

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended August 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	154,998,648	102,961,884	52,036,764
	Adjustments			
	Adjusted Net Operating Income (Loss)	154,998,648	102,961,884	52,036,764
E-APL	Electric Net Rate Base	1,979,232,982	1,301,927,933	677,305,049
	<b>RATE OF RETURN</b>	<b>7.831%</b>	<b>7.908%</b>	<b>7.683%</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-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended August 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers - AMA Percent	09-01-2014 thru 08-31-2015	372,501 100.000%	244,626 65.671%	127,875 34.329%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2014 thru 08-31-2015	24,639,668 100.000%	16,294,422 66.131%	8,345,246 33.869%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

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

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2014 thru 12-31-2014	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		10,308,779	0	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
		<b>Total</b>		<b>21,069,010</b>	<b>0</b>	<b>14,275,642 6,793,368</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.757% 32.243%</b>
		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
		<b>Total</b>		<b>17,593,207</b>	<b>0</b>	<b>12,826,916 4,766,291</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.908% 27.092%</b>
		Number of Customers at		329,722	0	231,528 98,194
		<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.219% 29.781%</b>
		Net Direct Plant		588,468,040	0	385,114,173 203,353,867
		<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.444% 34.556%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.328% 123.672%</b>
		<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.082% 30.918%</b>

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at		601,722	370,194	231,528	0
		Percentage		100.000%	61.522%	38.478%	0.000%
		Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
		Percentage		100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2014 thru 08-31-2015	935,844,390	610,106,416	325,737,974	
		Percent		100.000%	65.193%	34.807%	
11		Book Depreciation	09-01-2014 thru 08-31-2015	92,243,587	59,348,192	32,895,395	
		Percent		100.000%	64.339%	35.661%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended August 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	08-01-2014 thru 08-31-2015	2,362,928,669 100.000%	1,541,153,390 65.222%	821,775,279 34.778%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2014 thru 08-31-2015	204,242,409 100.000%	136,422,608 66.794%	67,819,801 33.206%
14		Net Allocated Schedule M's - AMA Percent	09-01-2014 thru 08-31-2015	-243,410,343 100.000%	-155,636,857 63.940%	-87,773,486 36.060%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	338,023,021	0	338,023,021	228,334,986	0	228,334,986	109,688,035	0	109,688,035
99	442200	Commercial - Firm & Int.	312,433,363	0	312,433,363	220,992,818	0	220,992,818	91,440,545	0	91,440,545
1	442300	Industrial	119,193,206	0	119,193,206	67,903,383	0	67,903,383	51,289,823	0	51,289,823
99	444000	Public Street & Highway Lighting	7,288,268	0	7,288,268	4,915,059	0	4,915,059	2,373,209	0	2,373,209
99	448000	Interdepartmental Revenue	1,177,213	0	1,177,213	915,381	0	915,381	261,832	0	261,832
99	499XXX	Unbilled Revenue	(13,240,881)	0	(13,240,881)	(9,951,119)	0	(9,951,119)	(3,289,762)	0	(3,289,762)
		TOTAL SALES TO ULTIMATE CUSTOMERS	764,874,190	0	764,874,190	513,110,508	0	513,110,508	251,763,682	0	251,763,682
1	447XXX	Sales for Resale	0	132,635,667	132,635,667	0	85,828,540	85,828,540	0	46,807,127	46,807,127
		TOTAL SALES OF ELECTRICITY	764,874,190	132,635,667	897,509,857	513,110,508	85,828,540	598,939,048	251,763,682	46,807,127	298,570,809
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(4,959,133)	0	(4,959,133)	(560,000)	0	(560,000)	(4,399,133)	0	(4,399,133)
99	451000	Miscellaneous Service Revenue	320,421	0	320,421	199,040	0	199,040	121,381	0	121,381
1	453000	Sales of Water & Water Power	0	422,000	422,000	0	273,076	273,076	0	148,924	148,924
1	454000	Rent from Electric Property	3,018,798	151,261	3,170,059	2,065,424	97,881	2,163,305	953,374	53,380	1,006,754
1	456XXX	Other Electric Revenues	(920,502)	112,533,873	111,613,371	(969,593)	72,820,669	71,851,076	49,091	39,713,204	39,762,295
		TOTAL OTHER OPERATING REVENUE	(2,540,416)	113,107,134	110,566,718	734,871	73,191,626	73,926,497	(3,275,287)	39,915,508	36,640,221
		TOTAL ELECTRIC REVENUE	762,333,774	245,742,801	1,008,076,575	513,845,379	159,020,166	672,865,545	248,488,395	86,722,635	335,211,030

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

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>EXPENSE</b>									
		<b>STEAM POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	500000	Supervision & Engineering	6,409	245,905	252,314	6,409	159,125	165,534	0	86,780	86,780
1	501XXX	Fuel	0	30,894,828	30,894,828	0	19,992,043	19,992,043	0	10,902,785	10,902,785
1	502000	Steam Expense	0	4,446,252	4,446,252	0	2,877,170	2,877,170	0	1,569,082	1,569,082
1	505000	Electric Expense	0	1,121,061	1,121,061	0	725,439	725,439	0	395,622	395,622
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,846,305	2,846,305	0	1,841,844	1,841,844	0	1,004,461	1,004,461
1	507000	Rent	0	31,991	31,991	0	20,701	20,701	0	11,290	11,290
		<b>MAINTENANCE</b>									
1	510000	Supervision & Engineering	0	594,372	594,372	0	384,618	384,618	0	209,754	209,754
1	511000	Structures	0	812,579	812,579	0	525,820	525,820	0	286,759	286,759
1	512000	Boiler Plant	0	5,331,794	5,331,794	0	3,450,204	3,450,204	0	1,881,590	1,881,590
1	513000	Electric Plant	0	1,137,818	1,137,818	0	736,282	736,282	0	401,536	401,536
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,262,394	1,262,394	0	816,895	816,895	0	445,499	445,499
		<b>TOTAL STEAM POWER GENERATION EXP</b>	<b>6,409</b>	<b>48,725,299</b>	<b>48,731,708</b>	<b>6,409</b>	<b>31,530,141</b>	<b>31,536,550</b>	<b>0</b>	<b>17,195,158</b>	<b>17,195,158</b>
		<b>HYDRAULIC POWER GENERATION EXP:</b>									
		<b>OPERATION</b>									
1	535000	Supervision & Engineering	0	2,177,709	2,177,709	0	1,409,195	1,409,195	0	768,514	768,514
1	536000	Water for Power	0	1,280,769	1,280,769	0	828,786	828,786	0	451,983	451,983
1	537000	Hydraulic Expense	3,661,657	2,843,497	6,505,154	2,374,035	1,840,027	4,214,062	1,287,622	1,003,470	2,291,092
1	538000	Electric Expense	0	6,260,507	6,260,507	0	4,051,174	4,051,174	0	2,209,333	2,209,333
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	869,357	869,357	0	562,561	562,561	0	306,796	306,796
1	540000	Rent	0	1,341,075	1,341,075	0	867,810	867,810	0	473,265	473,265
1	540100	MT Trust Funds Land Settlement Rents	5,727,891	0	5,727,891	3,723,835	0	3,723,835	2,004,056	0	2,004,056
		<b>MAINTENANCE</b>									
1	541000	Supervision & Engineering	0	990,546	990,546	0	640,982	640,982	0	349,564	349,564
1	542000	Structures	0	584,157	584,157	0	378,008	378,008	0	206,149	206,149
1	543000	Reservoirs, Dams, & Waterways	0	1,831,838	1,831,838	0	1,185,382	1,185,382	0	646,456	646,456
1	544000	Electric Plant	0	2,640,558	2,640,558	0	1,708,705	1,708,705	0	931,853	931,853
1	545000	Miscellaneous Hydraulic Plant	0	696,910	696,910	0	450,970	450,970	0	245,940	245,940
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>9,389,548</b>	<b>21,516,923</b>	<b>30,906,471</b>	<b>6,097,870</b>	<b>13,923,600</b>	<b>20,021,470</b>	<b>3,291,678</b>	<b>7,593,323</b>	<b>10,885,001</b>
		<b>OTHER POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	546000	Supervision & Engineering	0	1,214,729	1,214,729	0	786,051	786,051	0	428,678	428,678
1	547XXX	Fuel	0	92,339,529	92,339,529	0	59,752,909	59,752,909	0	32,586,620	32,586,620
1	548000	Generation Expense	0	1,784,522	1,784,522	0	1,154,764	1,154,764	0	629,758	629,758
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	749,784	749,784	0	485,185	485,185	0	264,599	264,599
1	550000	Rent	0	(38,934)	(38,934)	0	(25,194)	(25,194)	0	(13,740)	(13,740)
		<b>MAINTENANCE</b>									
1	551000	Supervision & Engineering	0	1,196,183	1,196,183	0	774,050	774,050	0	422,133	422,133
1	552000	Structures	0	109,260	109,260	0	70,702	70,702	0	38,558	38,558
1	553000	Generating & Electric Equipment	114,760	2,488,435	2,603,195	114,760	1,610,266	1,725,026	0	878,169	878,169
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	503,551	503,551	0	325,848	325,848	0	177,703	177,703
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>114,760</b>	<b>100,347,059</b>	<b>100,461,819</b>	<b>114,760</b>	<b>64,934,581</b>	<b>65,049,341</b>	<b>0</b>	<b>35,412,478</b>	<b>35,412,478</b>



