

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,728,289	8,778,876	3,949,413
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,728,289	8,778,876	3,949,413
E-APL	Electric Net Rate Base	2,227,118,966	1,472,501,183	754,617,783
	RATE OF RETURN	0.572%	0.596%	0.523%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers	10-01-2016 thru 10-31-2016	375,846	246,927	128,919
		Percent		100.000%	65.699%	34.301%
3	E-OPS	Direct Distribution Operating Expense	10-01-2016 thru 10-31-2016	2,027,720	1,253,341	774,379
		Percent		100.000%	61.810%	38.190%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
		Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
		Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	0
		Adjustments		0	0	0	0
		Total		114,544,169	92,286,479	15,966,692	6,290,998
		Percentage		100.000%	80.569%	13.939%	5.492%
		Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
		Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
		Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	0
		Total		87,619,611	64,757,717	16,013,554	6,848,340
		Percentage		100.000%	73.908%	18.276%	7.816%
		Number of Customers at		709,694	374,962	235,378	99,354
		Percentage		100.000%	52.834%	33.166%	14.000%
		Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
		Percentage		100.000%	77.995%	14.449%	7.556%
		Total Percentages		400.000%	285.306%	79.830%	34.863%
		Average (CD AA)		100.000%	71.326%	19.958%	8.716%

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		10,455,835	0	7,274,832	3,181,003
		Direct O & M Accts 901 - 935		9,194,411	0	6,419,305	2,775,106
		Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320	0
		Total		21,152,566	0	15,196,457	5,956,109
		Percentage		100.000%	0.000%	71.842%	28.158%
		Direct Labor Accts 500 - 894		12,747,846	0	9,025,326	3,722,520
		Direct Labor Accts 901 - 935		1,617,630	0	158,227	1,459,403
		Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970	0
		Total		17,911,446	0	12,729,523	5,181,923
		Percentage		100.000%	0.000%	71.069%	28.931%
		Number of Customers at		334,732	0	235,378	99,354
		Percentage		100.000%	0.000%	70.318%	29.682%
		Net Direct Plant		642,075,757	0	419,325,758	222,749,999
		Percentage		100.000%	0.000%	65.308%	34.692%
		Total Percentages		400.000%	0.000%	278.538%	121.462%
		Average (GD AA)		100.000%	0.000%	69.634%	30.366%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
		Total Percentages		400.000%	313.930%	86.070%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	09-01-2016 thru 10-31-2016	1,037,273,998	685,837,645	351,436,353	
				100.000%	66.119%	33.881%	
11		Book Depreciation Percent	10-01-2016 thru 10-31-2016	8,588,500	5,587,302	3,001,198	
				100.000%	65.056%	34.944%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended October 31, 2016 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	09-01-2016 thru 10-31-2016	2,695,240,705 100.000%	1,778,422,459 65.984%	916,818,246 34.016%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2016 thru 10-31-2016	231,740,840 100.000%	153,511,716 66.243%	78,229,124 33.757%
14		Net Allocated Schedule M's - AMA Percent	10-01-2016 thru 10-31-2016	-13,458,829 100.000%	-8,622,917 64.069%	-4,835,912 35.931%
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, 2016	
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	22,266,212	0	22,266,212	15,102,976	0	15,102,976	7,163,236	0	7,163,236
99	442200	Commercial - Firm & Int.	24,213,695	0	24,213,695	17,423,836	0	17,423,836	6,789,859	0	6,789,859
1	442300	Industrial	9,198,780	0	9,198,780	5,305,530	0	5,305,530	3,893,250	0	3,893,250
99	444000	Public Street & Highway Lighting	627,674	0	627,674	416,509	0	416,509	211,165	0	211,165
99	448000	Interdepartmental Revenue	91,913	0	91,913	76,032	0	76,032	15,881	0	15,881
99	499XXX	Unbilled Revenue	3,372,202	0	3,372,202	1,973,240	0	1,973,240	1,398,962	0	1,398,962
		TOTAL SALES TO ULTIMATE CUSTOMERS	59,770,476	0	59,770,476	40,298,123	0	40,298,123	19,472,353	0	19,472,353
1	447XXX	Sales for Resale	0	9,857,750	9,857,750	0	6,469,641	6,469,641	0	3,388,109	3,388,109
		TOTAL SALES OF ELECTRICITY	59,770,476	9,857,750	69,628,226	40,298,123	6,469,641	46,767,764	19,472,353	3,388,109	22,860,462
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	36,463	0	36,463	19,387	0	19,387	17,076	0	17,076
1	453000	Sales of Water & Water Power	0	31,083	31,083	0	20,400	20,400	0	10,683	10,683
1	454000	Rent from Electric Property	265,973	1,282	267,255	164,196	841	165,037	101,777	441	102,218
1	456XXX	Other Electric Revenues	2,686,975	10,592,845	13,279,820	2,195,650	6,952,084	9,147,734	491,325	3,640,761	4,132,086
		TOTAL OTHER OPERATING REVENUE	2,989,411	10,625,210	13,614,621	2,379,233	6,973,325	9,352,558	610,178	3,651,885	4,262,063
		TOTAL ELECTRIC REVENUE	62,759,887	20,482,960	83,242,847	42,677,356	13,442,966	56,120,322	20,082,531	7,039,994	27,122,525

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	22,785	22,785	0	14,954	14,954	0	7,831	7,831
1	501XXX	Fuel	0	3,148,837	3,148,837	0	2,066,582	2,066,582	0	1,082,255	1,082,255
1	502000	Steam Expense	0	578,443	578,443	0	379,632	379,632	0	198,811	198,811
1	505000	Electric Expense	0	119,965	119,965	0	78,733	78,733	0	41,232	41,232
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	(380,747)	(380,747)	0	(249,884)	(249,884)	0	(130,863)	(130,863)
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	41,787	41,787	0	27,425	27,425	0	14,362	14,362
1	511000	Structures	0	(5,149)	(5,149)	0	(3,379)	(3,379)	0	(1,770)	(1,770)
1	512000	Boiler Plant	0	459,817	459,817	0	301,778	301,778	0	158,039	158,039
1	513000	Electric Plant	0	454,194	454,194	0	298,088	298,088	0	156,106	156,106
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	79,757	79,757	0	52,345	52,345	0	27,412	27,412
TOTAL STEAM POWER GENERATION EXP			0	4,519,689	4,519,689	0	2,966,274	2,966,274	0	1,553,415	1,553,415
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	370,970	370,970	0	243,468	243,468	0	127,502	127,502
1	536000	Water for Power	0	83,534	83,534	0	54,823	54,823	0	28,711	28,711
1	537000	Hydraulic Expense	237,113	262,118	499,231	155,467	172,028	327,495	81,646	90,090	171,736
1	538000	Electric Expense	0	575,320	575,320	0	377,583	377,583	0	197,737	197,737
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	69,011	69,011	0	45,292	45,292	0	23,719	23,719
1	540000	Rent	0	101,070	101,070	0	66,332	66,332	0	34,738	34,738
1	540100	MT Trust Funds Land Settlement Rents	415,603	0	415,603	292,139	0	292,139	123,464	0	123,464
MAINTENANCE											
1	541000	Supervision & Engineering	0	58,221	58,221	0	38,210	38,210	0	20,011	20,011
1	542000	Structures	0	11,563	11,563	0	7,589	7,589	0	3,974	3,974
1	543000	Reservoirs, Dams, & Waterways	0	385,218	385,218	0	252,819	252,819	0	132,399	132,399
1	544000	Electric Plant	0	346,057	346,057	0	227,117	227,117	0	118,940	118,940
1	545000	Miscellaneous Hydraulic Plant	0	52,566	52,566	0	34,499	34,499	0	18,067	18,067
TOTAL HYDRO POWER GENERATION EXP			652,716	2,315,648	2,968,364	447,606	1,519,760	1,967,366	205,110	795,888	1,000,998
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	136,305	136,305	0	89,457	89,457	0	46,848	46,848
1	547XXX	Fuel	0	6,799,505	6,799,505	0	4,462,515	4,462,515	0	2,336,990	2,336,990
1	548000	Generation Expense	0	99,978	99,978	0	65,616	65,616	0	34,362	34,362
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	15,404	15,404	0	10,110	10,110	0	5,294	5,294
1	550000	Rent	0	634	634	0	416	416	0	218	218
MAINTENANCE											
1	551000	Supervision & Engineering	0	38,486	38,486	0	25,258	25,258	0	13,228	13,228
1	552000	Structures	0	40,561	40,561	0	26,620	26,620	0	13,941	13,941
1	553000	Generating & Electric Equipment	0	301,831	301,831	0	198,092	198,092	0	103,739	103,739
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	58,653	58,653	0	38,494	38,494	0	20,159	20,159
TOTAL OTHER POWER GENERATION EXP			0	7,491,357	7,491,357	0	4,916,578	4,916,578	0	2,574,779	2,574,779

