

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	10,760,543	7,578,049	3,182,494
	Adjustments			
	Adjusted Net Operating Income (Loss)	10,760,543	7,578,049	3,182,494
E-APL	Electric Net Rate Base	2,025,872,985	1,328,447,859	697,425,126
	RATE OF RETURN	0.531%	0.570%	0.456%

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
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended October 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers Percent	10-01-2015 thru 10-31-2015	371,936 100.000%	244,301 65.684%	127,635 34.316%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2015 thru 10-31-2015	1,552,547 100.000%	1,033,135 66.545%	519,412 33.455%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended October 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		10,308,779	0	6,790,084 3,518,695
		Direct O & M Accts 901 - 935		9,216,208	0	5,941,535 3,274,673
		Direct O & M Accts 901 - 905 Utility 9 Only		1,544,023	0	1,544,023 0
		Total		21,069,010	0	14,275,642 6,793,368
		Percentage		100.000%	0.000%	67.757% 32.243%
		Direct Labor Accts 500 - 894		12,684,814	0	9,288,418 3,396,396
		Direct Labor Accts 901 - 935		1,603,381	0	233,486 1,369,895
		Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012 0
		Total		17,593,207	0	12,826,916 4,766,291
		Percentage		100.000%	0.000%	72.908% 27.092%
		Number of Customers at		329,722	0	231,528 98,194
		Percentage		100.000%	0.000%	70.219% 29.781%
		Net Direct Plant		588,468,040	0	385,114,173 203,353,867
		Percentage		100.000%	0.000%	65.444% 34.556%
		Total Percentages		400.000%	0.000%	276.328% 123.672%
		Average (GD AA)		100.000%	0.000%	69.082% 30.918%

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon 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%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	314.975%	85.025%	0.000%
				100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	09-01-2015 thru 10-31-2015	968,356,513	630,539,631	337,816,882	
				100.000%	65.114%	34.886%	
11		Book Depreciation Percent	10-01-2015 thru 10-31-2015	8,142,901	5,247,037	2,895,864	
				100.000%	64.437%	35.563%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	09-01-2015 thru 10-31-2015	2,450,347,259 100.000%	1,597,613,838 65.199%	852,733,421 34.801%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2015 thru 10-31-2015	213,284,411 100.000%	142,172,896 66.659%	71,111,515 33.341%
14		Net Allocated Schedule M's - AMA Percent	10-01-2015 thru 10-31-2015	-4,474,486 100.000%	-2,757,902 61.636%	-1,716,584 38.364%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 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	20,722,646	0	20,722,646	13,925,964	0	13,925,964	6,796,682	0	6,796,682
99	442200	Commercial - Firm & Int.	24,016,184	0	24,016,184	17,106,251	0	17,106,251	6,909,933	0	6,909,933
1	442300	Industrial	9,286,673	0	9,286,673	5,197,282	0	5,197,282	4,089,391	0	4,089,391
99	444000	Public Street & Highway Lighting	643,396	0	643,396	436,668	0	436,668	206,728	0	206,728
99	448000	Interdepartmental Revenue	87,992	0	87,992	72,815	0	72,815	15,177	0	15,177
99	499XXX	Unbilled Revenue	1,475,810	0	1,475,810	1,004,477	0	1,004,477	471,333	0	471,333
		TOTAL SALES TO ULTIMATE CUSTOMERS	56,232,701	0	56,232,701	37,743,457	0	37,743,457	18,489,244	0	18,489,244
1	447XXX	Sales for Resale	0	10,680,728	10,680,728	0	6,911,499	6,911,499	0	3,769,229	3,769,229
		TOTAL SALES OF ELECTRICITY	56,232,701	10,680,728	66,913,429	37,743,457	6,911,499	44,654,956	18,489,244	3,769,229	22,258,473
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	31,874	0	31,874	19,051	0	19,051	12,823	0	12,823
1	453000	Sales of Water & Water Power	0	35,167	35,167	0	22,757	22,757	0	12,410	12,410
1	454000	Rent from Electric Property	241,374	2,752	244,126	162,098	1,781	163,879	79,276	971	80,247
1	456XXX	Other Electric Revenues	2,592,646	7,738,390	10,331,036	2,588,314	5,007,512	7,595,826	4,332	2,730,878	2,735,210
		TOTAL OTHER OPERATING REVENUE	2,865,894	7,776,309	10,642,203	2,769,463	5,032,050	7,801,513	96,431	2,744,259	2,840,690
		TOTAL ELECTRIC REVENUE	59,098,595	18,457,037	77,555,632	40,512,920	11,943,549	52,456,469	18,585,675	6,513,488	25,099,163

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 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
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	14,985	14,985	0	9,697	9,697	0	5,288	5,288
1	501XXX	Fuel	0	3,025,286	3,025,286	0	1,957,663	1,957,663	0	1,067,623	1,067,623
1	502000	Steam Expense	0	498,719	498,719	0	322,721	322,721	0	175,998	175,998
1	505000	Electric Expense	0	108,138	108,138	0	69,976	69,976	0	38,162	38,162
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	(36,061)	(36,061)	0	(23,335)	(23,335)	0	(12,726)	(12,726)
1	507000	Rent	0	1,848	1,848	0	1,196	1,196	0	652	652
		MAINTENANCE									
1	510000	Supervision & Engineering	0	35,109	35,109	0	22,719	22,719	0	12,390	12,390
1	511000	Structures	0	21,579	21,579	0	13,964	13,964	0	7,615	7,615
1	512000	Boiler Plant	0	257,053	257,053	0	166,339	166,339	0	90,714	90,714
1	513000	Electric Plant	0	51,843	51,843	0	33,548	33,548	0	18,295	18,295
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	56,611	56,611	0	36,633	36,633	0	19,978	19,978
		TOTAL STEAM POWER GENERATION EXP	0	4,035,110	4,035,110	0	2,611,121	2,611,121	0	1,423,989	1,423,989
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	199,001	199,001	0	128,774	128,774	0	70,227	70,227
1	536000	Water for Power	0	105,586	105,586	0	68,325	68,325	0	37,261	37,261
1	537000	Hydraulic Expense	586,966	255,805	842,771	379,732	165,531	545,263	207,234	90,274	297,508
1	538000	Electric Expense	0	575,392	575,392	0	372,336	372,336	0	203,056	203,056
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	70,633	70,633	0	45,707	45,707	0	24,926	24,926
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	261,832	261,832	0	169,431	169,431	0	92,401	92,401
1	542000	Structures	0	41,850	41,850	0	27,081	27,081	0	14,769	14,769
1	543000	Reservoirs, Dams, & Waterways	0	125,955	125,955	0	81,505	81,505	0	44,450	44,450
1	544000	Electric Plant	0	293,271	293,271	0	189,776	189,776	0	103,495	103,495
1	545000	Miscellaneous Hydraulic Plant	0	80,139	80,139	0	51,858	51,858	0	28,281	28,281
		TOTAL HYDRO POWER GENERATION EXP	1,064,860	2,118,035	3,182,895	689,426	1,370,580	2,060,006	375,434	747,455	1,122,889
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	121,862	121,862	0	78,857	78,857	0	43,005	43,005
1	547XXX	Fuel	0	9,119,087	9,119,087	0	5,900,961	5,900,961	0	3,218,126	3,218,126
1	548000	Generation Expense	0	175,977	175,977	0	113,875	113,875	0	62,102	62,102
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	25,098	25,098	0	16,241	16,241	0	8,857	8,857
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	34,461	34,461	0	22,300	22,300	0	12,161	12,161
1	552000	Structures	0	4,334	4,334	0	2,805	2,805	0	1,529	1,529
1	553000	Generating & Electric Equipment	26,587	162,673	189,260	26,587	105,266	131,853	0	57,407	57,407
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(196,522)	(196,522)	0	(127,169)	(127,169)	0	(69,353)	(69,353)
		TOTAL OTHER POWER GENERATION EXP	26,587	9,444,151	9,470,738	26,587	6,111,312	6,137,899	0	3,332,839	3,332,839

