

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,498,664	9,317,403	6,181,261
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,498,664	9,317,403	6,181,261
E-APL	Electric Net Rate Base	2,255,356,005	1,493,067,074	762,288,931
	RATE OF RETURN	0.687%	0.624%	0.811%

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 December 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers	12-01-2016 thru 12-31-2016	377,285	247,777	129,508
		Percent		100.000%	65.674%	34.326%
3	E-OPS	Direct Distribution Operating Expense	12-01-2016 thru 12-31-2016	2,343,290	1,513,211	830,079
		Percent		100.000%	64.576%	35.424%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages		400.000%	273.079%	126.921%
		Percent		100.000%	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended December 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 December 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 December 31, 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		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 500 - 894		37,524,901	30,725,388	6,799,513	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		103,042,542	88,584,963	14,457,579	0
		Total		100.000%	85.969%	14.031%	0.000%
		Percentage					
		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		610,340	374,962	235,378	0
		Percentage		100.000%	61.435%	38.565%	0.000%
		Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
		Percentage		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	11-01-2016 thru 12-31-2016	1,049,768,979	696,270,218	353,498,761	
		Percent		100.000%	66.326%	33.674%	
11		Book Depreciation	12-01-2016 thru 12-31-2016	8,777,187	5,725,568	3,051,619	
		Percent		100.000%	65.232%	34.768%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended December 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	11-01-2016 thru 12-31-2016	2,733,153,223 100.000%	1,807,543,456 66.134%	925,609,767 33.866%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2016 thru 12-31-2016	235,130,868 100.000%	156,132,906 66.403%	78,997,962 33.597%
14		Net Allocated Schedule M's - AMA Percent	12-01-2016 thru 12-31-2016	-53,347,154 100.000%	-34,645,512 64.944%	-18,701,642 35.056%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 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	37,178,997	0	37,178,997	25,063,698	0	25,063,698	12,115,299	0	12,115,299
99	442200	Commercial - Firm & Int.	26,557,564	0	26,557,564	18,767,460	0	18,767,460	7,790,104	0	7,790,104
1	442300	Industrial	8,723,824	0	8,723,824	5,227,050	0	5,227,050	3,496,774	0	3,496,774
99	444000	Public Street & Highway Lighting	634,294	0	634,294	422,788	0	422,788	211,506	0	211,506
99	448000	Interdepartmental Revenue	113,429	0	113,429	85,470	0	85,470	27,959	0	27,959
99	499XXX	Unbilled Revenue	6,662,516	0	6,662,516	4,391,805	0	4,391,805	2,270,711	0	2,270,711
		TOTAL SALES TO ULTIMATE CUSTOMERS	79,870,624	0	79,870,624	53,958,271	0	53,958,271	25,912,353	0	25,912,353
1	447XXX	Sales for Resale	0	10,643,653	10,643,653	0	6,996,073	6,996,073	0	3,647,580	3,647,580
		TOTAL SALES OF ELECTRICITY	79,870,624	10,643,653	90,514,277	53,958,271	6,996,073	60,954,344	25,912,353	3,647,580	29,559,933
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,303,111)	0	(2,303,111)	(2,303,111)	0	(2,303,111)	0	0	0
99	451000	Miscellaneous Service Revenue	26,373	0	26,373	16,513	0	16,513	9,860	0	9,860
1	453000	Sales of Water & Water Power	0	31,083	31,083	0	20,431	20,431	0	10,652	10,652
1	454000	Rent from Electric Property	225,751	1,282	227,033	142,386	843	143,229	83,365	439	83,804
1	456XXX	Other Electric Revenues	(2,283,198)	8,738,284	6,455,086	(1,799,863)	5,743,674	3,943,811	(483,335)	2,994,610	2,511,275
		TOTAL OTHER OPERATING REVENUE	(4,334,185)	8,770,649	4,436,464	(3,944,075)	5,764,948	1,820,873	(390,110)	3,005,701	2,615,591
		TOTAL ELECTRIC REVENUE	75,536,439	19,414,302	94,950,741	50,014,196	12,761,021	62,775,217	25,522,243	6,653,281	32,175,524

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 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	22,308	22,308	0	14,663	14,663	0	7,645	7,645
1	501XXX	Fuel	0	2,525,673	2,525,673	0	1,660,125	1,660,125	0	865,548	865,548
1	502000	Steam Expense	0	331,991	331,991	0	218,218	218,218	0	113,773	113,773
1	505000	Electric Expense	0	125,189	125,189	0	82,287	82,287	0	42,902	42,902
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	436,932	436,932	0	287,195	287,195	0	149,737	149,737
1	507000	Rent	0	(7,228)	(7,228)	0	(4,751)	(4,751)	0	(2,477)	(2,477)
MAINTENANCE											
1	510000	Supervision & Engineering	0	45,054	45,054	0	29,614	29,614	0	15,440	15,440
1	511000	Structures	0	54,211	54,211	0	35,633	35,633	0	18,578	18,578
1	512000	Boiler Plant	0	829,135	829,135	0	544,990	544,990	0	284,145	284,145
1	513000	Electric Plant	0	153,989	153,989	0	101,217	101,217	0	52,772	52,772
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	728,233	728,233	0	478,668	478,668	0	249,565	249,565
TOTAL STEAM POWER GENERATION EXP			0	5,245,487	5,245,487	0	3,447,859	3,447,859	0	1,797,628	1,797,628
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	261,542	261,542	0	171,912	171,912	0	89,630	89,630
1	536000	Water for Power	0	105,315	105,315	0	69,224	69,224	0	36,091	36,091
1	537000	Hydraulic Expense	385,663	253,029	638,692	252,961	166,316	419,277	132,702	86,713	219,415
1	538000	Electric Expense	0	626,270	626,270	0	411,647	411,647	0	214,623	214,623
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	93,191	93,191	0	61,254	61,254	0	31,937	31,937
1	540000	Rent	0	101,070	101,070	0	66,433	66,433	0	34,637	34,637
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	63,647	63,647	0	41,835	41,835	0	21,812	21,812
1	542000	Structures	0	100,486	100,486	0	66,049	66,049	0	34,437	34,437
1	543000	Reservoirs, Dams, & Waterways	0	224,977	224,977	0	147,877	147,877	0	77,100	77,100
1	544000	Electric Plant	0	147,392	147,392	0	96,881	96,881	0	50,511	50,511
1	545000	Miscellaneous Hydraulic Plant	0	107,260	107,260	0	70,502	70,502	0	36,758	36,758
TOTAL HYDRO POWER GENERATION EXP			801,266	2,084,179	2,885,445	545,100	1,369,930	1,915,030	256,166	714,249	970,415
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	103,234	103,234	0	67,856	67,856	0	35,378	35,378
1	547XXX	Fuel	0	8,484,290	8,484,290	0	5,576,724	5,576,724	0	2,907,566	2,907,566
1	548000	Generation Expense	0	100,687	100,687	0	66,182	66,182	0	34,505	34,505
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	232,434	232,434	0	152,779	152,779	0	79,655	79,655
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)	(966)
MAINTENANCE											
1	551000	Supervision & Engineering	0	62,811	62,811	0	41,286	41,286	0	21,525	21,525
1	552000	Structures	0	6,814	6,814	0	4,479	4,479	0	2,335	2,335
1	553000	Generating & Electric Equipment	0	369,320	369,320	0	242,754	242,754	0	126,566	126,566
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	35,840	35,840	0	23,558	23,558	0	12,282	12,282
TOTAL OTHER POWER GENERATION EXP			0	9,392,611	9,392,611	0	6,173,765	6,173,765	0	3,218,846	3,218,846

