

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	168,563,618	110,557,648	58,005,970
	Adjustments			
	Adjusted Net Operating Income (Loss)	168,563,618	110,557,648	58,005,970
E-APL	Electric Net Rate Base	2,184,365,034	1,444,926,292	739,438,742
	RATE OF RETURN	7.717%	7.651%	7.845%

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
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers - AMA Percent	01-01-2016 thru 12-31-2016	374,507 100.000%	245,916 65.664%	128,591 34.336%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2016 thru 12-31-2016	23,251,240 100.000%	15,470,596 66.537%	7,780,644 33.463%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages		400.000%	273.079%	126.921%
		Percent		100.000%	68.270%	31.730%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
		Total Percentages		400.000%	313.930%	86.070%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2015 thru 12-31-2016	1,023,558,708	675,072,411	348,486,297	
				100.000%	65.953%	34.047%	
11		Book Depreciation Percent	01-01-2016 thru 12-31-2016	101,849,867	66,335,712	35,514,155	
				100.000%	65.131%	34.869%	

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 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	12-01-2015 thru 12-31-2016	2,619,856,983 100.000%	1,729,585,131 66.018%	890,271,852 33.982%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2015 thru 12-31-2016	230,327,259 100.000%	153,460,246 66.627%	76,867,013 33.373%
14		Net Allocated Schedule M's - AMA Percent	01-01-2016 thru 12-31-2016	-258,361,891 100.000%	-167,289,500 64.750%	-91,072,391 35.250%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 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
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	336,025,805	0	336,025,805	227,836,069	0	227,836,069	108,189,736	0	108,189,736
99	442200	Commercial - Firm & Int.	303,824,243	0	303,824,243	216,620,304	0	216,620,304	87,203,939	0	87,203,939
1	442300	Industrial	107,362,773	0	107,362,773	63,048,488	0	63,048,488	44,314,285	0	44,314,285
99	444000	Public Street & Highway Lighting	7,662,138	0	7,662,138	5,154,751	0	5,154,751	2,507,387	0	2,507,387
99	448000	Interdepartmental Revenue	1,193,923	0	1,193,923	945,950	0	945,950	247,973	0	247,973
99	499XXX	Unbilled Revenue	4,906,228	0	4,906,228	3,673,833	0	3,673,833	1,232,395	0	1,232,395
TOTAL SALES TO ULTIMATE CUSTOMERS			760,975,110	0	760,975,110	517,279,395	0	517,279,395	243,695,715	0	243,695,715
1	447XXX	Sales for Resale	0	118,815,967	118,815,967	0	78,097,735	78,097,735	0	40,718,232	40,718,232
TOTAL SALES OF ELECTRICITY			760,975,110	118,815,967	879,791,077	517,279,395	78,097,735	595,377,130	243,695,715	40,718,232	284,413,947
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	931,768	0	931,768	220,462	0	220,462	711,306	0	711,306
99	451000	Miscellaneous Service Revenue	437,417	0	437,417	266,939	0	266,939	170,478	0	170,478
1	453000	Sales of Water & Water Power	0	356,664	356,664	0	234,435	234,435	0	122,229	122,229
1	454000	Rent from Electric Property	2,725,460	77,058	2,802,518	1,778,197	50,650	1,828,847	947,263	26,408	973,671
1	456XXX	Other Electric Revenues	17,521,264	103,056,921	120,578,185	11,444,683	67,739,314	79,183,997	6,076,581	35,317,607	41,394,188
TOTAL OTHER OPERATING REVENUE			21,615,909	103,490,643	125,106,552	13,710,281	68,024,399	81,734,680	7,905,628	35,466,244	43,371,872
TOTAL ELECTRIC REVENUE			782,591,019	222,306,610	1,004,897,629	530,989,676	146,122,134	677,111,810	251,601,343	76,184,476	327,785,819

			***** 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	318,679	318,679	0	209,468	209,468	0	109,211	109,211
1	501XXX	Fuel	0	30,542,479	30,542,479	0	20,075,571	20,075,571	0	10,466,908	10,466,908
1	502000	Steam Expense	0	4,462,449	4,462,449	0	2,933,168	2,933,168	0	1,529,281	1,529,281
1	505000	Electric Expense	0	1,201,074	1,201,074	0	789,466	789,466	0	411,608	411,608
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,277,448	3,277,448	0	2,154,267	2,154,267	0	1,123,181	1,123,181
1	507000	Rent	0	41,383	41,383	0	27,201	27,201	0	14,182	14,182
MAINTENANCE											
1	510000	Supervision & Engineering	0	582,812	582,812	0	383,082	383,082	0	199,730	199,730
1	511000	Structures	0	705,123	705,123	0	463,477	463,477	0	241,646	241,646
1	512000	Boiler Plant	0	7,206,904	7,206,904	0	4,737,098	4,737,098	0	2,469,806	2,469,806
1	513000	Electric Plant	0	2,431,551	2,431,551	0	1,598,258	1,598,258	0	833,293	833,293
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,707,818	1,707,818	0	1,122,549	1,122,549	0	585,269	585,269
TOTAL STEAM POWER GENERATION EXP			0	52,477,720	52,477,720	0	34,493,605	34,493,605	0	17,984,115	17,984,115
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,884,533	2,884,533	0	1,896,004	1,896,004	0	988,529	988,529
1	536000	Water for Power	0	1,081,024	1,081,024	0	710,557	710,557	0	370,467	370,467
1	537000	Hydraulic Expense	4,195,793	3,030,905	7,226,698	2,751,900	1,992,214	4,744,114	1,443,893	1,038,691	2,482,584
1	538000	Electric Expense	0	7,143,773	7,143,773	0	4,695,602	4,695,602	0	2,448,171	2,448,171
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	909,433	909,433	0	597,770	597,770	0	311,663	311,663
1	540000	Rent	0	1,273,870	1,273,870	0	837,315	837,315	0	436,555	436,555
1	540100	MT Trust Funds Land Settlement Rents	5,486,682	0	5,486,682	3,656,641	0	3,656,641	1,830,041	0	1,830,041
MAINTENANCE											
1	541000	Supervision & Engineering	0	904,296	904,296	0	594,394	594,394	0	309,902	309,902
1	542000	Structures	0	514,792	514,792	0	338,373	338,373	0	176,419	176,419
1	543000	Reservoirs, Dams, & Waterways	0	2,372,453	2,372,453	0	1,559,413	1,559,413	0	813,040	813,040
1	544000	Electric Plant	0	3,060,034	3,060,034	0	2,011,360	2,011,360	0	1,048,674	1,048,674
1	545000	Miscellaneous Hydraulic Plant	0	723,863	723,863	0	475,795	475,795	0	248,068	248,068
TOTAL HYDRO POWER GENERATION EXP			9,682,475	23,898,976	33,581,451	6,408,541	15,708,797	22,117,338	3,273,934	8,190,179	11,464,113
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,218,661	1,218,661	0	801,026	801,026	0	417,635	417,635
1	547XXX	Fuel	0	77,198,985	77,198,985	0	50,742,893	50,742,893	0	26,456,092	26,456,092
1	548000	Generation Expense	0	1,584,424	1,584,424	0	1,041,442	1,041,442	0	542,982	542,982
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	595,889	595,889	0	391,678	391,678	0	204,211	204,211
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)	(11,539)
MAINTENANCE											
1	551000	Supervision & Engineering	0	631,364	631,364	0	414,996	414,996	0	216,368	216,368
1	552000	Structures	0	127,187	127,187	0	83,600	83,600	0	43,587	43,587
1	553000	Generating & Electric Equipment	(278)	3,197,937	3,197,659	(278)	2,102,004	2,101,726	0	1,095,933	1,095,933
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	270,150	270,150	0	177,570	177,570	0	92,580	92,580
TOTAL OTHER POWER GENERATION EXP			(278)	84,790,926	84,790,648	(278)	55,733,077	55,732,799	0	29,057,849	29,057,849