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 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	11,753,766	11,753,766	0	7,605,862	7,605,862	0	4,147,904	4,147,904
1	556000	System Control & Load Dispatching	0	78,387	78,387	0	50,724	50,724	0	27,663	27,663
E-557	557XXX	Other Expense	1,026,090	5,959,459	6,985,549	553,215	3,856,366	4,409,581	472,875	2,103,093	2,575,968
		TOTAL OTHER POWER SUPPLY EXPENSE	1,026,090	17,791,612	18,817,702	553,215	11,512,952	12,066,167	472,875	6,278,660	6,751,535
		TOTAL PRODUCTION OPERATING EXP	2,117,537	33,388,908	35,506,445	1,269,228	21,605,965	22,875,193	848,309	11,782,943	12,631,252
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	187,217	187,217	0	121,148	121,148	0	66,069	66,069
1	561000	Load Dispatching	0	236,735	236,735	0	153,191	153,191	0	83,544	83,544
1	562000	Station Expense	0	73,395	73,395	0	47,494	47,494	0	25,901	25,901
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	5,736	5,736	0	3,712	3,712	0	2,024	2,024
1	565XXX	Transmission of Electricity by Others	0	1,443,829	1,443,829	0	934,302	934,302	0	509,527	509,527
1	566000	Miscellaneous Transmission Expense	0	132,115	132,115	0	85,492	85,492	0	46,623	46,623
1	567000	Rent	0	10,668	10,668	0	6,903	6,903	0	3,765	3,765
		MAINTENANCE									
1	568000	Supervision & Engineering	0	85,245	85,245	0	55,162	55,162	0	30,083	30,083
1	569000	Structures	0	61,959	61,959	0	40,094	40,094	0	21,865	21,865
1	570000	Station Equipment	0	72,299	72,299	0	46,785	46,785	0	25,514	25,514
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	257,215	257,215	0	166,444	166,444	0	90,771	90,771
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	6,503	6,503	0	4,208	4,208	0	2,295	2,295
		TOTAL TRANSMISSION OPERATING EXP	0	2,572,916	2,572,916	0	1,664,935	1,664,935	0	907,981	907,981

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For Month Ended October 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	2,184,522	2,184,522	0	1,413,604	1,413,604	0	770,918	770,918
E-DEPX		Depreciation Expense-Transmission	0	929,801	929,801	0	601,674	601,674	0	328,127	328,127
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	18,447	0	18,447	14,473	0	14,473	3,974	0	3,974
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	(450,035)	0	(450,035)	(442,882)	0	(442,882)	(7,153)	0	(7,153)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	118,114	0	118,114	0	0	0	118,114	0	118,114
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	(12,159)	0	(12,159)	(12,159)	0	(12,159)	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	1,479,697	1,479,697	0	957,512	957,512	0	522,185	522,185
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	229,749	4,782,924	5,012,673	(5,986)	3,095,029	3,089,043	235,735	1,687,895	1,923,630
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	2,347,286	40,744,748	43,092,034	1,263,242	26,365,929	27,629,171	1,084,044	14,378,819	15,462,863

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 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
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	111,584	214,511	326,095	87,901	142,746	230,647	23,683	71,765	95,448
3	582000	Station Expense	80,705	4,806	85,511	42,716	3,198	45,914	37,989	1,608	39,597
3	583000	Overhead Line Expense	92,444	31,885	124,329	40,872	21,218	62,090	51,572	10,667	62,239
3	584000	Underground Line Expense	122,820	0	122,820	72,988	0	72,988	49,832	0	49,832
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	149	0	149	149	0	149	0	0	0
3	586000	Meter Expense	169,888	7,494	177,382	127,388	4,987	132,375	42,500	2,507	45,007
3	587000	Customer Installations Expense	32,534	10,916	43,450	21,864	7,264	29,128	10,670	3,652	14,322
3	588000	Miscellaneous Distribution Expense	269,493	339,468	608,961	221,359	225,899	447,258	48,134	113,569	161,703
3	589000	Rent	0	24,817	24,817	0	16,514	16,514	0	8,303	8,303
MAINTENANCE:											
3	590000	Supervision & Engineering	19,487	66,599	86,086	20,935	44,318	65,253	(1,448)	22,281	20,833
3	591000	Structures	31,219	0	31,219	14,207	0	14,207	17,012	0	17,012
3	592000	Station Equipment	95,662	1,722	97,384	60,960	1,146	62,106	34,702	576	35,278
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	414,086	0	414,086	265,434	0	265,434	148,652	0	148,652
3	594000	Underground Lines	28,683	0	28,683	14,135	0	14,135	14,548	0	14,548
3	595000	Line Transformers	23,230	25,004	48,234	18,614	16,639	35,253	4,616	8,365	12,981
3	596000	Street Light & Signal System Maintenance Exp	63,676	0	63,676	33,723	0	33,723	29,953	0	29,953
3	597000	Meters	2,442	0	2,442	1,541	0	1,541	901	0	901
3	598000	Miscellaneous Distribution Expense	(5,555)	12,898	7,343	(11,651)	8,583	(3,068)	6,096	4,315	10,411
TOTAL DISTRIBUTION OPERATING EXP			1,552,547	740,120	2,292,667	1,033,135	492,512	1,525,647	519,412	247,608	767,020
E-DEPX		Depreciation Expense-Distribution	3,452,257	3,425	3,455,682	2,155,953	2,279	2,158,232	1,296,304	1,146	1,297,450
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,602,049	0	3,602,049	3,166,525	0	3,166,525	435,524	0	435,524
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,056,556	3,425	7,059,981	5,324,728	2,279	5,327,007	1,731,828	1,146	1,732,974
TOTAL DISTRIBUTION EXPENSES			8,609,103	743,545	9,352,648	6,357,863	494,791	6,852,654	2,251,240	248,754	2,499,994

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	29,331	29,331	0	19,266	19,266	0	10,065	10,065
2	902000	Meter Reading Expenses	254,423	12,666	267,089	227,738	8,320	236,058	26,685	4,346	31,031
E-903	903XXX	Customer Records & Collection Expenses	163,395	637,202	800,597	104,244	418,540	522,784	59,151	218,662	277,813
2	904000	Uncollectible Accounts	0	253,440	253,440	0	166,470	166,470	0	86,970	86,970
2	905000	Misc Customer Accounts	0	18,448	18,448	0	12,117	12,117	0	6,331	6,331
		TOTAL CUSTOMER ACCOUNTS EXPENSES	417,818	951,087	1,368,905	331,982	624,713	956,695	85,836	326,374	412,210
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	1,665,027	24,677	1,689,704	1,172,007	16,209	1,188,216	493,020	8,468	501,488
2	909000	Advertising	0	102,088	102,088	0	67,055	67,055	0	35,033	35,033
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER SERVICE & INFO EXP	1,665,027	126,765	1,791,792	1,172,007	83,264	1,255,271	493,020	43,501	536,521
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	32,678	2,067,956	2,100,634	23,524	1,404,142	1,427,666	9,154	663,814	672,968
4	921000	Office Supplies & Expenses	14,748	342,935	357,683	14,748	232,853	247,601	0	110,082	110,082
4	922000	Admin Exp Transferred--Credit	0	(10,181)	(10,181)	0	(6,913)	(6,913)	0	(3,268)	(3,268)
4	923000	Outside Services Employed	41,246	458,274	499,520	5,783	311,168	316,951	35,463	147,106	182,569
4	924000	Property Insurance Premium	0	108,570	108,570	0	73,719	73,719	0	34,851	34,851
4	925XXX	Injuries and Damages	0	290,292	290,292	0	197,108	197,108	0	93,184	93,184
4	926XXX	Employee Pensions and Benefits	0	86,819	86,819	0	58,950	58,950	0	27,869	27,869
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	288,542	295,325	583,867	231,355	191,105	422,460	57,187	104,220	161,407
4	930000	Miscellaneous General Expenses	10,229	184,638	194,867	5,502	125,369	130,871	4,727	59,269	63,996
4	931000	Rents	791	69,393	70,184	441	47,118	47,559	350	22,275	22,625
4	935000	Maintenance of General Plant	72,698	709,597	782,295	44,076	481,816	525,892	28,622	227,781	256,403
		TOTAL ADMIN & GEN OPERATING EXP	461,259	4,603,618	5,064,877	325,429	3,116,435	3,441,864	135,830	1,487,183	1,623,013