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 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	0	15,064,409	15,064,409	0	9,901,836	9,901,836	0	5,162,573	5,162,573
1	556000	System Control & Load Dispatching	0	55,099	55,099	0	36,217	36,217	0	18,882	18,882
E-557	557XXX	Other Expense	2,518,893	5,955,498	8,474,391	1,537,101	3,914,549	5,451,650	981,792	2,040,949	3,022,741
TOTAL OTHER POWER SUPPLY EXPENSE			2,518,893	21,075,006	23,593,899	1,537,101	13,852,602	15,389,703	981,792	7,222,404	8,204,196
TOTAL PRODUCTION OPERATING EXP			3,320,159	37,797,283	41,117,442	2,082,201	24,844,156	26,926,357	1,237,958	12,953,127	14,191,085
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	185,141	185,141	0	121,693	121,693	0	63,448	63,448
1	561000	Load Dispatching	0	237,416	237,416	0	156,054	156,054	0	81,362	81,362
1	562000	Station Expense	0	27,326	27,326	0	17,961	17,961	0	9,365	9,365
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	59,038	59,038	0	38,806	38,806	0	20,232	20,232
1	565XXX	Transmission of Electricity by Others	0	1,444,838	1,444,838	0	949,692	949,692	0	495,146	495,146
1	566000	Miscellaneous Transmission Expense	0	227,397	227,397	0	149,468	149,468	0	77,929	77,929
1	567000	Rent	0	11,301	11,301	0	7,428	7,428	0	3,873	3,873
MAINTENANCE											
1	568000	Supervision & Engineering	0	68,132	68,132	0	44,783	44,783	0	23,349	23,349
1	569000	Structures	0	(1,027)	(1,027)	0	(675)	(675)	0	(352)	(352)
1	570000	Station Equipment	0	58,313	58,313	0	38,329	38,329	0	19,984	19,984
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	355,412	355,412	0	233,612	233,612	0	121,800	121,800
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	6,003	6,003	0	3,946	3,946	0	2,057	2,057
TOTAL TRANSMISSION OPERATING EXP			0	2,679,290	2,679,290	0	1,761,097	1,761,097	0	918,193	918,193

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 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	2,439,027	2,439,027	0	1,603,173	1,603,173	0	835,854	835,854
E-DEPX		Depreciation Expense-Transmission	0	1,005,487	1,005,487	0	660,907	660,907	0	344,580	344,580
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,536	96,536	0	63,453	63,453	0	33,083	33,083
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,756)	0	(11,756)	11,756	0	11,756
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	10,955	11,877	0	5,712	5,712
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	1,792	1,792	0	935	935
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	48,426	48,426	0	25,248	25,248
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	11,417	0	11,417	7,701	0	7,701	3,716	0	3,716
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	(234,449)	0	(234,449)	(144,414)	0	(144,414)	(90,035)	0	(90,035)
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	(402,899)	0	(402,899)	0	0	0	(402,899)	0	(402,899)
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	(16,962)	0	(16,962)	(16,962)	0	(16,962)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(461)	(461)	0	(240)	(240)
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	808,250	808,250	0	531,263	531,263	0	276,987	276,987
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(143,891)	4,441,667	4,297,776	165,940	2,919,508	3,085,448	(309,831)	1,522,159	1,212,328
TOTAL PRODUCTION & TRANSMISSION EXPEN:			3,176,268	44,918,240	48,094,508	2,248,141	29,524,761	31,772,902	928,127	15,393,479	16,321,606

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 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	66,314	209,378	275,692	54,764	135,208	189,972	11,550	74,170	85,720
3	582000	Station Expense	37,191	5,505	42,696	17,333	3,555	20,888	19,858	1,950	21,808
3	583000	Overhead Line Expense	134,584	35,725	170,309	85,150	23,070	108,220	49,434	12,655	62,089
3	584000	Underground Line Expense	65,781	0	65,781	43,695	0	43,695	22,086	0	22,086
3	584100	Energy Storage Equipment	9,214	0	9,214	9,214	0	9,214	0	0	0
3	585000	Street Light & Signal System Operation Expense	125	141	266	125	91	216	0	50	50
3	586000	Meter Expense	117,131	1,777	118,908	91,236	1,148	92,384	25,895	629	26,524
3	587000	Customer Installations Expense	87,325	12,736	100,061	64,466	8,224	72,690	22,859	4,512	27,371
3	588000	Miscellaneous Distribution Expense	287,152	316,065	603,217	140,429	204,102	344,531	146,723	111,963	258,686
3	589000	Rent	0	69,948	69,948	0	45,170	45,170	0	24,778	24,778
		MAINTENANCE:									
3	590000	Supervision & Engineering	25,885	82,077	107,962	5,270	53,002	58,272	20,615	29,075	49,690
3	591000	Structures	4,532	0	4,532	4,102	0	4,102	430	0	430
3	592000	Station Equipment	70,444	27,164	97,608	67,221	17,541	84,762	3,223	9,623	12,846
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,256,382	0	1,256,382	780,740	0	780,740	475,642	0	475,642
3	594000	Underground Lines	61,432	0	61,432	46,270	0	46,270	15,162	0	15,162
3	595000	Line Transformers	71,798	2,530	74,328	70,974	1,634	72,608	824	896	1,720
3	596000	Street Light & Signal System Maintenance Exp	14,843	0	14,843	10,858	0	10,858	3,985	0	3,985
3	597000	Meters	1,600	0	1,600	594	0	594	1,006	0	1,006
3	598000	Miscellaneous Distribution Expense	31,557	12,362	43,919	20,770	7,983	28,753	10,787	4,379	15,166
		TOTAL DISTRIBUTION OPERATING EXP	2,343,290	775,408	3,118,698	1,513,211	500,728	2,013,939	830,079	274,680	1,104,759
E-DEPX		Depreciation Expense-Distribution	3,771,965	3,492	3,775,457	2,395,562	2,255	2,397,817	1,376,403	1,237	1,377,640
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	5,321,007	0	5,321,007	4,207,119	0	4,207,119	1,113,888	0	1,113,888
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,095,498	3,492	9,098,990	6,605,207	2,255	6,607,462	2,490,291	1,237	2,491,528
		TOTAL DISTRIBUTION EXPENSES	11,438,788	778,900	12,217,688	8,118,418	502,983	8,621,401	3,320,370	275,917	3,596,287

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	22,349	22,349	0	14,677	14,677	0	7,672	7,672
2	902000	Meter Reading Expenses	250,839	5,069	255,908	221,098	3,329	224,427	29,741	1,740	31,481
2	903XXX	Customer Records & Collection Expenses	136,649	612,664	749,313	93,566	402,361	495,927	43,083	210,303	253,386
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,491	173,491	0	90,679	90,679
2	905000	Misc Customer Accounts	0	12,626	12,626	0	8,292	8,292	0	4,334	4,334
TOTAL CUSTOMER ACCOUNTS EXPENSES			387,488	916,878	1,304,366	314,664	602,150	916,814	72,824	314,728	387,552
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,649,909	12,471	2,662,380	1,966,960	8,190	1,975,150	682,949	4,281	687,230
2	909000	Advertising	288	143,367	143,655	288	94,155	94,443	0	49,212	49,212
2	910000	Misc Customer Service & Info Exp	0	18,728	18,728	0	12,299	12,299	0	6,429	6,429
TOTAL CUSTOMER SERVICE & INFO EXP			2,650,197	174,566	2,824,763	1,967,248	114,644	2,081,892	682,949	59,922	742,871
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	29,499	6,736,947	6,766,446	21,483	4,599,314	4,620,797	8,016	2,137,633	2,145,649
4	921000	Office Supplies & Expenses	8,876	384,574	393,450	8,876	262,549	271,425	0	122,025	122,025
4	922000	Admin Exp Transferred--Credit	0	(9,847)	(9,847)	0	(6,723)	(6,723)	0	(3,124)	(3,124)
4	923000	Outside Services Employed	43,012	870,866	913,878	28,948	594,540	623,488	14,064	276,326	290,390
4	924000	Property Insurance Premium	0	121,076	121,076	0	82,659	82,659	0	38,417	38,417
4	925XXX	Injuries and Damages	0	265,774	265,774	0	181,444	181,444	0	84,330	84,330
4	926XXX	Employee Pensions and Benefits	0	181,331	181,331	0	123,795	123,795	0	57,536	57,536
4	927000	Franchise Requirements	2,710	0	2,710	0	0	0	2,710	0	2,710
1	928000	Regulatory Commission Expenses	241,692	307,764	549,456	174,815	202,293	377,108	66,877	105,471	172,348
4	930000	Miscellaneous General Expenses	28,137	359,061	387,198	23,469	245,131	268,600	4,668	113,930	118,598
4	931000	Rents	1,579	111,038	112,617	879	75,806	76,685	700	35,232	35,932
4	935000	Maintenance of General Plant	117,326	943,879	1,061,205	61,275	644,386	705,661	56,051	299,493	355,544
TOTAL ADMIN & GEN OPERATING EXP			472,831	10,272,463	10,745,294	319,745	7,005,194	7,324,939	153,086	3,267,269	3,420,355