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	147,226,728	147,226,728	0	96,772,129	96,772,129	0	50,454,599	50,454,599
1	556000	System Control & Load Dispatching	0	750,333	750,333	0	493,194	493,194	0	257,139	257,139
E-557	557XXX	Other Expense	6,357,605	72,701,822	79,059,427	3,609,967	47,786,908	51,396,875	2,747,638	24,914,914	27,662,552
TOTAL OTHER POWER SUPPLY EXPENSE			6,357,605	220,678,883	227,036,488	3,609,967	145,052,231	148,662,198	2,747,638	75,626,652	78,374,290
TOTAL PRODUCTION OPERATING EXP			16,039,802	381,846,505	397,886,307	10,018,230	250,987,710	261,005,940	6,021,572	130,858,795	136,880,367
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,540,071	2,540,071	0	1,669,589	1,669,589	0	870,482	870,482
1	561000	Load Dispatching	0	2,833,700	2,833,700	0	1,862,591	1,862,591	0	971,109	971,109
1	562000	Station Expense	0	436,845	436,845	0	287,138	287,138	0	149,707	149,707
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	513,129	513,129	0	337,280	337,280	0	175,849	175,849
1	565XXX	Transmission of Electricity by Others	0	17,251,359	17,251,359	0	11,339,318	11,339,318	0	5,912,041	5,912,041
1	566000	Miscellaneous Transmission Expense	0	2,431,975	2,431,975	0	1,598,537	1,598,537	0	833,438	833,438
1	567000	Rent	0	190,703	190,703	0	125,349	125,349	0	65,354	65,354
MAINTENANCE											
1	568000	Supervision & Engineering	5,139	1,013,944	1,019,083	5,139	666,465	671,604	0	347,479	347,479
1	569000	Structures	8,579	665,085	673,664	7,974	437,160	445,134	605	227,925	228,530
1	570000	Station Equipment	1,711	1,329,735	1,331,446	574	874,035	874,609	1,137	455,700	456,837
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	28,549	1,754,697	1,783,246	18,154	1,153,362	1,171,516	10,395	601,335	611,730
1	572000	Underground Lines	0	1,656	1,656	0	1,088	1,088	0	568	568
1	573000	Service Miscellaneous	1,368	81,632	83,000	754	53,657	54,411	614	27,975	28,589
TOTAL TRANSMISSION OPERATING EXP			45,346	31,044,531	31,089,877	32,595	20,405,569	20,438,164	12,751	10,638,962	10,651,713

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 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	27,843,872	27,843,872	0	18,301,777	18,301,777	0	9,542,095	9,542,095
E-DEPX		Depreciation Expense-Transmission	0	11,798,386	11,798,386	0	7,755,079	7,755,079	0	4,043,307	4,043,307
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,410	1,158,410	0	761,423	761,423	0	396,987	396,987
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0	141,072
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	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	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	131,460	142,525	0	68,540	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
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	21,506	21,506	0	11,213	11,213
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	2,536,692	0	2,536,692	1,102,752	0	1,102,752	1,433,940	0	1,433,940
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	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976	302,976
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	222,641	0	222,641	176,886	0	176,886	45,755	0	45,755
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	(1,099,027)	0	(1,099,027)	(729,599)	0	(729,599)	(369,428)	0	(369,428)
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(385,062)	0	(385,062)	0	0	0	(385,062)	0	(385,062)
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	157,646	0	157,646	157,646	0	157,646	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)	(2,884)
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	22,674,059	22,674,059	0	14,903,659	14,903,659	0	7,770,400	7,770,400
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			4,884,215	64,583,117	69,467,332	3,440,312	42,450,483	45,890,795	1,443,903	22,132,634	23,576,537
TOTAL PRODUCTION & TRANSMISSION EXPEN:			20,969,363	477,474,153	498,443,516	13,491,137	313,843,762	327,334,899	7,478,226	163,630,391	171,108,617

