

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,798,820	8,085,124	4,713,696
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,798,820	8,085,124	4,713,696
E-APL	Electric Net Rate Base	2,233,106,818	1,476,950,785	756,156,033
	<b>RATE OF RETURN</b>	<b>0.573%</b>	<b>0.547%</b>	<b>0.623%</b>

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended November 30, 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 Percent	11-01-2016 thru 11-30-2016	376,896 100.000%	247,546 65.680%	129,350 34.320%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2016 thru 11-30-2016	1,604,637 100.000%	1,026,024 63.941%	578,613 36.059%
	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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended November 30, 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
		<b>Total</b>		<b>114,544,169</b>	<b>92,286,479</b>	<b>15,966,692</b>	<b>6,290,998</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>80.569%</b>	<b>13.939%</b>	<b>5.492%</b>
		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
		<b>Total</b>		<b>87,619,611</b>	<b>64,757,717</b>	<b>16,013,554</b>	<b>6,848,340</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.908%</b>	<b>18.276%</b>	<b>7.816%</b>
		Number of Customers at		709,694	374,962	235,378	99,354
		<b>Percentage</b>		<b>100.000%</b>	<b>52.834%</b>	<b>33.166%</b>	<b>14.000%</b>
		Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
		<b>Percentage</b>		<b>100.000%</b>	<b>77.995%</b>	<b>14.449%</b>	<b>7.556%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>285.306%</b>	<b>79.830%</b>	<b>34.863%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended November 30, 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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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	10-01-2016 thru 11-30-2016	1,041,457,565	689,537,244	351,920,321	
				100.000%	66.209%	33.791%	
11		Book Depreciation Percent	11-01-2016 thru 11-30-2016	8,617,422	5,609,095	3,008,327	
				100.000%	65.090%	34.910%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended November 30, 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	10-01-2016 thru 11-30-2016	2,703,340,852 100.000%	1,784,627,627 66.016%	918,713,225 33.984%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2016 thru 11-30-2016	230,927,279 100.000%	152,890,044 66.207%	78,037,235 33.793%
14		Net Allocated Schedule M's - AMA Percent	11-01-2016 thru 11-30-2016	-18,221,781 100.000%	-11,861,604 65.096%	-6,360,177 34.904%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended November 30, 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	25,735,487	0	25,735,487	17,426,906	0	17,426,906	8,308,581	0	8,308,581
99	442200	Commercial - Firm & Int.	23,848,790	0	23,848,790	17,189,880	0	17,189,880	6,658,910	0	6,658,910
1	442300	Industrial	8,173,995	0	8,173,995	4,439,697	0	4,439,697	3,734,298	0	3,734,298
99	444000	Public Street & Highway Lighting	646,264	0	646,264	435,172	0	435,172	211,092	0	211,092
99	448000	Interdepartmental Revenue	90,703	0	90,703	72,587	0	72,587	18,116	0	18,116
99	499XXX	Unbilled Revenue	3,682,033	0	3,682,033	2,377,169	0	2,377,169	1,304,864	0	1,304,864
		TOTAL SALES TO ULTIMATE CUSTOMERS	62,177,272	0	62,177,272	41,941,411	0	41,941,411	20,235,861	0	20,235,861
1	447XXX	Sales for Resale	0	12,282,577	12,282,577	0	8,061,055	8,061,055	0	4,221,522	4,221,522
		TOTAL SALES OF ELECTRICITY	62,177,272	12,282,577	74,459,849	41,941,411	8,061,055	50,002,466	20,235,861	4,221,522	24,457,383
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	36,287	0	36,287	21,451	0	21,451	14,836	0	14,836
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	180,172	8,583	188,755	151,462	5,633	157,095	28,710	2,950	31,660
1	456XXX	Other Electric Revenues	3,575,039	7,555,339	11,130,378	2,060,735	4,958,569	7,019,304	1,514,304	2,596,770	4,111,074
		TOTAL OTHER OPERATING REVENUE	3,791,498	7,595,005	11,386,503	2,233,648	4,984,602	7,218,250	1,557,850	2,610,403	4,168,253
		TOTAL ELECTRIC REVENUE	65,968,770	19,877,582	85,846,352	44,175,059	13,045,657	57,220,716	21,793,711	6,831,925	28,625,636

			***** 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	25,811	25,811	0	16,940	16,940	0	8,871	8,871
1	501XXX	Fuel	0	1,889,183	1,889,183	0	1,239,871	1,239,871	0	649,312	649,312
1	502000	Steam Expense	0	389,714	389,714	0	255,769	255,769	0	133,945	133,945
1	505000	Electric Expense	0	122,208	122,208	0	80,205	80,205	0	42,003	42,003
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	57,177	57,177	0	37,525	37,525	0	19,652	19,652
1	507000	Rent	0	19,700	19,700	0	12,929	12,929	0	6,771	6,771
MAINTENANCE											
1	510000	Supervision & Engineering	0	31,283	31,283	0	20,531	20,531	0	10,752	10,752
1	511000	Structures	0	131,985	131,985	0	86,622	86,622	0	45,363	45,363
1	512000	Boiler Plant	0	330,027	330,027	0	216,597	216,597	0	113,430	113,430
1	513000	Electric Plant	0	57,573	57,573	0	37,785	37,785	0	19,788	19,788
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	75,137	75,137	0	49,312	49,312	0	25,825	25,825
TOTAL STEAM POWER GENERATION EXP			0	3,129,798	3,129,798	0	2,054,086	2,054,086	0	1,075,712	1,075,712
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	215,807	215,807	0	141,634	141,634	0	74,173	74,173
1	536000	Water for Power	0	87,963	87,963	0	57,730	57,730	0	30,233	30,233
1	537000	Hydraulic Expense	258,528	261,313	519,841	169,522	171,500	341,022	89,006	89,813	178,819
1	538000	Electric Expense	0	615,560	615,560	0	403,992	403,992	0	211,568	211,568
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	111,714	111,714	0	73,318	73,318	0	38,396	38,396
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	61,754	61,754	0	40,529	40,529	0	21,225	21,225
1	542000	Structures	0	12,418	12,418	0	8,150	8,150	0	4,268	4,268
1	543000	Reservoirs, Dams, & Waterways	0	979,160	979,160	0	642,623	642,623	0	336,537	336,537
1	544000	Electric Plant	0	233,061	233,061	0	152,958	152,958	0	80,103	80,103
1	545000	Miscellaneous Hydraulic Plant	0	72,890	72,890	0	47,838	47,838	0	25,052	25,052
TOTAL HYDRO POWER GENERATION EXP			674,131	2,752,710	3,426,841	461,661	1,806,604	2,268,265	212,470	946,106	1,158,576
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	132,756	132,756	0	87,128	87,128	0	45,628	45,628
1	547XXX	Fuel	0	5,461,797	5,461,797	0	3,584,577	3,584,577	0	1,877,220	1,877,220
1	548000	Generation Expense	0	40,622	40,622	0	26,660	26,660	0	13,962	13,962
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	23,527	23,527	0	15,441	15,441	0	8,086	8,086
1	550000	Rent	0	(6,271)	(6,271)	0	(4,116)	(4,116)	0	(2,155)	(2,155)
MAINTENANCE											
1	551000	Supervision & Engineering	0	51,690	51,690	0	33,924	33,924	0	17,766	17,766
1	552000	Structures	0	8,968	8,968	0	5,886	5,886	0	3,082	3,082
1	553000	Generating & Electric Equipment	0	205,325	205,325	0	134,755	134,755	0	70,570	70,570
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	60,596	60,596	0	39,769	39,769	0	20,827	20,827
TOTAL OTHER POWER GENERATION EXP			0	5,979,010	5,979,010	0	3,924,024	3,924,024	0	2,054,986	2,054,986