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

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	179,823,738	179,823,738	0	116,363,941	116,363,941	0	63,459,797	63,459,797
1	556000	System Control & Load Dispatching	0	1,078,209	1,078,209	0	697,709	697,709	0	380,500	380,500
E-557	557XXX	Other Expense	(4,052,949)	90,591,789	86,538,840	(8,035,372)	58,621,945	50,586,573	3,982,423	31,969,844	35,952,267
TOTAL OTHER POWER SUPPLY EXPENSE			(4,052,949)	271,493,736	267,440,787	(8,035,372)	175,683,595	167,648,223	3,982,423	95,810,141	99,792,564
TOTAL PRODUCTION OPERATING EXP			5,457,768	442,083,017	447,540,785	(1,816,333)	286,071,917	284,255,584	7,274,101	156,011,100	163,285,201
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,194,355	2,194,355	0	1,419,967	1,419,967	0	774,388	774,388
1	561000	Load Dispatching	0	2,538,990	2,538,990	0	1,642,980	1,642,980	0	896,010	896,010
1	562000	Station Expense	0	541,456	541,456	0	350,376	350,376	0	191,080	191,080
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	570,858	570,858	0	369,402	369,402	0	201,456	201,456
1	565XXX	Transmission of Electricity by Others	0	17,401,521	17,401,521	0	11,260,524	11,260,524	0	6,140,997	6,140,997
1	566000	Miscellaneous Transmission Expense	0	2,153,729	2,153,729	0	1,393,678	1,393,678	0	760,051	760,051
1	567000	Rent	0	140,278	140,278	0	90,774	90,774	0	49,504	49,504
MAINTENANCE											
1	568000	Supervision & Engineering	256	781,339	781,595	0	505,604	505,604	256	275,735	275,991
1	569000	Structures	7,762	592,113	599,875	2,074	383,156	385,230	5,688	208,957	214,645
1	570000	Station Equipment	24,135	1,411,083	1,435,218	23,354	913,112	936,466	781	497,971	498,752
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	17,584	1,394,862	1,412,446	2,536	902,615	905,151	15,048	492,247	507,295
1	572000	Underground Lines	3,046	7,015	10,061	0	4,539	4,539	3,046	2,476	5,522
1	573000	Service Miscellaneous	2,762	89,289	92,051	2,741	57,779	60,520	21	31,510	31,531
TOTAL TRANSMISSION OPERATING EXP			55,545	29,816,888	29,872,433	30,705	19,294,506	19,325,211	24,840	10,522,382	10,547,222

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**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended August 31, 2015  
 Average of Monthly Averages Basis

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AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,807,999	25,807,999	0	16,700,356	16,700,356	0	9,107,643	9,107,643
E-DEPX		Depreciation Expense-Transmission	0	10,825,727	10,825,727	0	7,005,328	7,005,328	0	3,820,399	3,820,399
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,141,619	1,141,619	0	738,742	738,742	0	402,877	402,877
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,536)	0	(145,536)	145,536	0	145,536
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	129,420	140,485	0	70,580	70,580
99	407331	Amortization of BPA Parallel Capacity Support	(2,052,984)	0	(2,052,984)	(978,408)	0	(978,408)	(1,074,576)	0	(1,074,576)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,172	21,172	0	11,547	11,547
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	62,208	0	62,208	54,873	0	54,873	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	2,108,132	0	2,108,132	973,692	0	973,692	1,134,440	0	1,134,440
99	407362	Amortization of LiDAR O&M	22,461	0	22,461	22,461	0	22,461	0	0	0
99	407365	Amortization of Wind Generation	505,635	0	505,635	0	0	0	505,635	0	505,635
99	407380	Amortization of Wartsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	572,092	572,092	0	311,994	311,994
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	193,596	0	193,596	193,596	0	193,596	0	0	0
99	407395	Optional Renewable Power Revenue Offset	228,827	0	228,827	179,793	0	179,793	49,034	0	49,034
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(105,532)	0	(105,532)	0	0	0	(105,532)	0	(105,532)
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	(9,948,580)	0	(9,948,580)	(6,784,732)	0	(6,784,732)	(3,163,848)	0	(3,163,848)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,547,857)	0	(1,547,857)	0	0	0	(1,547,857)	0	(1,547,857)
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	(242,031)	0	(242,031)	(242,031)	0	(242,031)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,446)	(5,446)	0	(2,970)	(2,970)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	449,982	0	449,982	296,935	0	296,935	153,047	0	153,047
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,251,694	21,251,694	0	13,751,971	13,751,971	0	7,499,723	7,499,723
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,125,631)	60,135,428	54,009,797	(2,332,921)	38,913,635	36,580,714	(3,792,710)	21,221,793	17,429,083
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(612,318)	532,035,333	531,423,015	(4,118,549)	344,280,058	340,161,509	3,506,231	187,755,275	191,261,506

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

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION:</b>									
3	580000	Supervision & Engineering	1,136,508	2,737,153	3,873,661	727,112	1,810,107	2,537,219	409,396	927,046	1,336,442
3	582000	Station Expense	587,886	106,958	694,844	305,380	70,732	376,112	282,506	36,226	318,732
3	583000	Overhead Line Expense	1,824,380	442,411	2,266,791	1,248,556	292,571	1,541,127	575,824	149,840	725,664
3	584000	Underground Line Expense	1,431,033	0	1,431,033	941,572	0	941,572	489,461	0	489,461
3	584100	Energy Storage Equipment	11,515	0	11,515	11,515	0	11,515	0	0	0
3	585000	Street Light & Signal System Operation Expense	34,040	0	34,040	11,730	0	11,730	22,310	0	22,310
3	586000	Meter Expense	1,860,866	86,957	1,947,823	1,507,372	57,506	1,564,878	353,494	29,451	382,945
3	587000	Customer Installations Expense	475,243	122,205	597,448	248,340	80,815	329,155	226,903	41,390	268,293
3	588000	Miscellaneous Distribution Expense	4,651,981	3,476,486	8,128,467	3,028,522	2,299,035	5,327,557	1,623,459	1,177,451	2,800,910
3	589000	Rent	477	250,908	251,385	277	165,928	166,205	200	84,980	85,180
		<b>MAINTENANCE:</b>									
3	590000	Supervision & Engineering	110,954	1,472,582	1,583,536	80,044	973,833	1,053,877	30,910	498,749	529,659
3	591000	Structures	320,839	67	320,906	192,053	44	192,097	128,786	23	128,809
3	592000	Station Equipment	798,241	188,792	987,033	619,988	124,850	744,838	178,253	63,942	242,195
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,038,965	(28,439)	9,010,526	5,740,606	(18,807)	5,721,799	3,298,359	(9,632)	3,288,727
3	594000	Underground Lines	912,952	0	912,952	613,050	0	613,050	299,902	0	299,902
3	595000	Line Transformers	362,031	394,551	756,582	277,243	260,921	538,164	84,788	133,630	218,418
3	596000	Street Light & Signal System Maintenance Exp	723,210	0	723,210	485,564	0	485,564	237,646	0	237,646
3	597000	Meters	19,330	0	19,330	17,493	0	17,493	1,837	0	1,837
3	598000	Miscellaneous Distribution Expense	339,217	162,253	501,470	238,005	107,300	345,305	101,212	54,953	156,165
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>24,639,668</b>	<b>9,412,884</b>	<b>34,052,552</b>	<b>16,294,422</b>	<b>6,224,835</b>	<b>22,519,257</b>	<b>8,345,246</b>	<b>3,188,049</b>	<b>11,533,295</b>
E-DEPX		Depreciation Expense-Distribution	39,819,504	19,651	39,839,155	24,855,282	12,995	24,868,277	14,964,222	6,656	14,970,878
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	52,398,316	0	52,398,316	45,401,002	0	45,401,002	6,997,314	0	6,997,314
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>92,244,817</b>	<b>19,651</b>	<b>92,264,468</b>	<b>70,283,281</b>	<b>12,995</b>	<b>70,296,276</b>	<b>21,961,536</b>	<b>6,656</b>	<b>21,968,192</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>116,884,485</b>	<b>9,432,535</b>	<b>126,317,020</b>	<b>86,577,703</b>	<b>6,237,830</b>	<b>92,815,533</b>	<b>30,306,782</b>	<b>3,194,705</b>	<b>33,501,487</b>