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 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	146,702	1,402,262	1,548,964	103,704	957,324	1,061,028	42,998	444,938	487,936
E-AMTX		Amortization Expense-General Plant - 303000	0	36,236	36,236	0	24,722	24,722	0	11,514	11,514
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	68,566	1,393,418	1,461,984	66,953	951,287	1,018,240	1,613	442,131	443,744
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,733	2,733	0	1,270	1,270
99	407229	Idaho Earnings Test Amortization	(277,794)	0	(277,794)	0	0	0	(277,794)	0	(277,794)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(62,526)	2,835,919	2,773,393	170,657	1,936,066	2,106,723	(233,183)	899,853	666,670
		TOTAL ADMIN & GENERAL EXPENSES	410,305	13,108,382	13,518,687	490,402	8,941,260	9,431,662	(80,097)	4,167,122	4,087,025
		TOTAL EXPENSES BEFORE FIT	18,063,046	59,896,966	77,960,012	13,138,873	39,685,798	52,824,671	4,924,173	20,211,168	25,135,341
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,990,729			9,950,546			7,040,183
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(15,118,046)			(9,634,715)			(5,483,331)
E-FIT		DEFERRED FEDERAL INCOME TAX			16,712,405			10,335,096			6,377,309
E-FIT		AMORTIZED ITC - NOXON			(102,294)			(67,238)			(35,056)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,498,664			9,317,403			6,181,261

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.576%	35.424%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
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 December 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	1,700	99,617	101,317	1,700	65,478	67,178	0	34,139	34,139
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,578,632	1,578,632	0	1,037,635	1,037,635	0	540,997	540,997
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	354,496	354,496	0	233,010	233,010	0	121,486	121,486
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	397,800	397,800	0	261,474	261,474	0	136,326	136,326
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,300	3,300	0	1,720	1,720
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	2,705	2,705	0	1,778	1,778	0	927	927
1	456100	TRANSMISSION REVENUE OF OTHERS	0	769,550	769,550	0	505,825	505,825	0	263,725	263,725
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,842	174,842	0	91,158	91,158
1	456130	ANCILLARY SERVICES REVENUE	0	245,412	245,412	0	161,309	161,309	0	84,103	84,103
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	(142,365)	0	(142,365)	0	0	0	(142,365)	0	(142,365)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(562,372)	0	(562,372)	(509,348)	0	(509,348)	(53,024)	0	(53,024)
1	456329	AMORTIZATION RES DECOUPLING DE	(709,257)	0	(709,257)	(709,257)	0	(709,257)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(1,143,993)	0	(1,143,993)	(851,815)	0	(851,815)	(292,178)	0	(292,178)
1	456339	AMORTIZATION NON-RES DECOUPLIN	260,076	0	260,076	260,076	0	260,076	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	91,087	91,087	0	47,491	47,491
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(17,950)	(17,950)	0	(11,799)	(11,799)	0	(6,151)	(6,151)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	17,950	17,950	0	11,799	11,799	0	6,151	6,151
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	4,880,474	4,880,474	0	3,207,936	3,207,936	0	1,672,538	1,672,538
TOTAL ACCOUNT 456			(2,283,198)	8,738,284	6,455,086	(1,799,863)	5,743,674	3,943,811	(483,335)	2,994,610	2,511,275

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended December 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	0	13,723,848	13,723,848	0	9,020,685	9,020,685	0	4,703,163	4,703,163
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	(51,005)	(51,005)	0	(33,526)	(33,526)	0	(17,479)	(17,479)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,146,800	1,146,800	0	753,792	753,792	0	393,008	393,008
1	555710	Intercompany Purchase	0	244,766	244,766	0	160,885	160,885	0	83,881	83,881
TOTAL ACCOUNT 555			0	15,064,409	15,064,409	0	9,901,836	9,901,836	0	5,162,573	5,162,573

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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 December 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	505,290	505,290	0	332,127	332,127	0	173,163	173,163
1	557010	Other Power Supply Expense - Financial	0	2,913,627	2,913,627	0	1,915,127	1,915,127	0	998,500	998,500
1	557150	Fuel - Economic Dispatch	0	(3,107,576)	(3,107,576)	0	(2,042,610)	(2,042,610)	0	(1,064,966)	(1,064,966)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(4,407)	0	(4,407)	0	0	0	(4,407)	0	(4,407)
1	557165	Other Resource Costs-CAISO Charges	0	949	949	0	624	624	0	325	325
1	557170	Broker Fees - Power	0	68,510	68,510	0	45,032	45,032	0	23,478	23,478
1	557171	REC Broker Fees	0	1,631	1,631	0	1,072	1,072	0	559	559
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,227	0	68,227	41,460	0	41,460	26,767	0	26,767
99	557280	Washington ERM Deferred	1,414,625	0	1,414,625	1,414,625	0	1,414,625	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	258,263	0	258,263	258,263	0	258,263	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(177,247)	0	(177,247)	(177,247)	0	(177,247)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,006,997	0	1,006,997	0	0	0	1,006,997	0	1,006,997
99	557390	Idaho PCA Amortization	(47,565)	0	(47,565)	0	0	0	(47,565)	0	(47,565)
1	557395	Optional Renewable Power Expense Offset	0	11	11	0	7	7	0	4	4
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,573,056	5,573,056	0	3,663,170	3,663,170	0	1,909,886	1,909,886
TOTAL ACCOUNT 557			2,518,893	5,955,498	8,474,391	1,537,101	3,914,549	5,451,650	981,792	2,040,949	3,022,741

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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 December 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	29,760	12,471	42,231	23,178	8,190	31,368	6,582	4,281	10,863
99	908600	Public Purpose Tariff Rider Expense Offset	2,376,293	0	2,376,293	1,764,816	0	1,764,816	611,477	0	611,477
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	243,856	0	243,856	178,966	0	178,966	64,890	0	64,890
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,649,909	12,471	2,662,380	1,966,960	8,190	1,975,150	682,949	4,281	687,230

