

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	166,039,384	109,249,740	56,789,644
	Adjustments			
	Adjusted Net Operating Income (Loss)	166,039,384	109,249,740	56,789,644
E-APL	Electric Net Rate Base	2,155,664,862	1,424,463,098	731,201,764
	<b>RATE OF RETURN</b>	<b>7.702%</b>	<b>7.670%</b>	<b>7.767%</b>

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers - AMA Percent	11-01-2015 thru 10-31-2016	373,845 100.000%	245,484 65.665%	128,361 34.335%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2015 thru 10-31-2016	26,107,692 100.000%	17,643,429 67.579%	8,464,263 32.421%
	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-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
		Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
		Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	0
		Adjustments		0	0	0	0
		<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-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
9		Total Percentages		400.000%	313.930%	86.070%	0.000%
		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	10-01-2015 thru 10-31-2016	1,012,713,560	666,395,657	346,317,903	
				100.000%	65.803%	34.197%	
11		Book Depreciation Percent	11-01-2015 thru 10-31-2016	100,916,002	65,614,602	35,301,400	
				100.000%	65.019%	34.981%	

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended October 31, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	10-01-2015 thru 10-31-2016	2,584,425,605 100.000%	1,703,102,033 65.899%	881,323,572 34.101%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2015 thru 10-31-2016	227,700,529 100.000%	151,534,488 66.550%	76,166,041 33.450%
14		Net Allocated Schedule M's - AMA Percent	11-01-2015 thru 10-31-2016	-306,538,110 100.000%	-198,496,838 64.754%	-108,041,272 35.246%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended October 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	335,224,417	0	335,224,417	226,981,567	0	226,981,567	108,242,850	0	108,242,850
99	442200	Commercial - Firm & Int.	303,941,480	0	303,941,480	216,538,607	0	216,538,607	87,402,873	0	87,402,873
1	442300	Industrial	107,174,725	0	107,174,725	62,687,279	0	62,687,279	44,487,446	0	44,487,446
99	444000	Public Street & Highway Lighting	7,622,061	0	7,622,061	5,115,048	0	5,115,048	2,507,013	0	2,507,013
99	448000	Interdepartmental Revenue	1,189,874	0	1,189,874	945,090	0	945,090	244,784	0	244,784
99	499XXX	Unbilled Revenue	2,659,601	0	2,659,601	2,050,932	0	2,050,932	608,669	0	608,669
TOTAL SALES TO ULTIMATE CUSTOMERS			757,812,158	0	757,812,158	514,318,523	0	514,318,523	243,493,635	0	243,493,635
1	447XXX	Sales for Resale	0	120,486,753	120,486,753	0	79,075,456	79,075,456	0	41,411,297	41,411,297
TOTAL SALES OF ELECTRICITY			757,812,158	120,486,753	878,298,911	514,318,523	79,075,456	593,393,979	243,493,635	41,411,297	284,904,932
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	274,018	0	274,018	601,099	0	601,099	(327,081)	0	(327,081)
99	451000	Miscellaneous Service Revenue	407,808	0	407,808	249,302	0	249,302	158,506	0	158,506
1	453000	Sales of Water & Water Power	0	364,832	364,832	0	239,439	239,439	0	125,393	125,393
1	454000	Rent from Electric Property	2,352,578	69,922	2,422,500	1,327,604	45,890	1,373,494	1,024,974	24,032	1,049,006
1	456XXX	Other Electric Revenues	18,801,392	102,349,546	121,150,938	13,747,018	67,172,007	80,919,025	5,054,374	35,177,539	40,231,913
TOTAL OTHER OPERATING REVENUE			21,835,796	102,784,300	124,620,096	15,925,023	67,457,336	83,382,359	5,910,773	35,326,964	41,237,737
TOTAL ELECTRIC REVENUE			779,647,954	223,271,053	1,002,919,007	530,243,546	146,532,792	676,776,338	249,404,408	76,738,261	326,142,669

			***** 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	307,205	307,205	0	201,619	201,619	0	105,586	105,586
1	501XXX	Fuel	0	31,191,687	31,191,687	0	20,471,104	20,471,104	0	10,720,583	10,720,583
1	502000	Steam Expense	0	4,517,472	4,517,472	0	2,964,817	2,964,817	0	1,552,655	1,552,655
1	505000	Electric Expense	0	1,174,457	1,174,457	0	770,796	770,796	0	403,661	403,661
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,506,453	3,506,453	0	2,301,285	2,301,285	0	1,205,168	1,205,168
1	507000	Rent	0	28,970	28,970	0	19,013	19,013	0	9,957	9,957
MAINTENANCE											
1	510000	Supervision & Engineering	0	609,798	609,798	0	400,210	400,210	0	209,588	209,588
1	511000	Structures	0	619,707	619,707	0	406,714	406,714	0	212,993	212,993
1	512000	Boiler Plant	0	6,756,495	6,756,495	0	4,434,288	4,434,288	0	2,322,207	2,322,207
1	513000	Electric Plant	0	2,301,168	2,301,168	0	1,510,257	1,510,257	0	790,911	790,911
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,576,930	1,576,930	0	1,034,939	1,034,939	0	541,991	541,991
TOTAL STEAM POWER GENERATION EXP			0	52,590,342	52,590,342	0	34,515,042	34,515,042	0	18,075,300	18,075,300
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,828,595	2,828,595	0	1,856,407	1,856,407	0	972,188	972,188
1	536000	Water for Power	0	1,119,889	1,119,889	0	734,983	734,983	0	384,906	384,906
1	537000	Hydraulic Expense	4,240,576	2,981,329	7,221,905	2,775,065	1,956,646	4,731,711	1,465,511	1,024,683	2,490,194
1	538000	Electric Expense	0	7,011,897	7,011,897	0	4,601,908	4,601,908	0	2,409,989	2,409,989
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	824,287	824,287	0	540,980	540,980	0	283,307	283,307
1	540000	Rent	0	1,288,956	1,288,956	0	845,942	845,942	0	443,014	443,014
1	540100	MT Trust Funds Land Settlement Rents	5,611,264	0	5,611,264	3,691,751	0	3,691,751	1,919,513	0	1,919,513
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,172,197	1,172,197	0	769,313	769,313	0	402,884	402,884
1	542000	Structures	0	452,209	452,209	0	296,785	296,785	0	155,424	155,424
1	543000	Reservoirs, Dams, & Waterways	0	1,332,670	1,332,670	0	874,631	874,631	0	458,039	458,039
1	544000	Electric Plant	0	3,100,488	3,100,488	0	2,034,850	2,034,850	0	1,065,638	1,065,638
1	545000	Miscellaneous Hydraulic Plant	0	653,341	653,341	0	428,788	428,788	0	224,553	224,553
TOTAL HYDRO POWER GENERATION EXP			9,851,840	22,765,858	32,617,698	6,466,816	14,941,233	21,408,049	3,385,024	7,824,625	11,209,649
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,224,455	1,224,455	0	803,610	803,610	0	420,845	420,845
1	547XXX	Fuel	0	80,738,784	80,738,784	0	52,988,864	52,988,864	0	27,749,920	27,749,920
1	548000	Generation Expense	0	1,769,344	1,769,344	0	1,161,220	1,161,220	0	608,124	608,124
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	445,192	445,192	0	292,180	292,180	0	153,012	153,012
1	550000	Rent	0	(30,218)	(30,218)	0	(19,832)	(19,832)	0	(10,386)	(10,386)
MAINTENANCE											
1	551000	Supervision & Engineering	0	143,586	143,586	0	94,235	94,235	0	49,351	49,351
1	552000	Structures	0	137,047	137,047	0	89,944	89,944	0	47,103	47,103
1	553000	Generating & Electric Equipment	(157,594)	2,810,793	2,653,199	(157,594)	1,844,723	1,687,129	0	966,070	966,070
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	485,640	485,640	0	318,726	318,726	0	166,914	166,914
TOTAL OTHER POWER GENERATION EXP			(157,594)	87,724,623	87,567,029	(157,594)	57,573,670	57,416,076	0	30,150,953	30,150,953