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

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	344,707	344,707	0	226,373	226,373	0	118,334	118,334
2	902000	Meter Reading Expenses	2,765,357	158,672	2,924,029	2,491,609	104,201	2,595,810	273,748	54,471	328,219
E-903	903XXX	Customer Records & Collection Expenses	1,308,051	7,110,918	8,418,969	861,828	4,669,811	5,531,639	446,223	2,441,107	2,887,330
2	904000	Uncollectible Accounts	0	2,944,753	2,944,753	0	1,933,849	1,933,849	0	1,010,904	1,010,904
2	905000	Misc Customer Accounts	0	214,200	214,200	0	140,667	140,667	0	73,533	73,533
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,073,408</b>	<b>10,773,250</b>	<b>14,846,658</b>	<b>3,353,437</b>	<b>7,074,901</b>	<b>10,428,338</b>	<b>719,971</b>	<b>3,698,349</b>	<b>4,418,320</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	25,109,281	471,346	25,580,627	18,597,261	309,538	18,906,799	6,512,020	161,808	6,673,828
2	909000	Advertising	8,538	848,882	857,420	7,456	557,469	564,925	1,082	291,413	292,495
2	910000	Misc Customer Service & Info Exp	0	127,761	127,761	0	83,902	83,902	0	43,859	43,859
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>25,117,819</b>	<b>1,447,989</b>	<b>26,565,808</b>	<b>18,604,717</b>	<b>950,909</b>	<b>19,555,626</b>	<b>6,513,102</b>	<b>497,080</b>	<b>7,010,182</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	397,988	28,520,377	28,918,365	261,810	19,365,336	19,627,146	136,178	9,155,041	9,291,219
4	921000	Office Supplies & Expenses	84,358	4,289,975	4,374,333	84,354	2,912,893	2,997,247	4	1,377,082	1,377,086
4	922000	Admin Exp Transferred--Credit	0	(123,585)	(123,585)	0	(83,914)	(83,914)	0	(39,671)	(39,671)
4	923000	Outside Services Employed	46,718	11,311,936	11,358,654	26,782	7,680,805	7,707,587	19,936	3,631,131	3,651,067
4	924000	Property Insurance Premium	0	1,322,350	1,322,350	0	897,876	897,876	0	424,474	424,474
4	925XXX	Injuries and Damages	22,496	3,583,124	3,605,620	22,339	2,432,941	2,455,280	157	1,150,183	1,150,340
4	926XXX	Employee Pensions and Benefits	0	2,433,390	2,433,390	0	1,652,272	1,652,272	0	781,118	781,118
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	2,927,153	3,185,557	6,112,710	2,060,475	2,061,374	4,121,849	866,678	1,124,183	1,990,861
4	930000	Miscellaneous General Expenses	138,638	3,260,277	3,398,915	93,576	2,213,728	2,307,304	45,062	1,046,549	1,091,611
4	931000	Rents	9,403	1,022,433	1,031,836	5,333	694,232	699,565	4,070	328,201	332,271
4	935000	Maintenance of General Plant	1,022,117	9,483,002	10,505,119	561,375	6,438,958	7,000,333	460,742	3,044,044	3,504,786
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,652,798</b>	<b>68,288,836</b>	<b>72,941,634</b>	<b>3,116,044</b>	<b>46,266,501</b>	<b>49,382,545</b>	<b>1,536,754</b>	<b>22,022,335</b>	<b>23,559,089</b>

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

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,672,790	13,998,870	15,671,660	1,237,255	9,505,232	10,742,487	435,535	4,493,638	4,929,173
E-AMTX		Amortization Expense-General Plant - 303000	0	421,084	421,084	0	285,671	285,671	0	135,413	135,413
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,041,992	11,396,581	12,438,573	1,028,796	7,738,278	8,767,074	13,196	3,658,303	3,671,499
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	26,389	26,389	0	17,918	17,918	0	8,471	8,471
99	407229	Idaho Earnings Test Amortization	(1,813,179)	0	(1,813,179)	0	0	0	(1,813,179)	0	(1,813,179)
99	407468	Project Compass Deferral - ID	(1,654,880)	0	(1,654,880)	0	0	0	(1,654,880)	0	(1,654,880)
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(753,277)</b>	<b>25,842,924</b>	<b>25,089,647</b>	<b>2,266,051</b>	<b>17,547,099</b>	<b>19,813,150</b>	<b>(3,019,328)</b>	<b>8,295,825</b>	<b>5,276,497</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>3,899,521</b>	<b>94,131,760</b>	<b>98,031,281</b>	<b>5,382,095</b>	<b>63,813,600</b>	<b>69,195,695</b>	<b>(1,482,574)</b>	<b>30,318,160</b>	<b>28,835,586</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>149,362,915</b>	<b>647,820,867</b>	<b>797,183,782</b>	<b>109,799,403</b>	<b>422,357,298</b>	<b>532,156,701</b>	<b>39,563,512</b>	<b>225,463,569</b>	<b>265,027,081</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>210,892,793</b>			<b>140,708,844</b>			<b>70,183,949</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(12,530,972)			(7,377,447)			(5,153,525)
E-FIT		DEFERRED FEDERAL INCOME TAX			68,620,645			45,250,933			23,369,712
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>154,998,648</b>			<b>102,961,884</b>			<b>52,036,764</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		64.710%		35.290%
E-ALL	2	Number of Customers - AMA		100.000%		65.671%		34.329%
E-ALL	3	Direct Distribution Operating Expense		100.000%		66.131%		33.869%
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>E-456-12A</b>
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	
For Twelve Months Ended August 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	17,249	1,316,669	1,333,918	17,049	852,017	869,066	200	464,652	464,852
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	22,056,241	22,056,241	0	14,272,594	14,272,594	0	7,783,647	7,783,647
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	10,523,127	10,523,127	0	6,809,515	6,809,515	0	3,713,612	3,713,612
1	456016	OTHER ELECTRIC REV-RESOURCE OP	162,500	3,457,880	3,620,380	162,500	2,237,594	2,400,094	0	1,220,286	1,220,286
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	38,984	38,984	0	21,260	21,260
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	11,545	11,545	0	7,471	7,471	0	4,074	4,074
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,520,126	11,520,126	0	7,454,674	7,454,674	0	4,065,452	4,065,452
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,065,543	2,065,543	0	1,126,457	1,126,457
1	456130	ANCILLARY SERVICES REVENUE	0	1,110,847	1,110,847	0	718,829	718,829	0	392,018	392,018
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	1,752,017	0	1,752,017	1,752,017	0	1,752,017	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	(3,000,380)	0	(3,000,380)	(3,000,380)	0	(3,000,380)	0	0	0
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	148,112	0	148,112	99,221	0	99,221	48,891	0	48,891
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	0	601,120	601,120	0	327,824	327,824
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(304,324)	(304,324)	0	(196,928)	(196,928)	0	(107,396)	(107,396)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	304,324	304,324	0	196,928	196,928	0	107,396	107,396
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	58,356,251	58,356,251	0	37,762,330	37,762,330	0	20,593,921	20,593,921
TOTAL ACCOUNT 456			(920,502)	112,533,874	111,613,372	(969,593)	72,820,671	71,851,078	49,091	39,713,203	39,762,294

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-555-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	171,338,924	171,338,924	0	110,873,418	110,873,418	0	60,465,506	60,465,506
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	140,778	140,778	0	91,097	91,097	0	49,681	49,681
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,756,436	6,756,436	0	4,372,090	4,372,090	0	2,384,346	2,384,346
1	555710	Intercompany Purchase	0	1,587,600	1,587,600	0	1,027,336	1,027,336	0	560,264	560,264
TOTAL ACCOUNT 555			0	179,823,738	179,823,738	0	116,363,941	116,363,941	0	63,459,797	63,459,797

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-557-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	6,093,810	6,093,810	0	3,943,304	3,943,304	0	2,150,506	2,150,506
1	557010	Other Power Supply Expense - Financial	0	32,240,645	32,240,645	0	20,862,921	20,862,921	0	11,377,724	11,377,724
1	557150	Fuel - Economic Dispatch	0	(6,387,130)	(6,387,130)	0	(4,133,112)	(4,133,112)	0	(2,254,018)	(2,254,018)
1	557160	Power Supply Expense - Miscellaneous	(4,665,036)	1,614	(4,663,422)	(2,818,237)	1,044	(2,817,193)	(1,846,799)	570	(1,846,229)
99	557161	Unbilled Add-Ons	782,018	0	782,018	242,498	0	242,498	539,520	0	539,520
1	557170	Broker Fees - Power	0	422,289	422,289	0	273,263	273,263	0	149,026	149,026
1	557171	REC Broker Fees	46,479	53,114	99,593	46,479	34,370	80,849	0	18,744	18,744
1	557172	Trade Reporting	0	4,803	4,803	0	3,108	3,108	0	1,695	1,695
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,910,687	0	3,910,687	3,910,687	0	3,910,687	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(8,400,854)	0	(8,400,854)	(8,400,854)	0	(8,400,854)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,035,738	0	2,035,738	2,035,738	0	2,035,738	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,549,181)	0	(3,549,181)	(3,549,181)	0	(3,549,181)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,086,957)	0	(1,086,957)	0	0	0	(1,086,957)	0	(1,086,957)
99	557390	Idaho PCA Amortization	6,055,455	0	6,055,455	0	0	0	6,055,455	0	6,055,455
1	557395	Optional Renewable Power Expense Offset	0	765	765	0	495	495	0	270	270
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,457,891	3,457,891	0	2,237,601	2,237,601	0	1,220,290	1,220,290
1	557711	Turbine Gas Bookout Offset	0	(3,457,891)	(3,457,891)	0	(2,237,601)	(2,237,601)	0	(1,220,290)	(1,220,290)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,161,879	58,161,879	0	37,636,552	37,636,552	0	20,525,327	20,525,327
TOTAL ACCOUNT 557			(4,052,949)	90,591,789	86,538,840	(8,035,372)	58,621,945	50,586,573	3,982,423	31,969,844	35,952,267

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-903-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,308,051	7,110,918	8,418,969	861,828	4,669,811	5,531,639	446,223	2,441,107	2,887,330
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,308,051	7,110,918	8,418,969	861,828	4,669,811	5,531,639	446,223	2,441,107	2,887,330