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 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	1,722,464	2,596,542	4,319,006	1,300,467	1,727,661	3,028,128	421,997	868,881	1,290,878
3	582000	Station Expense	647,496	78,620	726,116	349,610	52,311	401,921	297,886	26,309	324,195
3	583000	Overhead Line Expense	1,825,285	368,714	2,193,999	1,141,507	245,331	1,386,838	683,778	123,383	807,161
3	584000	Underground Line Expense	1,227,895	0	1,227,895	743,627	0	743,627	484,268	0	484,268
3	584100	Energy Storage Equipment	31,795	0	31,795	31,795	0	31,795	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,642	141	13,783	6,181	94	6,275	7,461	47	7,508
3	586000	Meter Expense	1,743,136	71,047	1,814,183	1,366,104	47,273	1,413,377	377,032	23,774	400,806
3	587000	Customer Installations Expense	634,164	126,745	760,909	358,580	84,332	442,912	275,584	42,413	317,997
3	588000	Miscellaneous Distribution Expense	4,155,541	3,886,755	8,042,296	2,615,382	2,586,130	5,201,512	1,540,159	1,300,625	2,840,784
3	589000	Rent	57	350,671	350,728	57	233,326	233,383	0	117,345	117,345
MAINTENANCE:											
3	590000	Supervision & Engineering	276,463	1,183,442	1,459,905	216,500	787,427	1,003,927	59,963	396,015	455,978
3	591000	Structures	464,253	43	464,296	289,408	29	289,437	174,845	14	174,859
3	592000	Station Equipment	748,528	174,052	922,580	553,804	115,809	669,613	194,724	58,243	252,967
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,021,001	(132,996)	7,888,005	5,288,672	(88,492)	5,200,180	2,732,329	(44,504)	2,687,825
3	594000	Underground Lines	663,260	0	663,260	447,354	0	447,354	215,906	0	215,906
3	595000	Line Transformers	326,677	49,810	376,487	280,707	33,142	313,849	45,970	16,668	62,638
3	596000	Street Light & Signal System Maintenance Exp	308,670	195	308,865	253,306	130	253,436	55,364	65	55,429
3	597000	Meters	23,153	0	23,153	14,931	0	14,931	8,222	0	8,222
3	598000	Miscellaneous Distribution Expense	417,760	187,675	605,435	212,604	124,873	337,477	205,156	62,802	267,958
TOTAL DISTRIBUTION OPERATING EXP			23,251,240	8,941,456	32,192,696	15,470,596	5,949,376	21,419,972	7,780,644	2,992,080	10,772,724
E-DEPX		Depreciation Expense-Distribution	44,045,776	41,227	44,087,003	27,857,743	27,431	27,885,174	16,188,033	13,796	16,201,829
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	27,688	0	27,688	27,688	0	27,688	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	52,050,971	0	52,050,971	45,257,776	0	45,257,776	6,793,195	0	6,793,195
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			96,124,435	41,227	96,165,662	73,143,207	27,431	73,170,638	22,981,228	13,796	22,995,024
TOTAL DISTRIBUTION EXPENSES			119,375,675	8,982,683	128,358,358	88,613,803	5,976,807	94,590,610	30,761,872	3,005,876	33,767,748

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	338,763	338,763	0	222,445	222,445	0	116,318	116,318
2	902000	Meter Reading Expenses	3,181,550	132,962	3,314,512	2,857,244	87,308	2,944,552	324,306	45,654	369,960
2	903XXX	Customer Records & Collection Expenses	1,841,190	7,792,896	9,634,086	1,206,330	5,117,127	6,323,457	634,860	2,675,769	3,310,629
2	904000	Uncollectible Accounts	0	3,170,040	3,170,040	0	2,081,575	2,081,575	0	1,088,465	1,088,465
2	905000	Misc Customer Accounts	0	245,092	245,092	0	160,937	160,937	0	84,155	84,155
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,022,740	11,679,753	16,702,493	4,063,574	7,669,392	11,732,966	959,166	4,010,361	4,969,527
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	23,462,976	245,413	23,708,389	17,122,842	161,148	17,283,990	6,340,134	84,265	6,424,399
2	909000	Advertising	33,551	926,968	960,519	33,551	608,684	642,235	0	318,284	318,284
2	910000	Misc Customer Service & Info Exp	0	236,301	236,301	0	155,165	155,165	0	81,136	81,136
TOTAL CUSTOMER SERVICE & INFO EXP			23,496,527	1,408,682	24,905,209	17,156,393	924,997	18,081,390	6,340,134	483,685	6,823,819
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	426,528	33,147,738	33,574,266	291,046	22,629,961	22,921,007	135,482	10,517,777	10,653,259
4	921000	Office Supplies & Expenses	132,141	4,245,617	4,377,758	132,141	2,898,483	3,030,624	0	1,347,134	1,347,134
4	922000	Admin Exp Transferred--Credit	0	(125,486)	(125,486)	0	(85,669)	(85,669)	0	(39,817)	(39,817)
4	923000	Outside Services Employed	100,886	7,528,790	7,629,676	82,365	5,139,905	5,222,270	18,521	2,388,885	2,407,406
4	924000	Property Insurance Premium	0	1,275,339	1,275,339	0	870,674	870,674	0	404,665	404,665
4	925XXX	Injuries and Damages	526	3,363,539	3,364,065	369	2,296,288	2,296,657	157	1,067,251	1,067,408
4	926XXX	Employee Pensions and Benefits	2,528	1,335,425	1,337,953	2,528	911,695	914,223	0	423,730	423,730
4	927000	Franchise Requirements	4,606	0	4,606	0	0	0	4,606	0	4,606
1	928000	Regulatory Commission Expenses	3,080,442	3,088,105	6,168,547	2,268,472	2,029,811	4,298,283	811,970	1,058,294	1,870,264
4	930000	Miscellaneous General Expenses	134,247	3,745,830	3,880,077	93,865	2,557,278	2,651,143	40,382	1,188,552	1,228,934
4	931000	Rents	9,474	1,061,886	1,071,360	5,274	724,950	730,224	4,200	336,936	341,136
4	935000	Maintenance of General Plant	1,084,742	10,343,594	11,428,336	656,911	7,061,572	7,718,483	427,831	3,282,022	3,709,853
TOTAL ADMIN & GEN OPERATING EXP			4,976,120	69,010,377	73,986,497	3,532,971	47,034,948	50,567,919	1,443,149	21,975,429	23,418,578