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	15,461,362	15,461,362	0	10,147,292	10,147,292	0	5,314,070	5,314,070
1	556000	System Control & Load Dispatching	0	61,205	61,205	0	40,169	40,169	0	21,036	21,036
E-557	557XXX	Other Expense	3,044,830	5,577,154	8,621,984	2,086,495	3,660,286	5,746,781	958,335	1,916,868	2,875,203
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>3,044,830</b>	<b>21,099,721</b>	<b>24,144,551</b>	<b>2,086,495</b>	<b>13,847,747</b>	<b>15,934,242</b>	<b>958,335</b>	<b>7,251,974</b>	<b>8,210,309</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>3,718,961</b>	<b>32,961,239</b>	<b>36,680,200</b>	<b>2,548,156</b>	<b>21,632,461</b>	<b>24,180,617</b>	<b>1,170,805</b>	<b>11,328,778</b>	<b>12,499,583</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	237,821	237,821	0	156,082	156,082	0	81,739	81,739
1	561000	Load Dispatching	0	259,354	259,354	0	170,214	170,214	0	89,140	89,140
1	562000	Station Expense	0	22,858	22,858	0	15,002	15,002	0	7,856	7,856
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	2,794	2,794	0	1,834	1,834	0	960	960
1	565XXX	Transmission of Electricity by Others	0	1,418,680	1,418,680	0	931,080	931,080	0	487,600	487,600
1	566000	Miscellaneous Transmission Expense	0	257,637	257,637	0	169,087	169,087	0	88,550	88,550
1	567000	Rent	0	22,281	22,281	0	14,623	14,623	0	7,658	7,658
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	99,796	99,796	0	65,496	65,496	0	34,300	34,300
1	569000	Structures	0	95,843	95,843	0	62,902	62,902	0	32,941	32,941
1	570000	Station Equipment	0	100,957	100,957	0	66,258	66,258	0	34,699	34,699
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(834)	289,114	288,280	(834)	189,746	188,912	0	99,368	99,368
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	5,329	5,329	0	3,497	3,497	0	1,832	1,832
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>(834)</b>	<b>2,812,464</b>	<b>2,811,630</b>	<b>(834)</b>	<b>1,845,821</b>	<b>1,844,987</b>	<b>0</b>	<b>966,643</b>	<b>966,643</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended November 30, 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	2,399,522	2,399,522	0	1,574,806	1,574,806	0	824,716	824,716
E-DEPX		Depreciation Expense-Transmission	0	997,084	997,084	0	654,386	654,386	0	342,698	342,698
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	18,176	0	18,176	14,338	0	14,338	3,838	0	3,838
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	(156,937)	0	(156,937)	(98,147)	0	(98,147)	(58,790)	0	(58,790)
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	114,538	0	114,538	0	0	0	114,538	0	114,538
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	(7,807)	0	(7,807)	(7,807)	0	(7,807)	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	2,160,768	2,160,768	0	1,418,112	1,418,112	0	742,656	742,656
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	466,972	5,746,278	6,213,250	227,962	3,771,282	3,999,244	239,010	1,974,996	2,214,006
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	4,185,099	41,519,981	45,705,080	2,775,284	27,249,564	30,024,848	1,409,815	14,270,417	15,680,232

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended November 30, 2016	
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	68,798	167,697	236,495	67,655	107,227	174,882	1,143	60,470	61,613
3	582000	Station Expense	66,970	2,617	69,587	43,248	1,673	44,921	23,722	944	24,666
3	583000	Overhead Line Expense	118,014	23,800	141,814	68,324	15,218	83,542	49,690	8,582	58,272
3	584000	Underground Line Expense	81,452	0	81,452	49,223	0	49,223	32,229	0	32,229
3	584100	Energy Storage Equipment	222	0	222	222	0	222	0	0	0
3	585000	Street Light & Signal System Operation Expense	8	0	8	4	0	4	4	0	4
3	586000	Meter Expense	139,642	(1,610)	138,032	104,997	(1,029)	103,968	34,645	(581)	34,064
3	587000	Customer Installations Expense	66,074	11,435	77,509	44,645	7,312	51,957	21,429	4,123	25,552
3	588000	Miscellaneous Distribution Expense	286,527	339,673	626,200	197,695	217,190	414,885	88,832	122,483	211,315
3	589000	Rent	0	39,364	39,364	0	25,170	25,170	0	14,194	14,194
MAINTENANCE:											
3	590000	Supervision & Engineering	31,598	214,806	246,404	25,688	137,349	163,037	5,910	77,457	83,367
3	591000	Structures	58,709	0	58,709	33,368	0	33,368	25,341	0	25,341
3	592000	Station Equipment	65,872	16,803	82,675	18,699	10,744	29,443	47,173	6,059	53,232
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	535,261	100	535,361	308,425	64	308,489	226,836	36	226,872
3	594000	Underground Lines	40,258	0	40,258	31,398	0	31,398	8,860	0	8,860
3	595000	Line Transformers	21,786	1,581	23,367	16,812	1,011	17,823	4,974	570	5,544
3	596000	Street Light & Signal System Maintenance Exp	11,247	0	11,247	8,564	0	8,564	2,683	0	2,683
3	597000	Meters	308	0	308	49	0	49	259	0	259
3	598000	Miscellaneous Distribution Expense	11,891	15,344	27,235	7,008	9,811	16,819	4,883	5,533	10,416
TOTAL DISTRIBUTION OPERATING EXP			1,604,637	831,610	2,436,247	1,026,024	531,740	1,557,764	578,613	299,870	878,483
E-DEPX		Depreciation Expense-Distribution	3,756,589	3,492	3,760,081	2,384,160	2,233	2,386,393	1,372,429	1,259	1,373,688
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,526	0	2,526	2,526	0	2,526	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,974,701	0	3,974,701	3,479,385	0	3,479,385	495,316	0	495,316
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,733,816	3,492	7,737,308	5,866,071	2,233	5,868,304	1,867,745	1,259	1,869,004
TOTAL DISTRIBUTION EXPENSES			9,338,453	835,102	10,173,555	6,892,095	533,973	7,426,068	2,446,358	301,129	2,747,487

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	32,854	32,854	0	21,579	21,579	0	11,275	11,275
2	902000	Meter Reading Expenses	285,589	15,205	300,794	262,067	9,987	272,054	23,522	5,218	28,740
2	903XXX	Customer Records & Collection Expenses	155,924	642,849	798,773	104,459	422,223	526,682	51,465	220,626	272,091
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,507	173,507	0	90,663	90,663
2	905000	Misc Customer Accounts	0	24,490	24,490	0	16,085	16,085	0	8,405	8,405
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>441,513</b>	<b>979,568</b>	<b>1,421,081</b>	<b>366,526</b>	<b>643,381</b>	<b>1,009,907</b>	<b>74,987</b>	<b>336,187</b>	<b>411,174</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,027,722	23,736	2,051,458	1,504,396	15,590	1,519,986	523,326	8,146	531,472
2	909000	Advertising	0	86,436	86,436	0	56,771	56,771	0	29,665	29,665
2	910000	Misc Customer Service & Info Exp	0	17,620	17,620	0	11,573	11,573	0	6,047	6,047
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,027,722</b>	<b>127,792</b>	<b>2,155,514</b>	<b>1,504,396</b>	<b>83,934</b>	<b>1,588,330</b>	<b>523,326</b>	<b>43,858</b>	<b>567,184</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	40,790	2,281,606	2,322,396	26,415	1,552,405	1,578,820	14,375	729,201	743,576
4	921000	Office Supplies & Expenses	4,353	363,809	368,162	4,353	247,536	251,889	0	116,273	116,273
4	922000	Admin Exp Transferred--Credit	0	(11,222)	(11,222)	0	(7,635)	(7,635)	0	(3,587)	(3,587)
4	923000	Outside Services Employed	17,526	592,044	609,570	17,351	402,827	420,178	175	189,217	189,392
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	290	279,749	280,039	290	190,341	190,631	0	89,408	89,408
4	926XXX	Employee Pensions and Benefits	(179)	185,850	185,671	(179)	126,452	126,273	0	59,398	59,398
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	133,848	320,614	454,462	81,703	210,419	292,122	52,145	110,195	162,340
4	930000	Miscellaneous General Expenses	5,107	226,428	231,535	3,965	154,062	158,027	1,142	72,366	73,508
4	931000	Rents	0	88,265	88,265	0	60,056	60,056	0	28,209	28,209
4	935000	Maintenance of General Plant	81,654	1,141,772	1,223,426	46,702	776,862	823,564	34,952	364,910	399,862
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>283,489</b>	<b>5,574,007</b>	<b>5,857,496</b>	<b>180,600</b>	<b>3,784,830</b>	<b>3,965,430</b>	<b>102,889</b>	<b>1,789,177</b>	<b>1,892,066</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended November 30, 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	138,062	1,314,419	1,452,481	96,534	894,331	990,865	41,528	420,088	461,616
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	1,356,951	1,429,099	70,535	923,270	993,805	1,613	433,681	435,294
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	(219,212)	0	(219,212)	0	0	0	(219,212)	0	(219,212)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(9,002)	2,711,609	2,702,607	167,069	1,844,964	2,012,033	(176,071)	866,645	690,574
		TOTAL ADMIN & GENERAL EXPENSES	274,487	8,285,616	8,560,103	347,669	5,629,794	5,977,463	(73,182)	2,655,822	2,582,640
		TOTAL EXPENSES BEFORE FIT	16,267,274	51,748,059	68,015,333	11,885,970	34,140,646	46,026,616	4,381,304	17,607,413	21,988,717
		NET OPERATING INCOME (LOSS) BEFORE FIT			17,831,019			11,194,100			6,636,919
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(341,051)			204,719			(545,770)
E-FIT		DEFERRED FEDERAL INCOME TAX			5,410,620			2,928,783			2,481,837
E-FIT		AMORTIZED ITC - NOXON			(37,370)			(24,526)			(12,844)
		ELECTRIC NET OPERATING INCOME (LOSS)			12,798,820			8,085,124			4,713,696