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
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 December 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.157%	5.120%
	Total Weighted Cost		2.720%	2.701%
E-APL	Net Rate Base	2,255,356,005	1,493,067,074	762,288,931
	Interest Deduction for FIT Calculation	61,200,848	40,611,424	20,589,424
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 December 31, 2016		AVISTA UTILITIES			
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	94,950,741	62,775,217	32,175,524	
E-OPS	Less: Operating & Maintenance Expense	61,789,853	41,025,038	20,764,815	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,040,902	7,061,251	2,979,651	
E-OTX	Less: Taxes Other than FIT	6,129,257	4,738,382	1,390,875	
	Net Operating Income Before FIT	16,990,729	9,950,546	7,040,183	
E-INT	Less: Monthly Interest Expense	5,100,070	3,384,285	1,715,785	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756	
E-SCM	Plus: Schedule M Adjustments	(46,533,752)	(28,484,988)	(18,048,764)	
	Taxable Net Operating Income	(34,643,093)	(21,906,971)	(12,736,122)	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(12,125,083)	(7,667,440)	(4,457,643)	
1	Production Tax Credit	(13,809)	(9,077)	(4,732)	
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)	
	Total Net Federal Income Tax	(15,118,046)	(9,634,715)	(5,483,331)	
E-DTE	Deferred FIT	16,712,405	10,335,096	6,377,309	
1	411400 Amortized Investment Tax Credit - Noxon	(102,294)	(67,238)	(35,056)	
	Total Net FIT/Deferred FIT	1,492,065	633,143	858,922	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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 December 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	3,989,758	6,380,460	10,370,218	2,568,745	4,265,852	6,834,597	1,421,013	2,114,608	3,535,621
12	997001 Contributions In Aid of Construction	0	583,726	583,726	0	386,041	386,041	0	197,685	197,685
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	128,602	128,602	0	87,797	87,797	0	40,805	40,805
99	997007 Idaho PCA	959,432	0	959,432	0	0	0	959,432	0	959,432
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	35,371	35,371	0	16,439	16,439
12	997016 Redemption Expense Amortization	0	106,195	106,195	0	70,231	70,231	0	35,964	35,964
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	(4,071,749)	0	(4,071,749)	(2,476,858)	0	(2,476,858)	(1,594,891)	0	(1,594,891)
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	588,141	588,141	0	273,352	273,352
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	2,297,911	0	2,297,911	1,810,344	0	1,810,344	487,567	0	487,567
12	997032 Interest Rate Swaps	0	100,391	100,391	0	66,393	66,393	0	33,998	33,998
4	997033 BPA Residential Exchange	(117,693)	0	(117,693)	(67,862)	0	(67,862)	(49,831)	0	(49,831)
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	(31,601)	(31,601)	0	(20,771)	(20,771)	0	(10,830)	(10,830)
99	997043 Washington Deferred Power Costs	1,434,834	0	1,434,834	1,434,834	0	1,434,834	0	0	0
1	997044 Non-Monetary Power Costs	0	(51,005)	(51,005)	0	(33,526)	(33,526)	0	(17,479)	(17,479)
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	760,445	760,445	0	502,913	502,913	0	257,532	257,532
11	997049 Tax Depreciation	0	(68,085,269)	(68,085,269)	0	(44,413,383)	(44,413,383)	0	(23,671,886)	(23,671,886)
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 December 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	(366,667)	0	(366,667)	0	0	0	(366,667)	0	(366,667)
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	48,426	61,103	2,581	25,248	27,829
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	164,515	0	164,515	141,192	0	141,192	23,323	0	23,323
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	109,550	109,550	0	57,117	57,117
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	4,926,349	4,926,349	0	3,213,556	3,213,556	0	1,712,793	1,712,793
4	997081 Deferred Compensation	0	190,056	190,056	0	129,751	129,751	0	60,305	60,305
4	997082 Meal Disallowances	0	42,880	42,880	0	29,274	29,274	0	13,606	13,606
4	997083 Paid Time Off	0	(215,239)	(215,239)	0	(146,944)	(146,944)	0	(68,295)	(68,295)
2	997084 Customer Uncollectibles	0	203,789	203,789	0	133,836	133,836	0	69,953	69,953
99	997088 Deferred O&M Colstrip & CS2	47,482	0	47,482	91,896	0	91,896	(44,414)	0	(44,414)
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	60,807	0	60,807	60,807	0	60,807	0	0	0
1	997096 CDA Settlement Costs	0	2,728	2,728	0	1,793	1,793	0	935	935
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	2,303,111	0	2,303,111	2,303,111	0	2,303,111	0	0	0
1	997099 Kettle Falls Diesel Leak	0	29,151	29,151	0	19,161	19,161	0	9,990	9,990
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	427,545	427,545	0	281,025	281,025	0	146,520	146,520
1	997102 Amort Idaho Earnings Test (254229)	(254,200)	0	(254,200)	0	0	0	(254,200)	0	(254,200)
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	6,723,716	(53,347,153)	(46,533,752)	6,160,525	(34,645,513)	(28,484,988)	652,876	(18,701,640)	(18,048,764)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.232%	34.768%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.134%	33.866%
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 December 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	17,860,134	17,860,134	0	11,599,085	11,599,085	0	6,261,049	6,261,049
99	410100	Deferred Federal Income Tax Expense - Washin	(1,113,988)	0	(1,113,988)	(1,113,988)	0	(1,113,988)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	158,001	0	158,001	0	0	0	158,001	0	158,001
	410100	Total	(955,987)	17,860,134	16,904,147	(1,113,988)	11,599,085	10,485,097	158,001	6,261,049	6,419,050
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(69,458)	(69,458)	0	(45,109)	(45,109)	0	(24,349)	(24,349)
99	411100	Deferred Federal Income Tax Expense - Washin	(104,892)	0	(104,892)	(104,892)	0	(104,892)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(17,392)	0	(17,392)	0	0	0	(17,392)	0	(17,392)
	411100	Total	(122,284)	(69,458)	(191,742)	(104,892)	(45,109)	(150,001)	(17,392)	(24,349)	(41,741)
Total Deferred Federal Income Tax Expense			(1,078,271)	17,790,676	16,712,405	(1,218,880)	11,553,976	10,335,096	140,609	6,236,700	6,377,309

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.944%	35.056%
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 December 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	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	108,755	108,755	0	71,485	71,485	0	37,270	37,270
1	408150	R&P Property Tax--Production	0	384,313	384,313	0	252,609	252,609	0	131,704	131,704
1	408180	R&P Property Tax--Transmission	0	288,250	288,250	0	189,467	189,467	0	98,783	98,783
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	808,250	808,250	0	531,263	531,263	0	276,987	276,987
DISTRIBUTION											
99	408110	State Excise Tax	1,965,475	0	1,965,475	1,965,475	0	1,965,475	0	0	0
99	408120	Municipal Occupation & License Tax	2,022,546	0	2,022,546	1,702,774	0	1,702,774	319,772	0	319,772
99	408160	Miscellaneous State or Local Tax--WA & ID	54	0	54	0	0	0	54	0	54
99	408170	R&P Property Tax--Distribution	678,416	0	678,416	538,870	0	538,870	139,546	0	139,546
99	409100	State Income Tax--Idaho	654,516	0	654,516	0	0	0	654,516	0	654,516
TOTAL DISTRIBUTION			5,321,007	0	5,321,007	4,207,119	0	4,207,119	1,113,888	0	1,113,888
TOTAL TAXES OTHER THAN FIT			5,321,007	808,250	6,129,257	4,207,119	531,263	4,738,382	1,113,888	276,987	1,390,875

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
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 December 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	8,558,333	8,558,333	0	5,625,392	5,625,392	0	2,932,941	2,932,941
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,314,600	1,314,600	0	685,400	685,400
1	182333	CDA Settlement Costs	0	1,213,346	1,213,346	0	797,532	797,532	0	415,814	415,814
1	182381	CDA Settlement Past Storage	0	32,784,842	32,784,842	0	21,549,477	21,549,477	0	11,235,365	11,235,365
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	335,477	16,846,622	17,182,099	335,477	11,236,044	11,571,521	0	5,610,578	5,610,578
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,309,964	47,809,785	52,119,749	4,211,345	32,639,740	36,851,085	98,619	15,170,045	15,268,664
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,644,624	4,644,624	0	3,170,885	3,170,885	0	1,473,739	1,473,739
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,918,864	71,918,864	0	49,099,008	49,099,008	0	22,819,856	22,819,856
		TOTAL INTANGIBLE PLANT	5,248,145	229,825,634	235,073,779	5,149,526	154,386,229	159,535,755	98,619	75,439,405	75,538,024
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,977	3,577,977	0	2,351,804	2,351,804	0	1,226,173	1,226,173
1	311XXX	Structures & Improvements	0	133,547,307	133,547,307	0	87,780,645	87,780,645	0	45,766,662	45,766,662
1	312000	Boiler Plant	0	178,597,683	178,597,683	0	117,392,257	117,392,257	0	61,205,426	61,205,426
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,197,499	56,197,499	0	36,938,616	36,938,616	0	19,258,883	19,258,883
1	315000	Accessory Electric Equipment	0	27,469,860	27,469,860	0	18,055,939	18,055,939	0	9,413,921	9,413,921
1	316000	Miscellaneous Power Plant Equipment	0	17,797,154	17,797,154	0	11,698,069	11,698,069	0	6,099,085	6,099,085
		TOTAL STEAM PRODUCTION PLANT	0	417,194,250	417,194,250	0	274,221,780	274,221,780	0	142,972,470	142,972,470
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	60,922,442	60,922,442	0	40,044,321	40,044,321	0	20,878,121	20,878,121
1	331XXX	Structures & Improvements	0	76,187,477	76,187,477	0	50,078,029	50,078,029	0	26,109,448	26,109,448
1	332XXX	Reservoirs, Dams, & Waterways	0	177,471,547	177,471,547	0	116,652,048	116,652,048	0	60,819,499	60,819,499
1	333000	Waterwheels, Turbines, & Generators	0	217,416,589	217,416,589	0	142,907,924	142,907,924	0	74,508,665	74,508,665
1	334000	Accessory Electric Equipment	0	57,928,167	57,928,167	0	38,076,184	38,076,184	0	19,851,983	19,851,983
1	335XXX	Miscellaneous Power Plant Equipment	0	12,114,942	12,114,942	0	7,963,151	7,963,151	0	4,151,791	4,151,791
1	336000	Roads, Railroads, & Bridges	0	3,056,404	3,056,404	0	2,008,974	2,008,974	0	1,047,430	1,047,430
		TOTAL HYDRAULIC PRODUCTION PLANT	0	605,097,568	605,097,568	0	397,730,631	397,730,631	0	207,366,937	207,366,937
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	16,951,056	16,951,056	0	11,141,929	11,141,929	0	5,809,127	5,809,127
1	342000	Fuel Holders, Producers, & Accessories	0	21,354,543	21,354,543	0	14,036,341	14,036,341	0	7,318,202	7,318,202
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	218,244,818	218,244,818	0	143,452,319	143,452,319	0	74,792,499	74,792,499
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,576,914	20,576,914	0	13,525,206	13,525,206	0	7,051,708	7,051,708
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,719,767	1,719,767	0	1,130,403	1,130,403	0	589,364	589,364
		TOTAL OTHER PRODUCTION PLANT	0	303,844,616	303,844,616	0	199,717,067	199,717,067	0	104,127,549	104,127,549
		TOTAL PRODUCTION PLANT	0	1,326,136,434	1,326,136,434	0	871,669,478	871,669,478	0	454,466,956	454,466,956

