	<b>1,230,831</b>	<b>3,015,391</b>	<b>4,246,222</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>523,435</b>	<b>3,926</b>	<b>2,299</b>	<b>390,320</b>	<b>396,545</b>	<b>1,060</b>	<b>0</b>	<b>86,028</b>	<b>87,088</b>	<b>2,367</b>	<b>37,435</b>	<b>39,802</b>
		<b>TOTAL GENERAL PLANT</b>	<b>419,390,684</b>	<b>56,247,065</b>	<b>32,955,096</b>	<b>229,962,750</b>	<b>319,164,911</b>	<b>17,332,345</b>	<b>6,776,834</b>	<b>48,269,044</b>	<b>72,378,223</b>	<b>10,061,827</b>	<b>17,785,723</b>	<b>27,847,550</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended July 31, 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		<b>TOTAL ACCOUNT</b>	<b>21,130,084</b>	<b>153,179</b>	<b>0</b>	<b>16,783,078</b>	<b>16,936,257</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,792,498</b>	<b>2,996,129</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,457,500	5,166,575	23,524	2,267,401	7,457,500	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,607,377	0	0	0	0	0	0	1,801,228	1,801,228	0
7		CD-AA	146,566,063	0	0	104,863,621	104,863,621	0	0	28,948,263	28,948,263	0
9		CD-WA / ID / AN	121,848	0	58,795	37,153	95,948	0	15,871	10,029	25,900	0
		<b>TOTAL ACCOUNT</b>	<b>156,752,788</b>	<b>5,166,575</b>	<b>82,319</b>	<b>107,168,175</b>	<b>112,417,069</b>	<b>0</b>	<b>15,871</b>	<b>30,759,520</b>	<b>30,775,391</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,102,393	0	0	3,650,609	3,650,609	0	0	1,007,774	1,007,774	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,115,150</b>	<b>0</b>	<b>0</b>	<b>3,650,609</b>	<b>3,650,609</b>	<b>0</b>	<b>0</b>	<b>1,019,300</b>	<b>1,019,300</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>182,998,022</b>	<b>5,319,754</b>	<b>82,319</b>	<b>127,601,862</b>	<b>133,003,935</b>	<b>1,022,594</b>	<b>196,908</b>	<b>33,571,318</b>	<b>34,790,820</b>	<b>427,354</b>

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended July 31, 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	(64,463,413)	(46,121,638)	(12,732,169)	(5,609,606)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(597,311)	(470,347)	(126,964)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
Total			<u>(65,607,118)</u>	<u>(46,982,914)</u>	<u>(12,967,051)</u>	<u>(5,657,153)</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
<b>COMMON WORKING CAPITAL</b>
For Month Ended July 31, 2015
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	1,613,284	879,815		2,493,099		879,815			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,289,783	703,391		1,993,174		703,391			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,600,686	8,086,888	2,448,392	28,135,966		6,461,871		1,625,017	2,448,392
1	154300 PLANT MATERIALS & OPER SUP-CS2	586,471	319,836		906,307		319,836			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,715,480	935,548		2,651,028		935,548			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	4	1	1	6		1		0	1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,615	742	225	2,582		593		149	225
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	65,838,154			65,838,154	52,652,280		13,185,874		
<b>TOTAL</b>		<b>88,645,016</b>	<b>10,926,009</b>	<b>2,448,554</b>	<b>102,019,579</b>	<b>52,652,280</b>	<b>9,300,886</b>	<b>13,185,874</b>	<b>1,625,123</b>	<b>2,448,554</b>

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						