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.941%	36.059%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended November 30, 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	900	35,029	35,929	900	22,990	23,890	0	12,039	12,039
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,733,224	1,733,224	0	1,137,515	1,137,515	0	595,709	595,709
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	580,898	580,898	0	381,243	381,243	0	199,655	199,655
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	434,432	434,432	0	285,118	285,118	0	149,314	149,314
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	6,956	6,956	0	4,565	4,565	0	2,391	2,391
1	456100	TRANSMISSION REVENUE OF OTHERS	0	856,536	856,536	0	562,145	562,145	0	294,391	294,391
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	176,404	176,404	0	115,774	115,774	0	60,630	60,630
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	(378,510)	0	(378,510)	0	0	0	(378,510)	0	(378,510)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	2,840,826	0	2,840,826	1,757,235	0	1,757,235	1,083,591	0	1,083,591
1	456329	AMORTIZATION RES DECOUPLING DE	(471,733)	0	(471,733)	(471,733)	0	(471,733)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	1,333,977	0	1,333,977	528,986	0	528,986	804,991	0	804,991
1	456339	AMORTIZATION NON-RES DECOUPLIN	236,566	0	236,566	236,566	0	236,566	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	3,322,262	3,322,262	0	2,180,401	2,180,401	0	1,141,861	1,141,861
TOTAL ACCOUNT 456			3,575,039	7,555,339	11,130,378	2,060,735	4,958,571	7,019,306	1,514,304	2,596,768	4,111,072

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended November 30, 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	0	15,037,902	15,037,902	0	9,869,375	9,869,375	0	5,168,527	5,168,527
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	(34,544)	(34,544)	0	(22,671)	(22,671)	0	(11,873)	(11,873)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	281,600	281,600	0	184,814	184,814	0	96,786	96,786
1	555710	Intercompany Purchase	0	176,404	176,404	0	115,774	115,774	0	60,630	60,630
TOTAL ACCOUNT 555			0	15,461,362	15,461,362	0	10,147,292	10,147,292	0	5,314,070	5,314,070

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended November 30, 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	492,346	492,346	0	323,127	323,127	0	169,219	169,219
1	557010	Other Power Supply Expense - Financial	0	2,132,711	2,132,711	0	1,399,698	1,399,698	0	733,013	733,013
1	557150	Fuel - Economic Dispatch	0	(96,763)	(96,763)	0	(63,506)	(63,506)	0	(33,257)	(33,257)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(2,352)	0	(2,352)	0	0	0	(2,352)	0	(2,352)
1	557165	Other Resource Costs-CAISO Charges	0	2,061	2,061	0	1,353	1,353	0	708	708
1	557170	Broker Fees - Power	0	43,573	43,573	0	28,597	28,597	0	14,976	14,976
1	557171	REC Broker Fees	0	3,261	3,261	0	2,140	2,140	0	1,121	1,121
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,905,391	0	1,905,391	1,905,391	0	1,905,391	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	281,080	0	281,080	281,080	0	281,080	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(141,434)	0	(141,434)	(141,434)	0	(141,434)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	972,764	0	972,764	0	0	0	972,764	0	972,764
99	557390	Idaho PCA Amortization	(38,844)	0	(38,844)	0	0	0	(38,844)	0	(38,844)
1	557395	Optional Renewable Power Expense Offset	0	17	17	0	11	11	0	6	6
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	126,236	126,236	0	82,849	82,849	0	43,387	43,387
1	557711	Turbine Gas Bookout Offset	0	(126,236)	(126,236)	0	(82,849)	(82,849)	0	(43,387)	(43,387)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,999,948	2,999,948	0	1,968,866	1,968,866	0	1,031,082	1,031,082
TOTAL ACCOUNT 557			3,044,830	5,577,154	8,621,984	2,086,495	3,660,286	5,746,781	958,335	1,916,868	2,875,203

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>			<b>E-908-1A</b>
For Month Ended November 30, 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	27,820	23,736	51,556	21,842	15,590	37,432	5,978	8,146	14,124
99	908600	Public Purpose Tariff Rider Expense Offset	1,882,690	0	1,882,690	1,399,398	0	1,399,398	483,292	0	483,292
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	117,212	0	117,212	83,156	0	83,156	34,056	0	34,056
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,027,722	23,736	2,051,458	1,504,396	15,590	1,519,986	523,326	8,146	531,472