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Month Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-PLT-1A

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	25,186,721	25,186,721	0	16,555,232	16,555,232	0	8,631,489	8,631,489
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,077,068	24,077,068	0	15,825,857	15,825,857	0	8,251,211	8,251,211
1	353000	Station Equipment	0	255,042,894	255,042,894	0	167,639,694	167,639,694	0	87,403,200	87,403,200
1	354000	Towers & Fixtures	0	17,173,960	17,173,960	0	11,288,444	11,288,444	0	5,885,516	5,885,516
1	355000	Poles & Fixtures	0	208,406,111	208,406,111	0	136,985,337	136,985,337	0	71,420,774	71,420,774
1	356000	Overhead Conductors & Devices	0	135,892,612	135,892,612	0	89,322,214	89,322,214	0	46,570,398	46,570,398
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,963,414	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,342,956	2,342,956	0	1,540,025	1,540,025	0	802,931	802,931
1	359000	Roads & Trails	0	2,098,308	2,098,308	0	1,379,218	1,379,218	0	719,090	719,090
TOTAL TRANSMISSION PLANT			0	673,207,720	673,207,720	0	442,499,435	442,499,435	0	230,708,285	230,708,285
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,638,093	0	5,638,093	4,185,775	0	4,185,775	1,452,318	0	1,452,318
99	360400	Land Easements	2,495,147	0	2,495,147	336,778	0	336,778	2,158,369	0	2,158,369
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,114,823	0	21,114,823	14,664,468	0	14,664,468	6,450,355	0	6,450,355
3	362000	Station Equipment	125,054,264	2,127,323	127,181,587	80,976,725	1,373,740	82,350,465	44,077,539	753,583	44,831,122
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	358,431,625	0	358,431,625	229,777,733	0	229,777,733	128,653,892	0	128,653,892
99	365000	Overhead Conductors & Devices	230,228,391	0	230,228,391	144,790,369	0	144,790,369	85,438,022	0	85,438,022
99	366000	Underground Conduit	103,776,849	0	103,776,849	66,509,534	0	66,509,534	37,267,315	0	37,267,315
99	367000	Underground Conductors & Devices	184,974,388	0	184,974,388	120,088,206	0	120,088,206	64,886,182	0	64,886,182
99	368000	Line Transformers	242,359,619	0	242,359,619	166,008,386	0	166,008,386	76,351,233	0	76,351,233
99	369XXX	Services	157,700,932	0	157,700,932	103,220,000	0	103,220,000	54,480,932	0	54,480,932
99	371XXX	Installations on Customers' Premises	203,623	0	203,623	203,623	0	203,623	0	0	0
99	370000	Meters	50,757,597	0	50,757,597	28,022,107	0	28,022,107	22,735,490	0	22,735,490
99	373XXX	Street Light & Signal Systems	56,789,366	0	56,789,366	38,288,631	0	38,288,631	18,500,735	0	18,500,735
TOTAL DISTRIBUTION PLANT			1,542,490,412	2,127,323	1,544,617,735	999,670,180	1,373,740	1,001,043,920	542,820,232	753,583	543,573,815
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,336,814	8,754,942	712,702	5,008,843	5,721,545	705,426	2,327,971	3,033,397
4	390XXX	Structures & Improvements	14,544,410	85,862,228	100,406,638	6,638,769	58,618,143	65,256,912	7,905,641	27,244,085	35,149,726
4	391XXX	Office Furniture & Equipment	2,868,740	47,567,535	50,436,275	2,801,955	32,474,356	35,276,311	66,785	15,093,179	15,159,964
4	392XXX	Transportation Equipment	28,550,052	15,078,211	43,628,263	20,149,402	10,293,895	30,443,297	8,400,650	4,784,316	13,184,966
4	393000	Stores Equipment	251,977	3,398,023	3,650,000	115,353	2,319,830	2,435,183	136,624	1,078,193	1,214,817
4	394000	Tools, Shop & Garage Equipment	1,894,617	12,054,932	13,949,549	865,999	8,229,902	9,095,901	1,028,618	3,825,030	4,853,648
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,994	34,994	0	16,264	16,264
4	395000	Laboratory Equipment	239,014	805,850	1,044,864	211,930	550,154	762,084	27,084	255,696	282,780
4	396XXX	Power Operated Equipment	24,953,885	8,677,304	33,631,189	14,905,562	5,923,995	20,829,557	10,048,323	2,753,309	12,801,632
4	397XXX	Communications Equipment	23,047,355	80,262,486	103,309,841	13,903,692	54,795,199	68,698,891	9,143,663	25,467,287	34,610,950
4	398000	Miscellaneous Equipment	3,913	423,179	427,092	3,913	288,904	292,817	0	134,275	134,275
TOTAL GENERAL PLANT			97,772,091	261,517,820	359,289,911	60,309,277	178,538,215	238,847,492	37,462,814	82,979,605	120,442,419
TOTAL PLANT IN SERVICE			1,645,510,648	2,492,814,931	4,138,325,579	1,065,128,983	1,648,467,097	2,713,596,080	580,381,665	844,347,834	1,424,729,499

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended December 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	(295,661,132)	(295,661,132)	0	(194,338,062)	(194,338,062)	0	(101,323,070)	(101,323,070)
E-ADEP		Hydro Production Plant	0	(123,580,426)	(123,580,426)	0	(81,229,414)	(81,229,414)	0	(42,351,012)	(42,351,012)
E-ADEP		Other Production Plant	0	(109,489,185)	(109,489,185)	0	(71,967,241)	(71,967,241)	0	(37,521,944)	(37,521,944)
E-ADEP		Transmission Plant	0	(208,347,256)	(208,347,256)	0	(136,946,651)	(136,946,651)	0	(71,400,605)	(71,400,605)
E-ADEP		Distribution Plant	(494,772,373)	(76,383)	(494,848,756)	(304,724,377)	(49,325)	(304,773,702)	(190,047,996)	(27,058)	(190,075,054)
E-ADEP		General Plant	(35,153,278)	(89,005,765)	(124,159,043)	(21,950,350)	(60,764,236)	(82,714,586)	(13,202,928)	(28,241,529)	(41,444,457)
TOTAL ACCUMULATED DEPRECIATION			(529,925,651)	(826,160,147)	(1,356,085,798)	(326,674,727)	(545,294,929)	(871,969,656)	(203,250,924)	(280,865,218)	(484,116,142)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,466,027)	(11,466,027)	0	(7,536,619)	(7,536,619)	0	(3,929,408)	(3,929,408)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(202,536)	0	(202,536)	(202,536)	0	(202,536)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,412,696)	(1,412,696)	0	(962,721)	(962,721)	0	(449,975)	(449,975)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,725,124)	(33,018,393)	(35,743,517)	(2,661,633)	(22,541,657)	(25,203,290)	(63,491)	(10,476,736)	(10,540,227)
E-AAAMT		General Plant - 390200, 396200	(8,336)	(253,443)	(261,779)	(4,775)	(173,026)	(177,801)	(3,561)	(80,417)	(83,978)
TOTAL ACCUMULATED AMORTIZATION			(2,935,996)	(46,150,559)	(49,086,555)	(2,868,944)	(31,214,023)	(34,082,967)	(67,052)	(14,936,536)	(15,003,588)
TOTAL ACCUMULATED DEPR/AMORT			(532,861,647)	(872,310,706)	(1,405,172,353)	(329,543,671)	(576,508,952)	(906,052,623)	(203,317,976)	(295,801,754)	(499,119,730)
NET ELECTRIC UTILITY PLANT before DFIT			1,112,649,001	1,620,504,225	2,733,153,226	735,585,312	1,071,958,145	1,807,543,457	377,063,689	548,546,080	925,609,769
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	(62,681)	(62,681)	0	(41,200)	(41,200)	0	(21,481)	(21,481)
12		ADFIT - Electric Plant In Service (282900)	0	(499,485,144)	(499,485,144)	0	(330,329,505)	(330,329,505)	0	(169,155,639)	(169,155,639)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,911,610)	(48,911,610)	0	(33,391,956)	(33,391,956)	0	(15,519,654)	(15,519,654)
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	(11,474,695)	(11,474,695)	0	(7,542,317)	(7,542,317)	0	(3,932,378)	(3,932,378)
1		ADFIT - CDA Settlement Costs (283333)	0	392,014	392,014	0	257,671	257,671	0	134,343	134,343
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,934,377)	(2,934,377)	0	(1,940,621)	(1,940,621)	0	(993,756)	(993,756)
TOTAL ACCUMULATED DFIT			0	(562,476,493)	(562,476,493)	0	(372,987,928)	(372,987,928)	0	(189,488,565)	(189,488,565)
NET ELECTRIC UTILITY PLANT			1,112,649,001	1,058,027,732	2,170,676,733	735,585,312	698,970,217	1,434,555,529	377,063,689	359,057,515	736,121,204