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 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	145,357	1,419,288	1,564,645	107,187	963,696	1,070,883	38,170	455,592	493,762
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	88,079	1,093,708	1,181,787	86,462	742,628	829,090	1,617	351,080	352,697
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	(205,970)	0	(205,970)	0	0	0	(205,970)	0	(205,970)
99	407468	Project Compass Deferral - ID	(254,870)	0	(254,870)	0	0	0	(254,870)	0	(254,870)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(227,404)	2,550,509	2,323,105	193,649	1,731,775	1,925,424	(421,053)	818,734	397,681
		TOTAL ADMIN & GENERAL EXPENSES	233,855	7,154,127	7,387,982	519,078	4,848,210	5,367,288	(285,223)	2,305,917	2,020,694
		TOTAL EXPENSES BEFORE FIT	13,273,089	49,720,272	62,993,361	9,644,172	32,416,907	42,061,079	3,628,917	17,303,365	20,932,282
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,562,271			10,395,390			4,166,881
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,593,851			1,672,019			921,832
E-FIT		DEFERRED FEDERAL INCOME TAX			1,224,171			1,155,866			68,305
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		ELECTRIC NET OPERATING INCOME (LOSS)			10,760,543			7,578,049			3,182,494

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.545%	33.455%
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 October 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	2,305	86,143	88,448	2,205	55,743	57,948	100	30,400	30,500
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,968,396	1,968,396	0	1,273,749	1,273,749	0	694,647	694,647
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	384,909	384,909	0	249,075	249,075	0	135,834	135,834
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	216,032	216,032	0	139,794	139,794	0	76,238	76,238
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	1,020,014	1,020,014	0	660,051	660,051	0	359,963	359,963
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	113,644	113,644	0	73,539	73,539	0	40,105	40,105
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	2,604,272	0	2,604,272	2,604,272	0	2,604,272	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	(26,485)	0	(26,485)	(26,485)	0	(26,485)	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	3,600,820	3,600,820	0	2,330,091	2,330,091	0	1,270,729	1,270,729
TOTAL ACCOUNT 456			2,592,646	7,738,390	10,331,036	2,588,314	5,007,512	7,595,826	4,332	2,730,878	2,735,210

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended October 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	11,488,614	11,488,614	0	7,434,282	7,434,282	0	4,054,332	4,054,332
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	(3,493)	(3,493)	0	(2,260)	(2,260)	0	(1,233)	(1,233)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	155,001	155,001	0	100,301	100,301	0	54,700	54,700
1	555710	Intercompany Purchase	0	113,644	113,644	0	73,539	73,539	0	40,105	40,105
TOTAL ACCOUNT 555			0	11,753,766	11,753,766	0	7,605,862	7,605,862	0	4,147,904	4,147,904

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended October 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	492,982	492,982	0	319,009	319,009	0	173,973	173,973
1	557010	Other Power Supply Expense - Financial	0	3,875,004	3,875,004	0	2,507,515	2,507,515	0	1,367,489	1,367,489
1	557150	Fuel - Economic Dispatch	0	(5,270,973)	(5,270,973)	0	(3,410,847)	(3,410,847)	0	(1,860,126)	(1,860,126)
1	557160	Power Supply Expense - Miscellaneous	165,373	0	165,373	165,373	0	165,373	0	0	0
99	557161	Unbilled Add-Ons	(274,429)	0	(274,429)	(18,921)	0	(18,921)	(255,508)	0	(255,508)
1	557170	Broker Fees - Power	0	41,526	41,526	0	26,871	26,871	0	14,655	14,655
1	557171	REC Broker Fees	3,828	0	3,828	3,828	0	3,828	0	0	0
1	557172	Trade Reporting	0	375	375	0	243	243	0	132	132
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,177,434	0	1,177,434	1,177,434	0	1,177,434	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	(555,802)	0	(555,802)	(555,802)	0	(555,802)	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	141,573	0	141,573	141,573	0	141,573	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(401,728)	0	(401,728)	(401,728)	0	(401,728)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	531,551	0	531,551	0	0	0	531,551	0	531,551
99	557390	Idaho PCA Amortization	170,065	0	170,065	0	0	0	170,065	0	170,065
1	557395	Optional Renewable Power Expense Offset	0	0	0	0	0	0	0	0	0
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,820,545	6,820,545	0	4,413,575	4,413,575	0	2,406,970	2,406,970
TOTAL ACCOUNT 557			1,026,090	5,959,459	6,985,549	553,215	3,856,366	4,409,581	472,875	2,103,093	2,575,968

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-1A
For Month Ended October 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	163,395	637,202	800,597	104,244	418,540	522,784	59,151	218,662	277,813
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	163,395	637,202	800,597	104,244	418,540	522,784	59,151	218,662	277,813

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.199%	34.801%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended October 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	32,805	24,677	57,482	18,276	16,209	34,485	14,529	8,468	22,997
99	908600	Public Purpose Tariff Rider Expense Offset	1,561,809	0	1,561,809	1,102,381	0	1,102,381	459,428	0	459,428
99	908610	Limited Income Tax Refund Program	5,687	0	5,687	5,687	0	5,687	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	64,726	0	64,726	45,663	0	45,663	19,063	0	19,063
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,665,027	24,677	1,689,704	1,172,007	16,209	1,188,216	493,020	8,468	501,488

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.76%	51.76%
2	Cost of Debt		5.287%	5.259%
	Total Weighted Cost		2.737%	2.722%
E-APL	Net Rate Base	2,025,872,985	1,328,447,859	697,425,126
	Interest Deduction for FIT Calculation	55,343,530	36,359,618	18,983,912
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	77,555,632	52,456,469	25,099,163	
E-OPS	Less: Operating & Maintenance Expense	48,597,602	31,719,605	16,877,997	
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	9,314,013	6,217,437	3,096,576	
E-OTX	Less: Taxes Other than FIT	5,081,746	4,124,037	957,709	
	Net Operating Income Before FIT	14,562,271	10,395,390	4,166,881	
E-INT	Less: Monthly Interest Expense	4,611,961	3,029,968	1,581,993	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128	
E-SCM	Plus: Schedule M Adjustments	(2,523,184)	(2,589,919)	66,735	
	Taxable Net Operating Income	7,427,126	4,787,631	2,639,495	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	2,599,494	1,675,671	923,823	
1	Production Tax Credit	(5,643)	(3,652)	(1,991)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	2,593,851	1,672,019	921,832	
E-DTE	Deferred FIT	1,224,171	1,155,866	68,305	
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)	
	Total Net FIT/Deferred FIT	3,801,728	2,817,341	984,387	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,687,941	5,764,794	9,452,735	2,351,851	3,811,802	6,163,653	1,336,090	1,952,992	3,289,082
12	997001 Contributions In Aid of Construction	0	442,627	442,627	0	288,588	288,588	0	154,039	154,039
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	168,972	168,972	0	114,732	114,732	0	54,240	54,240
99	997007 Idaho PCA	701,616	0	701,616	0	0	0	701,616	0	701,616
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,971	51,971	0	35,288	35,288	0	16,683	16,683
12	997016 Redemption Expense Amortization	0	105,675	105,675	0	68,899	68,899	0	36,776	36,776
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	(517,664)	0	(517,664)	(464,526)	0	(464,526)	(53,138)	0	(53,138)
99	997019 CSS Temporary Service Fees	44,300	0	44,300	39,236	0	39,236	5,064	0	5,064
4	997020 FAS87 Current Pension Accrual	0	939,143	939,143	0	637,678	637,678	0	301,465	301,465
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	(2,591,059)	0	(2,591,059)	(2,591,059)	0	(2,591,059)	0	0	0
12	997032 Interest Rate Swaps	0	24,404	24,404	0	15,911	15,911	0	8,493	8,493
4	997033 BPA Residential Exchange	40,906	0	40,906	(35,641)	0	(35,641)	76,547	0	76,547
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	621,632	0	621,632	621,632	0	621,632	0	0	0
1	997044 Non-Monetary Power Costs	0	(3,493)	(3,493)	0	(2,260)	(2,260)	0	(1,233)	(1,233)
1	997045 Section 199 Manufacturing Deduction	0	(83,333)	(83,333)	0	(53,925)	(53,925)	0	(29,408)	(29,408)
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	(277,011)	(277,011)	0	(180,608)	(180,608)	0	(96,403)	(96,403)
11	997049 Tax Depreciation	0	(11,671,213)	(11,671,213)	0	(7,520,580)	(7,520,580)	0	(4,150,633)	(4,150,633)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,828	3,828	0	2,599	2,599	0	1,229	1,229
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description	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	(137,064)	0	(137,064)	5,091	0	5,091	(142,155)	0	(142,155)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,850	107,850	0	58,817	58,817
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	464,134	464,134	0	299,074	299,074	0	165,060	165,060
4	997081	Deferred Compensation	0	(452,700)	(452,700)	0	(307,383)	(307,383)	0	(145,317)	(145,317)
4	997082	Meal Disallowances	0	35,620	35,620	0	24,186	24,186	0	11,434	11,434
4	997083	Paid Time Off	0	81,404	81,404	0	55,273	55,273	0	26,131	26,131
2	997084	Customer Uncollectibles	0	(239,015)	(239,015)	0	(156,995)	(156,995)	0	(82,020)	(82,020)
99	997088	Deferred O&M Colstrip & CS2	308,611	0	308,611	81,141	0	81,141	227,470	0	227,470
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	1	0	1	1	0	1	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	(401,728)	0	(401,728)	(401,728)	0	(401,728)	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	(45,273)	(45,273)	0	(29,296)	(29,296)	0	(15,977)	(15,977)
99	997100	WA REC Amort	141,573	0	141,573	141,573	0	141,573	0	0	0
1	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
1	997102	Amort Idaho Earnings Test (254229)	(199,421)	0	(199,421)	0	0	0	(199,421)	0	(199,421)
99	997103	Def Project Compass	(254,870)	0	(254,870)	0	0	0	(254,870)	0	(254,870)
99	997104	Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	2,181,972	(4,474,486)	(2,523,184)	167,985	(2,757,904)	(2,589,919)	1,783,317	(1,716,582)	66,735