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2016	
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	(3,453)	10,973,661	10,970,208	(3,453)	7,202,013	7,198,560	0	3,771,648	3,771,648
1	556000	System Control & Load Dispatching	0	61,057	61,057	0	40,072	40,072	0	20,985	20,985
E-557	557XXX	Other Expense	890,267	8,075,595	8,965,862	193,678	5,300,011	5,493,689	696,589	2,775,584	3,472,173
TOTAL OTHER POWER SUPPLY EXPENSE			886,814	19,110,313	19,997,127	190,225	12,542,096	12,732,321	696,589	6,568,217	7,264,806
TOTAL PRODUCTION OPERATING EXP			1,539,530	33,437,007	34,976,537	637,831	21,944,708	22,582,539	901,699	11,492,299	12,393,998
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	193,232	193,232	0	126,818	126,818	0	66,414	66,414
1	561000	Load Dispatching	0	254,141	254,141	0	166,793	166,793	0	87,348	87,348
1	562000	Station Expense	0	29,451	29,451	0	19,329	19,329	0	10,122	10,122
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	2,834	2,834	0	1,860	1,860	0	974	974
1	565XXX	Transmission of Electricity by Others	0	1,404,984	1,404,984	0	922,091	922,091	0	482,893	482,893
1	566000	Miscellaneous Transmission Expense	0	57,504	57,504	0	37,740	37,740	0	19,764	19,764
1	567000	Rent	0	10,594	10,594	0	6,953	6,953	0	3,641	3,641
MAINTENANCE											
1	568000	Supervision & Engineering	1,955	83,137	85,092	1,955	54,563	56,518	0	28,574	28,574
1	569000	Structures	(980)	53,735	52,755	(1,170)	35,266	34,096	190	18,469	18,659
1	570000	Station Equipment	574	135,340	135,914	574	88,824	89,398	0	46,516	46,516
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	19,413	128,423	147,836	9,018	84,284	93,302	10,395	44,139	54,534
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(837)	7,643	6,806	(837)	5,016	4,179	0	2,627	2,627
TOTAL TRANSMISSION OPERATING EXP			20,125	2,361,018	2,381,143	9,540	1,549,537	1,559,077	10,585	811,481	822,066

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2016	
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	2,405,048	2,405,048	0	1,578,433	1,578,433	0	826,615	826,615
E-DEPX		Depreciation Expense-Transmission	0	994,437	994,437	0	652,649	652,649	0	341,788	341,788
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,537	96,537	0	63,357	63,357	0	33,180	33,180
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,793)	0	(11,793)	11,793	0	11,793
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	0	0	0	0	0	0	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	10,939	11,861	0	5,728	5,728
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
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	1,790	1,790	0	937	937
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	211,391	0	211,391	91,896	0	91,896	119,495	0	119,495
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	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,352	48,352	0	25,322	25,322
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	18,155	0	18,155	14,283	0	14,283	3,872	0	3,872
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	(93,133)	0	(93,133)	(42,555)	0	(42,555)	(50,578)	0	(50,578)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	87,829	0	87,829	0	0	0	87,829	0	87,829
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	(8,698)	0	(8,698)	(8,698)	0	(8,698)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)	(241)
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	2,134,921	2,134,921	0	1,401,149	1,401,149	0	733,772	733,772
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			503,155	5,723,310	6,226,465	282,608	3,756,209	4,038,817	220,547	1,967,101	2,187,648
TOTAL PRODUCTION & TRANSMISSION EXPEN:			2,062,810	41,521,335	43,584,145	929,979	27,250,454	28,180,433	1,132,831	14,270,881	15,403,712

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	136,697	268,906	405,603	48,752	166,211	214,963	87,945	102,695	190,640
3	582000	Station Expense	60,031	3,179	63,210	31,359	1,965	33,324	28,672	1,214	29,886
3	583000	Overhead Line Expense	149,139	32,090	181,229	106,535	19,835	126,370	42,604	12,255	54,859
3	584000	Underground Line Expense	95,045	0	95,045	56,644	0	56,644	38,401	0	38,401
3	584100	Energy Storage Equipment	5,978	0	5,978	5,978	0	5,978	0	0	0
3	585000	Street Light & Signal System Operation Expense	4,221	0	4,221	17	0	17	4,204	0	4,204
3	586000	Meter Expense	116,026	17,333	133,359	88,827	10,714	99,541	27,199	6,619	33,818
3	587000	Customer Installations Expense	43,985	7,497	51,482	22,622	4,634	27,256	21,363	2,863	24,226
3	588000	Miscellaneous Distribution Expense	339,518	301,338	640,856	230,520	186,257	416,777	108,998	115,081	224,079
3	589000	Rent	0	19,722	19,722	0	12,190	12,190	0	7,532	7,532
		MAINTENANCE:									
3	590000	Supervision & Engineering	10,072	77,927	87,999	5,630	48,167	53,797	4,442	29,760	34,202
3	591000	Structures	38,966	0	38,966	25,395	0	25,395	13,571	0	13,571
3	592000	Station Equipment	71,866	17,284	89,150	59,477	10,683	70,160	12,389	6,601	18,990
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	834,989	25	835,014	487,620	15	487,635	347,369	10	347,379
3	594000	Underground Lines	45,536	0	45,536	30,645	0	30,645	14,891	0	14,891
3	595000	Line Transformers	14,926	167	15,093	11,192	103	11,295	3,734	64	3,798
3	596000	Street Light & Signal System Maintenance Exp	45,374	0	45,374	42,554	0	42,554	2,820	0	2,820
3	597000	Meters	3,488	0	3,488	1,749	0	1,749	1,739	0	1,739
3	598000	Miscellaneous Distribution Expense	11,863	21,968	33,831	(2,175)	13,578	11,403	14,038	8,390	22,428
		TOTAL DISTRIBUTION OPERATING EXP	2,027,720	767,436	2,795,156	1,253,341	474,352	1,727,693	774,379	293,084	1,067,463
E-DEPX		Depreciation Expense-Distribution	3,735,506	3,425	3,738,931	2,368,098	2,117	2,370,215	1,367,408	1,308	1,368,716
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,388	0	2,388	2,388	0	2,388	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,760,829	0	3,760,829	3,292,897	0	3,292,897	467,932	0	467,932
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,498,723	3,425	7,502,148	5,663,383	2,117	5,665,500	1,835,340	1,308	1,836,648
		TOTAL DISTRIBUTION EXPENSES	9,526,443	770,861	10,297,304	6,916,724	476,469	7,393,193	2,609,719	294,392	2,904,111