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.73%	52.73%
2	Cost of Debt		5.149%	5.112%
	Total Weighted Cost		2.715%	2.696%
E-APL	Net Rate Base	2,233,106,818	1,476,950,785	756,156,033
	Interest Deduction for FIT Calculation	60,485,181	40,099,214	20,385,967
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended November 30, 2016						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	85,846,352	57,220,716	28,625,636		
E-OPS	Less: Operating & Maintenance Expense	51,362,168	34,147,035	17,215,133		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,517,696	6,982,084	3,535,612		
E-OTX	Less: Taxes Other than FIT	6,135,469	4,897,497	1,237,972		
	Net Operating Income Before FIT	17,831,019	11,194,100	6,636,919		
E-INT	Less: Monthly Interest Expense	5,040,432	3,341,601	1,698,831		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793		
E-SCM	Plus: Schedule M Adjustments	(13,717,873)	(7,248,437)	(6,469,436)		
	Taxable Net Operating Income	(927,286)	615,855	(1,543,141)		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	(324,550)	215,549	(540,099)		
1	Production Tax Credit	(16,501)	(10,830)	(5,671)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	(341,051)	204,719	(545,770)		
E-DTE	Deferred FIT	5,410,620	2,928,783	2,481,837		
1	411400 Amortized Investment Tax Credit - Noxon	(37,370)	(24,526)	(12,844)		
	Total Net FIT/Deferred FIT	5,032,199	3,108,976	1,923,223		
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended November 30, 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	3,969,323	6,208,244	10,177,567	2,553,754	4,139,746	6,693,500	1,415,569	2,068,498	3,484,067
12	997001 Contributions In Aid of Construction	0	399,240	399,240	0	263,562	263,562	0	135,678	135,678
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	191,630	191,630	0	130,385	130,385	0	61,245	61,245
99	997007 Idaho PCA	933,920	0	933,920	0	0	0	933,920	0	933,920
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	70,106	70,106	0	36,089	36,089
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	(2,079,218)	0	(2,079,218)	(1,246,892)	0	(1,246,892)	(832,326)	0	(832,326)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(3,334,472)	(3,334,472)	0	(2,268,775)	(2,268,775)	0	(1,065,697)	(1,065,697)
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	(675,015)	0	(675,015)	835,058	0	835,058	(1,510,073)	0	(1,510,073)
12	997032 Interest Rate Swaps	0	100,391	100,391	0	66,274	66,274	0	34,117	34,117
4	997033 BPA Residential Exchange	(21,522)	0	(21,522)	399	0	399	(21,921)	0	(21,921)
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	1,924,757	0	1,924,757	1,924,757	0	1,924,757	0	0	0
1	997044 Non-Monetary Power Costs	0	(34,544)	(34,544)	0	(22,671)	(22,671)	0	(11,873)	(11,873)
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	(283,445)	(283,445)	0	(145,913)	(145,913)
11	997049 Tax Depreciation	0	(20,006,813)	(20,006,813)	0	(13,022,435)	(13,022,435)	0	(6,984,378)	(6,984,378)
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended November 30, 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	51,874	0	51,874	39,599	0	39,599	12,275	0	12,275
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	69,312	69,312	0	45,115	45,115	0	24,197	24,197
4	997081 Deferred Compensation	0	(218,257)	(218,257)	0	(148,502)	(148,502)	0	(69,755)	(69,755)
4	997082 Meal Disallowances	0	37,521	37,521	0	25,529	25,529	0	11,992	11,992
4	997083 Paid Time Off	0	103,613	103,613	0	70,498	70,498	0	33,115	33,115
2	997084 Customer Uncollectibles	0	169,220	169,220	0	111,144	111,144	0	58,076	58,076
99	997088 Deferred O&M Colstrip & CS2	86,939	0	86,939	91,896	0	91,896	(4,957)	0	(4,957)
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	120,280	0	120,280	120,280	0	120,280	0	0	0
1	997096 CDA Settlement Costs	0	2,728	2,728	0	1,790	1,790	0	938	938
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	(148,515)	(148,515)	0	(97,470)	(97,470)	0	(51,045)	(51,045)
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)	(206,623)	0	(206,623)	0	0	0	(206,623)	0	(206,623)
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
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>4,414,223</b>	<b>(18,221,781)</b>	<b>(13,717,873)</b>	<b>4,613,167</b>	<b>(11,861,604)</b>	<b>(7,248,437)</b>	<b>(109,259)</b>	<b>(6,360,177)</b>	<b>(6,469,436)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.090%	34.910%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.016%	33.984%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended November 30, 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	5,573,776	5,573,776	0	3,628,305	3,628,305	0	1,945,471	1,945,471
99	410100	Deferred Federal Income Tax Expense - Washin	(610,747)	0	(610,747)	(610,747)	0	(610,747)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	560,163	0	560,163	0	0	0	560,163	0	560,163
	410100	Total	(50,584)	5,573,776	5,523,192	(610,747)	3,628,305	3,017,558	560,163	1,945,471	2,505,634
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(26,048)	(26,048)	0	(16,956)	(16,956)	0	(9,092)	(9,092)
99	411100	Deferred Federal Income Tax Expense - Washin	(71,819)	0	(71,819)	(71,819)	0	(71,819)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(14,705)	0	(14,705)	0	0	0	(14,705)	0	(14,705)
	411100	Total	(86,524)	(26,048)	(112,572)	(71,819)	(16,956)	(88,775)	(14,705)	(9,092)	(23,797)
Total Deferred Federal Income Tax Expense			(137,108)	5,547,728	5,410,620	(682,566)	3,611,349	2,928,783	545,458	1,936,379	2,481,837

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.096%	34.904%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended November 30, 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	144,232	144,232	0	94,659	94,659	0	49,573	49,573
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	2,160,768	2,160,768	0	1,418,112	1,418,112	0	742,656	742,656
DISTRIBUTION											
99	408110	State Excise Tax	1,556,149	0	1,556,149	1,556,149	0	1,556,149	0	0	0
99	408120	Municipal Occupation & License Tax	1,641,358	0	1,641,358	1,384,366	0	1,384,366	256,992	0	256,992
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	(2,839)	0	(2,839)	0	0	0	(2,839)	0	(2,839)
TOTAL DISTRIBUTION			3,974,701	0	3,974,701	3,479,385	0	3,479,385	495,316	0	495,316
TOTAL TAXES OTHER THAN FIT			3,974,701	2,160,768	6,135,469	3,479,385	1,418,112	4,897,497	495,316	742,656	1,237,972

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 November 30, 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	8,574,999	8,574,999	0	5,627,772	5,627,772	0	2,947,227	2,947,227
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	1,216,072	1,216,072	0	798,108	798,108	0	417,964	417,964
1	182381	CDA Settlement Past Storage	0	32,858,516	32,858,516	0	21,565,044	21,565,044	0	11,293,472	11,293,472
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)	335,477	16,846,621	17,182,098	335,477	11,210,867	11,546,344	0	5,635,754	5,635,754
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,309,017	46,255,544	50,564,561	4,210,398	31,472,272	35,682,670	98,619	14,783,272	14,881,891
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,584,108	4,584,108	0	3,119,027	3,119,027	0	1,465,081	1,465,081
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	5,247,198	228,303,942	233,551,140	5,148,579	152,948,787	158,097,366	98,619	75,355,155	75,453,774
		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	133,241,388	133,241,388	0	87,446,323	87,446,323	0	45,795,065	45,795,065
1	312000	Boiler Plant	0	178,381,584	178,381,584	0	117,071,834	117,071,834	0	61,309,750	61,309,750
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,689,183	55,689,183	0	36,548,811	36,548,811	0	19,140,372	19,140,372
1	315000	Accessory Electric Equipment	0	27,470,131	27,470,131	0	18,028,647	18,028,647	0	9,441,484	9,441,484
1	316000	Miscellaneous Power Plant Equipment	0	17,679,421	17,679,421	0	11,603,004	11,603,004	0	6,076,417	6,076,417
		TOTAL STEAM PRODUCTION PLANT	0	416,046,649	416,046,649	0	273,051,416	273,051,416	0	142,995,233	142,995,233
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	60,044,663	60,044,663	0	39,407,312	39,407,312	0	20,637,351	20,637,351
1	331XXX	Structures & Improvements	0	75,823,052	75,823,052	0	49,762,669	49,762,669	0	26,060,383	26,060,383
1	332XXX	Reservoirs, Dams, & Waterways	0	172,826,375	172,826,375	0	113,425,950	113,425,950	0	59,400,425	59,400,425
1	333000	Waterwheels, Turbines, & Generators	0	217,448,386	217,448,386	0	142,711,376	142,711,376	0	74,737,010	74,737,010
1	334000	Accessory Electric Equipment	0	57,751,769	57,751,769	0	37,902,486	37,902,486	0	19,849,283	19,849,283
1	335XXX	Miscellaneous Power Plant Equipment	0	12,069,744	12,069,744	0	7,921,373	7,921,373	0	4,148,371	4,148,371
1	336000	Roads, Railroads, & Bridges	0	2,939,590	2,939,590	0	1,929,253	1,929,253	0	1,010,337	1,010,337
		TOTAL HYDRAULIC PRODUCTION PLANT	0	598,903,579	598,903,579	0	393,060,419	393,060,419	0	205,843,160	205,843,160
		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	16,948,396	16,948,396	0	11,123,232	11,123,232	0	5,825,164	5,825,164
1	342000	Fuel Holders, Producers, & Accessories	0	21,329,331	21,329,331	0	13,998,440	13,998,440	0	7,330,891	7,330,891
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	218,054,934	218,054,934	0	143,109,453	143,109,453	0	74,945,481	74,945,481
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	20,555,913	20,555,913	0	13,490,846	13,490,846	0	7,065,067	7,065,067
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	1,708,510	1,708,510	0	1,121,295	1,121,295	0	587,215	587,215
		TOTAL OTHER PRODUCTION PLANT	0	303,594,601	303,594,601	0	199,249,136	199,249,136	0	104,345,465	104,345,465
		TOTAL PRODUCTION PLANT	0	1,318,544,829	1,318,544,829	0	865,360,971	865,360,971	0	453,183,858	453,183,858