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.576%	35.424%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.134%	33.866%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended December 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	#####	1,058,027,732	2,170,676,733	735,585,312	698,970,217	1,434,555,529	377,063,689	359,057,515	736,121,204
	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	(439,699)	0	(439,699)	439,699	0	439,699
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)	(2,967,279)	0	(2,967,279)	(950,962)	0	(950,962)	(2,016,317)	0	(2,016,317)
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)	7,788,886	0	7,788,886	4,971,949	0	4,971,949	2,816,937	0	2,816,937
99	ADFIT - Kettle Falls Disallowed (190420)	109,720	0	109,720	109,720	0	109,720	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)	1,538,016	0	1,538,016	0	0	0	1,538,016	0	1,538,016
99	ADFIT - Boulder Park Disallowed (190040)	371,694	0	371,694	0	0	0	371,694	0	371,694
99	Investment in WNP3 Exchange Power (124900, 12493)	6,635,107	0	6,635,107	6,635,107	0	6,635,107	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,192,477)	0	(1,192,477)	(1,192,477)	0	(1,192,477)	0	0	0
99	CDA Lake Settlement - WA (182382)	602,134	0	602,134	602,134	0	602,134	0	0	0
99	CDA Lake Settlement - ID (186382)	117,447	0	117,447	0	0	0	117,447	0	117,447
99	ADFIT - CDA Lake Settlement - Direct (283382)	(251,855)	0	(251,855)	(210,748)	0	(210,748)	(41,107)	0	(41,107)
99	CDA CDR Fund - Direct (182324)	43,799	0	43,799	43,799	0	43,799	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	310,698	0	310,698	288,719	0	288,719	21,979	0	21,979
99	ADFIT - Spokane River Relicensing (283322)	(108,721)	0	(108,721)	(101,033)	0	(101,033)	(7,688)	0	(7,688)
99	Spokane River PM&Es (182323)	285,693	0	285,693	183,334	0	183,334	102,359	0	102,359
99	ADFIT - Spokane River PM&Es (283323)	(100,017)	0	(100,017)	(64,191)	0	(64,191)	(35,826)	0	(35,826)
99	Montana Riverbed Settlement (186360)	28,191	0	28,191	28,191	0	28,191	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	(9,867)	0	(9,867)	(9,868)	0	(9,868)	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)	(2,210,299)	1,326	(2,208,973)	(671,480)	905	(670,575)	(1,538,819)	421	(1,538,398)
99	Customer Deposits (235199)	(1,822,532)	0	(1,822,532)	(1,822,532)	0	(1,822,532)	0	0	0
C-WKC	Working Capital	55,247,403	27,593,379	82,840,782	55,247,403	0	55,247,403	0	27,593,379	27,593,379
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	57,084,567	27,594,705	84,679,272	58,510,640	905	58,511,545	(1,426,073)	27,593,800	26,167,727
	NET RATE BASE	#####	1,085,622,437	2,255,356,005	794,095,952	698,971,122	1,493,067,074	375,637,616	386,651,315	762,288,931

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
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 December 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
Electric Production													
1	Steam (ED-AN)	664,996				664,996	664,996		437,102	437,102		227,894	227,894
1	Hydro (ED-AN)	951,997				951,997	951,997		625,748	625,748		326,249	326,249
1	Other (ED-AN)	822,034				822,034	822,034		540,323	540,323		281,711	281,711
Total Electric Production		2,439,027				2,439,027	2,439,027		1,603,173	1,603,173		835,854	835,854
Electric Transmission													
1	ED-AN	1,005,487				1,005,487	1,005,487		660,907	660,907		344,580	344,580
Total Electric Transmissio		1,005,487				1,005,487	1,005,487		660,907	660,907		344,580	344,580
Electric Distribution													
3	ED-AN	3,492					3,492		2,255	2,255		1,237	1,237
	ED-ID	1,376,403				1,376,403	1,376,403				1,376,403		1,376,403
	ED-WA	2,395,562				2,395,562	2,395,562	2,395,562		2,395,562			
Total Electric Distribution		3,775,457				3,771,965	3,492	3,775,457	2,395,562	2,255	2,397,817	1,376,403	1,237
Gas Underground Storage													
	GD-AN	60,342		60,342									
	GD-OR	10,884			10,884								
Total Gas Underground St		71,226		60,342	10,884								
Gas Distribution													
	GD-AN	39,492		39,492									
	GD-ID	418,177		418,177									
	GD-WA	844,558		844,558									
	GD-OR	569,859			569,859								
Total Gas Distribution		1,872,086		1,302,227	569,859								
General Plant													
4	ED-AN	230,368		230,368			230,368		157,272	157,272		73,096	73,096
	ED-ID	19,080		19,080		19,080	19,080				19,080		19,080
	ED-WA	83,141		83,141		83,141	83,141	83,141		83,141			
7,4	CD-AA	1,488,422		1,061,632	297,059	129,731	1,061,632	1,061,632		724,776	724,776		336,856
9,4	CD-AN	140,491		110,262	30,229		110,262	110,262		75,276	75,276		34,986
9	CD-ID	30,475		23,918	6,557		23,918	23,918				23,918	23,918
9	CD-WA	26,201		20,563	5,638		20,563	20,563	20,563				
8	GD-AA	94,768		65,991	28,777								
	GD-AN	2,931		2,931									
	GD-ID	25,054		25,054									
	GD-WA	65,034		65,034									
	GD-OR	15,736			15,736								
Total General Plant		2,221,701		1,548,964	498,493	174,244	1,46,702	1,402,262	1,548,964	103,704	957,324	1,061,028	42,998
Total Depreciation Expens		11,384,984		8,768,935	1,861,062	754,987	3,918,667	4,850,268	8,768,935	2,499,266	3,223,659	5,722,925	1,419,401