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	29,016	29,016	0	19,063	19,063	0	9,953	9,953
2	902000	Meter Reading Expenses	280,099	6,807	286,906	249,644	4,472	254,116	30,455	2,335	32,790
2	903XXX	Customer Records & Collection Expenses	157,547	653,451	810,998	103,501	429,311	532,812	54,046	224,140	278,186
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,557	173,557	0	90,613	90,613
2	905000	Misc Customer Accounts	0	20,293	20,293	0	13,332	13,332	0	6,961	6,961
TOTAL CUSTOMER ACCOUNTS EXPENSES			437,646	973,737	1,411,383	353,145	639,735	992,880	84,501	334,002	418,503
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,035,378	(39,116)	1,996,262	1,525,659	(25,699)	1,499,960	509,719	(13,417)	496,302
2	909000	Advertising	175	54,936	55,111	175	36,092	36,267	0	18,844	18,844
2	910000	Misc Customer Service & Info Exp	0	19,930	19,930	0	13,094	13,094	0	6,836	6,836
TOTAL CUSTOMER SERVICE & INFO EXP			2,035,553	35,750	2,071,303	1,525,834	23,487	1,549,321	509,719	12,263	521,982
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	41,150	2,129,983	2,171,133	28,184	1,449,240	1,477,424	12,966	680,743	693,709
4	921000	Office Supplies & Expenses	3,522	364,872	368,394	3,522	248,259	251,781	0	116,613	116,613
4	922000	Admin Exp Transferred--Credit	0	(11,320)	(11,320)	0	(7,702)	(7,702)	0	(3,618)	(3,618)
4	923000	Outside Services Employed	3,817	675,037	678,854	3,595	459,295	462,890	222	215,742	215,964
4	924000	Property Insurance Premium	0	105,092	105,092	0	71,505	71,505	0	33,587	33,587
4	925XXX	Injuries and Damages	0	291,720	291,720	0	198,486	198,486	0	93,234	93,234
4	926XXX	Employee Pensions and Benefits	341	105,850	106,191	341	72,020	72,361	0	33,830	33,830
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	316,046	277,180	593,226	237,293	181,913	419,206	78,753	95,267	174,020
4	930000	Miscellaneous General Expenses	8,496	135,354	143,850	3,479	92,095	95,574	5,017	43,259	48,276
4	931000	Rents	790	80,230	81,020	440	54,588	55,028	350	25,642	25,992
4	935000	Maintenance of General Plant	79,896	829,272	909,168	49,876	564,237	614,113	30,020	265,035	295,055
TOTAL ADMIN & GEN OPERATING EXP			454,158	4,983,270	5,437,428	326,730	3,383,936	3,710,666	127,428	1,599,334	1,726,762

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2016		
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	138,424	1,303,408	1,441,832	96,522	886,839	983,361	41,902	416,569	458,471
E-AMTX		Amortization Expense-General Plant - 303000	0	36,237	36,237	0	24,640	24,640	0	11,597	11,597
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	72,148	1,358,427	1,430,575	70,535	924,274	994,809	1,613	434,153	435,766
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,002	4,002	0	2,723	2,723	0	1,279	1,279
99	407229	Idaho Earnings Test Amortization	(216,811)	0	(216,811)	0	0	0	(216,811)	0	(216,811)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,239)	2,702,074	2,695,835	167,057	1,838,476	2,005,533	(173,296)	863,598	690,302
		TOTAL ADMIN & GENERAL EXPENSES	447,919	7,685,344	8,133,263	493,787	5,222,412	5,716,199	(45,868)	2,462,932	2,417,064
		TOTAL EXPENSES BEFORE FIT	14,510,371	50,987,027	65,497,398	10,219,469	33,612,557	43,832,026	4,290,902	17,374,470	21,665,372
		NET OPERATING INCOME (LOSS) BEFORE FIT			17,745,449			12,288,296			5,457,153
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(876,611)			(817,414)			(59,197)
E-FIT		DEFERRED FEDERAL INCOME TAX			5,931,141			4,351,360			1,579,781
E-FIT		AMORTIZED ITC - NOXON			(37,370)			(24,526)			(12,844)
		ELECTRIC NET OPERATING INCOME (LOSS)			12,728,289			8,778,876			3,949,413

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.699%	34.301%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.810%	38.190%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
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, 2016	
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	4,000	63,136	67,136	3,900	41,436	45,336	100	21,700	21,800
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	2,096,578	2,096,578	0	1,375,984	1,375,984	0	720,594	720,594
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	679,301	679,301	0	445,825	445,825	0	233,476	233,476
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	448,344	448,344	0	294,248	294,248	0	154,096	154,096
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,295	3,295	0	1,725	1,725
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	0	0	0	0	0	0	0	0
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,048,895	1,048,895	0	688,390	688,390	0	360,505	360,505
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,576	174,576	0	91,424	91,424
1	456130	ANCILLARY SERVICES REVENUE	0	169,426	169,426	0	111,194	111,194	0	58,232	58,232
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	456311	CONTRA DECOUPLING DEFERRAL	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	2,093,984	0	2,093,984	1,843,263	0	1,843,263	250,721	0	250,721
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	575,978	0	575,978	339,706	0	339,706	236,272	0	236,272
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	90,949	90,949	0	47,629	47,629
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	5,677,568	5,677,568	0	3,726,188	3,726,188	0	1,951,380	1,951,380
TOTAL ACCOUNT 456			2,686,975	10,592,846	13,279,821	2,195,650	6,952,085	9,147,735	491,325	3,640,761	4,132,086

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended October 31, 2016	
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	(3,453)	10,495,548	10,492,095	(3,453)	6,888,228	6,884,775	0	3,607,320	3,607,320
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	143,137	143,137	0	93,941	93,941	0	49,196	49,196
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	165,550	165,550	0	108,650	108,650	0	56,900	56,900
1	555710	Intercompany Purchase	0	169,426	169,426	0	111,194	111,194	0	58,232	58,232
TOTAL ACCOUNT 555			(3,453)	10,973,661	10,970,208	(3,453)	7,202,013	7,198,560	0	3,771,648	3,771,648

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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, 2016	
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	544,748	544,748	0	357,518	357,518	0	187,230	187,230
1	557010	Other Power Supply Expense - Financial	0	3,247,774	3,247,774	0	2,131,514	2,131,514	0	1,116,260	1,116,260
1	557150	Fuel - Economic Dispatch	0	(3,425,445)	(3,425,445)	0	(2,248,120)	(2,248,120)	0	(1,177,325)	(1,177,325)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	9,814	0	9,814	0	0	0	9,814	0	9,814
1	557165	Other Resource Costs-CAISO Charges	0	1,655	1,655	0	1,086	1,086	0	569	569
1	557170	Broker Fees - Power	0	22,795	22,795	0	14,960	14,960	0	7,835	7,835
1	557171	REC Broker Fees	0	2,542	2,542	0	1,668	1,668	0	874	874
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	0	0	0	0	0	0	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	290,618	0	290,618	290,618	0	290,618	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(138,398)	0	(138,398)	(138,398)	0	(138,398)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	710,190	0	710,190	0	0	0	710,190	0	710,190
99	557390	Idaho PCA Amortization	(50,182)	0	(50,182)	0	0	0	(50,182)	0	(50,182)
1	557395	Optional Renewable Power Expense Offset	0	22	22	0	14	14	0	8	8
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	131,067	131,067	0	86,019	86,019	0	45,048	45,048
1	557711	Turbine Gas Bookout Offset	0	(131,067)	(131,067)	0	(86,019)	(86,019)	0	(45,048)	(45,048)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,681,504	7,681,504	0	5,041,371	5,041,371	0	2,640,133	2,640,133
TOTAL ACCOUNT 557			890,267	8,075,595	8,965,862	193,678	5,300,011	5,493,689	696,589	2,775,584	3,472,173

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended October 31, 2016	
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	31,651	(39,116)	(7,465)	23,377	(25,699)	(2,322)	8,274	(13,417)	(5,143)
99	908600	Public Purpose Tariff Rider Expense Offset	1,807,654	0	1,807,654	1,347,147	0	1,347,147	460,507	0	460,507
99	908610	Limited Income Tax Refund Program	50,837	0	50,837	50,837	0	50,837	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	145,236	0	145,236	104,298	0	104,298	40,938	0	40,938
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,035,378	(39,116)	1,996,262	1,525,659	(25,699)	1,499,960	509,719	(13,417)	496,302