RESULTS OF OPERATIONS		Report ID: E-PLT-1A
ELECTRIC UTILITY PLANT		
For Month Ended November 30, 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	25,185,555	25,185,555	0	16,529,280	16,529,280	0	8,656,275	8,656,275
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,986,527	23,986,527	0	15,742,358	15,742,358	0	8,244,169	8,244,169
1	353000	Station Equipment	0	254,542,947	254,542,947	0	167,056,536	167,056,536	0	87,486,411	87,486,411
1	354000	Towers & Fixtures	0	17,173,610	17,173,610	0	11,271,040	11,271,040	0	5,902,570	5,902,570
1	355000	Poles & Fixtures	0	202,541,557	202,541,557	0	132,928,024	132,928,024	0	69,613,533	69,613,533
1	356000	Overhead Conductors & Devices	0	133,801,825	133,801,825	0	87,814,138	87,814,138	0	45,987,687	45,987,687
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	2,342,932	2,342,932	0	1,537,666	1,537,666	0	805,266	805,266
1	359000	Roads & Trails	0	2,081,062	2,081,062	0	1,365,801	1,365,801	0	715,261	715,261
TOTAL TRANSMISSION PLANT			0	664,643,105	664,643,105	0	436,205,270	436,205,270	0	228,437,835	228,437,835
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,408,178	0	5,408,178	3,955,860	0	3,955,860	1,452,318	0	1,452,318
99	360400	Land Easements	2,492,525	0	2,492,525	335,296	0	335,296	2,157,229	0	2,157,229
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,181,160	0	21,181,160	14,688,651	0	14,688,651	6,492,509	0	6,492,509
3	362000	Station Equipment	125,727,757	2,106,571	127,834,328	81,452,503	1,346,963	82,799,466	44,275,254	759,608	45,034,862
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	355,896,600	0	355,896,600	227,939,163	0	227,939,163	127,957,437	0	127,957,437
99	365000	Overhead Conductors & Devices	227,305,306	0	227,305,306	142,539,511	0	142,539,511	84,765,795	0	84,765,795
99	366000	Underground Conduit	103,188,986	0	103,188,986	66,081,076	0	66,081,076	37,107,910	0	37,107,910
99	367000	Underground Conductors & Devices	183,489,276	0	183,489,276	119,131,645	0	119,131,645	64,357,631	0	64,357,631
99	368000	Line Transformers	241,332,309	0	241,332,309	165,094,847	0	165,094,847	76,237,462	0	76,237,462
99	369XXX	Services	156,788,091	0	156,788,091	102,593,578	0	102,593,578	54,194,513	0	54,194,513
99	371XXX	Installations on Customers' Premises	156,993	0	156,993	156,993	0	156,993	0	0	0
99	370000	Meters	50,741,586	0	50,741,586	28,023,044	0	28,023,044	22,718,542	0	22,718,542
99	373XXX	Street Light & Signal Systems	55,664,695	0	55,664,695	37,358,169	0	37,358,169	18,306,526	0	18,306,526
TOTAL DISTRIBUTION PLANT			1,532,339,157	2,106,571	1,534,445,728	991,948,181	1,346,963	993,295,144	540,390,976	759,608	541,150,584
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,444,081	8,862,209	712,702	5,064,953	5,777,655	705,426	2,379,128	3,084,554
4	390XXX	Structures & Improvements	14,409,203	85,460,407	99,869,610	6,638,769	58,147,261	64,786,030	7,770,434	27,313,146	35,083,580
4	391XXX	Office Furniture & Equipment	2,689,312	46,800,766	49,490,078	2,622,527	31,843,241	34,465,768	66,785	14,957,525	15,024,310
4	392XXX	Transportation Equipment	28,000,501	14,918,374	42,918,875	19,846,910	10,150,462	29,997,372	8,153,591	4,767,912	12,921,503
4	393000	Stores Equipment	251,977	3,335,191	3,587,168	115,353	2,269,264	2,384,617	136,624	1,065,927	1,202,551
4	394000	Tools, Shop & Garage Equipment	1,894,617	11,785,334	13,679,951	865,999	8,018,741	8,884,740	1,028,618	3,766,593	4,795,211
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	621,127	860,141	211,930	422,615	634,545	27,084	198,512	225,596
4	396XXX	Power Operated Equipment	25,003,622	8,788,764	33,792,386	14,806,532	5,979,875	20,786,407	10,197,090	2,808,889	13,005,979
4	397XXX	Communications Equipment	22,913,600	76,937,573	99,851,173	13,772,002	52,348,325	66,120,327	9,141,598	24,589,248	33,730,846
4	398000	Miscellaneous Equipment	3,913	425,569	429,482	3,913	289,557	293,470	0	136,012	136,012
TOTAL GENERAL PLANT			96,823,887	256,568,444	353,392,331	59,596,637	174,569,170	234,165,807	37,227,250	81,999,274	119,226,524
TOTAL PLANT IN SERVICE			1,634,410,242	2,470,166,891	4,104,577,133	1,056,693,397	1,630,431,161	2,687,124,558	577,716,845	839,735,730	1,417,452,575

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended November 30, 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	(295,534,236)	(295,534,236)	0	(193,959,119)	(193,959,119)	0	(101,575,117)	(101,575,117)
E-ADEP		Hydro Production Plant	0	(123,984,998)	(123,984,998)	0	(81,371,354)	(81,371,354)	0	(42,613,644)	(42,613,644)
E-ADEP		Other Production Plant	0	(108,781,575)	(108,781,575)	0	(71,393,348)	(71,393,348)	0	(37,388,227)	(37,388,227)
E-ADEP		Transmission Plant	0	(209,259,392)	(209,259,392)	0	(137,336,939)	(137,336,939)	0	(71,922,453)	(71,922,453)
E-ADEP		Distribution Plant	(492,916,985)	(71,178)	(492,988,163)	(303,712,388)	(45,512)	(303,757,900)	(189,204,597)	(25,666)	(189,230,263)
E-ADEP		General Plant	(34,684,464)	(87,780,588)	(122,465,052)	(21,549,851)	(59,725,912)	(81,275,763)	(13,134,613)	(28,054,676)	(41,189,289)
TOTAL ACCUMULATED DEPRECIATION			(527,601,449)	(825,411,967)	(1,353,013,416)	(325,262,239)	(543,832,184)	(869,094,423)	(202,339,210)	(281,579,783)	(483,918,993)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,369,493)	(11,369,493)	0	(7,461,798)	(7,461,798)	0	(3,907,695)	(3,907,695)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(200,010)	0	(200,010)	(200,010)	0	(200,010)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,376,460)	(1,376,460)	0	(934,920)	(934,920)	0	(441,540)	(441,540)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,654,768)	(32,261,368)	(34,916,136)	(2,592,889)	(21,950,635)	(24,543,524)	(61,879)	(10,310,733)	(10,372,612)
E-AAAMT		General Plant - 390200, 396200	(63,675)	(297,092)	(360,767)	(60,114)	(202,142)	(262,256)	(3,561)	(94,950)	(98,511)
TOTAL ACCUMULATED AMORTIZATION			(2,918,453)	(45,304,413)	(48,222,866)	(2,853,013)	(30,549,495)	(33,402,508)	(65,440)	(14,754,918)	(14,820,358)
TOTAL ACCUMULATED DEPR/AMORT			(530,519,902)	(870,716,380)	(1,401,236,282)	(328,115,252)	(574,381,679)	(902,496,931)	(202,404,650)	(296,334,701)	(498,739,351)
NET ELECTRIC UTILITY PLANT before DFIT			1,103,890,340	1,599,450,511	2,703,340,851	728,578,145	1,056,049,482	1,784,627,627	375,312,195	543,401,029	918,713,224
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	(69,627)	(69,627)	0	(45,696)	(45,696)	0	(23,931)	(23,931)
12		ADFIT - Electric Plant In Service (282900)	0	(493,650,074)	(493,650,074)	0	(325,888,033)	(325,888,033)	0	(167,762,041)	(167,762,041)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,758,658)	(44,758,658)	0	(30,453,791)	(30,453,791)	0	(14,304,867)	(14,304,867)
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	(11,500,480)	(11,500,480)	0	(7,547,765)	(7,547,765)	0	(3,952,715)	(3,952,715)
1		ADFIT - CDA Settlement Costs (283333)	0	391,060	391,060	0	256,653	256,653	0	134,407	134,407
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,964,600)	(2,964,600)	0	(1,957,110)	(1,957,110)	0	(1,007,490)	(1,007,490)
TOTAL ACCUMULATED DFIT			0	(552,552,379)	(552,552,379)	0	(365,635,742)	(365,635,742)	0	(186,916,637)	(186,916,637)
NET ELECTRIC UTILITY PLANT			1,103,890,340	1,046,898,132	2,150,788,472	728,578,145	690,413,740	1,418,991,885	375,312,195	356,484,392	731,796,587