Allocation Ratios:
Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended December 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	65.730%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	64.576%	35.424%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Month Ended December 31, 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				
Production/Transmission																	
1	Franchises (302000)	ED-AN	76,533	76,533			76,533	76,533		50,305	50,305		26,228	26,228			
1	Misc Intangible Plt (30300)	ED-AN	20,003	20,003			20,003	20,003		13,148	13,148		6,855	6,855			
Total Production/Transmission			96,536	96,536			96,536	96,536		63,453	63,453		33,083	33,083			
Distribution																	
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	513	513			513	513		513	513						
Total Distribution			2,526	2,526			2,526	2,526		2,526	2,526						
General Plant - 303000																	
7,4		CD-AA	49,911	35,600	9,961	4,350	35,600	35,600		24,304	24,304		11,296	11,296			
9,1		CD-AN	811	636	175		636	636		418	418		218	218			
		GD-ID	1,245		1,245												
		GD-WA	2,072		2,072												
		GD-OR	672			672											
Total General Plant - 303000			54,711	36,236	13,453	5,022		36,236	36,236		24,722	24,722		11,514	11,514		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	1,863,420	1,329,103	371,901	162,416	1,329,103	1,329,103		907,379	907,379		421,724	421,724			
9,4		CD-AN	1,085	852	233		852	852		582	582		270	270			
9,4		CD-ID	1,551	1,217	334		1,217	1,217				1,217		1,217			
4		ED-AN	63,463	63,463			63,463	63,463		43,326	43,326		20,137	20,137			
		ED-ID	396	396			396	396				396		396			
		ED-WA	66,953	66,953			66,953	66,953	66,953		66,953						
8		GD-AA	25,380		17,673	7,707											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			2,022,248	1,461,984	390,141	170,123		68,566	1,393,418	1,461,984		66,953	951,287	1,018,240	1,613	442,131	443,744
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	0			
4		ED-AN	4,003	4,003			4,003	4,003		2,733	2,733		1,270	1,270			
		GD-OR	0			0											
Total General Plant - 390200, 396200			4,003	4,003	0	0		4,003	4,003		2,733	2,733		1,270	1,270		
Total Amortization Expense			2,180,043	1,601,285	403,613	175,145		71,092	1,530,193	1,601,285		69,479	1,042,195	1,111,674	1,613	487,998	489,611

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	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%
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 December 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)	(295,661,132)	(295,661,132)			(295,661,132)	(295,661,132)		(194,338,062)	(194,338,062)		(101,323,070)	(101,323,070)	
1	Hydro (ED-AN)	(123,580,426)	(123,580,426)			(123,580,426)	(123,580,426)		(81,229,414)	(81,229,414)		(42,351,012)	(42,351,012)	
1	Other (ED-AN)	(109,489,185)	(109,489,185)			(109,489,185)	(109,489,185)		(71,967,241)	(71,967,241)		(37,521,944)	(37,521,944)	
Total Electric Production		(528,730,743)	(528,730,743)			(528,730,743)	(528,730,743)		(347,534,717)	(347,534,717)		(181,196,026)	(181,196,026)	
Electric Transmission														
1	ED-AN	(208,347,256)	(208,347,256)			(208,347,256)	(208,347,256)		(136,946,651)	(136,946,651)		(71,400,605)	(71,400,605)	
Total Electric Transmissic		(208,347,256)	(208,347,256)			(208,347,256)	(208,347,256)		(136,946,651)	(136,946,651)		(71,400,605)	(71,400,605)	
Electric Distribution														
3	ED-AN	(76,383)	(76,383)				(76,383)		(49,325)	(49,325)		(27,058)	(27,058)	
	ED-ID	(190,047,996)	(190,047,996)			(190,047,996)	(190,047,996)				(190,047,996)		(190,047,996)	
	ED-WA	(304,724,377)	(304,724,377)			(304,724,377)	(304,724,377)	(304,724,377)		(304,724,377)				
Total Electric Distribution		(494,848,756)	(494,848,756)			(494,772,373)	(76,383)	(494,848,756)	(304,724,377)	(49,325)	(304,773,702)	(190,047,996)	(27,058)	(190,075,054)
Gas Underground Storage														
	GD-AN	(14,584,937)		(14,584,937)										
	GD-OR	(869,981)					(869,981)							
Total Gas Underground S		(15,454,918)		(14,584,937)			(869,981)							
Gas Distribution														
	GD-AN	(1,652,109)		(1,652,109)										
	GD-ID	(68,087,376)		(68,087,376)										
	GD-WA	(131,410,578)		(131,410,578)										
	GD-OR	(102,321,946)					(102,321,946)							
Total Gas Distribution		(303,472,009)		(201,150,063)			(102,321,946)							
General Plant														
4	ED-AN	(44,728,334)	(44,728,334)			(44,728,334)	(44,728,334)		(30,536,034)	(30,536,034)		(14,192,300)	(14,192,300)	
	ED-ID	(8,839,075)	(8,839,075)			(8,839,075)	(8,839,075)				(8,839,075)		(8,839,075)	
	ED-WA	(19,201,878)	(19,201,878)			(19,201,878)	(19,201,878)	(19,201,878)			(19,201,878)			
7,4	CD-AA	(49,643,851)	(35,408,973)	(9,907,920)	(4,326,958)		(35,408,973)		(24,173,706)	(24,173,706)		(11,235,267)	(11,235,267)	
9,4	CD-AN	(11,299,845)	(8,868,458)	(2,431,387)			(8,868,458)		(6,054,496)	(6,054,496)		(2,813,962)	(2,813,962)	
9	CD-ID	(5,560,253)	(4,363,853)	(1,196,400)		(4,363,853)	(4,363,853)				(4,363,853)		(4,363,853)	
9	CD-WA	(3,501,997)	(2,748,472)	(753,525)		(2,748,472)	(2,748,472)	(2,748,472)		(2,748,472)				
8	GD-AA	(2,109,955)		(1,469,246)	(640,709)									
	GD-AN	(2,444,446)		(2,444,446)										
	GD-ID	(1,366,909)		(1,366,909)										
	GD-WA	(5,393,199)		(5,393,199)										
	GD-OR	(4,679,334)			(4,679,334)									
Total General Plant		(158,769,076)	(124,159,043)	(24,963,032)	(9,647,001)	(35,153,278)	(89,005,765)	(124,159,043)	(21,950,350)	(60,764,236)	(82,714,586)	(13,202,928)	(28,241,529)	(41,444,457)
Total Accumulated Depr		(1,709,622,758)	(1,356,085,798)	(240,698,032)	(112,838,928)	(529,925,651)	(826,160,147)	(1,356,085,798)	(326,674,727)	(545,294,929)	(871,969,656)	(203,250,924)	(280,865,218)	(484,116,142)

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	65.730%		34.270%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	64.576%		35.424%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%		31.730%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended December 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	(10,103,087)	(10,103,087)			(10,103,087)	(10,103,087)		(6,640,759)	(6,640,759)		(3,462,328)	(3,462,328)	
1	Misc Intangible Plt (3030 ED-AN	(1,362,940)	(1,362,940)			(1,362,940)	(1,362,940)		(895,860)	(895,860)		(467,080)	(467,080)	
Total Production/Transmission		(11,466,027)	(11,466,027)			(11,466,027)	(11,466,027)		(7,536,619)	(7,536,619)		(3,929,408)	(3,929,408)	
Distribution														
	Franchises (302000) ED-WA	(168,382)	(168,382)			(168,382)	(168,382)		(168,382)	(168,382)				
	Misc Intangible Plt (3030 ED-WA	(34,154)	(34,154)			(34,154)	(34,154)		(34,154)	(34,154)				
Total Distribution		(202,536)	(202,536)			(202,536)	(202,536)		(202,536)	(202,536)				
General Plant - 303000														
7,4	CD-AA	(1,885,291)	(1,344,703)	(376,266)	(164,322)		(1,344,703)	(1,344,703)		(918,029)	(918,029)	(426,674)	(426,674)	
9,1	CD-AN	(86,634)	(67,993)	(18,641)			(67,993)	(67,993)		(44,692)	(44,692)	(23,301)	(23,301)	
	GD-ID	(70,825)		(70,825)										
	GD-WA	(165,392)		(165,392)										
	GD-OR	(80,282)			(80,282)									
Total General Plant - 303000		(2,288,424)	(1,412,696)	(631,124)	(244,604)		(1,412,696)	(1,412,696)		(962,721)	(962,721)	(449,975)	(449,975)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(44,388,585)	(31,660,602)	(8,859,073)	(3,868,910)		(31,660,602)	(31,660,602)		(21,614,693)	(21,614,693)	(10,045,909)	(10,045,909)	
9,4	CD-AN	(34,366)	(26,972)	(7,394)			(26,972)	(26,972)		(18,414)	(18,414)	(8,558)	(8,558)	
9	CD-ID	(52,185)	(40,956)	(11,229)		(40,956)	(40,956)	(40,956)				(40,956)	(40,956)	
4	ED-AN	(1,330,819)	(1,330,819)				(1,330,819)	(1,330,819)		(908,550)	(908,550)	(422,269)	(422,269)	
	ED-ID	(22,535)	(22,535)			(22,535)	(22,535)				(22,535)		(22,535)	
	ED-WA	(2,661,633)	(2,661,633)			(2,661,633)	(2,661,633)	(2,661,633)			(2,661,633)			
8	GD-AA	(899,883)		(626,625)	(273,258)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(49,390,006)	(35,743,517)	(9,504,321)	(4,142,168)		(2,725,124)	(33,018,393)	(35,743,517)	(2,661,633)	(22,541,657)	(25,203,290)	(63,491)	(10,476,736)
Gas Underground Storage														
	GD-AN	(240,305)		(240,305)										
Total Gas Underground Storage		(240,305)		(240,305)										
General Plant - 390200, 396200														
7,4	CD-AA	(197,370)	(140,776)	(39,391)	(17,203)		(140,776)	(140,776)		(96,108)	(96,108)	(44,668)	(44,668)	
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	(112,667)	(112,667)				(112,667)	(112,667)		(76,918)	(76,918)	(35,749)	(35,749)	
	ED-WA	0	0			0	0	0	0	0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(320,658)	(261,779)	(41,676)	(17,203)		(8,336)	(253,443)	(261,779)	(4,775)	(173,026)	(177,801)	(3,561)	(80,417)
Total Accumulated Amortization		(63,907,956)	(49,086,555)	(10,417,426)	(4,403,975)		(2,935,996)	(46,150,559)	(49,086,555)	(2,868,944)	(31,214,023)	(34,082,967)	(67,052)	(14,936,536)