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.699%	34.301%
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, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.153%	5.116%
	Total Weighted Cost		2.717%	2.697%
E-APL	Net Rate Base	2,227,118,966	1,472,501,183	754,617,783
	Interest Deduction for FIT Calculation	60,359,899	40,007,857	20,352,042
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:			
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A			
For Month Ended October 31, 2016		AVISTA UTILITIES			
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	83,242,847	56,120,322	27,122,525	
E-OPS	Less: Operating & Maintenance Expense	49,072,950	32,122,176	16,950,774	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,528,698	7,015,804	3,512,894	
E-OTX	Less: Taxes Other than FIT	5,895,750	4,694,046	1,201,704	
	Net Operating Income Before FIT	17,745,449	12,288,296	5,457,153	
E-INT	Less: Monthly Interest Expense	5,029,992	3,333,988	1,696,004	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793	
E-SCM	Plus: Schedule M Adjustments	(15,188,375)	(11,280,775)	(3,907,600)	
	Taxable Net Operating Income	(2,472,918)	(2,314,674)	(158,244)	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(865,521)	(810,136)	(55,385)	
1	Production Tax Credit	(11,090)	(7,278)	(3,812)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	(876,611)	(817,414)	(59,197)	
E-DTE	Deferred FIT	5,931,141	4,351,360	1,579,781	
1	411400 Amortized Investment Tax Credit - Noxon	(37,370)	(24,526)	(12,844)	
	Total Net FIT/Deferred FIT	5,017,160	3,509,420	1,507,740	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,948,465	6,201,518	10,149,983	2,537,543	4,135,030	6,672,573	1,410,922	2,066,488	3,477,410
12	997001 Contributions In Aid of Construction	0	399,240	399,240	0	263,435	263,435	0	135,805	135,805
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	370,867	370,867	0	252,338	252,338	0	118,529	118,529
99	997007 Idaho PCA	660,008	0	660,008	0	0	0	660,008	0	660,008
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	51,810	51,810	0	35,252	35,252	0	16,558	16,558
12	997016 Redemption Expense Amortization	0	106,195	106,195	0	70,072	70,072	0	36,123	36,123
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	(1,566,951)	0	(1,566,951)	(784,067)	0	(784,067)	(782,884)	0	(782,884)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	861,493	861,493	0	586,160	586,160	0	275,333	275,333
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	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	(5,598,513)	0	(5,598,513)	(5,111,520)	0	(5,111,520)	(486,993)	0	(486,993)
12	997032 Interest Rate Swaps	0	100,391	100,391	0	66,242	66,242	0	34,149	34,149
4	997033 BPA Residential Exchange	28,492	0	28,492	26,285	0	26,285	2,207	0	2,207
99	997034 Montana Hydro Settlement	56,382	0	56,382	56,382	0	56,382	0	0	0
1	997041 Rathdrum Turbine Lease, Tax	0	(23,284)	(23,284)	0	(15,281)	(15,281)	0	(8,003)	(8,003)
99	997043 Washington Deferred Power Costs	18,625	0	18,625	18,625	0	18,625	0	0	0
1	997044 Non-Monetary Power Costs	0	143,137	143,137	0	93,941	93,941	0	49,196	49,196
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
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	(429,358)	(429,358)	0	(283,308)	(283,308)	0	(146,050)	(146,050)
11	997049 Tax Depreciation	0	(20,006,813)	(20,006,813)	0	(13,015,632)	(13,015,632)	0	(6,991,181)	(6,991,181)
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	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

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	48,352	61,029	2,581	25,322	27,903
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	106,480	0	106,480	93,028	0	93,028	13,452	0	13,452
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	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,384	109,384	0	57,283	57,283
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	96,894	96,894	0	63,035	63,035	0	33,859	33,859
4	997081 Deferred Compensation	0	(191,124)	(191,124)	0	(130,041)	(130,041)	0	(61,083)	(61,083)
4	997082 Meal Disallowances	0	54,266	54,266	0	36,923	36,923	0	17,343	17,343
4	997083 Paid Time Off	0	102,267	102,267	0	69,582	69,582	0	32,685	32,685
2	997084 Customer Uncollectibles	0	168,324	168,324	0	110,587	110,587	0	57,737	57,737
99	997088 Deferred O&M Colstrip & CS2	299,220	0	299,220	91,896	0	91,896	207,324	0	207,324
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	133,595	0	133,595	133,595	0	133,595	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	42,439	0	42,439	42,439	0	42,439	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(936)	(936)	0	(614)	(614)	0	(322)	(322)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(1,706,783)	(1,706,783)	0	(1,120,162)	(1,120,162)	0	(586,621)	(586,621)
1	997102 Amort Idaho Earnings Test (254229)	(200,600)	0	(200,600)	0	0	0	(200,600)	0	(200,600)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	(1,819,232)	(13,458,828)	(15,188,375)	(2,657,860)	(8,622,915)	(11,280,775)	928,313	(4,835,913)	(3,907,600)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.699%	34.301%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.056%	34.944%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.984%	34.016%
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, 2016	
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 - Allocate	0	3,928,614	3,928,614	0	2,517,024	2,517,024	0	1,411,590	1,411,590
99	410100	Deferred Federal Income Tax Expense - Washin	1,948,354	0	1,948,354	1,948,354	0	1,948,354	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	196,382	0	196,382	0	0	0	196,382	0	196,382
	410100	Total	2,144,736	3,928,614	6,073,350	1,948,354	2,517,024	4,465,378	196,382	1,411,590	1,607,972
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(34,760)	(34,760)	0	(22,270)	(22,270)	0	(12,490)	(12,490)
99	411100	Deferred Federal Income Tax Expense - Washin	(91,748)	0	(91,748)	(91,748)	0	(91,748)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(15,701)	0	(15,701)	0	0	0	(15,701)	0	(15,701)
	411100	Total	(107,449)	(34,760)	(142,209)	(91,748)	(22,270)	(114,018)	(15,701)	(12,490)	(28,191)
Total Deferred Federal Income Tax Expense			2,037,287	3,893,854	5,931,141	1,856,606	2,494,754	4,351,360	180,681	1,399,100	1,579,781

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.069%	35.931%
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, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	118,385	118,385	0	77,696	77,696	0	40,689	40,689
1	408150	R&P Property Tax--Production	0	1,534,278	1,534,278	0	1,006,947	1,006,947	0	527,331	527,331
1	408180	R&P Property Tax--Transmission	0	482,258	482,258	0	316,506	316,506	0	165,752	165,752
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,134,921	2,134,921	0	1,401,149	1,401,149	0	733,772	733,772
DISTRIBUTION											
99	408110	State Excise Tax	1,440,711	0	1,440,711	1,440,711	0	1,440,711	0	0	0
99	408120	Municipal Occupation & License Tax	1,558,416	0	1,558,416	1,313,316	0	1,313,316	245,100	0	245,100
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	780,033	0	780,033	538,870	0	538,870	241,163	0	241,163
99	409100	State Income Tax--Idaho	(18,331)	0	(18,331)	0	0	0	(18,331)	0	(18,331)
TOTAL DISTRIBUTION			3,760,829	0	3,760,829	3,292,897	0	3,292,897	467,932	0	467,932
TOTAL TAXES OTHER THAN FIT			3,760,829	2,134,921	5,895,750	3,292,897	1,401,149	4,694,046	467,932	733,772	1,201,704