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.437%	35.563%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.199%	34.801%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended October 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	343,422	343,422	0	211,672	211,672	0	131,750	131,750
99	410100	Deferred Federal Income Tax Expense - Washin	997,755	0	997,755	997,755	0	997,755	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(128,256)	0	(128,256)	0	0	0	(128,256)	0	(128,256)
	410100	Total	869,499	343,422	1,212,921	997,755	211,672	1,209,427	(128,256)	131,750	3,494
14	411100	Deferred Federal Income Tax Expense - Allocate	0	207,631	207,631	0	127,975	127,975	0	79,656	79,656
99	411100	Deferred Federal Income Tax Expense - Washin	(181,536)	0	(181,536)	(181,536)	0	(181,536)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(14,845)	0	(14,845)	0	0	0	(14,845)	0	(14,845)
	411100	Total	(196,381)	207,631	11,250	(181,536)	127,975	(53,561)	(14,845)	79,656	64,811
Total Deferred Federal Income Tax Expense			673,118	551,053	1,224,171	816,219	339,647	1,155,866	(143,101)	211,406	68,305

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	61.636%	38.364%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended October 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	88,959	88,959	0	57,565	57,565	0	31,394	31,394
1	408150	R&P Property Tax--Production	0	1,017,801	1,017,801	0	658,619	658,619	0	359,182	359,182
1	408180	R&P Property Tax--Transmission	0	325,107	325,107	0	210,377	210,377	0	114,730	114,730
1	409100	State Income Tax--Montana & Oregon	0	47,830	47,830	0	30,951	30,951	0	16,879	16,879
TOTAL PRODUCTION & TRANSMISSION			0	1,479,697	1,479,697	0	957,512	957,512	0	522,185	522,185
DISTRIBUTION											
99	408110	State Excise Tax	1,421,766	0	1,421,766	1,421,766	0	1,421,766	0	0	0
99	408120	Municipal Occupation & License Tax	1,489,290	0	1,489,290	1,254,490	0	1,254,490	234,800	0	234,800
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	624,645	0	624,645	490,269	0	490,269	134,376	0	134,376
99	409100	State Income Tax--Idaho	66,348	0	66,348	0	0	0	66,348	0	66,348
TOTAL DISTRIBUTION			3,602,049	0	3,602,049	3,166,525	0	3,166,525	435,524	0	435,524
TOTAL TAXES OTHER THAN FIT			3,602,049	1,479,697	5,081,746	3,166,525	957,512	4,124,037	435,524	522,185	957,709

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 October 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	8,791,666	8,791,666	0	5,689,087	5,689,087	0	3,102,579	3,102,579
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	1,251,518	1,251,518	0	809,857	809,857	0	441,661	441,661
1	182381	CDA Settlement Past Storage	0	33,816,276	33,816,276	0	21,882,512	21,882,512	0	11,933,764	11,933,764
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)	5,276,830	106,965,153	112,241,983	5,177,961	72,629,339	77,807,300	98,869	34,335,814	34,434,683
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,907,907	3,907,907	0	2,653,469	2,653,469	0	1,254,438	1,254,438
		TOTAL INTANGIBLE PLANT	6,032,713	217,564,816	223,597,529	5,933,844	144,525,410	150,459,254	98,869	73,039,406	73,138,275
		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	130,933,812	130,933,812	0	84,727,270	84,727,270	0	46,206,542	46,206,542
1	312000	Boiler Plant	0	176,325,902	176,325,902	0	114,100,491	114,100,491	0	62,225,411	62,225,411
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,619,988	54,619,988	0	35,344,594	35,344,594	0	19,275,394	19,275,394
1	315000	Accessory Electric Equipment	0	27,023,738	27,023,738	0	17,487,061	17,487,061	0	9,536,677	9,536,677
1	316000	Miscellaneous Power Plant Equipment	0	17,084,199	17,084,199	0	11,055,185	11,055,185	0	6,029,014	6,029,014
		TOTAL STEAM PRODUCTION PLANT	0	409,572,581	409,572,581	0	265,034,417	265,034,417	0	144,538,164	144,538,164
		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	59,334,089	59,334,089	0	38,395,089	38,395,089	0	20,939,000	20,939,000
1	332XXX	Reservoirs, Dams, & Waterways	0	152,764,599	152,764,599	0	98,853,972	98,853,972	0	53,910,627	53,910,627
1	333000	Waterwheels, Turbines, & Generators	0	167,828,889	167,828,889	0	108,602,074	108,602,074	0	59,226,815	59,226,815
1	334000	Accessory Electric Equipment	0	42,484,755	42,484,755	0	27,491,885	27,491,885	0	14,992,870	14,992,870
1	335XXX	Miscellaneous Power Plant Equipment	0	9,522,211	9,522,211	0	6,161,823	6,161,823	0	3,360,388	3,360,388
1	336000	Roads, Railroads, & Bridges	0	2,681,351	2,681,351	0	1,735,102	1,735,102	0	946,249	946,249
		TOTAL HYDRAULIC PRODUCTION PLANT	0	494,422,256	494,422,256	0	319,940,642	319,940,642	0	174,481,614	174,481,614
		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	16,769,384	16,769,384	0	10,851,468	10,851,468	0	5,917,916	5,917,916
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,480	21,303,480	0	13,785,482	13,785,482	0	7,517,998	7,517,998
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	208,076,031	208,076,031	0	134,646,000	134,646,000	0	73,430,031	73,430,031
1	344010	Generators - Solar	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	Accessory Electric Equipment	0	20,747,503	20,747,503	0	13,425,709	13,425,709	0	7,321,794	7,321,794
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	1,619,023	1,619,023	0	1,047,670	1,047,670	0	571,353	571,353
		TOTAL OTHER PRODUCTION PLANT	0	293,512,938	293,512,938	0	189,932,222	189,932,222	0	103,580,716	103,580,716
		TOTAL PRODUCTION PLANT	0	1,197,507,775	1,197,507,775	0	774,907,281	774,907,281	0	422,600,494	422,600,494