			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	148,424,766	148,424,766	0	97,411,174	97,411,174	0	51,013,592	51,013,592
1	556000	System Control & Load Dispatching	0	823,432	823,432	0	540,418	540,418	0	283,014	283,014
E-557	557XXX	Other Expense	4,150,879	73,767,494	77,918,373	2,811,391	48,413,607	51,224,998	1,339,488	25,353,887	26,693,375
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>4,150,879</b>	<b>223,015,692</b>	<b>227,166,571</b>	<b>2,811,391</b>	<b>146,365,199</b>	<b>149,176,590</b>	<b>1,339,488</b>	<b>76,650,493</b>	<b>77,989,981</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>13,845,125</b>	<b>386,096,515</b>	<b>399,941,640</b>	<b>9,120,613</b>	<b>253,395,144</b>	<b>262,515,757</b>	<b>4,724,512</b>	<b>132,701,371</b>	<b>137,425,883</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,484,207	2,484,207	0	1,630,385	1,630,385	0	853,822	853,822
1	561000	Load Dispatching	0	2,732,706	2,732,706	0	1,793,475	1,793,475	0	939,231	939,231
1	562000	Station Expense	0	453,944	453,944	0	297,923	297,923	0	156,021	156,021
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	462,577	462,577	0	303,589	303,589	0	158,988	158,988
1	565XXX	Transmission of Electricity by Others	0	17,256,515	17,256,515	0	11,325,451	11,325,451	0	5,931,064	5,931,064
1	566000	Miscellaneous Transmission Expense	0	2,321,690	2,321,690	0	1,523,725	1,523,725	0	797,965	797,965
1	567000	Rent	0	195,471	195,471	0	128,288	128,288	0	67,183	67,183
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	7,419	991,650	999,069	7,419	650,820	658,239	0	340,830	340,830
1	569000	Structures	9,088	669,140	678,228	8,179	439,157	447,336	909	229,983	230,892
1	570000	Station Equipment	1,729	1,355,769	1,357,498	592	889,791	890,383	1,137	465,978	467,115
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	46,438	1,257,190	1,303,628	25,843	825,094	850,937	20,595	432,096	452,691
1	572000	Underground Lines	0	1,656	1,656	0	1,087	1,087	0	569	569
1	573000	Service Miscellaneous	16,103	84,929	101,032	15,489	55,739	71,228	614	29,190	29,804
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>80,777</b>	<b>30,267,444</b>	<b>30,348,221</b>	<b>57,522</b>	<b>19,864,524</b>	<b>19,922,046</b>	<b>23,255</b>	<b>10,402,920</b>	<b>10,426,175</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	27,378,592	27,378,592	0	17,968,570	17,968,570	0	9,410,022	9,410,022
E-DEPX		Depreciation Expense-Transmission	0	11,673,465	11,673,465	0	7,661,295	7,661,295	0	4,012,170	4,012,170
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,432	1,158,432	0	760,279	760,279	0	398,153	398,153
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	113,334	0	113,334	113,334	0	113,334	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	97,686	0	97,686	0	0	0	97,686	0	97,686
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	32,719	32,719	0	21,473	21,473	0	11,246	11,246
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	2,494,904	0	2,494,904	1,081,242	0	1,081,242	1,413,662	0	1,413,662
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	557,158	0	557,158	0	0	0	557,158	0	557,158
99	407380	Amortization of Wartsila Generators	25,546	0	25,546	25,546	0	25,546	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	230,989	0	230,989	184,908	0	184,908	46,081	0	46,081
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
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	(910,310)	0	(910,310)	(638,092)	0	(638,092)	(272,218)	0	(272,218)
99	407455	Amortization of Colstrip Refund	(166,653)	0	(166,653)	0	0	0	(166,653)	0	(166,653)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(403,777)	0	(403,777)	0	0	0	(403,777)	0	(403,777)
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	126,378	0	126,378	126,378	0	126,378	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,523)	(5,523)	0	(2,892)	(2,892)
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	21,485,035	21,485,035	0	14,100,629	14,100,629	0	7,384,406	7,384,406
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	5,030,750	62,803,914	67,834,664	3,625,499	41,218,209	44,843,708	1,405,251	21,585,705	22,990,956
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	18,956,652	479,167,873	498,124,525	12,803,634	314,477,877	327,281,511	6,153,018	164,689,996	170,843,014

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,805,902	2,593,186	4,399,088	1,354,740	1,752,449	3,107,189	451,162	840,737	1,291,899
3	582000	Station Expense	651,697	77,360	729,057	346,616	52,279	398,895	305,081	25,081	330,162
3	583000	Overhead Line Expense	1,815,370	357,180	2,172,550	1,129,768	241,379	1,371,147	685,602	115,801	801,403
3	584000	Underground Line Expense	1,246,386	23	1,246,409	761,048	16	761,064	485,338	7	485,345
3	584100	Energy Storage Equipment	22,359	0	22,359	22,359	0	22,359	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,924	0	13,924	6,467	0	6,467	7,457	0	7,457
3	586000	Meter Expense	1,779,950	78,074	1,858,024	1,412,310	52,762	1,465,072	367,640	25,312	392,952
3	587000	Customer Installations Expense	578,743	105,844	684,587	304,346	71,528	375,874	274,397	34,316	308,713
3	588000	Miscellaneous Distribution Expense	4,056,805	3,757,471	7,814,276	2,529,672	2,539,261	5,068,933	1,527,133	1,218,210	2,745,343
3	589000	Rent	59	301,182	301,241	59	203,536	203,595	0	97,646	97,646
MAINTENANCE:											
3	590000	Supervision & Engineering	846,360	1,206,795	2,053,155	729,841	815,540	1,545,381	116,519	391,255	507,774
3	591000	Structures	436,260	8,200	444,460	259,409	5,541	264,950	176,851	2,659	179,510
3	592000	Station Equipment	749,750	179,050	928,800	580,716	121,000	701,716	169,034	58,050	227,084
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,938,267	5,317	9,943,584	6,653,708	3,593	6,657,301	3,284,559	1,724	3,286,283
3	594000	Underground Lines	669,136	0	669,136	428,387	0	428,387	240,749	0	240,749
3	595000	Line Transformers	283,084	71,464	354,548	235,585	48,295	283,880	47,499	23,169	70,668
3	596000	Street Light & Signal System Maintenance Exp	431,984	195	432,179	334,863	132	334,995	97,121	63	97,184
3	597000	Meters	24,792	0	24,792	17,448	0	17,448	7,344	0	7,344
3	598000	Miscellaneous Distribution Expense	756,864	460,224	1,217,088	536,087	311,015	847,102	220,777	149,209	369,986
TOTAL DISTRIBUTION OPERATING EXP			26,107,692	9,201,565	35,309,257	17,643,429	6,218,326	23,861,755	8,464,263	2,983,239	11,447,502
E-DEPX		Depreciation Expense-Distribution	43,516,208	41,091	43,557,299	27,463,834	27,769	27,491,603	16,052,374	13,322	16,065,696
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	27,135	0	27,135	27,135	0	27,135	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	51,114,115	0	51,114,115	44,928,023	0	44,928,023	6,186,092	0	6,186,092
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			94,657,458	41,091	94,698,549	72,418,992	27,769	72,446,761	22,238,466	13,322	22,251,788
TOTAL DISTRIBUTION EXPENSES			120,765,150	9,242,656	130,007,806	90,062,421	6,246,095	96,308,516	30,702,729	2,996,561	33,699,290

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	344,566	344,566	0	226,259	226,259	0	118,307	118,307
2	902000	Meter Reading Expenses	3,125,389	138,457	3,263,846	2,802,757	90,918	2,893,675	322,632	47,539	370,171
2	903XXX	Customer Records & Collection Expenses	1,728,436	7,896,121	9,624,557	1,112,071	5,184,988	6,297,059	616,365	2,711,133	3,327,498
2	904000	Uncollectible Accounts	0	3,148,581	3,148,581	0	2,067,516	2,067,516	0	1,081,065	1,081,065
2	905000	Misc Customer Accounts	0	258,858	258,858	0	169,979	169,979	0	88,879	88,879
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,853,825</b>	<b>11,786,583</b>	<b>16,640,408</b>	<b>3,914,828</b>	<b>7,739,660</b>	<b>11,654,488</b>	<b>938,997</b>	<b>4,046,923</b>	<b>4,985,920</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	22,843,633	360,379	23,204,012	16,493,185	236,643	16,729,828	6,350,448	123,736	6,474,184
2	909000	Advertising	43,623	909,623	953,246	43,623	597,304	640,927	0	312,319	312,319
2	910000	Misc Customer Service & Info Exp	0	216,389	216,389	0	142,092	142,092	0	74,297	74,297
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>22,887,256</b>	<b>1,486,391</b>	<b>24,373,647</b>	<b>16,536,808</b>	<b>976,039</b>	<b>17,512,847</b>	<b>6,350,448</b>	<b>510,352</b>	<b>6,860,800</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	410,126	32,097,892	32,508,018	276,979	21,839,406	22,116,385	133,147	10,258,486	10,391,633
4	921000	Office Supplies & Expenses	132,160	4,228,866	4,361,026	132,160	2,877,320	3,009,480	0	1,351,546	1,351,546
4	922000	Admin Exp Transferred--Credit	0	(124,560)	(124,560)	0	(84,751)	(84,751)	0	(39,809)	(39,809)
4	923000	Outside Services Employed	81,410	7,691,410	7,772,820	64,074	5,233,235	5,297,309	17,336	2,458,175	2,475,511
4	924000	Property Insurance Premium	0	1,262,639	1,262,639	0	859,100	859,100	0	403,539	403,539
4	925XXX	Injuries and Damages	235	3,409,303	3,409,538	78	2,319,690	2,319,768	157	1,089,613	1,089,770
4	926XXX	Employee Pensions and Benefits	2,707	1,125,256	1,127,963	2,707	765,624	768,331	0	359,632	359,632
4	927000	Franchise Requirements	2,451	0	2,451	0	0	0	2,451	0	2,451
1	928000	Regulatory Commission Expenses	3,073,717	3,021,964	6,095,681	2,259,683	1,983,315	4,242,998	814,034	1,038,649	1,852,683
4	930000	Miscellaneous General Expenses	131,501	3,685,244	3,816,745	90,603	2,507,440	2,598,043	40,898	1,177,804	1,218,702
4	931000	Rents	9,477	1,033,643	1,043,120	5,277	703,291	708,568	4,200	330,352	334,552
4	935000	Maintenance of General Plant	1,046,554	10,056,831	11,103,385	646,768	6,842,668	7,489,436	399,786	3,214,163	3,613,949
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,890,338</b>	<b>67,488,488</b>	<b>72,378,826</b>	<b>3,478,329</b>	<b>45,846,338</b>	<b>49,324,667</b>	<b>1,412,009</b>	<b>21,642,150</b>	<b>23,054,159</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended October 31, 2016  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,737,588	16,470,010	18,207,598	1,255,196	11,206,195	12,461,391	482,392	5,263,815	5,746,207
E-AMTX		Amortization Expense-General Plant - 303000	0	434,558	434,558	0	295,489	295,489	0	139,069	139,069
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	943,274	14,504,052	15,447,326	923,928	9,868,557	10,792,485	19,346	4,635,495	4,654,841
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	57,438	57,438	0	39,081	39,081	0	18,357	18,357
99	407229	Idaho Earnings Test Amortization	(2,654,061)	0	(2,654,061)	0	0	0	(2,654,061)	0	(2,654,061)
99	407468	Project Compass Deferral - ID	(509,740)	0	(509,740)	0	0	0	(509,740)	0	(509,740)
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(482,939)</b>	<b>31,466,058</b>	<b>30,983,119</b>	<b>2,179,124</b>	<b>21,409,322</b>	<b>23,588,446</b>	<b>(2,662,063)</b>	<b>10,056,736</b>	<b>7,394,673</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>4,407,399</b>	<b>98,954,546</b>	<b>103,361,945</b>	<b>5,657,453</b>	<b>67,255,660</b>	<b>72,913,113</b>	<b>(1,250,054)</b>	<b>31,698,886</b>	<b>30,448,832</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>171,870,282</b>	<b>600,638,049</b>	<b>772,508,331</b>	<b>128,975,144</b>	<b>396,695,331</b>	<b>525,670,475</b>	<b>42,895,138</b>	<b>203,942,718</b>	<b>246,837,856</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>230,410,676</b>			<b>151,105,863</b>			<b>79,304,813</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(56,067,184)			(36,247,828)			(19,819,356)
E-FIT		DEFERRED FEDERAL INCOME TAX			120,825,674			78,358,069			42,467,605
E-FIT		AMORTIZED ITC - NOXON			(387,198)			(254,118)			(133,080)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>166,039,384</b>			<b>109,249,740</b>			<b>56,789,644</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.665%	34.335%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.579%	32.421%
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-456-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	19,657	924,149	943,806	18,357	606,519	624,876	1,300	317,630	318,930
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,694,557	30,694,557	0	20,144,838	20,144,838	0	10,549,719	10,549,719
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	4,929,041	4,929,041	0	3,234,930	3,234,930	0	1,694,111	1,694,111
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,177,862	5,177,862	0	3,398,231	3,398,231	0	1,779,631	1,779,631
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,538	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	277,108	277,108	0	181,866	181,866	0	95,242	95,242
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,357,916	10,357,916	0	6,797,900	6,797,900	0	3,560,016	3,560,016
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,094,910	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,699,567	1,699,567	0	1,115,426	1,115,426	0	584,141	584,141
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	13,673,782	0	13,673,782	10,700,658	0	10,700,658	2,973,124	0	2,973,124
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	4,956,851	0	4,956,851	2,927,682	0	2,927,682	2,029,169	0	2,029,169
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	151,102	0	151,102	100,321	0	100,321	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,357,106	1,357,106	0	890,669	890,669	0	466,437	466,437
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(378,460)	(378,460)	0	(248,383)	(248,383)	0	(130,077)	(130,077)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	378,460	378,460	0	248,383	248,383	0	130,077	130,077
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	43,679,996	43,679,996	0	28,667,181	28,667,181	0	15,012,815	15,012,815
TOTAL ACCOUNT 456			18,801,392	102,349,546	121,150,938	13,747,018	67,172,008	80,919,026	5,054,374	35,177,538	40,231,912