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
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, 2016		
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	8,591,667	8,591,667	0	5,638,711	5,638,711	0	2,952,956	2,952,956
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,218,799	1,218,799	0	799,898	799,898	0	418,901	418,901
1	182381	CDA Settlement Past Storage	0	32,932,190	32,932,190	0	21,613,396	21,613,396	0	11,318,794	11,318,794
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	244,328	16,846,621	17,090,949	244,328	11,210,867	11,455,195	0	5,635,754	5,635,754
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,309,017	45,131,083	49,440,100	4,210,398	30,707,189	34,917,587	98,619	14,423,894	14,522,513
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,455,403	4,455,403	0	3,031,456	3,031,456	0	1,423,947	1,423,947
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,918,864	71,918,864	0	48,933,595	48,933,595	0	22,985,269	22,985,269
		TOTAL INTANGIBLE PLANT	5,156,049	227,143,845	232,299,894	5,057,430	152,157,214	157,214,644	98,619	74,986,631	75,085,250
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	133,061,655	133,061,655	0	87,328,364	87,328,364	0	45,733,291	45,733,291
1	312000	Boiler Plant	0	178,146,097	178,146,097	0	116,917,283	116,917,283	0	61,228,814	61,228,814
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,524,012	55,524,012	0	36,440,409	36,440,409	0	19,083,603	19,083,603
1	315000	Accessory Electric Equipment	0	27,470,165	27,470,165	0	18,028,669	18,028,669	0	9,441,496	9,441,496
1	316000	Miscellaneous Power Plant Equipment	0	17,634,763	17,634,763	0	11,573,695	11,573,695	0	6,061,068	6,061,068
		TOTAL STEAM PRODUCTION PLANT	0	415,421,634	415,421,634	0	272,641,217	272,641,217	0	142,780,417	142,780,417
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,938,248	59,938,248	0	39,337,472	39,337,472	0	20,600,776	20,600,776
1	331XXX	Structures & Improvements	0	75,551,504	75,551,504	0	49,584,452	49,584,452	0	25,967,052	25,967,052
1	332XXX	Reservoirs, Dams, & Waterways	0	170,345,595	170,345,595	0	111,797,814	111,797,814	0	58,547,781	58,547,781
1	333000	Waterwheels, Turbines, & Generators	0	219,322,424	219,322,424	0	143,941,307	143,941,307	0	75,381,117	75,381,117
1	334000	Accessory Electric Equipment	0	58,428,516	58,428,516	0	38,346,635	38,346,635	0	20,081,881	20,081,881
1	335XXX	Miscellaneous Power Plant Equipment	0	12,233,009	12,233,009	0	8,028,524	8,028,524	0	4,204,485	4,204,485
1	336000	Roads, Railroads, & Bridges	0	2,763,273	2,763,273	0	1,813,536	1,813,536	0	949,737	949,737
		TOTAL HYDRAULIC PRODUCTION PLANT	0	598,582,569	598,582,569	0	392,849,740	392,849,740	0	205,732,829	205,732,829
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,901,652	16,901,652	0	11,092,554	11,092,554	0	5,809,098	5,809,098
1	342000	Fuel Holders, Producers, & Accessories	0	21,329,276	21,329,276	0	13,998,404	13,998,404	0	7,330,872	7,330,872
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	218,014,157	218,014,157	0	143,082,691	143,082,691	0	74,931,466	74,931,466
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,582,890	20,582,890	0	13,508,551	13,508,551	0	7,074,339	7,074,339
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,708,481	1,708,481	0	1,121,276	1,121,276	0	587,205	587,205
		TOTAL OTHER PRODUCTION PLANT	0	303,533,973	303,533,973	0	199,209,346	199,209,346	0	104,324,627	104,324,627
		TOTAL PRODUCTION PLANT	0	1,317,538,176	1,317,538,176	0	864,700,303	864,700,303	0	452,837,873	452,837,873

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended October 31, 2016		
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	25,184,198	25,184,198	0	16,528,389	16,528,389	0	8,655,809	8,655,809
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,979,642	23,979,642	0	15,737,839	15,737,839	0	8,241,803	8,241,803
1	353000	Station Equipment	0	254,979,620	254,979,620	0	167,343,125	167,343,125	0	87,636,495	87,636,495
1	354000	Towers & Fixtures	0	17,173,543	17,173,543	0	11,270,996	11,270,996	0	5,902,547	5,902,547
1	355000	Poles & Fixtures	0	200,256,005	200,256,005	0	131,428,016	131,428,016	0	68,827,989	68,827,989
1	356000	Overhead Conductors & Devices	0	133,175,085	133,175,085	0	87,402,808	87,402,808	0	45,772,277	45,772,277
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,907	2,342,907	0	1,537,650	1,537,650	0	805,257	805,257
1	359000	Roads & Trails	0	2,063,817	2,063,817	0	1,354,483	1,354,483	0	709,334	709,334
TOTAL TRANSMISSION PLANT			0	662,141,907	662,141,907	0	434,563,733	434,563,733	0	227,578,174	227,578,174
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,547,484	0	5,547,484	4,095,166	0	4,095,166	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,199,563	0	21,199,563	14,707,054	0	14,707,054	6,492,509	0	6,492,509
3	362000	Station Equipment	125,835,010	2,085,820	127,920,830	81,599,738	1,289,245	82,888,983	44,235,272	796,575	45,031,847
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	353,914,598	0	353,914,598	226,312,599	0	226,312,599	127,601,999	0	127,601,999
99	365000	Overhead Conductors & Devices	225,828,953	0	225,828,953	141,426,402	0	141,426,402	84,402,551	0	84,402,551
99	366000	Underground Conduit	102,620,591	0	102,620,591	65,681,154	0	65,681,154	36,939,437	0	36,939,437
99	367000	Underground Conductors & Devices	182,200,092	0	182,200,092	118,235,781	0	118,235,781	63,964,311	0	63,964,311
99	368000	Line Transformers	240,589,271	0	240,589,271	164,495,133	0	164,495,133	76,094,138	0	76,094,138
99	369XXX	Services	156,308,646	0	156,308,646	102,231,601	0	102,231,601	54,077,045	0	54,077,045
99	371XXX	Installations on Customers' Premises	62,929	0	62,929	62,929	0	62,929	0	0	0
99	370000	Meters	50,707,613	0	50,707,613	28,002,999	0	28,002,999	22,704,614	0	22,704,614
99	373XXX	Street Light & Signal Systems	55,098,680	0	55,098,680	36,889,773	0	36,889,773	18,208,907	0	18,208,907
TOTAL DISTRIBUTION PLANT			1,525,370,510	2,085,820	1,527,456,330	986,673,470	1,289,245	987,962,715	538,697,040	796,575	539,493,615
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,551,348	8,969,476	712,702	5,137,937	5,850,639	705,426	2,413,411	3,118,837
4	390XXX	Structures & Improvements	14,409,203	85,275,503	99,684,706	6,638,769	58,021,452	64,660,221	7,770,434	27,254,051	35,024,485
4	391XXX	Office Furniture & Equipment	2,689,312	46,298,562	48,987,874	2,622,527	31,501,542	34,124,069	66,785	14,797,020	14,863,805
4	392XXX	Transportation Equipment	27,668,077	14,888,200	42,556,277	19,673,741	10,129,931	29,803,672	7,994,336	4,758,269	12,752,605
4	393000	Stores Equipment	251,977	3,313,358	3,565,335	115,353	2,254,409	2,369,762	136,624	1,058,949	1,195,573
4	394000	Tools, Shop & Garage Equipment	1,894,617	11,672,837	13,567,454	865,999	7,942,198	8,808,197	1,028,618	3,730,639	4,759,257
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,876	34,876	0	16,382	16,382
4	395000	Laboratory Equipment	239,014	583,824	822,838	211,930	397,234	609,164	27,084	186,590	213,674
4	396XXX	Power Operated Equipment	25,053,358	8,900,223	33,953,581	14,861,871	6,055,712	20,917,583	10,191,487	2,844,511	13,035,998
4	397XXX	Communications Equipment	23,042,256	76,932,124	99,974,380	13,769,089	52,344,617	66,113,706	9,273,167	24,587,507	33,860,674
4	398000	Miscellaneous Equipment	3,913	424,700	428,613	3,913	288,966	292,879	0	135,734	135,734
TOTAL GENERAL PLANT			96,669,855	255,891,937	352,561,792	59,475,894	174,108,874	233,584,768	37,193,961	81,783,063	118,977,024
TOTAL PLANT IN SERVICE			1,627,196,414	2,464,801,685	4,091,998,099	1,051,206,794	1,626,819,369	2,678,026,163	575,989,620	837,982,316	1,413,971,936