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.941%	36.059%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.016%	33.984%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Month Ended November 30, 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	#####	1,046,898,132	2,150,788,472	728,578,145	690,413,740	1,418,991,885	375,312,195	356,484,392	731,796,587
	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	(453,045)	0	(453,045)	453,045	0	453,045
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)	(2,959,026)	0	(2,959,026)	(948,317)	0	(948,317)	(2,010,709)	0	(2,010,709)
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)	7,770,466	0	7,770,466	4,960,694	0	4,960,694	2,809,772	0	2,809,772
99	ADFIT - Kettle Falls Disallowed (190420)	114,389	0	114,389	114,389	0	114,389	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)	1,528,659	0	1,528,659	0	0	0	1,528,659	0	1,528,659
99	ADFIT - Boulder Park Disallowed (190040)	374,969	0	374,969	0	0	0	374,969	0	374,969
99	Investment in WNP3 Exchange Power (124900, 12493)	6,839,277	0	6,839,277	6,839,277	0	6,839,277	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,229,169)	0	(1,229,169)	(1,229,169)	0	(1,229,169)	0	0	0
99	CDA Lake Settlement - WA (182382)	614,811	0	614,811	614,811	0	614,811	0	0	0
99	CDA Lake Settlement - ID (186382)	120,028	0	120,028	0	0	0	120,028	0	120,028
99	ADFIT - CDA Lake Settlement - Direct (283382)	(257,195)	0	(257,195)	(215,185)	0	(215,185)	(42,010)	0	(42,010)
99	CDA CDR Fund - Direct (182324)	44,721	0	44,721	44,721	0	44,721	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	317,259	0	317,259	294,797	0	294,797	22,462	0	22,462
99	ADFIT - Spokane River Relicensing (283322)	(111,017)	0	(111,017)	(103,160)	0	(103,160)	(7,857)	0	(7,857)
99	Spokane River PM&Es (182323)	291,803	0	291,803	187,194	0	187,194	104,609	0	104,609
99	ADFIT - Spokane River PM&Es (283323)	(102,155)	0	(102,155)	(65,542)	0	(65,542)	(36,613)	0	(36,613)
99	Montana Riverbed Settlement (186360)	84,573	0	84,573	84,573	0	84,573	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	(29,600)	0	(29,600)	(29,601)	0	(29,601)	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)	(2,237,119)	(2,819)	(2,239,938)	(671,480)	(1,918)	(673,398)	(1,565,639)	(901)	(1,566,540)
99	Customer Deposits (235199)	(1,801,767)	0	(1,801,767)	(1,801,767)	0	(1,801,767)	0	0	0
C-WKC	Working Capital	54,474,354	25,804,078	80,278,432	54,474,354	0	54,474,354	0	25,804,078	25,804,078
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	56,517,087	25,801,259	82,318,346	57,960,818	(1,918)	57,958,900	(1,443,731)	25,803,177	24,359,446
	NET RATE BASE	#####	1,072,699,391	2,233,106,818	786,538,963	690,411,822	1,476,950,785	373,868,464	382,287,569	756,156,033

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended November 30, 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	63.941%	36.059%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

**RESULTS OF OPERATIONS**  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Month Ended November 30, 2016  
 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			
<b>Production/Transmission</b>																
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 (303000)	ED-AN	20,003	20,003			20,003	20,003		13,128	13,128		6,875	6,875		
<b>Total Production/Transmission</b>			<b>96,537</b>	<b>96,537</b>			<b>96,537</b>	<b>96,537</b>		<b>63,357</b>	<b>63,357</b>		<b>33,180</b>	<b>33,180</b>		
<b>Distribution</b>																
	Franchises (302000)	ED-WA	2,013	2,013		2,013		2,013	2,013		2,013					
	Misc Intangible Plt (303000)	ED-WA	513	513		513		513	513		513					
<b>Total Distribution</b>			<b>2,526</b>	<b>2,526</b>		<b>2,526</b>		<b>2,526</b>	<b>2,526</b>		<b>2,526</b>					
<b>General Plant - 303000</b>																
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										
<b>Total General Plant - 303000</b>			<b>54,711</b>	<b>36,237</b>	<b>13,452</b>	<b>5,022</b>		<b>36,237</b>	<b>36,237</b>		<b>24,640</b>	<b>24,640</b>	<b>11,597</b>	<b>11,597</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	1,817,981	1,296,693	362,833	158,455		1,296,693	1,296,693		882,270	882,270	414,423	414,423		
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	59,659	59,659				59,659	59,659		40,592	40,592	19,067	19,067		
		ED-ID	396	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	25,380		17,673	7,707										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>1,976,265</b>	<b>1,429,099</b>	<b>381,004</b>	<b>166,162</b>		<b>72,148</b>	<b>1,356,951</b>	<b>1,429,099</b>	<b>70,535</b>	<b>923,270</b>	<b>993,805</b>	<b>1,613</b>	<b>433,681</b>	<b>435,294</b>
<b>Gas Underground Storage</b>																
		GD-AN	19		19											
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	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										
<b>Total General Plant - 390200, 396200</b>			<b>4,002</b>	<b>4,002</b>	<b>0</b>	<b>0</b>		<b>4,002</b>	<b>4,002</b>		<b>2,723</b>	<b>2,723</b>	<b>1,279</b>	<b>1,279</b>		
<b>Total Amortization Expense</b>			<b>2,134,060</b>	<b>1,568,401</b>	<b>394,475</b>	<b>171,184</b>		<b>74,674</b>	<b>1,493,727</b>	<b>1,568,401</b>	<b>73,061</b>	<b>1,013,990</b>	<b>1,087,051</b>	<b>1,613</b>	<b>479,737</b>	<b>481,350</b>

**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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended November 30, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(295,534,236)	(295,534,236)			(295,534,236)	(295,534,236)		(193,959,119)	(193,959,119)		(101,575,117)	(101,575,117)	
1	Hydro (ED-AN)	(123,984,998)	(123,984,998)			(123,984,998)	(123,984,998)		(81,371,354)	(81,371,354)		(42,613,644)	(42,613,644)	
1	Other (ED-AN)	(108,781,575)	(108,781,575)			(108,781,575)	(108,781,575)		(71,393,348)	(71,393,348)		(37,388,227)	(37,388,227)	
<b>Total Electric Production</b>		<b>(528,300,809)</b>	<b>(528,300,809)</b>			<b>(528,300,809)</b>	<b>(528,300,809)</b>		<b>(346,723,821)</b>	<b>(346,723,821)</b>		<b>(181,576,988)</b>	<b>(181,576,988)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(209,259,392)	(209,259,392)			(209,259,392)	(209,259,392)		(137,336,939)	(137,336,939)		(71,922,453)	(71,922,453)	
<b>Total Electric Transmissic</b>		<b>(209,259,392)</b>	<b>(209,259,392)</b>			<b>(209,259,392)</b>	<b>(209,259,392)</b>		<b>(137,336,939)</b>	<b>(137,336,939)</b>		<b>(71,922,453)</b>	<b>(71,922,453)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(71,178)	(71,178)				(71,178)		(45,512)	(45,512)		(25,666)	(25,666)	
	ED-ID	(189,204,597)	(189,204,597)			(189,204,597)	(189,204,597)				(189,204,597)		(189,204,597)	
	ED-WA	(303,712,388)	(303,712,388)			(303,712,388)	(303,712,388)	(303,712,388)		(303,712,388)				
<b>Total Electric Distribution</b>		<b>(492,988,163)</b>	<b>(492,988,163)</b>			<b>(492,916,985)</b>	<b>(71,178)</b>	<b>(492,988,163)</b>	<b>(303,712,388)</b>	<b>(45,512)</b>	<b>(303,757,900)</b>	<b>(189,204,597)</b>	<b>(25,666)</b>	<b>(189,230,263)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,532,477)		(14,532,477)										
	GD-OR	(858,754)			(858,754)									
<b>Total Gas Underground S</b>		<b>(15,391,231)</b>		<b>(14,532,477)</b>	<b>(858,754)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,629,672)		(1,629,672)										
	GD-ID	(67,699,518)		(67,699,518)										
	GD-WA	(130,986,895)		(130,986,895)										
	GD-OR	(102,178,072)			(102,178,072)									
<b>Total Gas Distribution</b>		<b>(302,494,157)</b>		<b>(200,316,085)</b>	<b>(102,178,072)</b>									
<b>General Plant</b>														
4	ED-AN	(44,417,528)	(44,417,528)			(44,417,528)	(44,417,528)		(30,221,686)	(30,221,686)		(14,195,842)	(14,195,842)	
	ED-ID	(8,805,011)	(8,805,011)			(8,805,011)	(8,805,011)				(8,805,011)		(8,805,011)	
	ED-WA	(18,943,918)	(18,943,918)			(18,943,918)	(18,943,918)	(18,943,918)						
7,4	CD-AA	(48,370,308)	(34,500,606)	(9,653,746)	(4,215,956)	(34,500,606)	(34,500,606)		(23,474,212)	(23,474,212)		(11,026,394)	(11,026,394)	
9,4	CD-AN	(11,292,195)	(8,862,454)	(2,429,741)		(8,862,454)	(8,862,454)		(6,030,014)	(6,030,014)		(2,832,440)	(2,832,440)	
9	CD-ID	(5,516,611)	(4,329,602)	(1,187,009)		(4,329,602)	(4,329,602)				(4,329,602)		(4,329,602)	
9	CD-WA	(3,320,379)	(2,605,933)	(714,446)		(2,605,933)	(2,605,933)	(2,605,933)		(2,605,933)				
8	GD-AA	(2,050,721)		(1,427,999)	(622,722)									
	GD-AN	(2,421,980)		(2,421,980)										
	GD-ID	(1,423,394)		(1,423,394)										
	GD-WA	(5,519,706)		(5,519,706)										
	GD-OR	(4,635,743)			(4,635,743)									
<b>Total General Plant</b>		<b>(156,717,494)</b>	<b>(122,465,052)</b>	<b>(24,778,021)</b>	<b>(9,474,421)</b>	<b>(34,684,464)</b>	<b>(87,780,588)</b>	<b>(122,465,052)</b>	<b>(21,549,851)</b>	<b>(59,725,912)</b>	<b>(81,275,763)</b>	<b>(13,134,613)</b>	<b>(28,054,676)</b>	<b>(41,189,289)</b>
<b>Total Accumulated Depr</b>		<b>(1,705,151,246)</b>	<b>(1,353,013,416)</b>	<b>(239,626,583)</b>	<b>(112,511,247)</b>	<b>(527,601,449)</b>	<b>(825,411,967)</b>	<b>(1,353,013,416)</b>	<b>(325,262,239)</b>	<b>(543,832,184)</b>	<b>(869,094,423)</b>	<b>(202,339,210)</b>	<b>(281,579,783)</b>	<b>(483,918,993)</b>