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.671%	34.329%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.222%	34.778%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	347,689	471,346	819,035	250,262	309,538	559,800	97,427	161,808	259,235
99	908600	Public Purpose Tariff Rider Expense Offset	25,181,819	0	25,181,819	18,658,603	0	18,658,603	6,523,216	0	6,523,216
99	908610	Limited Income Tax Refund Program	209,970	0	209,970	209,970	0	209,970	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(630,197)	0	(630,197)	(521,574)	0	(521,574)	(108,623)	0	(108,623)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>25,109,281</b>	<b>471,346</b>	<b>25,580,627</b>	<b>18,597,261</b>	<b>309,538</b>	<b>18,906,799</b>	<b>6,512,020</b>	<b>161,808</b>	<b>6,673,828</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.671%	34.329%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended August 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.58%	51.58%
2	Cost of Debt		5.349%	5.324%
	Total Weighted Cost		2.759%	2.746%
E-APL	Net Rate Base	1,979,232,982	1,301,927,933	677,305,049
	Interest Deduction for FIT Calculation	54,518,989	35,920,192	18,598,797
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>ELECTRIC FEDERAL INCOME TAXES</b>		Report ID:		
For Twelve Months Ended August 31, 2015		<b>E-FIT-12A</b>		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,008,076,575	672,865,545	335,211,030
E-OPS	Less: Operating & Maintenance Expense	625,819,870	405,466,561	220,353,309
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	97,713,902	67,537,167	30,176,735
E-OTX	Less: Taxes Other than FIT	73,650,010	59,152,973	14,497,037
	Net Operating Income Before FIT	210,892,793	140,708,844	70,183,949
E-INT	Less: Interest Expense	54,518,989	35,920,192	18,598,797
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(191,704,794)	(125,707,314)	(65,997,480)
	Taxable Net Operating Income	(35,330,990)	(20,773,126)	(14,557,864)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(12,365,846)	(7,270,594)	(5,095,252)
1	Production Tax Credit	(165,126)	(106,853)	(58,273)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(12,530,972)	(7,377,447)	(5,153,525)
E-DTE	Deferred FIT	68,620,645	45,250,933	23,369,712
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	55,894,145	37,746,960	18,147,185

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-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	997000 Book Depreciation & Amortization	42,561,282	63,637,920	106,199,202	27,148,330	42,004,522	69,152,852	15,412,952	21,633,398
12	997001 Contributions In Aid of Construction	0	4,663,850	4,663,850	0	3,041,856	3,041,856	0	1,621,994
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(105,532)	0	(105,532)	0	0	0	(105,532)	0
4	997005 FAS106 Current Retiree Medical Accrual	0	1,835,993	1,835,993	0	1,246,639	1,246,639	0	589,354
99	997007 Idaho PCA	4,968,498	0	4,968,498	0	0	0	4,968,498	0
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(31,009)	(31,009)	0	(20,066)	(20,066)	0	(10,943)
4	997015 Airplane Lease Payments	0	475,292	475,292	0	322,723	322,723	0	152,569
12	997016 Redemption Expense Amortization	0	1,296,772	1,296,772	0	845,781	845,781	0	450,991
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.96)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0
4	997018 DSM Tariff Rider	4,228,064	0	4,228,064	2,905,556	0	2,905,556	1,322,508	0
99	997019 CSS Temporary Service Fees	509,456	0	509,456	279,294	0	279,294	230,162	0
4	997020 FAS87 Current Pension Accrual	0	4,119,899	4,119,899	0	2,797,411	2,797,411	0	1,322,488
99	997021 Wartsilla Generators Amortization	153,132	0	153,132	153,132	0	153,132	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	1,167,411	0	1,167,411	1,167,411	0	1,167,411	0	0
12	997032 Interest Rate Swaps	0	4,205,841	4,205,841	0	2,743,134	2,743,134	0	1,462,707
4	997033 BPA Residential Exchange	(1,811,143)	0	(1,811,143)	(1,232,756)	0	(1,232,756)	(578,387)	0
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0
1	997041 Rathdrum Turbine Lease, Tax	0	(344,678)	(344,678)	0	(223,041)	(223,041)	0	(121,637)
99	997043 Washington Deferred Power Costs	(4,490,167)	0	(4,490,167)	(4,490,167)	0	(4,490,167)	0	0
1	997044 Non-Monetary Power Costs	0	140,778	140,778	0	91,097	91,097	0	49,681
1	997045 Section 199 Manufacturing Deduction	0	(730,000)	(730,000)	0	(472,383)	(472,383)	0	(257,617)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,403,207)	(3,403,207)	0	(2,219,640)	(2,219,640)	0	(1,183,567)
11	997049 Tax Depreciation	0	(211,797,778)	(211,797,778)	0	(136,268,572)	(136,268,572)	0	(75,529,206)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	505,635	0	505,635	0	0	0	505,635	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	46,479	46,479	0	31,559	31,559	0	14,920
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	572,092	724,210	30,975	311,994
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	212,195	0	212,195	(290,041)	0	(290,041)	502,236	0
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,626,502	5,626,502	0	3,620,035	3,620,035	0	2,006,467
4	997081	Deferred Compensation	0	65,530	65,530	0	44,495	44,495	0	21,035
4	997082	Meal Disallowances	0	401,825	401,825	0	272,839	272,839	0	128,986
4	997083	Paid Time Off	0	590,431	590,431	0	400,903	400,903	0	189,528
2	997084	Customer Uncollectibles	0	1,003,918	1,003,918	0	659,283	659,283	0	344,635
99	997088	Deferred O&M Colstrip & CS2	560,275	0	560,275	973,692	0	973,692	(413,417)	0
99	997089	CNC Transmission	62,208	0	62,208	54,873	0	54,873	7,335	0
99	997091	LIDAR O&M Reg Def DFIT	22,461	0	22,461	22,461	0	22,461	0	0
99	997092	Smart Grid	1,151,793	0	1,151,793	1,151,793	0	1,151,793	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(2,656,988)	0	(2,656,988)	(2,656,988)	0	(2,656,988)	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547
99	997097	BPA Parallel Capacity	(2,048,752)	0	(2,048,752)	(978,408)	0	(978,408)	(1,070,344)	0
99	997098	Provision for Rate Refund	4,959,133	0	4,959,133	560,000	0	560,000	4,399,133	0
1	997099	Kettle Falls Diesel Leak	0	(346,025)	(346,025)	0	(223,913)	(223,913)	0	(122,112)
99	997100	WA REC Amort	1,237,513	0	1,237,513	1,237,513	0	1,237,513	0	0
1	997101	Repairs 481 (a)	0	(115,785,481)	(115,785,481)	0	(74,924,785)	(74,924,785)	0	(40,860,696)
1	997102	Amort Idaho Earnings Test (254229)	(1,710,666)	0	(1,710,666)	0	0	0	(1,710,666)	0
99	997103	Def Project Compass	(1,654,880)	0	(1,654,880)	0	0	0	(1,654,880)	0
99	997104	Spokane River TDG	(1,146,481)	0	(1,146,481)	(677,588)	0	(677,588)	(468,893)	0
TOTAL SCHEDULE M ADJUSTMENTS			54,506,908	(243,410,341)	(191,704,794)	29,929,543	(155,636,857)	(125,707,314)	21,776,004	(87,773,484)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.671%	34.329%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.339%	35.661%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.222%	34.778%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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<u>Total</u>
37,046,350
1,621,994
0
0
(105,532)
589,354
4,968,498
0
(10,943)
152,569
450,991
0
1,322,508
230,162
1,322,488
0
0
0
0
0
0
1,462,707
(578,387)
360,684
(121,637)
0
49,681
(257,617)
5,212
0
(1,183,567)
(75,529,206)
0
505,635
0
14,920
5,797
0

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<u>Total</u>
26,996
0
0
342,969
0
502,236
0
0
0
0
0
2,006,467
21,035
128,986
189,528
344,635
(413,417)
7,335
0
0
0
0
0
11,547
(1,070,344)
4,399,133
(122,112)
0
(40,860,696)
(1,710,666)
(1,654,880)
<u>(468,893)</u>
<u>(65,997,480)</u>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	71,396,959	71,396,959	0	45,651,216	45,651,216	0	25,745,743	25,745,743
99	410100	Deferred Federal Income Tax Expense - Washir	2,315,073	0	2,315,073	2,315,073	0	2,315,073	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,053,703)	0	(1,053,703)	0	0	0	(1,053,703)	0	(1,053,703)
	410100	Total	1,261,370	71,396,959	72,658,329	2,315,073	45,651,216	47,966,289	(1,053,703)	25,745,743	24,692,040
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(652,692)	(652,692)	0	(417,331)	(417,331)	0	(235,361)	(235,361)
99	411100	Deferred Federal Income Tax Expense - Washir	(2,298,025)	0	(2,298,025)	(2,298,025)	0	(2,298,025)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,086,967)	0	(1,086,967)	0	0	0	(1,086,967)	0	(1,086,967)
	411100	Total	(3,384,992)	(652,692)	(4,037,684)	(2,298,025)	(417,331)	(2,715,356)	(1,086,967)	(235,361)	(1,322,328)
Total Deferred Federal Income Tax Expense			(2,123,622)	70,744,267	68,620,645	17,048	45,233,885	45,250,933	(2,140,670)	25,510,382	23,369,712