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 31, 2016	
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	(294,869,380)	(294,869,380)	0	(193,522,774)	(193,522,774)	0	(101,346,606)	(101,346,606)
E-ADEP		Hydro Production Plant	0	(127,133,155)	(127,133,155)	0	(83,437,490)	(83,437,490)	0	(43,695,665)	(43,695,665)
E-ADEP		Other Production Plant	0	(107,975,066)	(107,975,066)	0	(70,864,036)	(70,864,036)	0	(37,111,030)	(37,111,030)
E-ADEP		Transmission Plant	0	(209,067,151)	(209,067,151)	0	(137,210,771)	(137,210,771)	0	(71,856,380)	(71,856,380)
E-ADEP		Distribution Plant	(490,116,323)	(66,009)	(490,182,332)	(302,084,270)	(40,800)	(302,125,070)	(188,032,053)	(25,209)	(188,057,262)
E-ADEP		General Plant	(34,329,669)	(86,491,283)	(120,820,952)	(21,224,383)	(58,848,669)	(80,073,052)	(13,105,286)	(27,642,614)	(40,747,900)
		TOTAL ACCUMULATED DEPRECIATION	(524,445,992)	(825,602,044)	(1,350,048,036)	(323,308,653)	(543,924,540)	(867,233,193)	(201,137,339)	(281,677,504)	(482,814,843)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,272,956)	(11,272,956)	0	(7,398,441)	(7,398,441)	0	(3,874,515)	(3,874,515)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(197,554)	0	(197,554)	(197,554)	0	(197,554)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,340,225)	(1,340,225)	0	(910,281)	(910,281)	0	(429,944)	(429,944)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,582,621)	(30,903,678)	(33,486,299)	(2,522,354)	(21,026,863)	(23,549,217)	(60,267)	(9,876,815)	(9,937,082)
E-AAAMT		General Plant - 390200, 396200	(119,014)	(293,305)	(412,319)	(115,453)	(199,565)	(315,018)	(3,561)	(93,740)	(97,301)
		TOTAL ACCUMULATED AMORTIZATION	(2,899,189)	(43,810,164)	(46,709,353)	(2,835,361)	(29,535,150)	(32,370,511)	(63,828)	(14,275,014)	(14,338,842)
		TOTAL ACCUMULATED DEPR/AMORT	(527,345,181)	(869,412,208)	(1,396,757,389)	(326,144,014)	(573,459,690)	(899,603,704)	(201,201,167)	(295,952,518)	(497,153,685)
		NET ELECTRIC UTILITY PLANT before DFIT	1,099,851,233	1,595,389,477	2,695,240,710	725,062,780	1,053,359,679	1,778,422,459	374,788,453	542,029,798	916,818,251
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	(76,573)	(76,573)	0	(50,255)	(50,255)	0	(26,318)	(26,318)
12		ADFIT - Electric Plant In Service (282900)	0	(488,817,410)	(488,817,410)	0	(322,541,280)	(322,541,280)	0	(166,276,130)	(166,276,130)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,786,864)	(44,786,864)	0	(30,472,982)	(30,472,982)	0	(14,313,882)	(14,313,882)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
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	(11,526,267)	(11,526,267)	0	(7,564,689)	(7,564,689)	0	(3,961,578)	(3,961,578)
1		ADFIT - CDA Settlement Costs (283333)	0	390,105	390,105	0	256,026	256,026	0	134,079	134,079
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,994,822)	(2,994,822)	0	(1,976,103)	(1,976,103)	0	(1,018,719)	(1,018,719)
		TOTAL ACCUMULATED DFIT	0	(547,811,831)	(547,811,831)	0	(362,349,283)	(362,349,283)	0	(185,462,548)	(185,462,548)
		NET ELECTRIC UTILITY PLANT	1,099,851,233	1,047,577,646	2,147,428,879	725,062,780	691,010,396	1,416,073,176	374,788,453	356,567,250	731,355,703

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.810%	38.190%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.984%	34.016%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended October 31, 2016
 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	#####	1,047,577,646	2,147,428,879	725,062,780	691,010,396	1,416,073,176	374,788,453	356,567,250	731,355,703
	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	(464,837)	0	(464,837)	464,837	0	464,837
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)	(2,950,771)	0	(2,950,771)	(945,671)	0	(945,671)	(2,005,100)	0	(2,005,100)
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)	7,752,045	0	7,752,045	4,949,439	0	4,949,439	2,802,606	0	2,802,606
99	ADFIT - Kettle Falls Disallowed (190420)	119,058	0	119,058	119,058	0	119,058	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)	1,519,303	0	1,519,303	0	0	0	1,519,303	0	1,519,303
99	ADFIT - Boulder Park Disallowed (190040)	378,244	0	378,244	0	0	0	378,244	0	378,244
99	Investment in WNP3 Exchange Power (124900, 12493)	7,043,446	0	7,043,446	7,043,446	0	7,043,446	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,265,861)	0	(1,265,861)	(1,265,861)	0	(1,265,861)	0	0	0
99	CDA Lake Settlement - WA (182382)	627,487	0	627,487	627,487	0	627,487	0	0	0
99	CDA Lake Settlement - ID (186382)	122,609	0	122,609	0	0	0	122,609	0	122,609
99	ADFIT - CDA Lake Settlement - Direct (283382)	(262,536)	0	(262,536)	(219,622)	0	(219,622)	(42,914)	0	(42,914)
99	CDA CDR Fund - Direct (182324)	45,644	0	45,644	45,644	0	45,644	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	323,820	0	323,820	300,875	0	300,875	22,945	0	22,945
99	ADFIT - Spokane River Relicensing (283322)	(113,314)	0	(113,314)	(105,288)	0	(105,288)	(8,026)	0	(8,026)
99	Spokane River PM&Es (182323)	297,912	0	297,912	191,054	0	191,054	106,858	0	106,858
99	ADFIT - Spokane River PM&Es (283323)	(104,293)	0	(104,293)	(66,893)	0	(66,893)	(37,400)	0	(37,400)
99	Montana Riverbed Settlement (186360)	140,955	0	140,955	140,955	0	140,955	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	(49,334)	0	(49,334)	(49,335)	0	(49,335)	1	0	1
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,230,310)	0	(2,230,310)	(659,728)	0	(659,728)	(1,570,582)	0	(1,570,582)
99	Customer Deposits (235199)	(1,801,366)	0	(1,801,366)	(1,801,366)	0	(1,801,366)	0	0	0
C-WKC	Working Capital	52,725,376	24,703,147	77,428,523	52,725,376	0	52,725,376	0	24,703,147	24,703,147
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	54,986,940	24,703,147	79,690,087	56,428,007	0	56,428,007	(1,441,067)	24,703,147	23,262,080
	NET RATE BASE	#####	1,072,280,793	2,227,118,966	781,490,787	691,010,396	1,472,501,183	373,347,386	381,270,397	754,617,783

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
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, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	61.810%	38.190%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		50,229	50,229		26,305	26,305	
1	Misc Intangible Plt (30300)	ED-AN	20,003	20,003			20,003	20,003		13,128	13,128		6,875	6,875	
Total Production/Transmission			96,537	96,537			96,537	96,537		63,357	63,357		33,180	33,180	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	375	375		375		375	375						
Total Distribution			2,388	2,388		2,388		2,388	2,388						
General Plant - 303000															
7,4		CD-AA	49,911	35,600	9,961	4,350		35,600	35,600		24,222	24,222		11,378	11,378
9,1		CD-AN	811	637	174		637	637		418	418		219	219	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			54,711	36,237	13,452	5,022		36,237	36,237		24,640	24,640		11,597	11,597
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	1,823,063	1,300,318	363,847	158,898		1,300,318	1,300,318		884,736	884,736		415,582	415,582
9,4		CD-AN	763	599	164		599	599		408	408		191	191	
9,4		CD-ID	1,551	1,217	334		1,217	1,217				1,217		1,217	
4		ED-AN	57,510	57,510			57,510	57,510		39,130	39,130		18,380	18,380	
		ED-ID	396	396			396	396				396		396	
		ED-WA	70,535	70,535			70,535	70,535	70,535		70,535	70,535			
8		GD-AA	28,162		19,610	8,552									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			1,981,980	1,430,575	383,955	167,450		1,358,427	1,358,427		924,274	924,274		434,153	434,153
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0		0	0		0	0		0	
4		ED-AN	4,002	4,002			4,002	4,002		2,723	2,723		1,279	1,279	
		GD-OR	0			0									
Total General Plant - 390200, 396200			4,002	4,002	0	0		4,002	4,002		2,723	2,723		1,279	1,279
Total Amortization Expense			2,139,637	1,569,739	397,426	172,472		1,495,203	1,495,203		1,014,994	1,014,994		480,209	480,209