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 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	1,731,136	16,290,425	18,021,561	1,240,467	11,121,473	12,361,940	490,669	5,168,952	5,659,621
E-AMTX		Amortization Expense-General Plant - 303000	0	434,805	434,805	0	296,647	296,647	0	138,158	138,158
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	913,936	15,061,172	15,975,108	894,590	10,282,262	11,176,852	19,346	4,778,910	4,798,256
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	60,345	60,345	0	41,198	41,198	0	19,147	19,147
99	407229	Idaho Earnings Test Amortization	(2,651,813)	0	(2,651,813)	0	0	0	(2,651,813)	0	(2,651,813)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,741)	31,846,747	31,840,006	2,135,057	21,741,580	23,876,637	(2,141,798)	10,105,167	7,963,369
		TOTAL ADMIN & GENERAL EXPENSES	4,969,379	100,857,124	105,826,503	5,668,028	68,776,528	74,444,556	(698,649)	32,080,596	31,381,947
		TOTAL EXPENSES BEFORE FIT	173,833,684	600,402,395	774,236,079	128,992,935	397,191,486	526,184,421	44,840,749	203,210,909	248,051,658
		NET OPERATING INCOME (LOSS) BEFORE FIT			230,661,550			150,927,389			79,734,161
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(41,307,747)			(25,741,470)			(15,566,277)
E-FIT		DEFERRED FEDERAL INCOME TAX			103,899,953			66,436,097			37,463,856
E-FIT		AMORTIZED ITC - NOXON			(494,274)			(324,886)			(169,388)
		ELECTRIC NET OPERATING INCOME (LOSS)			168,563,618			110,557,648			58,005,970

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.664%	34.336%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.537%	33.463%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	20,267	1,012,713	1,032,980	19,267	665,656	684,923	1,000	347,057	348,057
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,421,161	30,421,161	0	19,995,829	19,995,829	0	10,425,332	10,425,332
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	5,096,994	5,096,994	0	3,350,254	3,350,254	0	1,746,740	1,746,740
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,354,840	5,354,840	0	3,519,736	3,519,736	0	1,835,104	1,835,104
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	286,768	286,768	0	188,493	188,493	0	98,275	98,275
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,319,670	10,319,670	0	6,783,119	6,783,119	0	3,536,551	3,536,551
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	1,823,478	1,823,478	0	1,198,572	1,198,572	0	624,906	624,906
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	(520,875)	0	(520,875)	0	0	0	(520,875)	0	(520,875)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	14,089,633	0	14,089,633	10,085,941	0	10,085,941	4,003,692	0	4,003,692
1	456329	AMORTIZATION RES DECOUPLING DE	(1,180,989)	0	(1,180,989)	(1,180,989)	0	(1,180,989)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	4,464,566	0	4,464,566	1,922,583	0	1,922,583	2,541,983	0	2,541,983
1	456339	AMORTIZATION NON-RES DECOUPLIN	496,641	0	496,641	496,641	0	496,641	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	152,021	0	152,021	101,240	0	101,240	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,479,438	1,479,438	0	972,435	972,435	0	507,003	507,003
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(17,950)	(17,950)	0	(11,799)	(11,799)	0	(6,151)	(6,151)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	17,950	17,950	0	11,799	11,799	0	6,151	6,151
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	44,009,615	44,009,615	0	28,927,520	28,927,520	0	15,082,095	15,082,095
TOTAL ACCOUNT 456			17,521,264	103,056,921	120,578,185	11,444,683	67,739,314	79,183,997	6,076,581	35,317,607	41,394,188

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	140,460,712	140,460,712	0	92,324,826	92,324,826	0	48,135,886	48,135,886
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	21,358	21,358	0	14,039	14,039	0	7,319	7,319
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,921,825	4,921,825	0	3,235,116	3,235,116	0	1,686,709	1,686,709
1	555710	Intercompany Purchase	0	1,822,833	1,822,833	0	1,198,148	1,198,148	0	624,685	624,685
TOTAL ACCOUNT 555			0	147,226,728	147,226,728	0	96,772,129	96,772,129	0	50,454,599	50,454,599

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	6,136,282	6,136,282	0	4,033,378	4,033,378	0	2,102,904	2,102,904
1	557010	Other Power Supply Expense - Financial	0	46,952,080	46,952,080	0	30,861,602	30,861,602	0	16,090,478	16,090,478
1	557150	Fuel - Economic Dispatch	0	(32,047,014)	(32,047,014)	0	(21,064,502)	(21,064,502)	0	(10,982,512)	(10,982,512)
1	557160	Power Supply Expense - Miscellaneous	437,219	394	437,613	437,219	259	437,478	0	135	135
99	557161	Unbilled Add-Ons	400,482	0	400,482	383,266	0	383,266	17,216	0	17,216
1	557165	Other Resource Costs-CAISO Charges	0	11,883	11,883	0	7,811	7,811	0	4,072	4,072
1	557170	Broker Fees - Power	0	411,465	411,465	0	270,456	270,456	0	141,009	141,009
1	557171	REC Broker Fees	21,750	29,486	51,236	21,750	19,381	41,131	0	10,105	10,105
1	557172	Trade Reporting	0	1,500	1,500	0	986	986	0	514	514
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,320,016	0	3,320,016	3,320,016	0	3,320,016	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	(640,834)	0	(640,834)	(640,834)	0	(640,834)	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	3,435,183	0	3,435,183	3,435,183	0	3,435,183	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,844,131)	0	(3,844,131)	(3,844,131)	0	(3,844,131)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,241,771	0	3,241,771	0	0	0	3,241,771	0	3,241,771
99	557390	Idaho PCA Amortization	(832,553)	0	(832,553)	0	0	0	(832,553)	0	(832,553)
1	557395	Optional Renewable Power Expense Offset	0	455	455	0	299	299	0	156	156
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,194,155	1,194,155	0	784,918	784,918	0	409,237	409,237
1	557711	Turbine Gas Bookout Offset	0	(1,194,155)	(1,194,155)	0	(784,918)	(784,918)	0	(409,237)	(409,237)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,205,291	51,205,291	0	33,657,238	33,657,238	0	17,548,053	17,548,053
TOTAL ACCOUNT 557			6,357,605	72,701,822	79,059,427	3,609,967	47,786,908	51,396,875	2,747,638	24,914,914	27,662,552

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	348,198	245,413	593,611	271,342	161,148	432,490	76,856	84,265	161,121
99	908600	Public Purpose Tariff Rider Expense Offset	22,615,641	0	22,615,641	16,384,176	0	16,384,176	6,231,465	0	6,231,465
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	322,377	0	322,377	290,564	0	290,564	31,813	0	31,813
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			23,462,976	245,413	23,708,389	17,122,842	161,148	17,283,990	6,340,134	84,265	6,424,399