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-555-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	142,565,527	142,565,527	0	93,565,755	93,565,755	0	48,999,772	48,999,772
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	205,473	205,473	0	134,852	134,852	0	70,621	70,621
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,954,199	3,954,199	0	2,595,141	2,595,141	0	1,359,058	1,359,058
1	555710	Intercompany Purchase	0	1,699,567	1,699,567	0	1,115,426	1,115,426	0	584,141	584,141
TOTAL ACCOUNT 555			0	148,424,766	148,424,766	0	97,411,174	97,411,174	0	51,013,592	51,013,592

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-557-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	6,004,065	6,004,065	0	3,940,468	3,940,468	0	2,063,597	2,063,597
1	557010	Other Power Supply Expense - Financial	0	49,943,283	49,943,283	0	32,777,777	32,777,777	0	17,165,506	17,165,506
1	557150	Fuel - Economic Dispatch	0	(35,782,627)	(35,782,627)	0	(23,484,138)	(23,484,138)	0	(12,298,489)	(12,298,489)
1	557160	Power Supply Expense - Miscellaneous	437,219	394	437,613	437,219	259	437,478	0	135	135
99	557161	Unbilled Add-Ons	313,491	0	313,491	300,241	0	300,241	13,250	0	13,250
1	557165	Other Resource Costs-CAISO Charges	0	8,873	8,873	0	5,823	5,823	0	3,050	3,050
1	557170	Broker Fees - Power	0	369,451	369,451	0	242,471	242,471	0	126,980	126,980
1	557171	REC Broker Fees	29,406	27,555	56,961	29,406	18,084	47,490	0	9,471	9,471
1	557172	Trade Reporting	0	2,250	2,250	0	1,477	1,477	0	773	773
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	4,666,827	0	4,666,827	4,666,827	0	4,666,827	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	(1,969,487)	0	(1,969,487)	(1,969,487)	0	(1,969,487)	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	3,321,071	0	3,321,071	3,321,071	0	3,321,071	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(4,471,384)	0	(4,471,384)	(4,471,384)	0	(4,471,384)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,916,013	0	1,916,013	0	0	0	1,916,013	0	1,916,013
99	557390	Idaho PCA Amortization	(910,979)	0	(910,979)	0	0	0	(910,979)	0	(910,979)
1	557395	Optional Renewable Power Expense Offset	0	498	498	0	327	327	0	171	171
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,525,337	1,525,337	0	1,001,079	1,001,079	0	524,258	524,258
1	557711	Turbine Gas Bookout Offset	0	(1,525,337)	(1,525,337)	0	(1,001,079)	(1,001,079)	0	(524,258)	(524,258)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	53,193,752	53,193,752	0	34,911,059	34,911,059	0	18,282,693	18,282,693
TOTAL ACCOUNT 557			4,150,879	73,767,494	77,918,373	2,811,391	48,413,607	51,224,998	1,339,488	25,353,887	26,693,375

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-908-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	353,686	360,379	714,065	271,943	236,643	508,586	81,743	123,736	205,479
99	908600	Public Purpose Tariff Rider Expense Offset	22,106,913	0	22,106,913	15,853,597	0	15,853,597	6,253,316	0	6,253,316
99	908610	Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	206,274	0	206,274	190,885	0	190,885	15,389	0	15,389
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>22,843,633</b>	<b>360,379</b>	<b>23,204,012</b>	<b>16,493,185</b>	<b>236,643</b>	<b>16,729,828</b>	<b>6,350,448</b>	<b>123,736</b>	<b>6,474,184</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.665%	34.335%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.153%	5.116%
	Total Weighted Cost		2.717%	2.697%
E-APL	Net Rate Base	2,155,664,862	1,424,463,098	731,201,764
	Interest Deduction for FIT Calculation	58,423,174	38,702,662	19,720,512
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,002,919,007	676,776,338	326,142,669
E-OPS	Less: Operating & Maintenance Expense	578,991,999	384,791,560	194,200,439
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	120,917,182	81,850,263	39,066,919
E-OTX	Less: Taxes Other than FIT	72,599,150	59,028,652	13,570,498
	Net Operating Income Before FIT	230,410,676	151,105,863	79,304,813
E-INT	Less: Interest Expense	58,423,174	38,702,662	19,720,512
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(284,768,728)	(184,994,278)	(99,774,450)
	Taxable Net Operating Income	(112,781,226)	(72,449,561)	(40,331,665)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(39,473,429)	(25,357,346)	(14,116,083)
1	Production Tax Credit	(154,450)	(101,366)	(53,084)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(56,067,184)	(36,247,828)	(19,819,356)
E-DTE	Deferred FIT	120,825,674	78,358,069	42,467,605
1	411400 Amortized Investment Tax Credit - Noxon	(387,198)	(254,118)	(133,080)
	Total Net FIT/Deferred FIT	64,371,292	41,856,123	22,515,169

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-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	46,224,207	71,717,640	117,941,847	29,670,094	47,827,236	77,497,330	16,554,113	23,890,404	40,444,517
12	997001 Contributions In Aid of Construction	0	5,901,731	5,901,731	0	3,889,182	3,889,182	0	2,012,549	2,012,549
2	997002 Injuries and Damages	0	19,800	19,800	0	13,002	13,002	0	6,798	6,798
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,435,887	2,435,887	0	1,657,378	1,657,378	0	778,509	778,509
99	997007 Idaho PCA	1,005,034	0	1,005,034	0	0	0	1,005,034	0	1,005,034
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	622,046	622,046	0	423,240	423,240	0	198,806	198,806
12	997016 Redemption Expense Amortization	0	1,272,511	1,272,511	0	838,572	838,572	0	433,939	433,939
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(8,414,603)	0	(8,414,603)	(4,988,928)	0	(4,988,928)	(3,425,675)	0	(3,425,675)
99	997019 CSS Temporary Service Fees	(1,770,784)	0	(1,770,784)	(1,642,150)	0	(1,642,150)	(128,634)	0	(128,634)
4	997020 FAS87 Current Pension Accrual	0	5,850,943	5,850,943	0	3,980,982	3,980,982	0	1,869,961	1,869,961
99	997021 Wartsilla Generators Amortization	25,546	0	25,546	25,546	0	25,546	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	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	(21,489,116)	0	(21,489,116)	(16,486,823)	0	(16,486,823)	(5,002,293)	0	(5,002,293)
12	997032 Interest Rate Swaps	0	(37,898,980)	(37,898,980)	0	(24,975,049)	(24,975,049)	0	(12,923,931)	(12,923,931)
4	997033 BPA Residential Exchange	595,132	0	595,132	287,945	0	287,945	307,187	0	307,187
99	997034 Montana Hydro Settlement	1,007,219	0	1,007,219	676,592	0	676,592	330,627	0	330,627
1	997041 Rathdrum Turbine Lease, Tax	0	(235,926)	(235,926)	0	(154,838)	(154,838)	0	(81,088)	(81,088)
99	997043 Washington Deferred Power Costs	2,877,557	0	2,877,557	2,877,557	0	2,877,557	0	0	0
1	997044 Non-Monetary Power Costs	0	205,473	205,473	0	134,852	134,852	0	70,621	70,621
1	997045 Section 199 Manufacturing Deduction	0	(166,667)	(166,667)	0	(109,384)	(109,384)	0	(57,283)	(57,283)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,869,203)	(3,869,203)	0	(2,549,766)	(2,549,766)	0	(1,319,437)	(1,319,437)
11	997049 Tax Depreciation	0	(295,793,538)	(295,793,538)	0	(192,322,000)	(192,322,000)	0	(103,471,538)	(103,471,538)
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	29,406	29,406	0	20,008	20,008	0	9,398	9,398
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(166,653)	0	(166,653)	0	0	0	(166,653)	0	(166,653)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	873,177	0	873,177	871,212	0	871,212	1,965	0	1,965
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	113,334	0	113,334	113,334	0	113,334	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,157,528	5,157,528	0	3,353,373	3,353,373	0	1,804,155	1,804,155
4	997081 Deferred Compensation	0	333,546	333,546	0	226,945	226,945	0	106,601	106,601
4	997082 Meal Disallowances	0	556,594	556,594	0	378,707	378,707	0	177,887	177,887
4	997083 Paid Time Off	0	234,278	234,278	0	159,403	159,403	0	74,875	74,875
2	997084 Customer Uncollectibles	0	(205,121)	(205,121)	0	(134,693)	(134,693)	0	(70,428)	(70,428)
99	997088 Deferred O&M Colstrip & CS2	2,091,127	0	2,091,127	1,081,242	0	1,081,242	1,009,885	0	1,009,885
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	(1,736,889)	0	(1,736,889)	(1,736,889)	0	(1,736,889)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(505,312)	0	(505,312)	(558,660)	0	(558,660)	53,348	0	53,348
1	997099 Kettle Falls Diesel Leak	0	219,315	219,315	0	143,936	143,936	0	75,379	75,379
99	997100 WA REC Amort	457,286	0	457,286	457,286	0	457,286	0	0	0
1	997101 Repairs 481 (a)	0	(63,842,179)	(63,842,179)	0	(41,899,622)	(41,899,622)	0	(21,942,557)	(21,942,557)
1	997102 Amort Idaho Earnings Test (254229)	(2,373,884)	0	(2,373,884)	0	0	0	(2,373,884)	0	(2,373,884)
99	997103 Def Project Compass	47,418	0	47,418	0	0	0	47,418	0	47,418
99	997104 Spokane River TDG	388,081	0	388,081	290,395	0	290,395	97,686	0	97,686
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		21,333,882	(306,538,109)	(284,768,728)	13,502,557	(198,496,835)	(184,994,278)	8,266,824	(108,041,274)	(99,774,450)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.665%	34.335%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.019%	34.981%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.899%	34.101%
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-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	112,599,330	112,599,330	0	72,912,570	72,912,570	0	39,686,760	39,686,760
99	410100	Deferred Federal Income Tax Expense - Washin	6,743,217	0	6,743,217	6,743,217	0	6,743,217	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,051,906	0	3,051,906	0	0	0	3,051,906	0	3,051,906
	410100	Total	9,795,123	112,599,330	122,394,453	6,743,217	72,912,570	79,655,787	3,051,906	39,686,760	42,738,666
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(214,327)	(214,327)	0	(138,785)	(138,785)	0	(75,542)	(75,542)
99	411100	Deferred Federal Income Tax Expense - Washin	(1,158,933)	0	(1,158,933)	(1,158,933)	0	(1,158,933)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(195,519)	0	(195,519)	0	0	0	(195,519)	0	(195,519)
	411100	Total	(1,354,452)	(214,327)	(1,568,779)	(1,158,933)	(138,785)	(1,297,718)	(195,519)	(75,542)	(271,061)
Total Deferred Federal Income Tax Expense			8,440,671	112,385,003	120,825,674	5,584,284	72,773,785	78,358,069	2,856,387	39,611,218	42,467,605