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Rat	65.630%	34.370%					
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%					
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended October 31, 2016	
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)	(294,869,380)	(294,869,380)			(294,869,380)	(294,869,380)		(193,522,774)	(193,522,774)		(101,346,606)	(101,346,606)	
1	Hydro (ED-AN)	(127,133,155)	(127,133,155)			(127,133,155)	(127,133,155)		(83,437,490)	(83,437,490)		(43,695,665)	(43,695,665)	
1	Other (ED-AN)	(107,975,066)	(107,975,066)			(107,975,066)	(107,975,066)		(70,864,036)	(70,864,036)		(37,111,030)	(37,111,030)	
Total Electric Production		(529,977,601)	(529,977,601)			(529,977,601)	(529,977,601)		(347,824,300)	(347,824,300)		(182,153,301)	(182,153,301)	
Electric Transmission														
1	ED-AN	(209,067,151)	(209,067,151)			(209,067,151)	(209,067,151)		(137,210,771)	(137,210,771)		(71,856,380)	(71,856,380)	
Total Electric Transmissic		(209,067,151)	(209,067,151)			(209,067,151)	(209,067,151)		(137,210,771)	(137,210,771)		(71,856,380)	(71,856,380)	
Electric Distribution														
3	ED-AN	(66,009)	(66,009)			(66,009)	(66,009)		(40,800)	(40,800)		(25,209)	(25,209)	
	ED-ID	(188,032,053)	(188,032,053)			(188,032,053)	(188,032,053)					(188,032,053)	(188,032,053)	
	ED-WA	(302,084,270)	(302,084,270)			(302,084,270)	(302,084,270)		(302,084,270)	(302,084,270)				
Total Electric Distribution		(490,182,332)	(490,182,332)			(490,116,323)	(66,009)	(490,182,332)	(302,084,270)	(40,800)	(302,125,070)	(188,032,053)	(25,209)	(188,057,262)
Gas Underground Storage														
	GD-AN	(14,472,794)		(14,472,794)										
	GD-OR	(847,945)					(847,945)							
Total Gas Underground S		(15,320,739)		(14,472,794)			(847,945)							
Gas Distribution														
	GD-AN	(1,624,289)		(1,624,289)										
	GD-ID	(67,298,958)		(67,298,958)										
	GD-WA	(130,487,566)		(130,487,566)										
	GD-OR	(101,869,666)					(101,869,666)							
Total Gas Distribution		(301,280,479)		(199,410,813)			(101,869,666)							
General Plant														
4	ED-AN	(44,127,103)	(44,127,103)			(44,127,103)	(44,127,103)		(30,024,081)	(30,024,081)		(14,103,022)	(14,103,022)	
	ED-ID	(8,676,878)	(8,676,878)			(8,676,878)	(8,676,878)					(8,676,878)	(8,676,878)	
	ED-WA	(18,660,044)	(18,660,044)			(18,660,044)	(18,660,044)		(18,660,044)	(18,660,044)				
7,4	CD-AA	(46,913,250)	(33,461,345)	(9,362,946)	(4,088,959)	(33,461,345)	(33,461,345)		(22,767,099)	(22,767,099)		(10,694,246)	(10,694,246)	
9,4	CD-AN	(11,343,648)	(8,902,835)	(2,440,813)		(8,902,835)	(8,902,835)		(6,057,489)	(6,057,489)		(2,845,346)	(2,845,346)	
9	CD-ID	(5,642,506)	(4,428,408)	(1,214,098)		(4,428,408)	(4,428,408)					(4,428,408)	(4,428,408)	
9	CD-WA	(3,267,382)	(2,564,339)	(703,043)		(2,564,339)	(2,564,339)		(2,564,339)	(2,564,339)				
8	GD-AA	(2,027,086)		(1,411,541)	(615,545)									
	GD-AN	(2,402,797)		(2,402,797)										
	GD-ID	(1,490,974)		(1,490,974)										
	GD-WA	(5,616,140)		(5,616,140)										
	GD-OR	(4,593,253)			(4,593,253)									
Total General Plant		(154,761,061)	(120,820,952)	(24,642,352)	(9,297,757)	(34,329,669)	(86,491,283)	(120,820,952)	(21,224,383)	(58,848,669)	(80,073,052)	(13,105,286)	(27,642,614)	(40,747,900)
Total Accumulated Depr		(1,700,589,363)	(1,350,048,036)	(238,525,959)	(112,015,368)	(524,445,992)	(825,602,044)	(1,350,048,036)	(323,308,653)	(543,924,540)	(867,233,193)	(201,137,339)	(281,677,504)	(482,814,843)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	61.810%		38.190%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended October 31, 2016	
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	(9,950,021)	(9,950,021)			(9,950,021)	(9,950,021)		(6,530,199)	(6,530,199)		(3,419,822)	(3,419,822)	
1	Misc Intangible Plt (3030 ED-AN)	(1,322,935)	(1,322,935)			(1,322,935)	(1,322,935)		(868,242)	(868,242)		(454,693)	(454,693)	
Total Production/Transmission		(11,272,956)	(11,272,956)			(11,272,956)	(11,272,956)		(7,398,441)	(7,398,441)		(3,874,515)	(3,874,515)	
Distribution														
	Franchises (302000) ED-WA	(164,357)	(164,357)			(164,357)	(164,357)		(164,357)	(164,357)				
	Misc Intangible Plt (3030 ED-WA)	(33,197)	(33,197)			(33,197)	(33,197)		(33,197)	(33,197)				
Total Distribution		(197,554)	(197,554)			(197,554)	(197,554)		(197,554)	(197,554)				
General Plant - 303000														
7,4	CD-AA	(1,785,471)	(1,273,505)	(356,344)	(155,622)	(1,273,505)	(1,273,505)		(866,493)	(866,493)		(407,012)	(407,012)	
9,1	CD-AN	(85,013)	(66,720)	(18,293)		(66,720)	(66,720)		(43,788)	(43,788)		(22,932)	(22,932)	
	GD-ID	(68,335)		(68,335)										
	GD-WA	(161,249)		(161,249)										
	GD-OR	(78,937)			(78,937)									
Total General Plant - 303000		(2,179,005)	(1,340,225)	(604,221)	(234,559)	(1,340,225)	(1,340,225)		(910,281)	(910,281)		(429,944)	(429,944)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(41,594,031)	(29,667,358)	(8,301,337)	(3,625,336)	(29,667,358)	(29,667,358)		(20,185,671)	(20,185,671)		(9,481,687)	(9,481,687)	
9,4	CD-AN	(32,679)	(25,647)	(7,032)		(25,647)	(25,647)		(17,450)	(17,450)		(8,197)	(8,197)	
9	CD-ID	(49,085)	(38,523)	(10,562)		(38,523)	(38,523)					(38,523)	(38,523)	
4	ED-AN	(1,210,673)	(1,210,673)			(1,210,673)	(1,210,673)		(823,742)	(823,742)		(386,931)	(386,931)	
	ED-ID	(21,744)	(21,744)			(21,744)	(21,744)					(21,744)	(21,744)	
	ED-WA	(2,522,354)	(2,522,354)			(2,522,354)	(2,522,354)		(2,522,354)	(2,522,354)				
8	GD-AA	(927,550)		(645,890)	(281,660)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(46,358,116)	(33,486,299)	(8,964,821)	(3,906,996)	(2,582,621)	(30,903,678)	(33,486,299)	(2,522,354)	(21,026,863)	(23,549,217)	(60,267)	(9,876,815)	(9,937,082)
Gas Underground Storage														
	GD-AN	(240,266)		(240,266)										
Total Gas Underground Storage		(240,266)		(240,266)										
General Plant - 390200, 396200														
7,4	CD-AA	(263,874)	(188,211)	(52,664)	(22,999)		(188,211)	(188,211)		(128,059)	(128,059)		(60,152)	(60,152)
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)	
9	CD-WA	(6,084)	(4,775)	(1,309)		(4,775)	(4,775)		(4,775)	(4,775)				
4	ED-AN	(105,094)	(105,094)			(105,094)	(105,094)		(71,506)	(71,506)		(33,588)	(33,588)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(490,267)	(412,319)	(54,949)	(22,999)	(119,014)	(293,305)	(412,319)	(115,453)	(199,565)	(315,018)	(3,561)	(93,740)	(97,301)
Total Accumulated Amortization		(60,738,164)	(46,709,353)	(9,864,257)	(4,164,554)	(2,899,189)	(43,810,164)	(46,709,353)	(2,835,361)	(29,535,150)	(32,370,511)	(63,828)	(14,275,014)	(14,338,842)