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.664%	34.336%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.157%	5.120%
	Total Weighted Cost		2.720%	2.701%
E-APL	Net Rate Base	2,184,365,034	1,444,926,292	739,438,742
	Interest Deduction for FIT Calculation	59,274,235	39,301,995	19,972,240
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,004,897,629	677,111,810	327,785,819
E-OPS	Less: Operating & Maintenance Expense	576,763,079	383,246,351	193,516,728
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	122,747,970	82,776,635	39,971,335
E-OTX	Less: Taxes Other than FIT	74,725,030	60,161,435	14,563,595
	Net Operating Income Before FIT	230,661,550	150,927,389	79,734,161
E-INT	Less: Interest Expense	59,274,235	39,301,995	19,972,240
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(233,451,329)	(148,532,251)	(84,919,078)
	Taxable Net Operating Income	(62,064,014)	(36,765,785)	(25,298,229)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(21,722,405)	(12,868,025)	(8,854,380)
1	Production Tax Credit	(166,883)	(109,692)	(57,191)
1	Investment Tax Credit - Noxon *	(19,418,459)	(12,763,753)	(6,654,706)
	Total Net Federal Income Tax	(41,307,747)	(25,741,470)	(15,566,277)
E-DTE	Deferred FIT	103,899,953	66,436,097	37,463,856
1	411400 Amortized Investment Tax Credit - Noxon	(494,274)	(324,886)	(169,388)
	Total Net FIT/Deferred FIT	62,097,932	40,369,741	21,728,191

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	46,718,535	72,688,641	119,407,176	30,020,487	48,587,290	78,607,777	16,698,048	24,101,351	40,799,399
12	997001 Contributions In Aid of Construction	0	4,975,372	4,975,372	0	3,284,641	3,284,641	0	1,690,731	1,690,731
2	997002 Injuries and Damages	0	19,890	19,890	0	13,061	13,061	0	6,829	6,829
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	2,392,390	2,392,390	0	1,633,285	1,633,285	0	759,105	759,105
99	997007 Idaho PCA	2,409,218	0	2,409,218	0	0	0	2,409,218	0	2,409,218
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	621,725	621,725	0	424,452	424,452	0	197,273	197,273
12	997016 Redemption Expense Amortization	0	1,273,551	1,273,551	0	840,773	840,773	0	432,778	432,778
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	(13,142,441)	0	(13,142,441)	(7,628,074)	0	(7,628,074)	(5,514,367)	0	(5,514,367)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	1,499,678	1,499,678	0	1,023,830	1,023,830	0	475,848	475,848
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	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	(17,391,414)	0	(17,391,414)	(11,366,615)	0	(11,366,615)	(6,024,799)	0	(6,024,799)
12	997032 Interest Rate Swaps	0	(37,747,008)	(37,747,008)	0	(24,919,820)	(24,919,820)	0	(12,827,188)	(12,827,188)
4	997033 BPA Residential Exchange	239,001	0	239,001	167,169	0	167,169	71,832	0	71,832
99	997034 Montana Hydro Settlement	947,097	0	947,097	676,584	0	676,584	270,513	0	270,513
1	997041 Rathdrum Turbine Lease, Tax	0	(287,728)	(287,728)	0	(189,124)	(189,124)	0	(98,604)	(98,604)
99	997043 Washington Deferred Power Costs	2,898,974	0	2,898,974	2,898,974	0	2,898,974	0	0	0
1	997044 Non-Monetary Power Costs	0	21,358	21,358	0	14,039	14,039	0	7,319	7,319
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
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	(3,962,498)	(3,962,498)	0	(2,615,962)	(2,615,962)	0	(1,346,536)	(1,346,536)
11	997049 Tax Depreciation	0	(292,025,312)	(292,025,312)	0	(190,199,006)	(190,199,006)	0	(101,826,306)	(101,826,306)
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	21,750	21,750	0	14,849	14,849	0	6,901	6,901
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

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

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	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	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	789,058	0	789,058	786,607	0	786,607	2,451	0	2,451
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	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	8,605,036	8,605,036	0	5,604,546	5,604,546	0	3,000,490	3,000,490
4	997081 Deferred Compensation	0	(236,499)	(236,499)	0	(161,458)	(161,458)	0	(75,041)	(75,041)
4	997082 Meal Disallowances	0	477,163	477,163	0	325,759	325,759	0	151,404	151,404
4	997083 Paid Time Off	0	239,879	239,879	0	163,765	163,765	0	76,114	76,114
2	997084 Customer Uncollectibles	0	351,025	351,025	0	230,497	230,497	0	120,528	120,528
99	997088 Deferred O&M Colstrip & CS2	2,151,630	0	2,151,630	1,102,752	0	1,102,752	1,048,878	0	1,048,878
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	(609,868)	0	(609,868)	(609,868)	0	(609,868)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(1,163,062)	0	(1,163,062)	(178,023)	0	(178,023)	(985,039)	0	(985,039)
1	997099 Kettle Falls Diesel Leak	0	139,960	139,960	0	91,996	91,996	0	47,964	47,964
99	997100 WA REC Amort	32,055	0	32,055	32,055	0	32,055	0	0	0
1	997101 Repairs 481 (a)	0	(18,347,070)	(18,347,070)	0	(12,059,529)	(12,059,529)	0	(6,287,541)	(6,287,541)
1	997102 Amort Idaho Earnings Test (254229)	(2,365,951)	0	(2,365,951)	0	0	0	(2,365,951)	0	(2,365,951)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		23,834,353	(258,361,890)	(233,451,329)	18,757,247	(167,289,498)	(148,532,251)	6,153,314	(91,072,392)	(84,919,078)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.664%	34.336%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.131%	34.869%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.018%	33.982%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	96,021,094	96,021,094	0	62,173,658	62,173,658	0	33,847,436	33,847,436
99	410100	Deferred Federal Income Tax Expense - Washin	5,406,102	0	5,406,102	5,406,102	0	5,406,102	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,833,877	0	3,833,877	0	0	0	3,833,877	0	3,833,877
	410100	Total	9,239,979	96,021,094	105,261,073	5,406,102	62,173,658	67,579,760	3,833,877	33,847,436	37,681,313
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(213,391)	(213,391)	0	(138,171)	(138,171)	0	(75,220)	(75,220)
99	411100	Deferred Federal Income Tax Expense - Washin	(1,005,492)	0	(1,005,492)	(1,005,492)	0	(1,005,492)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(142,237)	0	(142,237)	0	0	0	(142,237)	0	(142,237)
	411100	Total	(1,147,729)	(213,391)	(1,361,120)	(1,005,492)	(138,171)	(1,143,663)	(142,237)	(75,220)	(217,457)
Total Deferred Federal Income Tax Expense			8,092,250	95,807,703	103,899,953	4,400,610	62,035,487	66,436,097	3,691,640	33,772,216	37,463,856