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.754%	35.246%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>		<b>E-OTX-12A</b>
For Twelve Months Ended October 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,448,214	1,448,214	0	950,463	950,463	0	497,751	497,751
1	408150	R&P Property Tax--Production	0	14,803,203	14,803,203	0	9,715,342	9,715,342	0	5,087,861	5,087,861
1	408180	R&P Property Tax--Transmission	0	5,606,803	5,606,803	0	3,679,745	3,679,745	0	1,927,058	1,927,058
1	409100	State Income Tax--Montana & Oregon	0	(392,670)	(392,670)	0	(257,709)	(257,709)	0	(134,961)	(134,961)
TOTAL PRODUCTION & TRANSMISSION			0	21,485,035	21,485,035	0	14,100,629	14,100,629	0	7,384,406	7,384,406
DISTRIBUTION											
99	408110	State Excise Tax	19,838,289	0	19,838,289	19,838,289	0	19,838,289	0	0	0
99	408120	Municipal Occupation & License Tax	21,051,654	0	21,051,654	17,691,100	0	17,691,100	3,360,554	0	3,360,554
99	408160	Miscellaneous State or Local Tax--WA & ID	138	0	138	0	0	0	138	0	138
99	408170	R&P Property Tax--Distribution	10,387,627	0	10,387,627	7,398,634	0	7,398,634	2,988,993	0	2,988,993
99	409100	State Income Tax--Idaho	(163,593)	0	(163,593)	0	0	0	(163,593)	0	(163,593)
TOTAL DISTRIBUTION			51,114,115	0	51,114,115	44,928,023	0	44,928,023	6,186,092	0	6,186,092
TOTAL TAXES OTHER THAN FIT			51,114,115	21,485,035	72,599,150	44,928,023	14,100,629	59,028,652	6,186,092	7,384,406	13,570,498

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:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,683,333	8,683,333	0	5,698,871	5,698,871	0	2,984,462	2,984,462
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	1,233,795	1,233,795	0	809,740	809,740	0	424,055	424,055
1	182381	CDA Settlement Past Storage	0	33,337,396	33,337,396	0	21,879,333	21,879,333	0	11,458,063	11,458,063
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)	160,775	16,863,079	17,023,854	160,775	11,221,571	11,382,346	0	5,641,508	5,641,508
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,887,968	56,192,269	61,080,237	4,789,349	38,233,220	43,022,569	98,619	17,959,049	18,057,668
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,203,464	4,203,464	0	2,860,037	2,860,037	0	1,343,427	1,343,427
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	56,082,347	56,082,347	0	38,158,429	38,158,429	0	17,923,918	17,923,918
		TOTAL INTANGIBLE PLANT	5,651,447	222,644,901	228,296,348	5,552,828	149,083,303	154,636,131	98,619	73,561,598	73,660,217
		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	131,980,838	131,980,838	0	86,619,024	86,619,024	0	45,361,814	45,361,814
1	312000	Boiler Plant	0	175,760,698	175,760,698	0	115,351,746	115,351,746	0	60,408,952	60,408,952
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,829,132	54,829,132	0	35,984,359	35,984,359	0	18,844,773	18,844,773
1	315000	Accessory Electric Equipment	0	27,217,608	27,217,608	0	17,862,916	17,862,916	0	9,354,692	9,354,692
1	316000	Miscellaneous Power Plant Equipment	0	17,335,923	17,335,923	0	11,377,566	11,377,566	0	5,958,357	5,958,357
		TOTAL STEAM PRODUCTION PLANT	0	410,709,141	410,709,141	0	269,548,408	269,548,408	0	141,160,733	141,160,733
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,921,316	59,921,316	0	39,326,360	39,326,360	0	20,594,956	20,594,956
1	331XXX	Structures & Improvements	0	66,441,508	66,441,508	0	43,605,562	43,605,562	0	22,835,946	22,835,946
1	332XXX	Reservoirs, Dams, & Waterways	0	164,982,419	164,982,419	0	108,277,962	108,277,962	0	56,704,457	56,704,457
1	333000	Waterwheels, Turbines, & Generators	0	193,009,529	193,009,529	0	126,672,154	126,672,154	0	66,337,375	66,337,375
1	334000	Accessory Electric Equipment	0	47,386,738	47,386,738	0	31,099,916	31,099,916	0	16,286,822	16,286,822
1	335XXX	Miscellaneous Power Plant Equipment	0	10,436,500	10,436,500	0	6,849,475	6,849,475	0	3,587,025	3,587,025
1	336000	Roads, Railroads, & Bridges	0	2,691,098	2,691,098	0	1,766,168	1,766,168	0	924,930	924,930
		TOTAL HYDRAULIC PRODUCTION PLANT	0	544,869,108	544,869,108	0	357,597,597	357,597,597	0	187,271,511	187,271,511
		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	16,828,222	16,828,222	0	11,044,362	11,044,362	0	5,783,860	5,783,860
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,219	21,387,219	0	14,036,432	14,036,432	0	7,350,787	7,350,787
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	210,858,217	210,858,217	0	138,386,248	138,386,248	0	72,471,969	72,471,969
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	20,645,792	20,645,792	0	13,549,833	13,549,833	0	7,095,959	7,095,959
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	1,796,876	1,796,876	0	1,179,290	1,179,290	0	617,586	617,586
		TOTAL OTHER PRODUCTION PLANT	0	296,513,843	296,513,843	0	194,602,035	194,602,035	0	101,911,808	101,911,808
		TOTAL PRODUCTION PLANT	0	1,252,092,092	1,252,092,092	0	821,748,040	821,748,040	0	430,344,052	430,344,052



RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	22,263,916	22,263,916	0	14,611,808	14,611,808	0	7,652,108	7,652,108
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	22,809,055	22,809,055	0	14,969,583	14,969,583	0	7,839,472	7,839,472
1	353000	Station Equipment	0	248,796,462	248,796,462	0	163,285,118	163,285,118	0	85,511,344	85,511,344
1	354000	Towers & Fixtures	0	17,172,802	17,172,802	0	11,270,510	11,270,510	0	5,902,292	5,902,292
1	355000	Poles & Fixtures	0	197,601,039	197,601,039	0	129,685,562	129,685,562	0	67,915,477	67,915,477
1	356000	Overhead Conductors & Devices	0	131,849,768	131,849,768	0	86,533,003	86,533,003	0	45,316,765	45,316,765
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	2,342,418	2,342,418	0	1,537,329	1,537,329	0	805,089	805,089
1	359000	Roads & Trails	0	2,009,011	2,009,011	0	1,318,514	1,318,514	0	690,497	690,497
		TOTAL TRANSMISSION PLANT	0	647,831,561	647,831,561	0	425,171,854	425,171,854	0	222,659,707	222,659,707
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,300,578	0	5,300,578	3,874,587	0	3,874,587	1,425,991	0	1,425,991
99	360400	Land Easements	2,472,892	0	2,472,892	335,157	0	335,157	2,137,735	0	2,137,735
99	360500	Land Ease Perpetual	137,944	0	137,944	0	0	0	137,944	0	137,944
99	361000	Structures & Improvements	20,705,209	0	20,705,209	14,213,376	0	14,213,376	6,491,833	0	6,491,833
3	362000	Station Equipment	124,146,787	2,085,820	126,232,607	80,288,729	1,409,576	81,698,305	43,858,058	676,244	44,534,302
99	363000	Energy Storage Equipment	2,557,900	0	2,557,900	2,557,900	0	2,557,900	0	0	0
99	364000	Poles, Towers, & Fixtures	343,571,793	0	343,571,793	218,608,145	0	218,608,145	124,963,648	0	124,963,648
99	365000	Overhead Conductors & Devices	218,300,949	0	218,300,949	136,465,246	0	136,465,246	81,835,703	0	81,835,703
99	366000	Underground Conduit	99,654,468	0	99,654,468	63,476,217	0	63,476,217	36,178,251	0	36,178,251
99	367000	Underground Conductors & Devices	176,318,927	0	176,318,927	114,009,658	0	114,009,658	62,309,269	0	62,309,269
99	368000	Line Transformers	236,210,635	0	236,210,635	161,207,853	0	161,207,853	75,002,782	0	75,002,782
99	369XXX	Services	153,136,382	0	153,136,382	100,049,086	0	100,049,086	53,087,296	0	53,087,296
99	371XXX	Installations on Customers' Premises	5,244	0	5,244	5,244	0	5,244	0	0	0
99	370000	Meters	49,997,896	0	49,997,896	27,447,123	0	27,447,123	22,550,773	0	22,550,773
99	373XXX	Street Light & Signal Systems	51,689,345	0	51,689,345	34,195,256	0	34,195,256	17,494,089	0	17,494,089
		TOTAL DISTRIBUTION PLANT	1,484,206,949	2,085,820	1,486,292,769	956,733,577	1,409,576	958,143,153	527,473,372	676,244	528,149,616
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,391,917	7,353,649	8,745,566	686,491	5,003,423	5,689,914	705,426	2,350,226	3,055,652
4	390XXX	Structures & Improvements	13,820,422	79,843,864	93,664,286	6,604,420	54,325,765	60,930,185	7,216,002	25,518,099	32,734,101
4	391XXX	Office Furniture & Equipment	3,254,981	50,652,610	53,907,591	3,177,819	34,464,036	37,641,855	77,162	16,188,574	16,265,736
4	392XXX	Transportation Equipment	26,224,491	14,466,577	40,691,068	18,916,820	9,843,059	28,759,879	7,307,671	4,623,518	11,931,189
4	393000	Stores Equipment	258,340	3,086,358	3,344,698	117,049	2,099,958	2,217,007	141,291	986,400	1,127,691
4	394000	Tools, Shop & Garage Equipment	1,959,520	11,130,751	13,090,271	923,337	7,573,363	8,496,700	1,036,183	3,557,388	4,593,571
4	394100	Electric Charging Stations	0	44,637	44,637	0	30,371	30,371	0	14,266	14,266
4	395000	Laboratory Equipment	251,726	625,602	877,328	217,891	425,660	643,551	33,835	199,942	233,777
4	396XXX	Power Operated Equipment	25,668,755	9,030,788	34,699,543	15,453,513	6,144,548	21,598,061	10,215,242	2,886,240	13,101,482
4	397XXX	Communications Equipment	21,872,596	75,202,269	97,074,865	13,013,953	51,167,624	64,181,577	8,858,643	24,034,645	32,893,288
4	398000	Miscellaneous Equipment	5,541	396,315	401,856	3,913	269,653	273,566	1,628	126,662	128,290
		TOTAL GENERAL PLANT	94,708,289	251,833,420	346,541,709	59,115,206	171,347,460	230,462,666	35,593,083	80,485,960	116,079,043
		TOTAL PLANT IN SERVICE	1,584,566,685	2,376,487,794	3,961,054,479	1,021,401,611	1,568,760,233	2,590,161,844	563,165,074	807,727,561	1,370,892,635

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(292,029,616)	(292,029,616)	0	(191,659,037)	(191,659,037)	0	(100,370,579)	(100,370,579)
E-ADEP		Hydro Production Plant	0	(138,301,194)	(138,301,194)	0	(90,767,074)	(90,767,074)	0	(47,534,120)	(47,534,120)
E-ADEP		Other Production Plant	0	(105,274,483)	(105,274,483)	0	(69,091,643)	(69,091,643)	0	(36,182,840)	(36,182,840)
E-ADEP		Transmission Plant	0	(205,097,631)	(205,097,631)	0	(134,605,575)	(134,605,575)	0	(70,492,056)	(70,492,056)
E-ADEP		Distribution Plant	(473,532,033)	(47,176)	(473,579,209)	(291,715,615)	(31,881)	(291,747,496)	(181,816,418)	(15,295)	(181,831,713)
E-ADEP		General Plant	(33,740,650)	(85,100,530)	(118,841,180)	(21,025,778)	(57,902,400)	(78,928,178)	(12,714,872)	(27,198,130)	(39,913,002)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(507,272,683)</b>	<b>(825,850,630)</b>	<b>(1,333,123,313)</b>	<b>(312,741,393)</b>	<b>(544,057,610)</b>	<b>(856,799,003)</b>	<b>(194,531,290)</b>	<b>(281,793,020)</b>	<b>(476,324,310)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,742,130)	(10,742,130)	0	(7,050,060)	(7,050,060)	0	(3,692,070)	(3,692,070)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(185,117)	0	(185,117)	(185,117)	0	(185,117)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,140,947)	(1,140,947)	0	(774,777)	(774,777)	0	(366,170)	(366,170)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,745,134)	(28,307,077)	(31,052,211)	(2,693,734)	(19,260,135)	(21,953,869)	(51,400)	(9,046,942)	(9,098,342)
E-AAAMT		General Plant - 390200, 396200	(120,411)	(264,747)	(385,158)	(116,850)	(180,134)	(296,984)	(3,561)	(84,613)	(88,174)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(3,050,662)</b>	<b>(40,454,901)</b>	<b>(43,505,563)</b>	<b>(2,995,701)</b>	<b>(27,265,106)</b>	<b>(30,260,807)</b>	<b>(54,961)</b>	<b>(13,189,795)</b>	<b>(13,244,756)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(510,323,345)</b>	<b>(866,305,531)</b>	<b>(1,376,628,876)</b>	<b>(315,737,094)</b>	<b>(571,322,716)</b>	<b>(887,059,810)</b>	<b>(194,586,251)</b>	<b>(294,982,815)</b>	<b>(489,569,066)</b>
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>			<b>1,074,243,340</b>	<b>1,510,182,263</b>	<b>2,584,425,603</b>	<b>705,664,517</b>	<b>997,437,517</b>	<b>1,703,102,034</b>	<b>368,578,823</b>	<b>512,744,746</b>	<b>881,323,569</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(116,392)	(116,392)	0	(76,388)	(76,388)	0	(40,004)	(40,004)
12		ADFIT - Electric Plant In Service (282900)	0	(458,994,449)	(458,994,449)	0	(302,472,752)	(302,472,752)	0	(156,521,697)	(156,521,697)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,425,833)	(48,425,833)	0	(32,948,937)	(32,948,937)	0	(15,476,896)	(15,476,896)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(1,363,157)	(1,363,157)	0	(927,492)	(927,492)	0	(435,665)	(435,665)
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	(11,668,088)	(11,668,088)	0	(7,657,766)	(7,657,766)	0	(4,010,322)	(4,010,322)
1		ADFIT - CDA Settlement Costs (283333)	0	384,856	384,856	0	252,581	252,581	0	132,275	132,275
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,161,301)	(3,161,301)	0	(2,083,266)	(2,083,266)	0	(1,078,035)	(1,078,035)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(523,344,364)</b>	<b>(523,344,364)</b>	<b>0</b>	<b>(345,914,020)</b>	<b>(345,914,020)</b>	<b>0</b>	<b>(177,430,344)</b>	<b>(177,430,344)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,074,243,340</b>	<b>986,837,899</b>	<b>2,061,081,239</b>	<b>705,664,517</b>	<b>651,523,497</b>	<b>1,357,188,014</b>	<b>368,578,823</b>	<b>335,314,402</b>	<b>703,893,225</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.579%	32.421%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.899%	34.101%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Twelve Months Ended October 31, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	986,837,899	2,061,081,239	705,664,517	651,523,497	1,357,188,014	368,578,823	335,314,402	703,893,225
	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	(572,500)	0	(572,500)	572,500	0	572,500
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)	(2,905,374)	0	(2,905,374)	(931,122)	0	(931,122)	(1,974,252)	0	(1,974,252)
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)	7,650,733	0	7,650,733	4,887,536	0	4,887,536	2,763,197	0	2,763,197
99	ADFIT - Kettle Falls Disallowed (190420)	144,740	0	144,740	144,740	0	144,740	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)	1,467,841	0	1,467,841	0	0	0	1,467,841	0	1,467,841
99	ADFIT - Boulder Park Disallowed (190040)	396,255	0	396,255	0	0	0	396,255	0	396,255
99	Investment in WNP3 Exchange Power (124900, 12493)	8,166,377	0	8,166,377	8,166,377	0	8,166,377	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,467,667)	0	(1,467,667)	(1,467,667)	0	(1,467,667)	0	0	0
99	CDA Lake Settlement - WA (182382)	697,208	0	697,208	697,208	0	697,208	0	0	0
99	CDA Lake Settlement - ID (186382)	136,806	0	136,806	0	0	0	136,806	0	136,806
99	ADFIT - CDA Lake Settlement - Direct (283382)	(291,906)	0	(291,906)	(244,024)	0	(244,024)	(47,882)	0	(47,882)
99	CDA CDR Fund - Direct (182324)	50,715	0	50,715	50,715	0	50,715	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	359,908	0	359,908	334,306	0	334,306	25,602	0	25,602
99	ADFIT - Spokane River Relicensing (283322)	(125,944)	0	(125,944)	(116,988)	0	(116,988)	(8,956)	0	(8,956)
99	Spokane River PM&Es (182323)	331,513	0	331,513	212,282	0	212,282	119,231	0	119,231
99	ADFIT - Spokane River PM&Es (283323)	(116,054)	0	(116,054)	(74,323)	0	(74,323)	(41,731)	0	(41,731)
99	Montana Riverbed Settlement (186360)	602,594	0	602,594	451,057	0	451,057	151,537	0	151,537
99	ADFIT - Montana Riverbed Settlement (283365)	(211,329)	0	(211,329)	(158,291)	0	(158,291)	(53,038)	0	(53,038)
99	Lancaster Generation (182312)	4,722	0	4,722	4,722	0	4,722	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,653)	0	(1,653)	(1,653)	0	(1,653)	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)	(2,123,368)	(60)	(2,123,428)	(573,605)	(41)	(573,646)	(1,549,763)	(19)	(1,549,782)
99	Customer Deposits (235199)	(1,685,507)	0	(1,685,507)	(1,685,507)	0	(1,685,507)	0	0	0
C-WKC	Working Capital	62,288,588	28,545,659	90,834,247	62,288,588	0	62,288,588	0	28,545,659	28,545,659
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	66,038,024	28,545,599	94,583,623	67,275,125	(41)	67,275,084	(1,237,101)	28,545,640	27,308,539
	NET RATE BASE	#####	1,015,383,498	2,155,664,862	772,939,642	651,523,456	1,424,463,098	367,341,722	363,860,042	731,201,764