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended October 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	21,089,632	21,089,632	0	13,647,101	13,647,101	0	7,442,531	7,442,531
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,563,591	20,563,591	0	13,306,700	13,306,700	0	7,256,891	7,256,891
1	353000	Station Equipment	0	237,695,273	237,695,273	0	153,812,611	153,812,611	0	83,882,662	83,882,662
1	354000	Towers & Fixtures	0	17,171,736	17,171,736	0	11,111,830	11,111,830	0	6,059,906	6,059,906
1	355000	Poles & Fixtures	0	186,905,110	186,905,110	0	120,946,297	120,946,297	0	65,958,813	65,958,813
1	356000	Overhead Conductors & Devices	0	128,219,702	128,219,702	0	82,970,969	82,970,969	0	45,248,733	45,248,733
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,932,946	1,932,946	0	1,054,144	1,054,144
1	358000	Underground Conductors & Devices	0	2,340,954	2,340,954	0	1,514,831	1,514,831	0	826,123	826,123
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	618,924,963	618,924,963	0	400,506,343	400,506,343	0	218,418,620	218,418,620
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,734,806	0	4,734,806	3,493,104	0	3,493,104	1,241,702	0	1,241,702
99	360400	Land Easements	2,343,442	0	2,343,442	334,186	0	334,186	2,009,256	0	2,009,256
99	361000	Structures & Improvements	20,311,627	0	20,311,627	13,818,041	0	13,818,041	6,493,586	0	6,493,586
3	362000	Station Equipment	122,763,869	2,085,820	124,849,689	78,562,721	1,388,009	79,950,730	44,201,148	697,811	44,898,959
99	363000	Energy Storage Equipment	2,761,476	0	2,761,476	2,761,476	0	2,761,476	0	0	0
99	364000	Poles, Towers, & Fixtures	325,941,137	0	325,941,137	206,616,545	0	206,616,545	119,324,592	0	119,324,592
99	365000	Overhead Conductors & Devices	210,171,273	0	210,171,273	131,156,307	0	131,156,307	79,014,966	0	79,014,966
99	366000	Underground Conduit	94,931,328	0	94,931,328	60,300,742	0	60,300,742	34,630,586	0	34,630,586
99	367000	Underground Conductors & Devices	167,800,867	0	167,800,867	107,486,543	0	107,486,543	60,314,324	0	60,314,324
99	368000	Line Transformers	228,421,219	0	228,421,219	154,957,970	0	154,957,970	73,463,249	0	73,463,249
99	369XXX	Services	147,687,689	0	147,687,689	95,333,853	0	95,333,853	52,353,836	0	52,353,836
99	370000	Meters	49,253,323	0	49,253,323	26,921,246	0	26,921,246	22,332,077	0	22,332,077
99	373XXX	Street Light & Signal Systems	43,307,599	0	43,307,599	27,216,840	0	27,216,840	16,090,759	0	16,090,759
TOTAL DISTRIBUTION PLANT			1,420,429,655	2,085,820	1,422,515,475	908,959,574	1,388,009	910,347,583	511,470,081	697,811	512,167,892
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,211,205	5,185,529	6,396,734	504,638	3,520,974	4,025,612	706,567	1,664,555	2,371,122
4	390XXX	Structures & Improvements	13,374,585	70,159,056	83,533,641	6,601,504	47,637,999	54,239,503	6,773,081	22,521,057	29,294,138
4	391XXX	Office Furniture & Equipment	3,488,227	54,538,175	58,026,402	3,406,570	37,031,421	40,437,991	81,657	17,506,754	17,588,411
4	392XXX	Transportation Equipment	23,339,774	13,773,975	37,113,749	16,958,184	9,352,529	26,310,713	6,381,590	4,421,446	10,803,036
4	393000	Stores Equipment	274,895	2,812,757	3,087,652	121,608	1,909,862	2,031,470	153,287	902,895	1,056,182
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,924,511	11,982,230	993,356	6,738,743	7,732,099	1,064,363	3,185,768	4,250,131
4	395000	Laboratory Equipment	273,623	866,703	1,140,326	228,163	588,491	816,654	45,460	278,212	323,672
4	396XXX	Power Operated Equipment	26,142,846	9,115,704	35,258,550	15,848,091	6,189,563	22,037,654	10,294,755	2,926,141	13,220,896
4	397XXX	Communications Equipment	20,466,229	72,794,775	93,261,004	12,287,144	49,427,652	61,714,796	8,179,085	23,367,123	31,546,208
4	398000	Miscellaneous Equipment	6,225	394,332	400,557	3,926	267,751	271,677	2,299	126,581	128,880
TOTAL GENERAL PLANT			90,635,328	239,565,517	330,200,845	56,953,184	162,664,985	219,618,169	33,682,144	76,900,532	110,582,676
TOTAL PLANT IN SERVICE			1,517,097,696	2,275,648,891	3,792,746,587	971,846,602	1,483,992,028	2,455,838,630	545,251,094	791,656,863	1,336,907,957

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended October 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(291,638,583)	(291,638,583)	0	(188,719,327)	(188,719,327)	0	(102,919,256)	(102,919,256)
E-ADEP		Hydro Production Plant	0	(137,380,653)	(137,380,653)	0	(88,899,021)	(88,899,021)	0	(48,481,632)	(48,481,632)
E-ADEP		Other Production Plant	0	(101,177,645)	(101,177,645)	0	(65,472,054)	(65,472,054)	0	(35,705,591)	(35,705,591)
E-ADEP		Transmission Plant	0	(200,717,245)	(200,717,245)	0	(129,884,129)	(129,884,129)	0	(70,833,116)	(70,833,116)
E-ADEP		Distribution Plant	(454,134,043)	(24,919)	(454,158,962)	(279,791,370)	(16,582)	(279,807,952)	(174,342,673)	(8,337)	(174,351,010)
E-ADEP		General Plant	(32,130,850)	(84,785,584)	(116,916,434)	(19,875,862)	(57,569,411)	(77,445,273)	(12,254,988)	(27,216,173)	(39,471,161)
		TOTAL ACCUMULATED DEPRECIATION	(486,264,893)	(815,724,629)	(1,301,989,522)	(299,667,232)	(530,560,524)	(830,227,756)	(186,597,661)	(285,164,105)	(471,761,766)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,114,522)	(10,114,522)	0	(6,545,107)	(6,545,107)	0	(3,569,415)	(3,569,415)
E-AAMT		Distribution-Franchises/Misc Intangibles	(170,487)	0	(170,487)	(170,487)	0	(170,487)	0	0	0
E-AAMT		General Plant - 303000	0	(908,719)	(908,719)	0	(615,129)	(615,129)	0	(293,590)	(293,590)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,599,344)	(26,258,341)	(28,857,685)	(2,558,344)	(17,829,413)	(20,387,757)	(41,000)	(8,428,928)	(8,469,928)
E-AAMT		General Plant - 390200, 396200	(120,812)	(237,583)	(358,395)	(117,239)	(161,319)	(278,558)	(3,573)	(76,264)	(79,837)
		TOTAL ACCUMULATED AMORTIZATION	(2,890,643)	(37,519,165)	(40,409,808)	(2,846,070)	(25,150,968)	(27,997,038)	(44,573)	(12,368,197)	(12,412,770)
		TOTAL ACCUMULATED DEPR/AMORT	(489,155,536)	(853,243,794)	(1,342,399,330)	(302,513,302)	(555,711,492)	(858,224,794)	(186,642,234)	(297,532,302)	(484,174,536)
		NET ELECTRIC UTILITY PLANT before DFIT	1,027,942,160	1,422,405,097	2,450,347,257	669,333,300	928,280,536	1,597,613,836	358,608,860	494,124,561	852,733,421
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	(159,702)	(159,702)	0	(103,343)	(103,343)	0	(56,359)	(56,359)
12		ADFIT - Electric Plant In Service (282900)	0	(404,017,709)	(404,017,709)	0	(263,415,506)	(263,415,506)	0	(140,602,203)	(140,602,203)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,929,374)	(53,929,374)	0	(36,618,045)	(36,618,045)	0	(17,311,329)	(17,311,329)
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	(11,835,696)	(11,835,696)	0	(7,658,879)	(7,658,879)	0	(4,176,817)	(4,176,817)
1		ADFIT - CDA Settlement Costs (283333)	0	378,654	378,654	0	245,027	245,027	0	133,627	133,627
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,370,314)	(3,370,314)	0	(2,197,411)	(2,197,411)	0	(1,172,903)	(1,172,903)
		TOTAL ACCUMULATED DFIT	0	(473,325,070)	(473,325,070)	0	(310,013,598)	(310,013,598)	0	(163,311,472)	(163,311,472)
		NET ELECTRIC UTILITY PLANT	1,027,942,160	949,080,027	1,977,022,187	669,333,300	618,266,938	1,287,600,238	358,608,860	330,813,089	689,421,949