<b>Allocation Ratios:</b>													
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	63.941%		36.059%				
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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended November 30, 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(10,026,555)	(10,026,555)			(10,026,555)	(10,026,555)		(6,580,428)	(6,580,428)		(3,446,127)	(3,446,127)	
1	Misc Intangible Plt (3030 ED-AN)	(1,342,938)	(1,342,938)			(1,342,938)	(1,342,938)		(881,370)	(881,370)		(461,568)	(461,568)	
<b>Total Production/Transmission</b>		<b>(11,369,493)</b>	<b>(11,369,493)</b>			<b>(11,369,493)</b>	<b>(11,369,493)</b>		<b>(7,461,798)</b>	<b>(7,461,798)</b>		<b>(3,907,695)</b>	<b>(3,907,695)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(166,369)	(166,369)			(166,369)	(166,369)		(166,369)	(166,369)				
	Misc Intangible Plt (3030 ED-WA)	(33,641)	(33,641)			(33,641)	(33,641)		(33,641)	(33,641)				
<b>Total Distribution</b>		<b>(200,010)</b>	<b>(200,010)</b>			<b>(200,010)</b>	<b>(200,010)</b>		<b>(200,010)</b>	<b>(200,010)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,835,382)	(1,309,104)	(366,306)	(159,972)		(1,309,104)	(1,309,104)		(890,714)	(890,714)	(418,390)	(418,390)	
9,1	CD-AN	(85,822)	(67,356)	(18,466)			(67,356)	(67,356)		(44,206)	(44,206)	(23,150)	(23,150)	
	GD-ID	(69,580)		(69,580)										
	GD-WA	(163,321)		(163,321)										
	GD-OR	(79,609)			(79,609)									
<b>Total General Plant - 303000</b>		<b>(2,233,714)</b>	<b>(1,376,460)</b>	<b>(617,673)</b>	<b>(239,581)</b>		<b>(1,376,460)</b>	<b>(1,376,460)</b>		<b>(934,920)</b>	<b>(934,920)</b>	<b>(441,540)</b>	<b>(441,540)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(43,414,552)	(30,965,864)	(8,664,675)	(3,784,013)		(30,965,864)	(30,965,864)		(21,069,174)	(21,069,174)	(9,896,690)	(9,896,690)	
9,4	CD-AN	(33,442)	(26,246)	(7,196)			(26,246)	(26,246)		(17,858)	(17,858)	(8,388)	(8,388)	
9	CD-ID	(50,635)	(39,740)	(10,895)		(39,740)	(39,740)				(39,740)	(39,740)	(39,740)	
4	ED-AN	(1,269,258)	(1,269,258)				(1,269,258)	(1,269,258)		(863,603)	(863,603)	(405,655)	(405,655)	
	ED-ID	(22,139)	(22,139)			(22,139)	(22,139)				(22,139)	(22,139)	(22,139)	
	ED-WA	(2,592,889)	(2,592,889)			(2,592,889)	(2,592,889)		(2,592,889)	(2,592,889)				
8	GD-AA	(954,321)		(664,532)	(289,789)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(48,337,236)</b>	<b>(34,916,136)</b>	<b>(9,347,298)</b>	<b>(4,073,802)</b>		<b>(2,654,768)</b>	<b>(32,261,368)</b>	<b>(34,916,136)</b>	<b>(2,592,889)</b>	<b>(21,950,635)</b>	<b>(24,543,524)</b>	<b>(61,879)</b>	<b>(10,310,733)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,286)		(240,286)										
<b>Total Gas Underground Storage</b>		<b>(240,286)</b>		<b>(240,286)</b>										
<b>General Plant - 390200, 396200</b>														
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)	(3,561)	
9	CD-WA	(6,084)	(4,775)	(1,309)		(4,775)	(4,775)		(4,775)	(4,775)				
4	ED-AN	(108,881)	(108,881)				(108,881)	(108,881)		(74,083)	(74,083)	(34,798)	(34,798)	
	ED-WA	(55,339)	(55,339)			(55,339)	(55,339)		(55,339)	(55,339)				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(438,715)</b>	<b>(360,767)</b>	<b>(54,949)</b>	<b>(22,999)</b>		<b>(63,675)</b>	<b>(297,092)</b>	<b>(360,767)</b>	<b>(60,114)</b>	<b>(202,142)</b>	<b>(262,256)</b>	<b>(3,561)</b>	<b>(94,950)</b>
<b>Total Accumulated Amortization</b>		<b>(62,819,454)</b>	<b>(48,222,866)</b>	<b>(10,260,206)</b>	<b>(4,336,382)</b>		<b>(2,918,453)</b>	<b>(45,304,413)</b>	<b>(48,222,866)</b>	<b>(2,853,013)</b>	<b>(30,549,495)</b>	<b>(33,402,508)</b>	<b>(65,440)</b>	<b>(14,754,918)</b>