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.750%	35.250%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,495,068	1,495,068	0	982,708	982,708	0	512,360	512,360
1	408150	R&P Property Tax--Production	0	15,280,649	15,280,649	0	10,043,971	10,043,971	0	5,236,678	5,236,678
1	408180	R&P Property Tax--Transmission	0	5,764,528	5,764,528	0	3,789,024	3,789,024	0	1,975,504	1,975,504
1	409100	State Income Tax--Montana & Oregon	0	106,882	106,882	0	70,254	70,254	0	36,628	36,628
TOTAL PRODUCTION & TRANSMISSION			0	22,674,059	22,674,059	0	14,903,659	14,903,659	0	7,770,400	7,770,400
DISTRIBUTION											
99	408110	State Excise Tax	20,014,984	0	20,014,984	20,014,984	0	20,014,984	0	0	0
99	408120	Municipal Occupation & License Tax	21,099,905	0	21,099,905	17,746,956	0	17,746,956	3,352,949	0	3,352,949
99	408160	Miscellaneous State or Local Tax--WA & ID	109	0	109	0	0	0	109	0	109
99	408170	R&P Property Tax--Distribution	10,566,101	0	10,566,101	7,495,836	0	7,495,836	3,070,265	0	3,070,265
99	409100	State Income Tax--Idaho	369,872	0	369,872	0	0	0	369,872	0	369,872
TOTAL DISTRIBUTION			52,050,971	0	52,050,971	45,257,776	0	45,257,776	6,793,195	0	6,793,195
TOTAL TAXES OTHER THAN FIT			52,050,971	22,674,059	74,725,030	45,257,776	14,903,659	60,161,435	6,793,195	7,770,400	14,563,595

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,650,000	8,650,000	0	5,685,645	5,685,645	0	2,964,355	2,964,355
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,314,600	1,314,600	0	685,400	685,400
1	182333	CDA Settlement Costs	0	1,228,342	1,228,342	0	807,389	807,389	0	420,953	420,953
1	182381	CDA Settlement Past Storage	0	33,190,049	33,190,049	0	21,815,819	21,815,819	0	11,374,230	11,374,230
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	191,158	16,865,544	17,056,702	191,158	11,248,473	11,439,631	0	5,617,071	5,617,071
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,734,313	45,980,273	50,714,586	4,635,694	31,390,732	36,026,426	98,619	14,589,541	14,688,160
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,307,709	4,307,709	0	2,940,873	2,940,873	0	1,366,836	1,366,836
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,068,825	68,068,825	0	46,470,587	46,470,587	0	21,598,238	21,598,238
		TOTAL INTANGIBLE PLANT	5,528,175	224,339,960	229,868,135	5,429,556	150,627,669	156,057,225	98,619	73,712,291	73,810,910
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,156	3,578,156	0	2,351,922	2,351,922	0	1,226,234	1,226,234
1	311XXX	Structures & Improvements	0	132,332,220	132,332,220	0	86,981,968	86,981,968	0	45,350,252	45,350,252
1	312000	Boiler Plant	0	176,219,504	176,219,504	0	115,829,080	115,829,080	0	60,390,424	60,390,424
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	55,054,056	55,054,056	0	36,187,031	36,187,031	0	18,867,025	18,867,025
1	315000	Accessory Electric Equipment	0	27,292,027	27,292,027	0	17,939,049	17,939,049	0	9,352,978	9,352,978
1	316000	Miscellaneous Power Plant Equipment	0	17,442,774	17,442,774	0	11,465,135	11,465,135	0	5,977,639	5,977,639
		TOTAL STEAM PRODUCTION PLANT	0	411,925,507	411,925,507	0	270,758,635	270,758,635	0	141,166,872	141,166,872
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	60,028,752	60,028,752	0	39,456,899	39,456,899	0	20,571,853	20,571,853
1	331XXX	Structures & Improvements	0	69,078,788	69,078,788	0	45,405,487	45,405,487	0	23,673,301	23,673,301
1	332XXX	Reservoirs, Dams, & Waterways	0	163,028,255	163,028,255	0	107,158,472	107,158,472	0	55,869,783	55,869,783
1	333000	Waterwheels, Turbines, & Generators	0	201,276,802	201,276,802	0	132,299,242	132,299,242	0	68,977,560	68,977,560
1	334000	Accessory Electric Equipment	0	49,947,187	49,947,187	0	32,830,286	32,830,286	0	17,116,901	17,116,901
1	335XXX	Miscellaneous Power Plant Equipment	0	10,864,156	10,864,156	0	7,141,010	7,141,010	0	3,723,146	3,723,146
1	336000	Roads, Railroads, & Bridges	0	2,743,872	2,743,872	0	1,803,547	1,803,547	0	940,325	940,325
		TOTAL HYDRAULIC PRODUCTION PLANT	0	556,967,812	556,967,812	0	366,094,943	366,094,943	0	190,872,869	190,872,869
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	16,855,286	16,855,286	0	11,078,979	11,078,979	0	5,776,307	5,776,307
1	342000	Fuel Holders, Producers, & Accessories	0	21,361,935	21,361,935	0	14,041,200	14,041,200	0	7,320,735	7,320,735
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	212,536,775	212,536,775	0	139,700,422	139,700,422	0	72,836,353	72,836,353
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,615,609	20,615,609	0	13,550,640	13,550,640	0	7,064,969	7,064,969
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,790,459	1,790,459	0	1,176,869	1,176,869	0	613,590	613,590
		TOTAL OTHER PRODUCTION PLANT	0	298,157,582	298,157,582	0	195,978,979	195,978,979	0	102,178,603	102,178,603
		TOTAL PRODUCTION PLANT	0	1,267,050,901	1,267,050,901	0	832,832,557	832,832,557	0	434,218,344	434,218,344