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.545%	33.455%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.199%	34.801%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended October 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		1,027,942,160	949,080,027	1,977,022,187	669,333,300	618,266,938	1,287,600,238	358,608,860	330,813,089	689,421,949
	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	(623,591)	0	(623,591)	623,591	0	623,591
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)		(2,851,724)	0	(2,851,724)	(913,928)	0	(913,928)	(1,937,796)	0	(1,937,796)
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)		7,531,002	0	7,531,002	4,814,379	0	4,814,379	2,716,623	0	2,716,623
99	ADFIT - Kettle Falls Disallowed (190420)		175,090	0	175,090	175,090	0	175,090	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)		1,407,022	0	1,407,022	0	0	0	1,407,022	0	1,407,022
99	ADFIT - Boulder Park Disallowed (190040)		417,542	0	417,542	0	0	0	417,542	0	417,542
99	Investment in WNP3 Exchange Power (124900, 124930)		9,493,477	0	9,493,477	9,493,477	0	9,493,477	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,706,165)	0	(1,706,165)	(1,706,165)	0	(1,706,165)	0	0	0
99	CDA Lake Settlement - WA (182382)		779,606	0	779,606	779,606	0	779,606	0	0	0
99	CDA Lake Settlement - ID (186382)		153,584	0	153,584	0	0	0	153,584	0	153,584
99	ADFIT - CDA Lake Settlement - Direct (283382)		(326,618)	0	(326,618)	(272,863)	0	(272,863)	(53,755)	0	(53,755)
99	CDA CDR Fund - Direct (182324)		56,709	0	56,709	56,709	0	56,709	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		402,557	0	402,557	373,815	0	373,815	28,742	0	28,742
99	ADFIT - Spokane River Relicensing (283322)		(140,870)	0	(140,870)	(130,816)	0	(130,816)	(10,054)	0	(10,054)
99	Spokane River PM&Es (182323)		371,224	0	371,224	237,370	0	237,370	133,854	0	133,854
99	ADFIT - Spokane River PM&Es (283323)		(129,952)	0	(129,952)	(83,103)	0	(83,103)	(46,849)	0	(46,849)
99	Montana Riverbed Settlement (186360)		1,163,205	0	1,163,205	817,549	0	817,549	345,656	0	345,656
99	ADFIT - Montana Riverbed Settlement (283365)		(407,602)	0	(407,602)	(286,623)	0	(286,623)	(120,979)	0	(120,979)
99	Lancaster Generation (182312)		170,000	0	170,000	170,000	0	170,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(59,500)	0	(59,500)	(59,500)	0	(59,500)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,836	0	59,836	0	0	0	59,836	0	59,836
4	Customer Advances (252000)		(2,039,981)	(551)	(2,040,532)	(544,509)	(374)	(544,883)	(1,495,472)	(177)	(1,495,649)
99	Customer Deposits (235199)		(1,616,260)	0	(1,616,260)	(1,616,260)	0	(1,616,260)	0	0	0
C-WKC	Working Capital		34,304,084	9,035,612	43,339,696	34,304,084	0	34,304,084	0	9,035,612	9,035,612
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		39,815,737	9,035,061	48,850,798	40,847,995	(374)	40,847,621	(1,032,258)	9,035,435	8,003,177
	NET RATE BASE		1,067,757,897	958,115,088	2,025,872,985	710,181,295	618,266,564	1,328,447,859	357,576,602	339,848,524	697,425,126

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	654,179				654,179	654,179		423,319	423,319		230,860	230,860	
1	Hydro (ED-AN)	747,954				747,954	747,954		484,001	484,001		263,953	263,953	
1	Other (ED-AN)	782,389				782,389	782,389		506,284	506,284		276,105	276,105	
Total Electric Production		2,184,522				2,184,522	2,184,522		1,413,604	1,413,604		770,918	770,918	
Electric Transmission														
1	ED-AN	929,801				929,801	929,801		601,674	601,674		328,127	328,127	
Total Electric Transmissio		929,801				929,801	929,801		601,674	601,674		328,127	328,127	
Electric Distribution														
3	ED-AN	3,425					3,425		2,279	2,279		1,146	1,146	
	ED-ID	1,296,304				1,296,304					1,296,304		1,296,304	
	ED-WA	2,155,953				2,155,953		2,155,953		2,155,953				
Total Electric Distribution		3,455,682				3,452,257	3,425	3,455,682	2,155,953	2,279	2,158,232	1,296,304	1,146	1,297,450
Gas Underground Storage														
	GD-AN	53,417		53,417										
	GD-OR	10,083			10,083									
Total Gas Underground St		63,500		53,417	10,083									
Gas Distribution														
	GD-AN	5,383		5,383										
	GD-ID	388,291		388,291										
	GD-WA	772,962		772,962										
	GD-OR	508,712			508,712									
Total Gas Distribution		1,675,348		1,166,636	508,712									
General Plant														
4	ED-AN	241,523		241,523			241,523		163,994	163,994		77,529	77,529	
	ED-ID	16,470			16,470	16,470					16,470		16,470	
	ED-WA	95,277				95,277		95,277		95,277				
7,4	CD-AA	1,581,671	1,131,638	312,396	137,637		1,131,638	1,131,638	768,382	768,382		363,256	363,256	
9,4	CD-AN	58,578	46,127	12,451			46,127	46,127	31,320	31,320		14,807	14,807	
9	CD-ID	27,558	21,700	5,858		21,700		21,700			21,700		21,700	
9	CD-WA	15,125	11,910	3,215		11,910		11,910		11,910				
8	GD-AA	21,994		15,194	6,800									
	GD-AN	3,361		3,361										
	GD-ID	3,876		3,876										
	GD-WA	17,979		17,979										
	GD-OR	17,475			17,475									
Total General Plant		2,100,887	1,564,645	374,330	161,912	145,357	1,419,288	1,564,645	107,187	963,696	1,070,883	38,170	455,592	493,762
Total Depreciation Expens		10,409,740	8,134,650	1,594,383	680,707	3,597,614	4,537,036	8,134,650	2,263,140	2,981,253	5,244,393	1,334,474	1,555,783	2,890,257

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 Production/Transmission Ratio	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3 Direct Distribution Operating Expe	66.545%	33.455%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Month Ended October 31, 2015
Average of Monthly Averages Basis

Report ID:
E-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		49,525	49,525		27,009	27,009		
1	Misc Intangible Plt (30300)	ED-AN	20,003	20,003		20,003	20,003		12,944	12,944		7,059	7,059		
Total Production/Transmission			96,537	96,537		96,537	96,537		62,469	62,469		34,068	34,068		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (30300)	ED-WA	237	237		237	237		237	237					
Total Distribution			2,250	2,250		2,250	2,250		2,250	2,250					
General Plant - 303000															
7,4	CD-AA		49,259	35,243	9,729	4,287	35,243	35,243		23,930	23,930		11,313	11,313	
9,1	CD-AN		810	638	172		638	638		413	413		225	225	
	GD-ID		338		338										
	GD-WA		2,072		2,072										
	GD-OR		672			672									
Total General Plant - 303000			53,151	35,881	12,311	4,959	35,881	35,881		24,343	24,343		11,538	11,538	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA		1,472,419	1,053,471	290,818	128,130	1,053,471	1,053,471		715,307	715,307		338,164	338,164	
9,4	CD-AN		763	601	162		601	601		408	408		193	193	
9,4	CD-ID		1,551	1,221	330		1,221	1,221				1,221		1,221	
4	ED-AN		39,636	39,636			39,636	39,636		26,913	26,913		12,723	12,723	
	ED-ID		396	396			396	396				396		396	
	ED-WA		86,462	86,462			86,462	86,462		86,462	86,462				
8	GD-AA		30,257		20,902	9,355									
	GD-AN		0		0										
	GD-OR		0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			1,631,484	1,181,787	312,212	137,485	88,079	1,093,708	1,181,787	86,462	742,628	829,090	1,617	351,080	352,697
Gas Underground Storage															
	GD-AN		19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4	CD-AA		2,219	1,588	438	193	1,588	1,588		1,078	1,078		510	510	
4	ED-AN		44	44			44	44		30	30		14	14	
	GD-OR		0			0									
Total General Plant - 390200, 396200			2,263	1,632	438	193	1,632	1,632		1,108	1,108		524	524	
Total Amortization Expense			1,785,704	1,318,087	324,980	142,637	90,329	1,227,758	1,318,087	88,712	830,548	919,260	1,617	397,210	398,827