**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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended November 30, 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
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	539,168	0	0	0	0	539,168	0	0	539,168	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	10,072,650	0	0	7,184,418	7,184,418	0	0	2,010,300	2,010,300	0	877,932	877,932
9	CD-WA / ID / AN	1,629,815	699,092	343,147	236,888	1,279,127	191,664	94,078	64,946	350,688	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>13,488,841</b>	<b>712,703</b>	<b>705,426</b>	<b>7,444,080</b>	<b>8,862,209</b>	<b>730,832</b>	<b>94,078</b>	<b>2,075,246</b>	<b>2,900,156</b>	<b>848,544</b>	<b>877,932</b>	<b>1,726,476</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	7,823,374	1,052,423	2,154,217	4,616,734	7,823,374	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	3,604,553	0	0	0	0	0	0	0	0	3,604,553	0	3,604,553
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,863,794	0	0	72,655,370	72,655,370	0	0	20,329,976	20,329,976	0	8,878,448	8,878,448
9	CD-WA / ID / AN	24,707,091	5,586,345	5,616,217	8,188,304	19,390,866	1,531,560	1,539,749	2,244,916	5,316,225	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>140,232,100</b>	<b>6,638,768</b>	<b>7,770,434</b>	<b>85,460,408</b>	<b>99,869,610</b>	<b>3,764,848</b>	<b>1,539,749</b>	<b>22,574,892</b>	<b>27,879,489</b>	<b>3,604,553</b>	<b>8,878,448</b>	<b>12,483,001</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
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	57,481,651	0	0	40,999,362	40,999,362	0	0	11,472,188	11,472,188	0	5,010,101	5,010,101
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
	<b>TOTAL ACCOUNT</b>	<b>66,641,229</b>	<b>2,622,527</b>	<b>66,785</b>	<b>46,800,767</b>	<b>49,490,079</b>	<b>8,298</b>	<b>18,310</b>	<b>11,927,710</b>	<b>11,954,318</b>	<b>0</b>	<b>5,196,832</b>	<b>5,196,832</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	37,770,810	17,883,897	7,317,861	12,569,052	37,770,810	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,028,140	0	0	0	0	7,196,608	2,245,343	1,586,189	11,028,140	0	0	0
99	GD-OR / AS	4,071,926	0	0	0	0	0	0	0	0	4,071,926	0	4,071,926
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	6,032,164	1,963,013	835,730	1,935,480	4,734,223	538,182	229,125	530,634	1,297,941	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>59,483,252</b>	<b>19,846,910</b>	<b>8,153,591</b>	<b>14,918,374</b>	<b>42,918,875</b>	<b>7,734,790</b>	<b>2,474,468</b>	<b>2,232,622</b>	<b>12,441,880</b>	<b>4,071,926</b>	<b>50,571</b>	<b>4,122,497</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended November 30, 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
	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	4,060,320	104,613	121,879	2,960,168	3,186,660	28,681	33,415	811,564	873,660	0
		<b>TOTAL ACCOUNT</b>	<b>4,606,213</b>	<b>115,352</b>	<b>136,624</b>	<b>3,335,190</b>	<b>3,587,166</b>	<b>116,841</b>	<b>33,415</b>	<b>811,564</b>	<b>961,820</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,634,137	849,600	265,743	2,518,794	3,634,137	0	0	0	0	0
99		GD-WA / ID / AN	2,597,195	0	0	0	0	1,915,821	337,941	343,433	2,597,195	0
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077
8		GD-AA	3,144,939	0	0	0	0	0	0	2,189,947	2,189,947	0
7		CD-AA	12,753,470	0	0	9,096,540	9,096,540	0	0	2,545,338	2,545,338	0
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
		<b>TOTAL ACCOUNT</b>	<b>24,290,345</b>	<b>865,998</b>	<b>1,028,618</b>	<b>11,785,334</b>	<b>13,679,950</b>	<b>1,920,317</b>	<b>547,092</b>	<b>5,125,325</b>	<b>7,592,734</b>	<b>951,077</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	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	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>51,258</b>	<b>0</b>	<b>0</b>	<b>51,258</b>	<b>51,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	583,577	210,611	26,663	346,303	583,577	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
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	112,321	112,321	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0
		<b>TOTAL ACCOUNT</b>	<b>1,310,866</b>	<b>211,930</b>	<b>27,084</b>	<b>621,127</b>	<b>860,141</b>	<b>15,602</b>	<b>5,085</b>	<b>309,140</b>	<b>329,827</b>	<b>40,917</b>
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	32,311,306	14,552,182	9,885,500	7,873,624	32,311,306	0	0	0	0	0
99		GD-WA / ID / AN	4,300,384	0	0	0	0	2,634,005	835,885	830,494	4,300,384	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	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
9		CD-WA / ID / AN	1,406,848	254,350	311,589	538,197	1,104,136	69,733	85,426	147,553	302,712	0
		<b>TOTAL ACCOUNT</b>	<b>38,590,851</b>	<b>14,806,532</b>	<b>10,197,089</b>	<b>8,788,764</b>	<b>33,792,385</b>	<b>2,703,738</b>	<b>921,311</b>	<b>1,083,521</b>	<b>4,708,570</b>	<b>43,834</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\*

\*\*\*\*\* GAS NORTH \*\*\*\*\*

\*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended November 30, 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	63,190,289	12,383,459	6,189,596	44,617,234	63,190,289	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
99	GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	1,228,108
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	37,774,189	0	0	26,942,818	26,942,818	0	0	7,538,973	7,538,973	0	3,292,398	3,292,398
9	CD-WA/ ID / AN	12,382,383	1,388,542	2,952,002	5,377,521	9,718,065	380,685	809,325	1,474,308	2,664,318	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>116,752,633</b>	<b>13,772,001</b>	<b>9,141,598</b>	<b>76,937,573</b>	<b>99,851,172</b>	<b>1,070,620</b>	<b>1,304,122</b>	<b>9,704,699</b>	<b>12,079,441</b>	<b>1,228,108</b>	<b>3,593,912</b>	<b>4,822,020</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	140,276	0	0	140,276	140,276	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	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>547,113</b>	<b>3,913</b>	<b>0</b>	<b>425,569</b>	<b>429,482</b>	<b>1,073</b>	<b>0</b>	<b>79,807</b>	<b>80,880</b>	<b>2,367</b>	<b>34,384</b>	<b>36,751</b>
	<b>TOTAL GENERAL PLANT</b>	<b>465,994,701</b>	<b>59,596,634</b>	<b>37,227,249</b>	<b>256,568,444</b>	<b>353,392,327</b>	<b>18,066,959</b>	<b>6,937,630</b>	<b>55,924,526</b>	<b>80,929,115</b>	<b>10,848,553</b>	<b>20,824,706</b>	<b>31,673,259</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended November 30, 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	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	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		<b>TOTAL ACCOUNT</b>	<b>22,028,221</b>	<b>335,477</b>	<b>0</b>	<b>16,846,622</b>	<b>17,182,099</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,834,763</b>	<b>3,636,962</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,641,778	4,210,398	23,524	3,407,856	7,641,778	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,403,207	0	0	0	0	0	0	977,109	977,109	0
7		CD-AA	60,021,110	0	0	42,810,657	42,810,657	0	0	11,979,013	11,979,013	0
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0
		<b>TOTAL ACCOUNT</b>	<b>69,208,960</b>	<b>4,210,398</b>	<b>98,619</b>	<b>46,255,543</b>	<b>50,564,560</b>	<b>0</b>	<b>20,588</b>	<b>12,966,274</b>	<b>12,986,862</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,426,981	0	0	4,584,108	4,584,108	0	0	1,282,697	1,282,697	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,426,981</b>	<b>0</b>	<b>0</b>	<b>4,584,108</b>	<b>4,584,108</b>	<b>0</b>	<b>0</b>	<b>1,282,697</b>	<b>1,282,697</b>	<b>0</b>
	303115	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	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	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,918,864</b>	<b>71,918,864</b>	<b>0</b>	<b>0</b>	<b>20,123,892</b>	<b>20,123,892</b>	<b>0</b>
	<b>TOTAL</b>		<b>198,495,366</b>	<b>4,545,875</b>	<b>98,619</b>	<b>139,605,137</b>	<b>144,249,631</b>	<b>1,022,594</b>	<b>800,193</b>	<b>36,207,626</b>	<b>38,030,413</b>	<b>426,123</b>

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended November 30, 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	(62,012,045)	(44,230,711)	(12,376,364)	(5,404,970)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(672,691)	(527,948)	(144,743)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(62,684,736)</u>	<u>(44,758,659)</u>	<u>(12,521,107)</u>	<u>(5,404,970)</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
<b>COMMON WORKING CAPITAL</b>
For Month Ended November 30, 2016
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,885,356	2,885,356					2,885,356
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			5	5					5
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(8)	(8)					(8)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,944,482	30,874,974		99,819,456	54,474,354	25,804,078	14,470,128	5,070,896	
<b>TOTAL</b>		<b>68,944,482</b>	<b>30,874,974</b>	<b>2,885,353</b>	<b>102,704,809</b>	<b>54,474,354</b>	<b>25,804,078</b>	<b>14,470,128</b>	<b>5,070,896</b>	<b>2,885,353</b>

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						