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

Report ID:
E-PLT-12A

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	22,902,752	22,902,752	0	15,053,979	15,053,979	0	7,848,773	7,848,773
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,392,915	23,392,915	0	15,376,163	15,376,163	0	8,016,752	8,016,752
1	353000	Station Equipment	0	251,286,977	251,286,977	0	165,170,930	165,170,930	0	86,116,047	86,116,047
1	354000	Towers & Fixtures	0	17,173,047	17,173,047	0	11,287,844	11,287,844	0	5,885,203	5,885,203
1	355000	Poles & Fixtures	0	200,231,725	200,231,725	0	131,612,313	131,612,313	0	68,619,412	68,619,412
1	356000	Overhead Conductors & Devices	0	132,775,997	132,775,997	0	87,273,663	87,273,663	0	45,502,334	45,502,334
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,963,414	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,342,694	2,342,694	0	1,539,853	1,539,853	0	802,841	802,841
1	359000	Roads & Trails	0	2,030,115	2,030,115	0	1,334,395	1,334,395	0	695,720	695,720
TOTAL TRANSMISSION PLANT			0	655,123,312	655,123,312	0	430,612,554	430,612,554	0	224,510,758	224,510,758
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,406,487	0	5,406,487	3,954,169	0	3,954,169	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,793	0	2,491,793	335,419	0	335,419	2,156,374	0	2,156,374
99	360500	Land Ease Perpetual	199,252	0	199,252	0	0	0	199,252	0	199,252
99	361000	Structures & Improvements	20,845,231	0	20,845,231	14,357,348	0	14,357,348	6,487,883	0	6,487,883
3	362000	Station Equipment	124,633,136	2,091,008	126,724,144	80,684,511	1,391,294	82,075,805	43,948,625	699,714	44,648,339
99	363000	Energy Storage Equipment	2,547,093	0	2,547,093	2,547,093	0	2,547,093	0	0	0
99	364000	Poles, Towers, & Fixtures	347,946,973	0	347,946,973	221,767,095	0	221,767,095	126,179,878	0	126,179,878
99	365000	Overhead Conductors & Devices	221,016,440	0	221,016,440	138,289,363	0	138,289,363	82,727,077	0	82,727,077
99	366000	Underground Conduit	100,908,911	0	100,908,911	64,377,129	0	64,377,129	36,531,782	0	36,531,782
99	367000	Underground Conductors & Devices	178,635,676	0	178,635,676	115,717,294	0	115,717,294	62,918,382	0	62,918,382
99	368000	Line Transformers	238,095,473	0	238,095,473	162,672,390	0	162,672,390	75,423,083	0	75,423,083
99	369XXX	Services	154,489,050	0	154,489,050	101,100,928	0	101,100,928	53,388,122	0	53,388,122
99	371XXX	Installations on Customers' Premises	35,295	0	35,295	35,295	0	35,295	0	0	0
99	370000	Meters	50,217,087	0	50,217,087	27,614,283	0	27,614,283	22,602,804	0	22,602,804
99	373XXX	Street Light & Signal Systems	53,455,636	0	53,455,636	35,611,754	0	35,611,754	17,843,882	0	17,843,882
TOTAL DISTRIBUTION PLANT			1,500,923,533	2,091,008	1,503,014,541	969,064,071	1,391,294	970,455,365	531,859,462	699,714	532,559,176
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,532,534	8,950,662	712,702	5,142,461	5,855,163	705,426	2,390,073	3,095,499
4	390XXX	Structures & Improvements	14,003,592	82,198,115	96,201,707	6,612,951	56,116,653	62,729,604	7,390,641	26,081,462	33,472,103
4	391XXX	Office Furniture & Equipment	3,136,834	49,472,763	52,609,597	3,062,114	33,775,055	36,837,169	74,720	15,697,708	15,772,428
4	392XXX	Transportation Equipment	26,878,758	14,668,454	41,547,212	19,314,479	10,014,154	29,328,633	7,564,279	4,654,300	12,218,579
4	393000	Stores Equipment	255,321	3,167,350	3,422,671	116,244	2,162,350	2,278,594	139,077	1,005,000	1,144,077
4	394000	Tools, Shop & Garage Equipment	1,935,122	11,405,565	13,340,687	903,168	7,786,579	8,689,747	1,031,954	3,618,986	4,650,940
4	394100	Electric Charging Stations	0	51,131	51,131	0	34,907	34,907	0	16,224	16,224
4	395000	Laboratory Equipment	246,802	622,689	869,491	215,582	425,110	640,692	31,220	197,579	228,799
4	396XXX	Power Operated Equipment	25,495,754	8,977,880	34,473,634	15,288,585	6,129,199	21,417,784	10,207,169	2,848,681	13,055,850
4	397XXX	Communications Equipment	22,263,795	76,066,599	98,330,394	13,245,869	51,930,667	65,176,536	9,017,926	24,135,932	33,153,858
4	398000	Miscellaneous Equipment	5,158	401,126	406,284	3,913	273,849	277,762	1,245	127,277	128,522
TOTAL GENERAL PLANT			95,639,264	254,564,206	350,203,470	59,475,607	173,790,984	233,266,591	36,163,657	80,773,222	116,936,879
TOTAL PLANT IN SERVICE			1,602,090,972	2,403,169,387	4,005,260,359	1,033,969,234	1,589,255,058	2,623,224,292	568,121,738	813,914,329	1,382,036,067