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-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	7,873,099				7,873,099	7,873,099		5,167,115	5,167,115		2,705,984	2,705,984		
1	Hydro (ED-AN)	10,030,815				10,030,815	10,030,815		6,583,224	6,583,224		3,447,591	3,447,591		
1	Other (ED-AN)	9,474,678				9,474,678	9,474,678		6,218,231	6,218,231		3,256,447	3,256,447		
<b>Total Electric Production</b>		<b>27,378,592</b>				<b>27,378,592</b>	<b>27,378,592</b>		<b>17,968,570</b>	<b>17,968,570</b>		<b>9,410,022</b>	<b>9,410,022</b>		
<b>Electric Transmission</b>															
1	ED-AN	11,673,465				11,673,465	11,673,465		7,661,295	7,661,295		4,012,170	4,012,170		
<b>Total Electric Transmissio</b>		<b>11,673,465</b>				<b>11,673,465</b>	<b>11,673,465</b>		<b>7,661,295</b>	<b>7,661,295</b>		<b>4,012,170</b>	<b>4,012,170</b>		
<b>Electric Distribution</b>															
3	ED-AN	41,091					41,091		27,769	27,769		13,322	13,322		
	ED-ID	16,052,374				16,052,374	16,052,374				16,052,374		16,052,374		
	ED-WA	27,463,834				27,463,834	27,463,834	27,463,834		27,463,834					
<b>Total Electric Distribution</b>		<b>43,557,299</b>				<b>43,516,208</b>	<b>41,091</b>	<b>43,557,299</b>	<b>27,463,834</b>	<b>27,769</b>	<b>27,491,603</b>	<b>16,052,374</b>	<b>13,322</b>	<b>16,065,696</b>	
<b>Gas Underground Storage</b>															
	GD-AN	686,455		686,455											
	GD-OR	126,149			126,149										
<b>Total Gas Underground St</b>		<b>812,604</b>		<b>686,455</b>	<b>126,149</b>										
<b>Gas Distribution</b>															
	GD-AN	64,600		64,600											
	GD-ID	4,815,705		4,815,705											
	GD-WA	9,677,998		9,677,998											
	GD-OR	6,474,383			6,474,383										
<b>Total Gas Distribution</b>		<b>21,032,686</b>		<b>14,558,303</b>	<b>6,474,383</b>										
<b>General Plant</b>															
4	ED-AN	2,776,775		2,776,775			2,776,775		1,889,318	1,889,318		887,457	887,457		
	ED-ID	213,866		213,866		213,866	213,866				213,866		213,866		
	ED-WA	1,101,152		1,101,152		1,101,152	1,101,152	1,101,152							
7,4	CD-AA	18,475,090		13,177,543	3,687,258	1,610,289			8,966,000	8,966,000		4,211,543	4,211,543		
9,4	CD-AN	657,075		515,692	141,383		515,692		350,877	350,877		164,815	164,815		
9	CD-ID	342,145		268,526	73,619		268,526				268,526		268,526		
9	CD-WA	196,277		154,044	42,233		154,044		154,044		154,044				
8	GD-AA	276,850			192,782	84,068									
	GD-AN	36,223			36,223										
	GD-ID	44,428			44,428										
	GD-WA	212,309			212,309										
	GD-OR	196,374			196,374										
<b>Total General Plant</b>		<b>24,528,564</b>		<b>18,207,598</b>	<b>4,430,235</b>	<b>1,890,731</b>	<b>1,737,588</b>	<b>16,470,010</b>	<b>1,255,196</b>	<b>11,206,195</b>	<b>12,461,391</b>	<b>482,392</b>	<b>5,263,815</b>	<b>5,746,207</b>	
<b>Total Depreciation Expens</b>		<b>128,983,210</b>		<b>100,816,954</b>	<b>19,674,993</b>	<b>8,491,263</b>	<b>45,253,796</b>	<b>55,563,158</b>	<b>100,816,954</b>	<b>28,719,030</b>	<b>36,863,829</b>	<b>65,582,859</b>	<b>16,534,766</b>	<b>18,699,329</b>	<b>35,234,095</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South		Jurisdiction -		Washington				Idaho	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	67.579%	32.421%
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 AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		602,746	602,746		315,654	315,654	
1	Misc Intangible Plt (30300)	ED-AN	240,032	240,032		240,032	240,032		157,533	157,533		82,499	82,499	
<b>Total Production/Transmission</b>			<b>1,158,432</b>	<b>1,158,432</b>		<b>1,158,432</b>	<b>1,158,432</b>		<b>760,279</b>	<b>760,279</b>		<b>398,153</b>	<b>398,153</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (30300)	ED-WA	2,982	2,982		2,982	2,982	2,982		2,982				
<b>Total Distribution</b>			<b>27,135</b>	<b>27,135</b>		<b>27,135</b>	<b>27,135</b>	<b>27,135</b>		<b>27,135</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	598,552	426,923	119,459	52,170	426,923	426,923		290,478	290,478	136,445	136,445	
9,1		CD-AN	9,729	7,635	2,094		7,635	7,635		5,011	5,011	2,624	2,624	
		GD-ID	14,488		14,488									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
<b>Total General Plant - 303000</b>			<b>655,699</b>	<b>434,558</b>	<b>160,903</b>	<b>60,238</b>	<b>434,558</b>	<b>434,558</b>		<b>295,489</b>	<b>295,489</b>	<b>139,069</b>	<b>139,069</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	19,461,477	13,881,094	3,884,121	1,696,262	13,881,094	13,881,094		9,444,696	9,444,696	4,436,398	4,436,398	
9,4		CD-AN	9,161	7,190	1,971		7,190	7,190		4,892	4,892	2,298	2,298	
9,4		CD-ID	18,602	14,599	4,003		14,599	14,599				14,599	14,599	
4		ED-AN	615,768	615,768			615,768	615,768		418,969	418,969	196,799	196,799	
		ED-ID	4,747	4,747			4,747	4,747				4,747	4,747	
		ED-WA	923,928	923,928			923,928	923,928	923,928		923,928			
8		GD-AA	320,864		223,431	97,433								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>21,354,547</b>	<b>15,447,326</b>	<b>4,113,526</b>	<b>1,793,695</b>	<b>943,274</b>	<b>14,504,052</b>	<b>15,447,326</b>	<b>923,928</b>	<b>9,868,557</b>	<b>10,792,485</b>	<b>19,346</b>	<b>4,635,495</b>
<b>Gas Underground Storage</b>														
		GD-AN	228		228									
<b>Total Gas Underground Storage</b>			<b>228</b>		<b>228</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	24,417	17,416	4,873	2,128	17,416	17,416		11,850	11,850	5,566	5,566	
4		ED-AN	40,022	40,022			40,022	40,022		27,231	27,231	12,791	12,791	
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>64,439</b>	<b>57,438</b>	<b>4,873</b>	<b>2,128</b>	<b>57,438</b>	<b>57,438</b>		<b>39,081</b>	<b>39,081</b>	<b>18,357</b>	<b>18,357</b>	
<b>Total Amortization Expense</b>			<b>23,260,480</b>	<b>17,124,889</b>	<b>4,279,530</b>	<b>1,856,061</b>	<b>970,409</b>	<b>16,154,480</b>	<b>17,124,889</b>	<b>951,063</b>	<b>10,963,406</b>	<b>11,914,469</b>	<b>19,346</b>	<b>5,191,074</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor		71.326%	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-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(292,029,616)	(292,029,616)			(292,029,616)	(292,029,616)		(191,659,037)	(191,659,037)		(100,370,579)	(100,370,579)	
1	Hydro (ED-AN)	(138,301,194)	(138,301,194)			(138,301,194)	(138,301,194)		(90,767,074)	(90,767,074)		(47,534,120)	(47,534,120)	
1	Other (ED-AN)	(105,274,483)	(105,274,483)			(105,274,483)	(105,274,483)		(69,091,643)	(69,091,643)		(36,182,840)	(36,182,840)	
<b>Total Electric Production</b>		<b>(535,605,293)</b>	<b>(535,605,293)</b>			<b>(535,605,293)</b>	<b>(535,605,293)</b>		<b>(351,517,754)</b>	<b>(351,517,754)</b>		<b>(184,087,539)</b>	<b>(184,087,539)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(205,097,631)	(205,097,631)			(205,097,631)	(205,097,631)		(134,605,575)	(134,605,575)		(70,492,056)	(70,492,056)	
<b>Total Electric Transmissic</b>		<b>(205,097,631)</b>	<b>(205,097,631)</b>			<b>(205,097,631)</b>	<b>(205,097,631)</b>		<b>(134,605,575)</b>	<b>(134,605,575)</b>		<b>(70,492,056)</b>	<b>(70,492,056)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(47,176)	(47,176)				(47,176)		(31,881)	(31,881)		(15,295)	(15,295)	
	ED-ID	(181,816,418)	(181,816,418)			(181,816,418)	(181,816,418)				(181,816,418)		(181,816,418)	
	ED-WA	(291,715,615)	(291,715,615)			(291,715,615)	(291,715,615)	(291,715,615)			(291,715,615)			
<b>Total Electric Distribution</b>		<b>(473,579,209)</b>	<b>(473,579,209)</b>			<b>(473,532,033)</b>	<b>(47,176)</b>	<b>(473,579,209)</b>	<b>(291,715,615)</b>	<b>(31,881)</b>	<b>(291,747,496)</b>	<b>(181,816,418)</b>	<b>(15,295)</b>	<b>(181,831,713)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,301,817)		(14,301,817)										
	GD-OR	(789,612)					(789,612)							
<b>Total Gas Underground S</b>		<b>(15,091,429)</b>		<b>(14,301,817)</b>			<b>(789,612)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,594,680)		(1,594,680)										
	GD-ID	(65,153,338)		(65,153,338)										
	GD-WA	(126,742,085)		(126,742,085)										
	GD-OR	(99,306,767)					(99,306,767)							