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.940%	36.060%
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-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,578,023	1,578,023	0	1,021,139	1,021,139	0	556,884	556,884
1	408150	R&P Property Tax--Production	0	14,849,666	14,849,666	0	9,609,219	9,609,219	0	5,240,447	5,240,447
1	408180	R&P Property Tax--Transmission	0	5,528,910	5,528,910	0	3,577,758	3,577,758	0	1,951,152	1,951,152
1	409100	State Income Tax--Montana & Oregon	0	(740,860)	(740,860)	0	(479,411)	(479,411)	0	(261,449)	(261,449)
TOTAL PRODUCTION & TRANSMISSION			0	21,251,694	21,251,694	0	13,751,971	13,751,971	0	7,499,723	7,499,723
DISTRIBUTION											
99	408110	State Excise Tax	20,321,344	0	20,321,344	20,321,344	0	20,321,344	0	0	0
99	408120	Municipal Occupation & License Tax	21,689,870	0	21,689,870	18,207,567	0	18,207,567	3,482,303	0	3,482,303
99	408160	Miscellaneous State or Local Tax--WA & ID	128	0	128	0	0	0	128	0	128
99	408170	R&P Property Tax--Distribution	10,033,349	0	10,033,349	6,872,091	0	6,872,091	3,161,258	0	3,161,258
99	409100	State Income Tax--Idaho	353,625	0	353,625	0	0	0	353,625	0	353,625
TOTAL DISTRIBUTION			52,398,316	0	52,398,316	45,401,002	0	45,401,002	6,997,314	0	6,997,314
TOTAL TAXES OTHER THAN FIT			52,398,316	21,251,694	73,650,010	45,401,002	13,751,971	59,152,973	6,997,314	7,499,723	14,497,037

ALLOCATION RATIOS:

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





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

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(288,508,082)	(288,508,082)	0	(186,693,580)	(186,693,580)	0	(101,814,502)	(101,814,502)
E-ADEP		Hydro Production Plant	0	(131,990,717)	(131,990,717)	0	(85,411,193)	(85,411,193)	0	(46,579,524)	(46,579,524)
E-ADEP		Other Production Plant	0	(95,010,159)	(95,010,159)	0	(61,481,074)	(61,481,074)	0	(33,529,085)	(33,529,085)
E-ADEP		Transmission Plant	0	(195,311,329)	(195,311,329)	0	(126,385,961)	(126,385,961)	0	(68,925,368)	(68,925,368)
E-ADEP		Distribution Plant	(432,931,338)	(4,248)	(432,935,586)	(266,522,186)	(2,809)	(266,524,995)	(166,409,152)	(1,439)	(166,410,591)
E-ADEP		General Plant	(29,142,850)	(76,660,715)	(105,803,565)	(17,825,412)	(52,052,625)	(69,878,037)	(11,317,438)	(24,608,090)	(35,925,528)
TOTAL ACCUMULATED DEPRECIATION			(462,074,188)	(787,485,250)	(1,249,559,438)	(284,347,598)	(512,027,242)	(796,374,840)	(177,726,590)	(275,458,008)	(453,184,598)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,387,966)	(9,387,966)	0	(6,074,953)	(6,074,953)	0	(3,313,013)	(3,313,013)
E-AAMT		Distribution-Franchises/Misc Intangibles	(153,614)	0	(153,614)	(153,614)	0	(153,614)	0	0	0
E-AAMT		General Plant - 303000	0	(640,661)	(640,661)	0	(433,270)	(433,270)	0	(207,391)	(207,391)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(1,940,972)	(21,293,498)	(23,234,470)	(1,910,793)	(14,458,284)	(16,369,077)	(30,179)	(6,835,214)	(6,865,393)
E-AAMT		General Plant - 390200, 396200	(120,812)	(223,355)	(344,167)	(117,239)	(151,658)	(268,897)	(3,573)	(71,697)	(75,270)
TOTAL ACCUMULATED AMORTIZATION			(2,215,398)	(31,545,480)	(33,760,878)	(2,181,646)	(21,118,165)	(23,299,811)	(33,752)	(10,427,315)	(10,461,067)
TOTAL ACCUMULATED DEPR/AMORT			(464,289,586)	(819,030,730)	(1,283,320,316)	(286,529,244)	(533,145,407)	(819,674,651)	(177,760,342)	(285,885,323)	(463,645,665)
NET ELECTRIC UTILITY PLANT before DFIT			997,694,140	1,365,234,523	2,362,928,663	651,024,003	890,129,386	1,541,153,389	346,670,137	475,105,137	821,775,274
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(204,536)	(204,536)	0	(132,355)	(132,355)	0	(72,181)	(72,181)
12		ADFIT - Electric Plant In Service (282900)	0	(375,503,877)	(375,503,877)	0	(244,911,139)	(244,911,139)	0	(130,592,738)	(130,592,738)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(51,334,480)	(51,334,480)	0	(34,856,112)	(34,856,112)	0	(16,478,368)	(16,478,368)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,441)	(265,441)	0	(125,488)	(125,488)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,029,090)	(12,029,090)	0	(7,784,024)	(7,784,024)	0	(4,245,066)	(4,245,066)
1		ADFIT - CDA Settlement Costs (283333)	0	371,496	371,496	0	240,395	240,395	0	131,101	131,101
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,605,641)	(3,605,641)	0	(2,351,671)	(2,351,671)	0	(1,253,970)	(1,253,970)
TOTAL ACCUMULATED DFIT			0	(442,697,057)	(442,697,057)	0	(290,060,347)	(290,060,347)	0	(152,636,710)	(152,636,710)
NET ELECTRIC UTILITY PLANT			997,694,140	922,537,466	1,920,231,606	651,024,003	600,069,039	1,251,093,042	346,670,137	322,468,427	669,138,564

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.131%	33.869%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.222%	34.778%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-APL-12A**

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	997,694,140	922,537,466	1,920,231,606	651,024,003	600,069,039	1,251,093,042	346,670,137	322,468,427	669,138,564
	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	(714,551)	0	(714,551)	714,551	0	714,551
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)	(2,789,820)	0	(2,789,820)	(894,089)	0	(894,089)	(1,895,731)	0	(1,895,731)
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)	7,392,850	0	7,392,850	4,729,966	0	4,729,966	2,662,884	0	2,662,884
99	ADFIT - Kettle Falls Disallowed (190420)	210,110	0	210,110	210,110	0	210,110	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)	1,339,378	0	1,339,378	0	0	0	1,339,378	0	1,339,378
99	ADFIT - Boulder Park Disallowed (190040)	441,218	0	441,218	0	0	0	441,218	0	441,218
99	Investment in WNP3 Exchange Power (124900, 124930)	11,024,746	0	11,024,746	11,024,746	0	11,024,746	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,981,355)	0	(1,981,355)	(1,981,355)	0	(1,981,355)	0	0	0
99	CDA Lake Settlement - WA (182382)	874,679	0	874,679	874,679	0	874,679	0	0	0
99	CDA Lake Settlement - ID (186382)	172,943	0	172,943	0	0	0	172,943	0	172,943
99	ADFIT - CDA Lake Settlement - Direct (283382)	(366,669)	0	(366,669)	(306,139)	0	(306,139)	(60,530)	0	(60,530)
99	CDA CDR Fund - Direct (182324)	63,624	0	63,624	63,624	0	63,624	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	451,767	0	451,767	419,402	0	419,402	32,365	0	32,365
99	ADFIT - Spokane River Relicensing (283322)	(158,095)	0	(158,095)	(146,772)	0	(146,772)	(11,323)	0	(11,323)
99	Spokane River PM&Es (182323)	417,044	0	417,044	266,317	0	266,317	150,727	0	150,727
99	ADFIT - Spokane River PM&Es (283323)	(145,989)	0	(145,989)	(93,235)	0	(93,235)	(52,754)	0	(52,754)
99	Montana Riverbed Settlement (186360)	1,811,527	0	1,811,527	1,240,444	0	1,240,444	571,083	0	571,083
99	ADFIT - Montana Riverbed Settlement (283365)	(634,035)	0	(634,035)	(434,156)	0	(434,156)	(199,879)	0	(199,879)
99	Lancaster Generation (182312)	1,020,000	0	1,020,000	1,020,000	0	1,020,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(357,000)	0	(357,000)	(357,000)	0	(357,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,640	0	60,640	0	0	0	60,640	0	60,640
4	Customer Advances (252000)	(1,795,046)	(80)	(1,795,126)	(454,736)	(54)	(454,790)	(1,340,310)	(26)	(1,340,336)
99	Customer Deposits (235199)	(1,862,892)	0	(1,862,892)	(1,862,892)	0	(1,862,892)	0	0	0
C-WKC	Working Capital	42,367,308	8,835,052	51,202,360	42,367,308	0	42,367,308	0	8,835,052	8,835,052
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	50,166,404	8,834,972	59,001,376	50,834,945	(54)	50,834,891	(668,541)	8,835,026	8,166,485
	NET RATE BASE	#####	931,372,438	1,979,232,982	701,858,948	600,068,985	1,301,927,933	346,001,596	331,303,453	677,305,049