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended October 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	
Electric Production														
1	Steam (ED-AN)	(291,638,583)	(291,638,583)			(291,638,583)	(291,638,583)		(188,719,327)	(188,719,327)		(102,919,256)	(102,919,256)	
1	Hydro (ED-AN)	(137,380,653)	(137,380,653)			(137,380,653)	(137,380,653)		(88,899,021)	(88,899,021)		(48,481,632)	(48,481,632)	
1	Other (ED-AN)	(101,177,645)	(101,177,645)			(101,177,645)	(101,177,645)		(65,472,054)	(65,472,054)		(35,705,591)	(35,705,591)	
Total Electric Production		(530,196,881)	(530,196,881)			(530,196,881)	(530,196,881)		(343,090,402)	(343,090,402)		(187,106,479)	(187,106,479)	
Electric Transmission														
1	ED-AN	(200,717,245)	(200,717,245)			(200,717,245)	(200,717,245)		(129,884,129)	(129,884,129)		(70,833,116)	(70,833,116)	
Total Electric Transmissic		(200,717,245)	(200,717,245)			(200,717,245)	(200,717,245)		(129,884,129)	(129,884,129)		(70,833,116)	(70,833,116)	
Electric Distribution														
3	ED-AN	(24,919)	(24,919)			(24,919)	(24,919)		(16,582)	(16,582)		(8,337)	(8,337)	
	ED-ID	(174,342,673)	(174,342,673)		(174,342,673)	(174,342,673)	(174,342,673)				(174,342,673)	(174,342,673)	(174,342,673)	
	ED-WA	(279,791,370)	(279,791,370)		(279,791,370)	(279,791,370)	(279,791,370)				(279,791,370)	(279,791,370)	(279,791,370)	
Total Electric Distribution		(454,158,962)	(454,158,962)		(454,134,043)	(24,919)	(454,158,962)		(279,791,370)	(16,582)	(279,807,952)	(174,342,673)	(8,337)	(174,351,010)
Gas Underground Storage														
	GD-AN	(13,958,663)	(13,958,663)											
	GD-OR	(722,142)		(722,142)										
Total Gas Underground S		(14,680,805)		(13,958,663)		(722,142)								
Gas Distribution														
	GD-AN	(1,559,689)	(1,559,689)											
	GD-ID	(62,676,969)	(62,676,969)											
	GD-WA	(122,451,275)	(122,451,275)											
	GD-OR	(96,246,834)		(96,246,834)										
Total Gas Distribution		(282,934,767)		(186,687,933)		(96,246,834)								
General Plant														
4	ED-AN	(41,790,133)	(41,790,133)			(41,790,133)	(41,790,133)		(28,375,500)	(28,375,500)		(13,414,633)	(13,414,633)	
	ED-ID	(7,846,986)	(7,846,986)		(7,846,986)	(7,846,986)	(7,846,986)				(7,846,986)	(7,846,986)	(7,846,986)	
	ED-WA	(17,636,624)	(17,636,624)		(17,636,624)	(17,636,624)	(17,636,624)				(17,636,624)	(17,636,624)	(17,636,624)	
7,4	CD-AA	(46,578,253)	(33,325,342)	(9,199,671)	(4,053,240)	(33,325,342)	(33,325,342)		(22,627,907)	(22,627,907)		(10,697,435)	(10,697,435)	
9,4	CD-AN	(12,280,439)	(9,670,109)	(2,610,330)		(9,670,109)	(9,670,109)		(6,566,004)	(6,566,004)		(3,104,105)	(3,104,105)	
9	CD-ID	(5,597,889)	(4,408,002)	(1,189,887)		(4,408,002)	(4,408,002)				(4,408,002)	(4,408,002)	(4,408,002)	
9	CD-WA	(2,843,694)	(2,239,238)	(604,456)		(2,239,238)	(2,239,238)				(2,239,238)	(2,239,238)	(2,239,238)	
8	GD-AA	(1,877,210)	(1,296,814)	(580,396)										
	GD-AN	(2,006,522)	(2,006,522)											
	GD-ID	(1,611,551)	(1,611,551)											
	GD-WA	(4,958,501)	(4,958,501)											
	GD-OR	(4,391,454)		(4,391,454)										
Total General Plant		(149,419,256)	(116,916,434)	(23,477,732)	(9,025,090)	(32,130,850)	(84,785,584)	(116,916,434)	(19,875,862)	(57,569,411)	(77,445,273)	(12,254,988)	(27,216,173)	(39,471,161)
Total Accumulated Depr		(1,632,107,916)	(1,301,989,522)	(224,124,328)	(105,994,066)	(486,264,893)	(815,724,629)	(1,301,989,522)	(299,667,232)	(530,560,524)	(830,227,756)	(186,597,661)	(285,164,105)	(471,761,766)