<b>Total Gas Distribution</b>		<b>(292,796,870)</b>		<b>(193,490,103)</b>			<b>(99,306,767)</b>							
<b>General Plant</b>														
4	ED-AN	(42,686,920)	(42,686,920)				(42,686,920)		(29,044,180)	(29,044,180)		(13,642,740)	(13,642,740)	
	ED-ID	(8,310,688)	(8,310,688)			(8,310,688)	(8,310,688)				(8,310,688)		(8,310,688)	
	ED-WA	(18,657,834)	(18,657,834)			(18,657,834)	(18,657,834)	(18,657,834)			(18,657,834)			
7,4	CD-AA	(47,081,838)	(33,581,592)	(9,396,593)	(4,103,653)		(33,581,592)		(22,848,915)	(22,848,915)		(10,732,677)	(10,732,677)	
9,4	CD-AN	(11,253,416)	(8,832,018)	(2,421,398)			(8,832,018)		(6,009,305)	(6,009,305)		(2,822,713)	(2,822,713)	
9	CD-ID	(5,611,641)	(4,404,184)	(1,207,457)		(4,404,184)	(4,404,184)				(4,404,184)		(4,404,184)	
9	CD-WA	(3,017,143)	(2,367,944)	(649,199)		(2,367,944)	(2,367,944)	(2,367,944)			(2,367,944)			
8	GD-AA	(1,992,845)		(1,387,698)	(605,147)									
	GD-AN	(2,259,835)		(2,259,835)										
	GD-ID	(1,473,930)		(1,473,930)										
	GD-WA	(5,287,907)		(5,287,907)										
	GD-OR	(4,437,650)			(4,437,650)									
<b>Total General Plant</b>		<b>(152,071,647)</b>	<b>(118,841,180)</b>	<b>(24,084,017)</b>	<b>(9,146,450)</b>	<b>(33,740,650)</b>	<b>(85,100,530)</b>	<b>(118,841,180)</b>	<b>(21,025,778)</b>	<b>(57,902,400)</b>	<b>(78,928,178)</b>	<b>(12,714,872)</b>	<b>(27,198,130)</b>	<b>(39,913,002)</b>
<b>Total Accumulated Depr</b>		<b>(1,674,242,079)</b>	<b>(1,333,123,313)</b>	<b>(231,875,937)</b>	<b>(109,242,829)</b>	<b>(507,272,683)</b>	<b>(825,850,630)</b>	<b>(1,333,123,313)</b>	<b>(312,741,393)</b>	<b>(544,057,610)</b>	<b>(856,799,003)</b>	<b>(194,531,290)</b>	<b>(281,793,020)</b>	<b>(476,324,310)</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	67.579%		32.421%				
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-AAAMT-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(9,529,087)	(9,529,087)			(9,529,087)	(9,529,087)		(6,253,940)	(6,253,940)		(3,275,147)	(3,275,147)	
1	Misc Intangible Plt (3030 ED-AN	(1,213,043)	(1,213,043)			(1,213,043)	(1,213,043)		(796,120)	(796,120)		(416,923)	(416,923)	
<b>Total Production/Transmission</b>		<b>(10,742,130)</b>	<b>(10,742,130)</b>			<b>(10,742,130)</b>	<b>(10,742,130)</b>		<b>(7,050,060)</b>	<b>(7,050,060)</b>		<b>(3,692,070)</b>	<b>(3,692,070)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(153,287)	(153,287)			(153,287)	(153,287)		(153,287)	(153,287)				
	Misc Intangible Plt (3030 ED-WA	(31,830)	(31,830)			(31,830)	(31,830)		(31,830)	(31,830)				
<b>Total Distribution</b>		<b>(185,117)</b>	<b>(185,117)</b>			<b>(185,117)</b>	<b>(185,117)</b>		<b>(185,117)</b>	<b>(185,117)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,510,987)	(1,077,726)	(301,563)	(131,698)	(1,077,726)	(1,077,726)		(733,285)	(733,285)		(344,441)	(344,441)	
9,1	CD-AN	(80,554)	(63,221)	(17,333)		(63,221)	(63,221)		(41,492)	(41,492)		(21,729)	(21,729)	
	GD-ID	(61,505)		(61,505)										
	GD-WA	(149,854)		(149,854)										
	GD-OR	(77,546)			(77,546)									
<b>Total General Plant - 303000</b>		<b>(1,880,446)</b>	<b>(1,140,947)</b>	<b>(530,255)</b>	<b>(209,244)</b>	<b>(1,140,947)</b>	<b>(1,140,947)</b>		<b>(774,777)</b>	<b>(774,777)</b>		<b>(366,170)</b>	<b>(366,170)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(38,331,411)	(27,340,262)	(7,650,183)	(3,340,966)	(27,340,262)	(27,340,262)		(18,602,314)	(18,602,314)		(8,737,948)	(8,737,948)	
9,4	CD-AN	(28,480)	(22,352)	(6,128)		(22,352)	(22,352)		(15,208)	(15,208)		(7,144)	(7,144)	
9	CD-ID	(40,559)	(31,832)	(8,727)		(31,832)	(31,832)					(31,832)	(31,832)	
4	ED-AN	(944,463)	(944,463)			(944,463)	(944,463)		(642,613)	(642,613)		(301,850)	(301,850)	
	ED-ID	(19,568)	(19,568)			(19,568)	(19,568)					(19,568)	(19,568)	
	ED-WA	(2,693,734)	(2,693,734)			(2,693,734)	(2,693,734)		(2,693,734)	(2,693,734)				
8	GD-AA	(1,099,799)		(765,834)	(333,965)									
	GD-AN	(1,441)		(1,441)										
	GD-OR	(154)			(154)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(43,159,609)</b>	<b>(31,052,211)</b>	<b>(8,432,313)</b>	<b>(3,675,085)</b>	<b>(2,745,134)</b>	<b>(28,307,077)</b>	<b>(31,052,211)</b>	<b>(2,693,734)</b>	<b>(19,260,135)</b>	<b>(21,953,869)</b>	<b>(51,400)</b>	<b>(9,046,942)</b>	<b>(9,098,342)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,163)		(240,163)										
<b>Total Gas Underground Storage</b>		<b>(240,163)</b>		<b>(240,163)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(252,683)	(180,228)	(50,431)	(22,024)	(180,228)	(180,228)		(122,627)	(122,627)		(57,601)	(57,601)	
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)	
9	CD-WA	(7,864)	(6,172)	(1,692)		(6,172)	(6,172)		(6,172)	(6,172)				
4	ED-AN	(84,519)	(84,519)			(84,519)	(84,519)		(57,507)	(57,507)		(27,012)	(27,012)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,630)		(1,630)										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(461,911)</b>	<b>(385,158)</b>	<b>(54,729)</b>	<b>(22,024)</b>	<b>(120,411)</b>	<b>(264,747)</b>	<b>(385,158)</b>	<b>(116,850)</b>	<b>(180,134)</b>	<b>(296,984)</b>	<b>(3,561)</b>	<b>(84,613)</b>	<b>(88,174)</b>
<b>Total Accumulated Amortization</b>		<b>(56,669,376)</b>	<b>(43,505,563)</b>	<b>(9,257,460)</b>	<b>(3,906,353)</b>	<b>(3,050,662)</b>	<b>(40,454,901)</b>	<b>(43,505,563)</b>	<b>(2,995,701)</b>	<b>(27,265,106)</b>	<b>(30,260,807)</b>	<b>(54,961)</b>	<b>(13,189,795)</b>	<b>(13,244,756)</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-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	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	9,950,066	0	0	7,096,984	7,096,984	0	0	1,985,834	1,985,834	0	867,248	867,248
9	CD-WA / ID / AN	1,592,598	672,880	343,147	233,891	1,249,918	184,478	94,078	64,124	342,680	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>13,267,036</b>	<b>686,491</b>	<b>705,426</b>	<b>7,353,649</b>	<b>8,745,566</b>	<b>661,642</b>	<b>94,078</b>	<b>2,049,958</b>	<b>2,805,678</b>	<b>848,544</b>	<b>867,248</b>	<b>1,715,792</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	7,594,172	1,052,174	2,157,972	4,384,026	7,594,172	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,104	0	0	0	0	2,239,104	0	0	2,239,104	0	0	0
99	GD-OR / AS	3,598,898	0	0	0	0	0	0	0	0	3,598,898	0	3,598,898
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	94,674,058	0	0	67,527,219	67,527,219	0	0	18,895,048	18,895,048	0	8,251,791	8,251,791
9	CD-WA / ID / AN	23,626,639	5,552,246	5,058,030	7,932,619	18,542,895	1,522,211	1,386,716	2,174,817	5,083,744	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>131,732,871</b>	<b>6,604,420</b>	<b>7,216,002</b>	<b>79,843,864</b>	<b>93,664,286</b>	<b>3,761,315</b>	<b>1,386,716</b>	<b>21,069,865</b>	<b>26,217,896</b>	<b>3,598,898</b>	<b>8,251,791</b>	<b>11,850,689</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	9,085,125	3,147,553	10,377	5,927,195	9,085,125	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	623,627	0	0	0	0	0	0	434,256	434,256	0	189,371	189,371
7	CD-AA	62,599,929	0	0	44,650,025	44,650,025	0	0	12,493,694	12,493,694	0	5,456,210	5,456,210
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>72,535,050</b>	<b>3,177,819</b>	<b>77,162</b>	<b>50,652,611</b>	<b>53,907,592</b>	<b>8,298</b>	<b>18,310</b>	<b>12,955,269</b>	<b>12,981,877</b>	<b>0</b>	<b>5,645,581</b>	<b>5,645,581</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	35,702,012	17,138,589	6,432,289	12,131,134	35,702,012	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,789,668	0	0	0	0	6,947,333	2,302,645	1,539,690	10,789,668	0	0	0
99	GD-OR / AS	3,771,361	0	0	0	0	0	0	0	0	3,771,361	0	3,771,361
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	591,754	0	0	422,075	422,075	0	0	118,102	118,102	0	51,577	51,577
9	CD-WA / ID / AN	5,819,070	1,778,231	875,382	1,913,368	4,566,981	487,522	239,996	524,571	1,252,089	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>56,673,865</b>	<b>18,916,820</b>	<b>7,307,671</b>	<b>14,466,577</b>	<b>40,691,068</b>	<b>7,434,855</b>	<b>2,542,641</b>	<b>2,182,363</b>	<b>12,159,859</b>	<b>3,771,361</b>	<b>51,577</b>	<b>3,822,938</b>