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	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%
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 December 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	601,171	0	0	0	0	601,171	0	0	601,171	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	9,918,058	0	0	7,074,154	7,074,154	0	0	1,979,446	1,979,446	0	864,458	864,458
9	CD-WA / ID / AN	1,633,633	699,092	343,147	239,885	1,282,124	191,664	94,078	65,767	351,509	0	0	0
	TOTAL ACCOUNT	13,400,070	712,703	705,426	7,336,813	8,754,942	792,835	94,078	2,045,213	2,932,126	848,544	864,458	1,713,002
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,962,523	1,052,423	2,285,150	4,624,950	7,962,523	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	102,288,387	0	0	72,958,215	72,958,215	0	0	20,414,716	20,414,716	0	8,915,456	8,915,456
9	CD-WA / ID / AN	24,828,179	5,586,345	5,620,491	8,279,063	19,485,899	1,531,560	1,540,921	2,269,799	5,342,280	0	0	0
	TOTAL ACCOUNT	140,916,930	6,638,768	7,905,641	85,862,228	100,406,637	3,764,848	1,540,921	22,684,515	27,990,284	3,604,553	8,915,456	12,520,009
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,350,370	2,624,356	0	5,726,014	8,350,370	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	58,507,829	0	0	41,731,294	41,731,294	0	0	11,676,993	11,676,993	0	5,099,542	5,099,542
9	CD-WA / ID / AN	451,832	177,599	66,785	110,227	354,611	48,691	18,310	30,220	97,221	0	0	0
	TOTAL ACCOUNT	67,931,615	2,801,955	66,785	47,567,535	50,436,275	48,691	18,310	12,142,066	12,209,067	0	5,286,273	5,286,273
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,447,987	18,154,177	7,564,920	12,728,890	38,447,987	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,578,816	0	0	0	0	7,638,711	2,299,734	1,640,371	11,578,816	0	0	0
99	GD-OR / AS	4,165,089	0	0	0	0	0	0	0	0	4,165,089	0	4,165,089
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	6,073,207	1,995,225	835,730	1,935,480	4,766,435	547,013	229,125	530,634	1,306,772	0	0	0
	TOTAL ACCOUNT	60,845,311	20,149,402	8,400,650	15,078,212	43,628,264	8,185,724	2,528,859	2,286,804	13,001,387	4,165,089	50,571	4,215,660

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 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	4,140,378	104,613	121,879	3,023,000	3,249,492	28,681	33,415	828,790	890,886	0	0	
		TOTAL ACCOUNT	4,686,271	115,352	136,624	3,398,022	3,649,998	116,841	33,415	828,790	979,046	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,818,866	849,600	265,743	2,703,523	3,818,866	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,617,047	0	0	0	0	1,915,821	337,941	363,285	2,617,047	0	0	
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	
8		GD-AA	3,235,916	0	0	0	0	0	0	2,253,298	2,253,298	0	982,618	
7		CD-AA	12,872,457	0	0	9,181,409	9,181,409	0	0	2,569,085	2,569,085	0	1,121,963	1,121,963
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	24,704,890	865,998	1,028,618	12,054,932	13,949,548	1,920,317	547,092	5,232,275	7,699,684	951,077	2,104,581	3,055,658
	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	768,299	210,611	26,663	531,025	768,299	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	1,495,588	211,930	27,084	805,849	1,044,863	15,602	5,085	309,140	329,827	40,917	79,981	120,898
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,261,354	14,651,212	9,736,734	7,873,408	32,261,354	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,036,711	0	0	0	0	2,458,498	747,719	830,494	4,036,711	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	1,265,106	254,350	311,589	426,954	992,893	69,733	85,426	117,054	272,213	0	0	0
		TOTAL ACCOUNT	38,135,484	14,905,562	10,048,323	8,677,305	33,631,190	2,528,231	833,145	1,053,022	4,414,398	43,834	46,062	89,896

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 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:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 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	63,473,567	12,513,550	6,183,658	44,776,359	63,473,567	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	40,716,754	0	0	29,041,632	29,041,632	0	0	8,126,250	8,126,250	0	3,548,872	3,548,872
9	CD-WA/ ID / AN	13,754,114	1,390,142	2,960,005	6,444,494	10,794,641	381,123	811,519	1,766,831	2,959,473	0	0	0
	TOTAL ACCOUNT	121,350,207	13,903,692	9,143,663	80,262,485	103,309,840	1,071,058	1,306,316	10,584,499	12,961,873	1,228,108	3,850,386	5,078,494
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	141,145	0	0	141,145	141,145	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	389,923	0	0	278,116	278,116	0	0	77,821	77,821	0	33,986	33,986
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	TOTAL ACCOUNT	543,413	3,913	0	423,179	427,092	1,073	0	78,895	79,968	2,367	33,986	36,353
	TOTAL GENERAL PLANT	474,061,037	60,309,275	37,462,814	261,517,818	359,289,907	18,445,220	6,907,221	57,245,219	82,597,660	10,941,716	21,231,754	32,173,470

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 December 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	10,621,934	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	783,037		
9		CD-WA / ID / AN	194,057	0	0	152,302	152,302	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	22,028,220	335,477	0	16,846,621	17,182,098	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	7,866,503	4,211,345	23,524	3,631,634	7,866,503	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	1,323,387	0	0	0	0	0	0	921,527	921,527	401,860		
7		CD-AA	61,865,125	0	0	44,125,919	44,125,919	0	0	12,347,042	12,347,042	5,392,164		
9		CD-WA / ID / AN	162,235	0	75,095	52,232	127,327	0	20,588	14,320	34,908	0	0	
		TOTAL ACCOUNT	71,217,250	4,211,345	98,619	47,809,785	52,119,749	0	20,588	13,282,889	13,303,477	0	5,794,024	5,794,024
	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	6,511,825	0	0	4,644,624	4,644,624	0	0	1,299,630	1,299,630	567,571		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,511,825	0	0	4,644,624	4,644,624	0	0	1,299,630	1,299,630	0	567,571	567,571
	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		
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		200,588,499	4,546,822	98,619	141,219,894	145,865,335	1,022,594	800,193	36,541,174	38,363,961	426,123	15,933,080	16,359,203

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-Fact	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 December 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	(67,829,584)	(48,380,129)	(13,537,428)	(5,912,027)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(677,191)	(531,480)	(145,711)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(68,506,775)</u>	<u>(48,911,609)</u>	<u>(13,683,139)</u>	<u>(5,912,027)</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 December 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			2,905,522	2,905,522					2,905,522
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			1	1					1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(7)	(7)					(7)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	71,693,148	34,589,024		106,282,172	55,247,403	27,593,379	16,445,745	6,995,645	
TOTAL		71,693,148	34,589,024	2,905,516	109,187,688	55,247,403	27,593,379	16,445,745	6,995,645	2,905,516

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.270%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.326%	19.958%	8.716%	31.730%	29.713%	100.000%
99	Not Allocated						