Allocation Ratios:					Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	Washington	Idaho	Production/Transmission Ratio	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	35.290%	64.710%	66.545%	67.900%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	33.455%			
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	32.100%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(9,031,620)	(9,031,620)			(9,031,620)	(9,031,620)		(5,844,361)	(5,844,361)		(3,187,259)	(3,187,259)	
1	Misc Intangible Plt (3030 ED-AN	(1,082,902)	(1,082,902)			(1,082,902)	(1,082,902)		(700,746)	(700,746)		(382,156)	(382,156)	
Total Production/Transmission		(10,114,522)	(10,114,522)			(10,114,522)	(10,114,522)		(6,545,107)	(6,545,107)		(3,569,415)	(3,569,415)	
Distribution														
	Franchises (302000) ED-WA	(140,204)	(140,204)			(140,204)	(140,204)	(140,204)		(140,204)				
	Misc Intangible Plt (3030 ED-WA	(30,283)	(30,283)			(30,283)	(30,283)	(30,283)		(30,283)				
Total Distribution		(170,487)	(170,487)			(170,487)	(170,487)	(170,487)		(170,487)				
General Plant - 303000														
7,4	CD-AA	(1,187,244)	(849,438)	(234,492)	(103,314)	(849,438)	(849,438)		(576,768)	(576,768)		(272,670)	(272,670)	
9,1	CD-AN	(75,283)	(59,281)	(16,002)		(59,281)	(59,281)		(38,361)	(38,361)		(20,920)	(20,920)	
	GD-ID	(54,300)		(54,300)										
	GD-WA	(136,387)		(136,387)										
	GD-OR	(70,868)			(70,868)									
Total General Plant - 303000		(1,524,082)	(908,719)	(441,181)	(174,182)	(908,719)	(908,719)		(615,129)	(615,129)		(293,590)	(293,590)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(35,768,640)	(25,591,389)	(7,064,664)	(3,112,587)	(25,591,389)	(25,591,389)		(17,376,553)	(17,376,553)		(8,214,836)	(8,214,836)	
9,4	CD-AN	(23,518)	(18,519)	(4,999)		(18,519)	(18,519)		(12,574)	(12,574)		(5,945)	(5,945)	
9	CD-ID	(30,482)	(24,003)	(6,479)		(24,003)	(24,003)	(24,003)			(24,003)		(24,003)	
4	ED-AN	(648,433)	(648,433)			(648,433)	(648,433)		(440,286)	(440,286)		(208,147)	(208,147)	
	ED-ID	(16,997)	(16,997)			(16,997)	(16,997)				(16,997)		(16,997)	
	ED-WA	(2,558,344)	(2,558,344)			(2,558,344)	(2,558,344)	(2,558,344)		(2,558,344)				
8	GD-AA	(1,791,042)		(1,237,288)	(553,754)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(40,850,214)	(28,857,685)	(8,324,957)	(3,667,572)	(2,599,344)	(26,258,341)	(28,857,685)	(2,558,344)	(17,829,413)	(20,387,757)	(41,000)	(8,428,928)	(8,469,928)
Gas Underground Storage														
	GD-AN	(240,039)		(240,039)										
Total Gas Underground Storage		(240,039)		(240,039)										
General Plant - 390200, 396200														
7,4	CD-AA	(238,347)	(170,530)	(47,076)	(20,741)	(170,530)	(170,530)		(115,790)	(115,790)		(54,740)	(54,740)	
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)	
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)		(6,561)				
4	ED-AN	(67,053)	(67,053)			(67,053)	(67,053)		(45,529)	(45,529)		(21,524)	(21,524)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(430,810)	(358,395)	(51,674)	(20,741)	(120,812)	(237,583)	(358,395)	(117,239)	(161,319)	(278,558)	(3,573)	(76,264)	(79,837)
Total Accumulated Amortization		(53,330,154)	(40,409,808)	(9,057,851)	(3,862,495)	(2,890,643)	(37,519,165)	(40,409,808)	(2,846,070)	(25,150,968)	(27,997,038)	(44,573)	(12,368,197)	(12,412,770)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,887,900	0	0	4,928,086	4,928,086	0	0	1,360,429	1,360,429	0	599,385	
9		CD-WA / ID / AN	1,358,814	491,028	344,288	234,669	1,069,985	132,547	92,936	63,346	288,829	0	0	
		TOTAL ACCOUNT	9,971,086	504,639	706,567	5,185,529	6,396,735	609,711	92,936	1,423,775	2,126,422	848,544	599,385	1,447,929
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,180,817	1,046,436	2,164,230	3,970,151	7,180,817	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,240,879	0	0	0	0	2,240,879	0	0	0	2,240,879	0	
99		GD-OR / AS	3,547,608	0	0	0	0	0	0	0	0	3,547,608	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,847,809	0	0	58,559,652	58,559,652	0	0	16,165,761	16,165,761	0	7,122,396	
9		CD-WA / ID / AN	22,596,224	5,555,068	4,608,851	7,629,252	17,793,171	1,499,524	1,244,104	2,059,425	4,803,053	0	0	
		TOTAL ACCOUNT	117,413,337	6,601,504	6,773,081	70,159,055	83,533,640	3,740,403	1,244,104	18,225,186	23,209,693	3,547,608	7,122,396	10,670,004
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,968,880	3,376,203	14,649	6,578,028	9,968,880	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	
7		CD-AA	66,927,343	0	0	47,884,506	47,884,506	0	0	13,218,820	13,218,820	0	5,824,017	
9		CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	
		TOTAL ACCOUNT	77,760,851	3,406,569	81,657	54,538,175	58,026,401	8,197	18,088	13,686,811	13,713,096	0	6,021,354	6,021,354
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	32,137,529	15,230,959	5,440,760	11,465,810	32,137,529	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,517,316	0	0	0	0	6,884,701	2,282,092	1,350,523	10,517,316	0	0	
99		GD-OR / AS	3,599,541	0	0	0	0	0	0	0	0	3,599,541	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	5,804,448	1,727,225	940,831	1,902,598	4,570,654	466,244	253,966	513,584	1,233,794	0	0	
		TOTAL ACCOUNT	52,625,688	16,958,184	6,381,591	13,773,975	37,113,750	7,350,945	2,536,058	1,976,066	11,863,069	3,599,541	49,328	3,648,869

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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	3,412,510	110,869	138,543	2,437,735	2,687,147	29,928	37,398	658,037	725,363	0	0	
		TOTAL ACCOUNT	3,954,514	121,608	153,288	2,812,757	3,087,653	114,199	37,398	658,037	809,634	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,159,103	972,218	298,727	1,888,158	3,159,103	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,718,776	0	0	0	0	1,977,244	371,101	370,431	2,718,776	0	0	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	985,838	0	985,838	
8		GD-AA	2,524,281	0	0	0	0	0	0	1,743,824	1,743,824	0	780,457	
7		CD-AA	10,954,245	0	0	7,837,434	7,837,434	0	0	2,163,573	2,163,573	0	953,238	
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	
		TOTAL ACCOUNT	21,594,012	993,357	1,064,363	9,924,510	11,982,230	1,982,950	577,775	4,331,524	6,892,249	985,838	1,733,695	2,719,533
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	828,904	224,719	44,361	559,824	828,904	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	111,504	0	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	
		TOTAL ACCOUNT	1,795,917	228,163	45,460	866,702	1,140,325	30,173	9,834	397,618	437,625	111,504	106,463	217,967
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,557,606	15,590,726	9,880,887	8,085,993	33,557,606	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,577,134	0	0	0	0	2,900,524	846,116	830,494	4,577,134	0	0	
99		GD-OR / AS	43,834	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	
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	1,679,917	257,365	413,868	651,600	1,322,833	69,473	111,719	175,892	357,084	0	0	
		TOTAL ACCOUNT	40,386,970	15,848,091	10,294,755	9,115,704	35,258,550	2,969,997	957,835	1,110,766	5,038,598	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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	60,566,884	11,728,735	4,987,408	43,850,741	60,566,884	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	31,505,407	0	0	22,541,173	22,541,173	0	0	6,222,633	6,222,633	0	2,741,601	2,741,601
9		CD-WA / ID / AN	12,893,614	558,409	3,191,677	6,402,861	10,152,947	150,736	861,555	1,728,376	2,740,667	0	0	0
		TOTAL ACCOUNT	108,444,570	12,287,144	8,179,085	72,794,775	93,261,004	849,944	1,417,249	8,636,946	10,904,139	1,230,831	3,048,596	4,279,427
	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	435,800	0	0	311,802	311,802	0	0	86,075	86,075	0	37,923	37,923
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		TOTAL ACCOUNT	529,043	3,926	2,299	394,332	400,557	1,060	0	87,136	88,196	2,367	37,923	40,290
		TOTAL GENERAL PLANT	434,475,988	56,953,185	33,682,146	239,565,514	330,200,845	17,657,579	6,891,277	50,533,865	75,082,721	10,427,294	18,765,128	29,192,422

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0	771,575	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,585,744	5,177,961	23,524	2,384,259	7,585,744	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	
7		CD-AA	146,118,972	0	0	104,543,741	104,543,741	0	0	28,859,958	28,859,958	0	12,715,273	
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	
		TOTAL ACCOUNT	156,456,114	5,177,961	98,869	106,965,153	112,241,983	0	20,339	30,672,013	30,692,352	0	13,521,779	13,521,779
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,462,013	0	0	3,907,907	3,907,907	0	0	1,078,802	1,078,802	0	475,304	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,474,770	0	0	3,907,907	3,907,907	0	0	1,090,328	1,090,328	1,231	475,304	476,535
		TOTAL	183,060,968	5,331,140	98,869	127,656,138	133,086,147	1,022,594	201,376	33,554,839	34,778,809	427,354	14,768,658	15,196,012

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-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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended October 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	(74,701,873)	(53,446,949)	(14,754,367)	(6,500,557)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(612,650)	(482,425)	(130,225)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	(75,860,917)	(54,320,303)	(14,992,510)	(6,548,104)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended October 31, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,457,733	794,984		2,252,717		794,984			
1	151210 FUEL STOCK HOG FUEL-KFGS	946,018	515,917		1,461,935		515,917			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,529,000	8,053,952	2,438,420	28,021,372		6,435,553		1,618,399	2,438,420
1	154300 PLANT MATERIALS & OPER SUP-CS2	607,928	331,537		939,465		331,537			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,741,253	949,603		2,690,856		949,603			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	1,060	487	147	1,694		389		98	147
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	19,243	8,842	2,677	30,762		7,065		1,777	2,677
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,537	706	214	2,457		564		142	214
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	41,972,011			41,972,011	34,304,084		7,667,927		
TOTAL		64,275,783	10,656,028	2,441,458	77,373,269	34,304,084	9,035,612	7,667,927	1,620,416	2,441,458

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						