Allocation Ratios:

Service -

	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 Production/Transmission Ratio	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2016	
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	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	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,227,242	0	0	7,294,683	7,294,683	0	0	2,041,153	2,041,153	0	891,406	891,406
9	CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
	TOTAL ACCOUNT	13,577,610	712,703	705,426	7,551,348	8,969,477	668,828	94,078	2,105,277	2,868,183	848,544	891,406	1,739,950
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,807,815	1,052,423	2,154,217	4,601,175	7,807,815	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,233,288	0	0	0	0	2,233,288	0	0	2,233,288	0	0	0
99	GD-OR / AS	3,605,164	0	0	0	0	0	0	0	0	3,605,164	0	3,605,164
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,611,564	0	0	72,475,464	72,475,464	0	0	20,279,636	20,279,636	0	8,856,464	8,856,464
9	CD-WA / ID / AN	24,720,546	5,586,345	5,616,217	8,198,864	19,401,426	1,531,560	1,539,749	2,247,811	5,319,120	0	0	0
	TOTAL ACCOUNT	139,978,377	6,638,768	7,770,434	85,275,503	99,684,705	3,764,848	1,539,749	22,527,447	27,832,044	3,605,164	8,856,464	12,461,628
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,318,275	2,592,261	0	5,726,014	8,318,275	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	614,934	0	0	0	0	0	0	428,203	428,203	0	186,731	186,731
7	CD-AA	56,777,554	0	0	40,497,158	40,497,158	0	0	11,331,664	11,331,664	0	4,948,732	4,948,732
9	CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
	TOTAL ACCOUNT	65,937,132	2,622,527	66,785	46,298,563	48,987,875	8,298	18,310	11,787,186	11,813,794	0	5,135,463	5,135,463
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	37,408,421	17,710,937	7,158,606	12,538,878	37,408,421	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,042,385	0	0	0	0	7,199,982	2,256,214	1,586,189	11,042,385	0	0	0
99	GD-OR / AS	4,025,758	0	0	0	0	0	0	0	0	4,025,758	0	4,025,758
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	580,212	0	0	413,842	413,842	0	0	115,799	115,799	0	50,571	50,571
9	CD-WA / ID / AN	6,031,898	1,962,804	835,730	1,935,480	4,734,014	538,125	229,125	530,634	1,297,884	0	0	0
	TOTAL ACCOUNT	59,088,674	19,673,741	7,994,336	14,888,200	42,556,277	7,738,107	2,485,339	2,232,622	12,456,068	4,025,758	50,571	4,076,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2016	
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		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0		
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,032,501	104,613	121,879	2,938,335	3,164,827	28,681	33,415	805,578	867,674	0	0	
		TOTAL ACCOUNT	4,578,394	115,352	136,624	3,313,357	3,565,333	116,841	33,415	805,578	955,834	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,596,833	849,600	265,743	2,481,490	3,596,833	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,596,560	0	0	0	0	1,915,821	337,941	342,798	2,596,560	0	0	
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	
8		GD-AA	3,115,706	0	0	0	0	0	0	2,169,591	2,169,591	0	946,115	
7		CD-AA	12,648,048	0	0	9,021,347	9,021,347	0	0	2,524,297	2,524,297	0	1,102,404	1,102,404
9		CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0	0
		TOTAL ACCOUNT	24,117,751	865,998	1,028,618	11,672,837	13,567,453	1,920,317	547,092	5,083,293	7,550,702	951,077	2,048,519	2,999,596
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	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	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	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	546,274	210,611	26,663	309,000	546,274	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	161,302	0	0	0	0	0	0	112,321	112,321	0	48,981	
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9		CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	0
		TOTAL ACCOUNT	1,273,563	211,930	27,084	583,824	822,838	15,602	5,085	309,140	329,827	40,917	79,981	120,898
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,361,258	14,607,521	9,879,897	7,873,840	32,361,258	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,564,059	0	0	0	0	2,809,513	924,052	830,494	4,564,059	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
		TOTAL ACCOUNT	39,046,220	14,861,871	10,191,486	8,900,224	33,953,581	2,879,246	1,009,478	1,114,019	5,002,743	43,834	46,062	89,896

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2016	
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
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2016	
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	63,242,203	12,390,271	6,188,231	44,663,701	63,242,203	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0	0	0
99		GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	1,228,108	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514	0	
7		CD-AA	37,703,396	0	0	26,892,324	26,892,324	0	0	7,524,844	7,524,844	0	3,286,228	3,286,228	0	
9		CD-WA/ ID / AN	12,537,559	1,378,818	3,084,936	5,376,098	9,839,852	378,019	845,770	1,473,918	2,697,707	0	0	0	0	
		TOTAL ACCOUNT	116,888,930	13,769,089	9,273,167	76,932,123	99,974,379	1,067,954	1,340,567	9,690,180	12,098,701	1,228,108	3,587,742	4,815,850		
	398000	Miscellaneous Equipment														
99		ED-WA / ID / AN	139,408	0	0	139,408	139,408	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384	0	
9		CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0	0	
		TOTAL ACCOUNT	546,245	3,913	0	424,701	428,614	1,073	0	79,807	80,880	2,367	34,384	36,751		
		TOTAL GENERAL PLANT	465,084,154	59,475,892	37,193,960	255,891,938	352,561,790	18,181,114	7,073,113	55,734,549	80,988,776	10,802,996	20,730,592	31,533,588		

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	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, 2016	
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	10,530,785	244,328	0	10,286,457	10,530,785	0	0	0	0	0		
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0		
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	783,037		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	21,937,072	244,328	0	16,846,622	17,090,950	1,022,594	779,605	1,834,763	3,636,962	426,123	783,037	1,209,160
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,512,824	4,210,398	23,524	3,278,902	7,512,824	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	1,403,207	0	0	0	0	0	0	977,109	977,109	426,098	426,098	
7		CD-AA	58,625,399	0	0	41,815,152	41,815,152	0	0	11,700,457	11,700,457	5,109,790	5,109,790	
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		TOTAL ACCOUNT	67,684,295	4,210,398	98,619	45,131,084	49,440,101	0	20,588	12,687,718	12,708,306	0	5,535,888	5,535,888
	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	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	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,246,533	0	0	4,455,402	4,455,402	0	0	1,246,683	1,246,683	544,448	544,448	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,246,533	0	0	4,455,402	4,455,402	0	0	1,246,683	1,246,683	0	544,448	544,448
	303115	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	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	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	8,788,448	8,788,448	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	8,788,448
	TOTAL		196,699,104	4,454,726	98,619	138,351,972	142,905,317	1,022,594	800,193	35,893,056	37,715,843	426,123	15,651,821	16,077,944

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	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, 2016 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	(62,056,540)	(44,262,448)	(12,385,244)	(5,408,848)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(668,191)	(524,416)	(143,775)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(62,724,731)</u>	<u>(44,786,864)</u>	<u>(12,529,019)</u>	<u>(5,408,848)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	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, 2016
 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				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,874,289	2,874,289					2,874,289
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			3	3					3
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(4)	(4)					(4)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	64,658,200	28,790,592		93,448,792	52,725,376	24,703,147	11,932,824	4,087,445	
TOTAL		64,658,200	28,790,592	2,874,288	96,323,080	52,725,376	24,703,147	11,932,824	4,087,445	2,874,288

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.370%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.326%	19.958%	8.716%	31.960%	27.501%	100.000%
99	Not Allocated						