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-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,808,453	7,808,453			7,808,453	7,808,453		5,052,850	5,052,850		2,755,603	2,755,603	
1	Hydro (ED-AN)	8,614,408	8,614,408			8,614,408	8,614,408		5,574,383	5,574,383		3,040,025	3,040,025	
1	Other (ED-AN)	9,385,138	9,385,138			9,385,138	9,385,138		6,073,123	6,073,123		3,312,015	3,312,015	
<b>Total Electric Production</b>		<b>25,807,999</b>	<b>25,807,999</b>			<b>25,807,999</b>	<b>25,807,999</b>		<b>16,700,356</b>	<b>16,700,356</b>		<b>9,107,643</b>	<b>9,107,643</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,825,727	10,825,727			10,825,727	10,825,727		7,005,328	7,005,328		3,820,399	3,820,399	
<b>Total Electric Transmissic</b>		<b>10,825,727</b>	<b>10,825,727</b>			<b>10,825,727</b>	<b>10,825,727</b>		<b>7,005,328</b>	<b>7,005,328</b>		<b>3,820,399</b>	<b>3,820,399</b>	
<b>Electric Distribution</b>														
3	ED-AN	19,651	19,651				19,651		12,995	12,995		6,656	6,656	
	ED-ID	14,964,222	14,964,222			14,964,222	14,964,222				14,964,222		14,964,222	
	ED-WA	24,855,282	24,855,282			24,855,282	24,855,282	24,855,282		24,855,282				
<b>Total Electric Distribution</b>		<b>39,839,155</b>	<b>39,839,155</b>			<b>39,819,504</b>	<b>39,839,155</b>		<b>24,855,282</b>	<b>12,995</b>	<b>24,868,277</b>	<b>14,964,222</b>	<b>6,656</b>	<b>14,970,878</b>
<b>Gas Underground Storage</b>														
	GD-AN	601,080		601,080										
	GD-OR	116,473			116,473									
<b>Total Gas Underground S</b>		<b>717,553</b>		<b>601,080</b>	<b>116,473</b>									
<b>Gas Distribution</b>														
	GD-AN	64,686		64,686										
	GD-ID	4,433,435		4,433,435										
	GD-WA	8,836,824		8,836,824										
	GD-OR	5,860,246			5,860,246									
<b>Total Gas Distribution</b>		<b>19,195,191</b>		<b>13,334,945</b>	<b>5,860,246</b>									
<b>General Plant</b>														
4	ED-AN	2,730,021	2,730,021				2,730,021		1,853,684	1,853,684		876,337	876,337	
	ED-ID	179,949	179,949			179,949	179,949				179,949		179,949	
	ED-WA	1,096,337	1,096,337			1,096,337	1,096,337	1,096,337		1,096,337				
7,4	CD-AA	14,976,354	10,715,133	2,957,979	1,303,242		10,715,133	10,715,133		7,275,575	7,275,575		3,439,558	
9,4	CD-AN	703,185	553,716	149,469			553,716	553,716		375,973	375,973		177,743	
9	CD-ID	324,578	255,586	68,992		255,586	255,586				255,586		255,586	
9	CD-WA	178,957	140,918	38,039		140,918	140,918	140,918		140,918				
8	GD-AA	253,825		175,347	78,478									
	GD-AN	37,812		37,812										
	GD-ID	47,060		47,060										
	GD-WA	217,037		217,037										
	GD-OR	209,336			209,336									
<b>Total General Plant</b>		<b>20,954,451</b>	<b>15,671,660</b>	<b>3,691,735</b>	<b>1,591,056</b>	<b>1,672,790</b>	<b>13,998,870</b>	<b>15,671,660</b>	<b>1,237,255</b>	<b>9,505,232</b>	<b>10,742,487</b>	<b>435,535</b>	<b>4,493,638</b>	<b>4,929,173</b>
<b>Total Depreciation Expense</b>		<b>117,340,076</b>	<b>92,144,541</b>	<b>17,627,760</b>	<b>7,567,775</b>	<b>41,492,294</b>	<b>50,652,247</b>	<b>92,144,541</b>	<b>26,092,537</b>	<b>33,223,911</b>	<b>59,316,448</b>	<b>15,399,757</b>	<b>17,428,336</b>	<b>32,828,093</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%			

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	66.131%	33.869%
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 AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	918,400	918,400			918,400	918,400		594,297	594,297		324,103	324,103	
1	Misc Intangible Plt (30300) ED-AN	223,219	223,219			223,219	223,219		144,445	144,445		78,774	78,774	
<b>Total Production/Transmission</b>		<b>1,141,619</b>	<b>1,141,619</b>			<b>1,141,619</b>	<b>1,141,619</b>		<b>738,742</b>	<b>738,742</b>		<b>402,877</b>	<b>402,877</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	24,153	24,153		24,153		24,153	24,153		24,153				
	Misc Intangible Plt (30300) ED-WA	2,844	2,844		2,844		2,844	2,844		2,844				
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>		<b>26,997</b>		<b>26,997</b>	<b>26,997</b>		<b>26,997</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	577,834	413,423	114,128	50,283	413,423	413,423		280,714	280,714		132,709	132,709	
9,1	CD-AN	9,729	7,661	2,068		7,661	7,661		4,957	4,957		2,704	2,704	
	GD-ID	4,058		4,058										
	GD-WA	24,862		24,862										
	GD-OR	8,068			8,068									
<b>Total General Plant - 303000</b>		<b>624,551</b>	<b>421,084</b>	<b>145,116</b>	<b>58,351</b>	<b>421,084</b>	<b>421,084</b>		<b>285,671</b>	<b>285,671</b>		<b>135,413</b>	<b>135,413</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	15,431,209	11,040,567	3,047,818	1,342,824	11,040,567	11,040,567		7,496,545	7,496,545		3,544,022	3,544,022	
9,4	CD-AN	9,246	7,280	1,966		7,280	7,280		4,943	4,943		2,337	2,337	
9,4	CD-ID	10,730	8,449	2,281		8,449	8,449				8,449		8,449	
4	ED-AN	348,734	348,734			348,734	348,734		236,790	236,790		111,944	111,944	
	ED-ID	4,747	4,747			4,747	4,747				4,747		4,747	
	ED-WA	1,028,796	1,028,796			1,028,796	1,028,796	1,028,796		1,028,796			1,028,796	
8	GD-AA	436,949		301,853	135,096									
	GD-AN	752		752										
	GD-OR	80			80									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>17,271,243</b>	<b>12,438,573</b>	<b>3,354,670</b>	<b>1,478,000</b>	<b>1,041,992</b>	<b>11,396,581</b>	<b>12,438,573</b>	<b>1,028,796</b>	<b>7,738,278</b>	<b>8,767,074</b>	<b>13,196</b>	<b>3,658,303</b>	<b>3,671,499</b>
<b>Gas Underground Storage</b>														
	GD-AN	227		227										
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	27,931	19,984	5,516	2,431	19,984	19,984		13,569	13,569		6,415	6,415	
4	ED-AN	6,405	6,405			6,405	6,405		4,349	4,349		2,056	2,056	
	GD-OR	262			262									
<b>Total General Plant - 390200, 396200</b>		<b>34,598</b>	<b>26,389</b>	<b>5,516</b>	<b>2,693</b>	<b>26,389</b>	<b>26,389</b>		<b>17,918</b>	<b>17,918</b>		<b>8,471</b>	<b>8,471</b>	
<b>Total Amortization Expense</b>		<b>19,099,235</b>	<b>14,054,662</b>	<b>3,505,529</b>	<b>1,539,044</b>	<b>1,068,989</b>	<b>12,985,673</b>	<b>14,054,662</b>	<b>1,055,793</b>	<b>8,780,609</b>	<b>9,836,402</b>	<b>13,196</b>	<b>4,205,064</b>	<b>4,218,260</b>

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:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	(288,508,082)				(288,508,082)	(288,508,082)		(186,693,580)	(186,693,580)		(101,814,502)	(101,814,502)		
1	Hydro (ED-AN)	(131,990,717)				(131,990,717)	(131,990,717)		(85,411,193)	(85,411,193)		(46,579,524)	(46,579,524)		
1	Other (ED-AN)	(95,010,159)				(95,010,159)	(95,010,159)		(61,481,074)	(61,481,074)		(33,529,085)	(33,529,085)		
<b>Total Electric Production</b>		<b>(515,508,958)</b>				<b>(515,508,958)</b>	<b>(515,508,958)</b>		<b>(333,585,847)</b>	<b>(333,585,847)</b>		<b>(181,923,111)</b>	<b>(181,923,111)</b>		
<b>Electric Transmission</b>															
1	ED-AN	(195,311,329)				(195,311,329)	(195,311,329)		(126,385,961)	(126,385,961)		(68,925,368)	(68,925,368)		
<b>Total Electric Transmissic</b>		<b>(195,311,329)</b>				<b>(195,311,329)</b>	<b>(195,311,329)</b>		<b>(126,385,961)</b>	<b>(126,385,961)</b>		<b>(68,925,368)</b>	<b>(68,925,368)</b>		
<b>Electric Distribution</b>															
3	ED-AN	(4,248)					(4,248)		(2,809)	(2,809)		(1,439)	(1,439)		
	ED-ID	(166,409,152)				(166,409,152)						(166,409,152)	(166,409,152)		
	ED-WA	(266,522,186)				(266,522,186)		(266,522,186)		(266,522,186)					
<b>Total Electric Distribution</b>		<b>(432,935,586)</b>				<b>(432,931,338)</b>	<b>(4,248)</b>	<b>(432,935,586)</b>	<b>(266,522,186)</b>	<b>(2,809)</b>	<b>(266,524,995)</b>	<b>(166,409,152)</b>	<b>(1,439)</b>	<b>(166,410,591)</b>	
<b>Gas Underground Storage</b>															
	GD-AN	(13,579,328)					(13,579,328)								
	GD-OR	(648,410)					(648,410)								
<b>Total Gas Underground S</b>		<b>(14,227,738)</b>					<b>(13,579,328)</b>	<b>(648,410)</b>							
<b>Gas Distribution</b>															
	GD-AN	(1,510,793)					(1,510,793)								
	GD-ID	(59,977,901)					(59,977,901)								
	GD-WA	(118,172,962)					(118,172,962)								
	GD-OR	(93,146,499)					(93,146,499)								
<b>Total Gas Distribution</b>		<b>(272,808,155)</b>					<b>(179,661,656)</b>	<b>(93,146,499)</b>							
<b>General Plant</b>															
4	ED-AN	(39,539,853)					(39,539,853)		(26,847,560)	(26,847,560)		(12,692,293)	(12,692,293)		
	ED-ID	(7,146,509)				(7,146,509)					(7,146,509)		(7,146,509)		
	ED-WA	(15,806,922)				(15,806,922)		(15,806,922)		(15,806,922)					
7,4	CD-AA	(38,989,194)			(7,700,756)	(3,392,840)	(27,895,598)	(27,895,598)		(18,941,111)	(18,941,111)		(8,954,487)		
9,4	CD-AN	(11,715,514)			(2,490,250)		(9,225,264)	(9,225,264)		(6,263,954)	(6,263,954)		(2,961,310)		
9	CD-ID	(5,296,821)			(1,125,892)		(4,170,929)	(4,170,929)				(4,170,929)	(4,170,929)		
9	CD-WA	(2,563,357)			(544,867)		(2,018,490)	(2,018,490)	(2,018,490)						
8	GD-AA	(1,716,867)			(1,186,046)	(530,821)									
	GD-AN	(1,806,918)			(1,806,918)										
	GD-ID	(1,480,134)			(1,480,134)										
	GD-WA	(4,175,811)			(4,175,811)										
	GD-OR	(4,245,613)			(4,245,613)										
<b>Total General Plant</b>		<b>(134,483,513)</b>			<b>(20,510,674)</b>	<b>(8,169,274)</b>	<b>(29,142,850)</b>	<b>(76,660,715)</b>	<b>(105,803,565)</b>	<b>(17,825,412)</b>	<b>(52,052,625)</b>	<b>(69,878,037)</b>	<b>(11,317,438)</b>	<b>(24,608,090)</b>	<b>(35,925,528)</b>
<b>Total Accumulated Depr</b>		<b>(1,565,275,279)</b>	<b>(1,249,559,438)</b>	<b>(213,751,658)</b>	<b>(101,964,183)</b>	<b>(462,074,188)</b>	<b>(787,485,250)</b>	<b>(1,249,559,438)</b>	<b>(284,347,598)</b>	<b>(512,027,242)</b>	<b>(796,374,840)</b>	<b>(177,726,590)</b>	<b>(275,458,008)</b>	<b>(453,184,598)</b>	