RESULTS OF OPERATIONS	Report ID:
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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
	393000	Stores Equipment											
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0
99		GD-WA / ID / AN	85,406	0	0	0	0	85,406	0	0	85,406	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,751,374	106,309	126,547	2,711,335	2,944,191	29,146	34,694	743,343	807,183	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,294,513</b>	<b>117,048</b>	<b>141,292</b>	<b>3,086,357</b>	<b>3,344,697</b>	<b>114,552</b>	<b>34,694</b>	<b>743,343</b>	<b>892,589</b>	<b>57,227</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,616,133	905,442	273,237	2,437,454	3,616,133	0	0	0	0	0	0
99		GD-WA / ID / AN	2,660,422	0	0	0	0	1,946,780	356,201	357,441	2,660,422	0	0
99		GD-OR / AS	963,597	0	0	0	0	0	0	0	0	963,597	963,597
8		GD-AA	2,860,036	0	0	0	0	0	0	1,991,557	1,991,557	0	868,479
7		CD-AA	11,937,074	0	0	8,514,238	8,514,238	0	0	2,382,401	2,382,401	0	1,040,435
9		CD-WA / ID / AN	1,223,068	17,896	762,946	179,059	959,901	4,906	209,170	49,091	263,167	0	0
		<b>TOTAL ACCOUNT</b>	<b>23,260,330</b>	<b>923,338</b>	<b>1,036,183</b>	<b>11,130,751</b>	<b>13,090,272</b>	<b>1,951,686</b>	<b>565,371</b>	<b>4,780,490</b>	<b>7,297,547</b>	<b>963,597</b>	<b>1,908,914</b>
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	44,637	0	0	44,637	44,637	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
		<b>TOTAL ACCOUNT</b>	<b>44,637</b>	<b>0</b>	<b>0</b>	<b>44,637</b>	<b>44,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	588,313	215,795	33,166	339,352	588,313	0	0	0	0	0	0
99		GD-WA / ID / AN	145,628	0	0	0	0	16,990	5,541	123,097	145,628	0	0
99		GD-OR / AS	55,143	0	0	0	0	0	0	0	0	55,143	55,143
8		GD-AA	231,434	0	0	0	0	0	0	161,157	161,157	0	70,277
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	45,022	2,096	669	32,570	35,335	575	183	8,929	9,687	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,421,203</b>	<b>217,891</b>	<b>33,835</b>	<b>625,602</b>	<b>877,328</b>	<b>17,565</b>	<b>5,724</b>	<b>364,166</b>	<b>387,455</b>	<b>55,143</b>	<b>101,277</b>
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	33,103,167	15,199,072	9,899,690	8,004,405	33,103,167	0	0	0	0	0	0
99		GD-WA / ID / AN	4,712,733	0	0	0	0	2,907,123	975,116	830,494	4,712,733	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834
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	1,553,755	254,441	315,552	649,441	1,219,434	69,758	86,512	178,051	334,321	0	0
		<b>TOTAL ACCOUNT</b>	<b>39,941,968</b>	<b>15,453,513</b>	<b>10,215,242</b>	<b>9,030,789</b>	<b>34,699,544</b>	<b>2,976,881</b>	<b>1,061,628</b>	<b>1,114,019</b>	<b>5,152,528</b>	<b>43,834</b>	<b>46,062</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended October 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended October 31, 2016	
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AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,049,255	12,114,607	5,669,811	44,264,837	62,049,255	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,222,743	0	0	0	0	693,094	529,649	0	1,222,743	0	0	
99		GD-OR / AS	1,226,188	0	0	0	0	0	0	0	0	1,226,188	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7		CD-AA	35,909,951	0	0	25,613,132	25,613,132	0	0	7,166,908	7,166,908	0	3,129,911	
9		CD-WA/ ID / AN	11,993,016	899,346	3,188,832	5,324,301	9,412,479	246,566	874,254	1,459,717	2,580,537	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,394,085</b>	<b>13,013,953</b>	<b>8,858,643</b>	<b>75,202,270</b>	<b>97,074,866</b>	<b>939,660</b>	<b>1,403,903</b>	<b>9,318,043</b>	<b>11,661,606</b>	<b>1,226,188</b>	<b>3,431,425</b>	<b>4,657,613</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	91,712	0	1,628	90,084	91,712	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	423,847	0	0	302,313	302,313	0	0	84,591	84,591	0	36,943	
9		CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	
		<b>TOTAL ACCOUNT</b>	<b>527,904</b>	<b>3,913</b>	<b>1,628</b>	<b>396,315</b>	<b>401,856</b>	<b>1,073</b>	<b>0</b>	<b>85,665</b>	<b>86,738</b>	<b>2,367</b>	<b>36,943</b>	<b>39,310</b>
		<b>TOTAL GENERAL PLANT</b>	<b>457,093,462</b>	<b>59,115,206</b>	<b>35,593,084</b>	<b>251,833,422</b>	<b>346,541,712</b>	<b>17,867,527</b>	<b>7,113,065</b>	<b>54,663,181</b>	<b>79,643,773</b>	<b>10,567,159</b>	<b>20,340,818</b>	<b>30,907,977</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-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,467,706	160,775	0	10,306,931	10,467,706	0	0	0	0	0		
99		GD-WA / ID / AN	1,777,259	0	0	0	0	1,022,594	754,665	0	1,777,259	0		
99		GD-OR / AS	809,193	0	0	0	0	0	0	0	0	809,193		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,978,276	0	0	6,403,845	6,403,845	0	0	1,791,884	1,791,884	782,547		
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>22,226,492</b>	<b>160,775</b>	<b>0</b>	<b>16,863,079</b>	<b>17,023,854</b>	<b>1,022,594</b>	<b>754,665</b>	<b>1,833,639</b>	<b>3,610,898</b>	<b>809,193</b>	<b>782,547</b>	<b>1,591,740</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,886,508	4,789,349	23,524	3,073,635	7,886,508	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	1,734,227	0	0	0	0	0	0	1,207,612	1,207,612	526,615		
7		CD-AA	74,421,113	0	0	53,081,603	53,081,603	0	0	14,852,966	14,852,966	6,486,544		
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		<b>TOTAL ACCOUNT</b>	<b>84,184,713</b>	<b>4,789,349</b>	<b>98,619</b>	<b>56,192,268</b>	<b>61,080,236</b>	<b>0</b>	<b>20,588</b>	<b>16,070,730</b>	<b>16,091,318</b>	<b>0</b>	<b>7,013,159</b>	<b>7,013,159</b>
	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	1,441	0	0	0	0	0	0	1,441	1,441	0	0	
99		GD-OR / AS	154	0	0	0	0	0	0	0	0	154	154	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,893,312	0	0	4,203,464	4,203,464	0	0	1,176,187	1,176,187	513,661		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,894,907</b>	<b>0</b>	<b>0</b>	<b>4,203,464</b>	<b>4,203,464</b>	<b>0</b>	<b>0</b>	<b>1,177,628</b>	<b>1,177,628</b>	<b>154</b>	<b>513,661</b>	<b>513,815</b>
	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	78,628,197	0	0	56,082,348	56,082,348	0	0	15,692,615	15,692,615	6,853,234		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>78,628,197</b>	<b>0</b>	<b>0</b>	<b>56,082,348</b>	<b>56,082,348</b>	<b>0</b>	<b>0</b>	<b>15,692,615</b>	<b>15,692,615</b>	<b>0</b>	<b>6,853,234</b>	<b>6,853,234</b>
	<b>TOTAL</b>		<b>190,934,309</b>	<b>4,950,124</b>	<b>98,619</b>	<b>133,341,159</b>	<b>138,389,902</b>	<b>1,022,594</b>	<b>775,253</b>	<b>34,774,612</b>	<b>36,572,459</b>	<b>809,347</b>	<b>15,162,601</b>	<b>15,971,948</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-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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(67,185,775)	(47,920,926)	(13,408,937)	(5,855,912)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(643,333)	(504,907)	(138,426)	0
7	283750	CD-AA	(1,911,165)	(1,363,158)	(381,430)	(166,577)
		Total	<u>(69,740,273)</u>	<u>(49,788,991)</u>	<u>(13,928,793)</u>	<u>(6,022,489)</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	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

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			2,736,822	2,736,822					2,736,822
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			389	389					389
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,120)	(1,120)					(1,120)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			26	26					26
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	77,687,951	34,030,923		111,718,874	62,288,588	28,545,659	15,399,363	5,485,264	
<b>TOTAL</b>		<b>77,687,951</b>	<b>34,030,923</b>	<b>2,736,117</b>	<b>114,454,991</b>	<b>62,288,588</b>	<b>28,545,659</b>	<b>15,399,363</b>	<b>5,485,264</b>	<b>2,736,117</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						