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	<b>Idaho</b>			
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio			64.710%	35.290%			
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense			66.131%	33.869%			
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-AAMT-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(8,457,620)	(8,457,620)			(8,457,620)	(8,457,620)		(5,472,926)	(5,472,926)		(2,984,694)	(2,984,694)	
1	Misc Intangible Plt (3030 ED-AN	(930,346)	(930,346)			(930,346)	(930,346)		(602,027)	(602,027)		(328,319)	(328,319)	
<b>Total Production/Transmission</b>		<b>(9,387,966)</b>	<b>(9,387,966)</b>			<b>(9,387,966)</b>	<b>(9,387,966)</b>		<b>(6,074,953)</b>	<b>(6,074,953)</b>		<b>(3,313,013)</b>	<b>(3,313,013)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(125,108)	(125,108)			(125,108)	(125,108)	(125,108)						
	Misc Intangible Plt (3030 ED-WA	(28,506)	(28,506)			(28,506)	(28,506)	(28,506)						
<b>Total Distribution</b>		<b>(153,614)</b>	<b>(153,614)</b>			<b>(153,614)</b>	<b>(153,614)</b>	<b>(153,614)</b>						
<b>General Plant - 303000</b>														
7,4	CD-AA	(819,276)	(586,168)	(161,815)	(71,293)	(586,168)	(586,168)		(398,008)	(398,008)		(188,160)	(188,160)	
9,1	CD-AN	(69,202)	(54,493)	(14,709)		(54,493)	(54,493)		(35,262)	(35,262)		(19,231)	(19,231)	
	GD-ID	(51,763)		(51,763)										
	GD-WA	(120,848)		(120,848)										
	GD-OR	(65,826)			(65,826)									
<b>Total General Plant - 303000</b>		<b>(1,126,915)</b>	<b>(640,661)</b>	<b>(349,135)</b>	<b>(137,119)</b>		<b>(640,661)</b>	<b>(640,661)</b>		<b>(433,270)</b>	<b>(433,270)</b>		<b>(207,391)</b>	<b>(207,391)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(29,066,558)	(20,796,251)	(5,740,935)	(2,529,372)	(20,796,251)	(20,796,251)		(14,120,654)	(14,120,654)		(6,675,597)	(6,675,597)	
9,4	CD-AN	(17,790)	(14,008)	(3,782)		(14,008)	(14,008)		(9,511)	(9,511)		(4,497)	(4,497)	
9	CD-ID	(20,508)	(16,149)	(4,359)			(16,149)	(16,149)				(16,149)	(16,149)	
4	ED-AN	(483,239)	(483,239)			(483,239)	(483,239)		(328,119)	(328,119)		(155,120)	(155,120)	
	ED-ID	(14,030)	(14,030)			(14,030)	(14,030)					(14,030)	(14,030)	
	ED-WA	(1,910,793)	(1,910,793)			(1,910,793)	(1,910,793)	(1,910,793)						
8	GD-AA	(1,592,980)		(1,100,462)	(492,518)									
	GD-AN	(11,408)		(11,408)										
	GD-OR	(1,218)			(1,218)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(33,118,524)</b>	<b>(23,234,470)</b>	<b>(6,860,946)</b>	<b>(3,023,108)</b>	<b>(1,940,972)</b>	<b>(21,293,498)</b>	<b>(23,234,470)</b>	<b>(1,910,793)</b>	<b>(14,458,284)</b>	<b>(16,369,077)</b>	<b>(30,179)</b>	<b>(6,835,214)</b>	<b>(6,865,393)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(239,897)		(239,897)										
<b>Total Gas Underground Storage</b>		<b>(239,897)</b>		<b>(239,897)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(221,322)	(158,349)	(43,714)	(19,259)	(158,349)	(158,349)		(107,519)	(107,519)		(50,830)	(50,830)	
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	(65,006)	(65,006)			(65,006)	(65,006)		(44,139)	(44,139)		(20,867)	(20,867)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
	GD-WA	(1,863)		(1,863)										
	GD-OR	(7,914)			(7,914)									
<b>Total General Plant - 390200, 396200</b>		<b>(419,652)</b>	<b>(344,167)</b>	<b>(48,312)</b>	<b>(27,173)</b>	<b>(120,812)</b>	<b>(223,355)</b>	<b>(344,167)</b>	<b>(117,239)</b>	<b>(151,658)</b>	<b>(268,897)</b>	<b>(3,573)</b>	<b>(71,697)</b>	<b>(75,270)</b>
<b>Total Accumulated Amortization</b>		<b>(44,446,568)</b>	<b>(33,760,878)</b>	<b>(7,498,290)</b>	<b>(3,187,400)</b>	<b>(2,215,398)</b>	<b>(31,545,480)</b>	<b>(33,760,878)</b>	<b>(2,181,646)</b>	<b>(21,118,165)</b>	<b>(23,299,811)</b>	<b>(33,752)</b>	<b>(10,427,315)</b>	<b>(10,461,067)</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>													
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	831,661	0	0	0	0	0	0	0	0	831,661	0	831,661
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	4,925,526	0	0	3,524,066	3,524,066	0	0	972,841	972,841	0	428,619	428,619
9	CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>7,838,964</b>	<b>384,267</b>	<b>706,567</b>	<b>3,781,509</b>	<b>4,872,343</b>	<b>577,218</b>	<b>92,936</b>	<b>1,036,187</b>	<b>1,706,341</b>	<b>831,661</b>	<b>428,619</b>	<b>1,260,280</b>
<b>390XXX Structures &amp; Improvements</b>													
99	ED-WA / ID / AN	7,186,238	1,144,274	2,156,863	3,885,101	7,186,238	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,236,007	0	0	0	0	2,236,007	0	0	2,236,007	0	0	0
99	GD-OR / AS	3,552,359	0	0	0	0	0	0	0	0	3,552,359	0	3,552,359
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	79,184,047	0	0	56,653,810	56,653,810	0	0	15,639,641	15,639,641	0	6,890,596	6,890,596
9	CD-WA / ID / AN	22,128,379	5,547,311	4,498,110	7,379,350	17,424,771	1,497,430	1,214,211	1,991,967	4,703,608	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>114,287,030</b>	<b>6,691,585</b>	<b>6,654,973</b>	<b>67,918,261</b>	<b>81,264,819</b>	<b>3,733,437</b>	<b>1,214,211</b>	<b>17,631,608</b>	<b>22,579,256</b>	<b>3,552,359</b>	<b>6,890,596</b>	<b>10,442,955</b>
<b>391XXX Office Furniture &amp; Equipment</b>													
99	ED-WA / ID / AN	9,319,872	3,220,270	14,649	6,084,953	9,319,872	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	623,669	0	0	0	0	0	0	430,843	430,843	0	192,826	192,826
7	CD-AA	53,488,654	0	0	38,269,527	38,269,527	0	0	10,564,544	10,564,544	0	4,654,583	4,654,583
9	CD-WA / ID / AN	217,191	30,360	65,389	75,276	171,025	8,195	17,651	20,320	46,166	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>63,656,036</b>	<b>3,250,630</b>	<b>80,038</b>	<b>44,429,756</b>	<b>47,760,424</b>	<b>8,195</b>	<b>17,651</b>	<b>11,022,357</b>	<b>11,048,203</b>	<b>0</b>	<b>4,847,409</b>	<b>4,847,409</b>
<b>392XXX Transportation Equipment</b>													
99	ED-WA / ID / AN	30,228,884	14,481,259	5,093,532	10,654,093	30,228,884	0	0	0	0	0	0	0
99	GD-WA / ID / AN	9,683,147	0	0	0	0	6,341,998	2,005,136	1,336,013	9,683,147	0	0	0
99	GD-OR / AS	3,006,162	0	0	0	0	0	0	0	0	3,006,162	0	3,006,162
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9	CD-WA / ID / AN	5,695,226	1,667,554	897,454	1,919,641	4,484,649	450,136	242,257	518,184	1,210,577	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>49,180,273</b>	<b>16,148,813</b>	<b>5,990,986</b>	<b>12,979,301</b>	<b>35,119,100</b>	<b>6,792,134</b>	<b>2,247,393</b>	<b>1,966,156</b>	<b>11,005,683</b>	<b>3,006,162</b>	<b>49,328</b>	<b>3,055,490</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
<b>393000 Stores Equipment</b>													
99	ED-WA / ID / AN	398,565	10,739	14,745	373,081	398,565	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	2,986,283	111,151	138,582	2,101,785	2,351,518	30,004	37,409	567,352	634,765	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>3,526,346</b>	<b>121,890</b>	<b>153,327</b>	<b>2,474,866</b>	<b>2,750,083</b>	<b>114,275</b>	<b>37,409</b>	<b>567,352</b>	<b>719,036</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>													
99	ED-WA / ID / AN	3,040,059	985,078	303,648	1,751,333	3,040,059	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,740,875	0	0	0	0	1,993,362	378,269	369,244	2,740,875	0	0	0
99	GD-OR / AS	957,897	0	0	0	0	0	0	0	0	957,897	0	957,897
8	GD-AA	2,324,048	0	0	0	0	0	0	1,605,499	1,605,499	0	718,549	718,549
7	CD-AA	9,935,186	0	0	7,108,327	7,108,327	0	0	1,962,299	1,962,299	0	864,560	864,560
9	CD-WA / ID / AN	1,216,042	21,630	734,038	201,892	957,560	5,839	198,145	54,498	258,482	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>20,214,107</b>	<b>1,006,708</b>	<b>1,037,686</b>	<b>9,061,552</b>	<b>11,105,946</b>	<b>1,999,201</b>	<b>576,414</b>	<b>3,991,540</b>	<b>6,567,155</b>	<b>957,897</b>	<b>1,583,109</b>	<b>2,541,006</b>
<b>395000 Laboratory Equipment</b>													
99	ED-WA / ID / AN	735,157	228,084	48,556	458,517	735,157	0	0	0	0	0	0	0
99	GD-WA / ID / AN	171,038	0	0	0	0	34,126	11,130	125,782	171,038	0	0	0
99	GD-OR / AS	118,769	0	0	0	0	0	0	0	0	118,769	0	118,769
8	GD-AA	218,890	0	0	0	0	0	0	151,214	151,214	0	67,676	67,676
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	82,562	3,946	1,260	59,807	65,013	1,065	340	16,144	17,549	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,682,079</b>	<b>232,030</b>	<b>49,816</b>	<b>772,790</b>	<b>1,054,636</b>	<b>35,191</b>	<b>11,470</b>	<b>363,387</b>	<b>410,048</b>	<b>118,769</b>	<b>98,626</b>	<b>217,395</b>
<b>396XXX Power Operated Equipment</b>													
99	ED-WA / ID / AN	34,152,214	15,951,519	9,932,936	8,267,759	34,152,214	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,390,755	0	0	0	0	2,697,460	862,801	830,494	4,390,755	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	542,322	0	0	388,015	388,015	0	0	107,114	107,114	0	47,193	47,193
9	CD-WA / ID / AN	1,647,462	257,365	410,472	629,440	1,297,277	69,473	110,802	169,910	350,185	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>40,776,587</b>	<b>16,208,884</b>	<b>10,343,408</b>	<b>9,285,214</b>	<b>35,837,506</b>	<b>2,766,933</b>	<b>973,603</b>	<b>1,107,518</b>	<b>4,848,054</b>	<b>43,834</b>	<b>47,193</b>	<b>91,027</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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\*\*\*\*\* ELECTRIC \*\*\*\*\*      \*\*\*\*\* GAS NORTH \*\*\*\*\*      \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	57,847,221	11,140,917	4,333,330	42,372,974	57,847,221	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,282,002	0	0	0	0	699,061	555,694	27,247	1,282,002	0	0	0
99	GD-OR / AS	1,229,348	0	0	0	0	0	0	0	0	1,229,348	0	1,229,348
8	GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7	CD-AA	30,797,789	0	0	22,034,894	22,034,894	0	0	6,082,871	6,082,871	0	2,680,024	2,680,024
9	CD-WA / ID / AN	12,646,609	501,816	3,191,801	6,264,829	9,958,446	135,459	861,588	1,691,116	2,688,163	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>104,795,901</b>	<b>11,642,733</b>	<b>7,525,131</b>	<b>70,672,697</b>	<b>89,840,561</b>	<b>834,520</b>	<b>1,417,282</b>	<b>8,487,171</b>	<b>10,738,973</b>	<b>1,229,348</b>	<b>2,987,019</b>	<b>4,216,367</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	491,705	0	0	351,800	351,800	0	0	97,117	97,117	0	42,788	42,788
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>584,948</b>	<b>3,926</b>	<b>2,299</b>	<b>434,330</b>	<b>440,555</b>	<b>1,060</b>	<b>0</b>	<b>98,178</b>	<b>99,238</b>	<b>2,367</b>	<b>42,788</b>	<b>45,155</b>
	<b>TOTAL GENERAL PLANT</b>	<b>406,542,271</b>	<b>55,691,466</b>	<b>32,544,231</b>	<b>221,810,276</b>	<b>310,045,973</b>	<b>16,862,164</b>	<b>6,588,369</b>	<b>46,271,454</b>	<b>69,721,987</b>	<b>9,799,624</b>	<b>16,974,687</b>	<b>26,774,311</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-12A</b>
For Twelve Months Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	9,510,512	153,179	0	9,357,333	9,510,512	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	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,667,517	0	0	6,201,349	6,201,349	0	0	1,711,921	1,711,921	0	754,247	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,001,841</b>	<b>153,179</b>	<b>0</b>	<b>15,711,491</b>	<b>15,864,670</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,753,170</b>	<b>2,956,801</b>	<b>426,123</b>	<b>754,247</b>	<b>1,180,370</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,004,399	5,134,146	23,524	1,846,729	7,004,399	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	2,473,291	0	0	0	0	0	0	1,708,599	1,708,599	0	764,692	
7		CD-AA	104,238,848	0	0	74,579,768	74,579,768	0	0	20,588,215	20,588,215	0	9,070,865	
9		CD-WA / ID / AN	113,689	0	52,006	37,518	89,524	0	14,038	10,127	24,165	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,830,227</b>	<b>5,134,146</b>	<b>75,530</b>	<b>76,464,015</b>	<b>81,673,691</b>	<b>0</b>	<b>14,038</b>	<b>22,306,941</b>	<b>22,320,979</b>	<b>0</b>	<b>9,835,557</b>	<b>9,835,557</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	3,613	0	0	3,613	3,613	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	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,805,812	0	0	3,438,414	3,438,414	0	0	949,196	949,196	0	418,202	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,822,182</b>	<b>0</b>	<b>0</b>	<b>3,442,027</b>	<b>3,442,027</b>	<b>0</b>	<b>0</b>	<b>960,722</b>	<b>960,722</b>	<b>1,231</b>	<b>418,202</b>	<b>419,433</b>
		<b>TOTAL</b>	<b>138,654,250</b>	<b>5,287,325</b>	<b>75,530</b>	<b>95,617,533</b>	<b>100,980,388</b>	<b>1,022,594</b>	<b>195,075</b>	<b>25,020,833</b>	<b>26,238,502</b>	<b>427,354</b>	<b>11,008,006</b>	<b>11,435,360</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-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended August 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	(70,380,913)	(50,355,432)	(13,900,934)	(6,124,547)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,243,330)	(979,048)	(264,282)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(72,170,637)</u>	<u>(51,725,409)</u>	<u>(14,273,134)</u>	<u>(6,172,094)</u>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended August 31, 2015  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,466,640	799,841		2,266,481		799,841			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,305,867	712,163		2,018,030		712,163			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,615,106	7,634,050	2,311,290	26,560,446		6,100,028		1,534,022	2,311,290
1	154300 PLANT MATERIALS & OPER SUP-CS2	578,686	315,590		894,276		315,590			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,663,079	906,970		2,570,049		906,970			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	872	401	121	1,394		320		81	121
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(552)	(254)	(77)	(883)		(203)		(51)	(77)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	935	429	130	1,494		343		86	130
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	51,548,243			51,548,243	42,367,308		9,180,935		
<b>TOTAL</b>		<b>73,178,876</b>	<b>10,369,190</b>	<b>2,311,464</b>	<b>85,859,530</b>	<b>42,367,308</b>	<b>8,835,052</b>	<b>9,180,935</b>	<b>1,534,138</b>	<b>2,311,464</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						