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

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(292,683,784)	(292,683,784)	0	(192,381,051)	(192,381,051)	0	(100,302,733)	(100,302,733)
E-ADEP		Hydro Production Plant	0	(135,853,323)	(135,853,323)	0	(89,296,389)	(89,296,389)	0	(46,556,934)	(46,556,934)
E-ADEP		Other Production Plant	0	(106,417,672)	(106,417,672)	0	(69,948,336)	(69,948,336)	0	(36,469,336)	(36,469,336)
E-ADEP		Transmission Plant	0	(206,334,947)	(206,334,947)	0	(135,623,961)	(135,623,961)	0	(70,710,986)	(70,710,986)
E-ADEP		Distribution Plant	(479,401,369)	(54,464)	(479,455,833)	(295,346,715)	(36,239)	(295,382,954)	(184,054,654)	(18,225)	(184,072,879)
E-ADEP		General Plant	(34,150,570)	(85,725,641)	(119,876,211)	(21,281,450)	(58,524,895)	(79,806,345)	(12,869,120)	(27,200,746)	(40,069,866)
TOTAL ACCUMULATED DEPRECIATION			(513,551,939)	(827,069,831)	(1,340,621,770)	(316,628,165)	(545,810,871)	(862,439,036)	(196,923,774)	(281,258,960)	(478,182,734)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,935,201)	(10,935,201)	0	(7,187,708)	(7,187,708)	0	(3,747,493)	(3,747,493)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(189,685)	0	(189,685)	(189,685)	0	(189,685)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,213,403)	(1,213,403)	0	(826,752)	(826,752)	0	(386,651)	(386,651)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,746,262)	(29,320,144)	(32,066,406)	(2,691,638)	(20,016,862)	(22,708,500)	(54,624)	(9,303,282)	(9,357,906)
E-AAAMT		General Plant - 390200, 396200	(106,283)	(270,635)	(376,918)	(102,722)	(184,762)	(287,484)	(3,561)	(85,873)	(89,434)
TOTAL ACCUMULATED AMORTIZATION			(3,042,230)	(41,739,383)	(44,781,613)	(2,984,045)	(28,216,084)	(31,200,129)	(58,185)	(13,523,299)	(13,581,484)
TOTAL ACCUMULATED DEPR/AMORT			(516,594,169)	(868,809,214)	(1,385,403,383)	(319,612,210)	(574,026,955)	(893,639,165)	(196,981,959)	(294,782,259)	(491,764,218)
NET ELECTRIC UTILITY PLANT before DFIT			1,085,496,803	1,534,360,173	2,619,856,976	714,357,024	1,015,228,103	1,729,585,127	371,139,779	519,132,070	890,271,849
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(102,294)	(102,294)	0	(67,238)	(67,238)	0	(35,056)	(35,056)
12		ADFIT - Electric Plant In Service (282900)	0	(472,695,782)	(472,695,782)	0	(312,064,301)	(312,064,301)	0	(160,631,481)	(160,631,481)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,447,431)	(47,447,431)	0	(32,392,361)	(32,392,361)	0	(15,055,070)	(15,055,070)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(1,103,508)	(1,103,508)	0	(753,365)	(753,365)	0	(350,143)	(350,143)
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	(11,616,517)	(11,616,517)	0	(7,635,537)	(7,635,537)	0	(3,980,980)	(3,980,980)
1		ADFIT - CDA Settlement Costs (283333)	0	386,765	386,765	0	254,221	254,221	0	132,544	132,544
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,100,627)	(3,100,627)	0	(2,046,972)	(2,046,972)	0	(1,053,655)	(1,053,655)
TOTAL ACCUMULATED DFIT			0	(535,679,394)	(535,679,394)	0	(354,705,553)	(354,705,553)	0	(180,973,841)	(180,973,841)
NET ELECTRIC UTILITY PLANT			1,085,496,803	998,680,779	2,084,177,582	714,357,024	660,522,550	1,374,879,574	371,139,779	338,158,229	709,298,008

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.537%	33.463%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.018%	33.982%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended December 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	#####	998,680,779	2,084,177,582	714,357,024	660,522,550	1,374,879,574	371,139,779	338,158,229	709,298,008
	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	(504,357)	0	(504,357)	504,357	0	504,357
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)	(2,921,883)	0	(2,921,883)	(936,413)	0	(936,413)	(1,985,470)	0	(1,985,470)
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)	7,687,574	0	7,687,574	4,910,046	0	4,910,046	2,777,528	0	2,777,528
99	ADFIT - Kettle Falls Disallowed (190420)	135,401	0	135,401	135,401	0	135,401	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)	1,486,554	0	1,486,554	0	0	0	1,486,554	0	1,486,554
99	ADFIT - Boulder Park Disallowed (190040)	389,706	0	389,706	0	0	0	389,706	0	389,706
99	Investment in WNP3 Exchange Power (124900, 12493)	7,758,038	0	7,758,038	7,758,038	0	7,758,038	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,394,283)	0	(1,394,283)	(1,394,283)	0	(1,394,283)	0	0	0
99	CDA Lake Settlement - WA (182382)	671,855	0	671,855	671,855	0	671,855	0	0	0
99	CDA Lake Settlement - ID (186382)	131,644	0	131,644	0	0	0	131,644	0	131,644
99	ADFIT - CDA Lake Settlement - Direct (283382)	(281,226)	0	(281,226)	(235,150)	0	(235,150)	(46,076)	0	(46,076)
99	CDA CDR Fund - Direct (182324)	48,871	0	48,871	48,871	0	48,871	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	346,785	0	346,785	322,149	0	322,149	24,636	0	24,636
99	ADFIT - Spokane River Relicensing (283322)	(121,350)	0	(121,350)	(112,733)	0	(112,733)	(8,617)	0	(8,617)
99	Spokane River PM&Es (182323)	319,294	0	319,294	204,562	0	204,562	114,732	0	114,732
99	ADFIT - Spokane River PM&Es (283323)	(111,777)	0	(111,777)	(71,621)	0	(71,621)	(40,156)	0	(40,156)
99	Montana Riverbed Settlement (186360)	439,734	0	439,734	338,292	0	338,292	101,442	0	101,442
99	ADFIT - Montana Riverbed Settlement (283365)	(154,247)	0	(154,247)	(118,743)	0	(118,743)	(35,504)	0	(35,504)
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,152,655)	(139)	(2,152,794)	(592,330)	(95)	(592,425)	(1,560,325)	(44)	(1,560,369)
99	Customer Deposits (235199)	(1,720,323)	0	(1,720,323)	(1,720,323)	0	(1,720,323)	0	0	0
C-WKC	Working Capital	65,480,278	31,480,775	96,961,053	65,480,278	0	65,480,278	0	31,480,775	31,480,775
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	68,706,816	31,480,636	100,187,452	70,046,813	(95)	70,046,718	(1,339,997)	31,480,731	30,140,734
	NET RATE BASE	#####	1,030,161,415	2,184,365,034	784,403,837	660,522,455	1,444,926,292	369,799,782	369,638,960	739,438,742

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,896,219				7,896,219	7,896,219		5,190,185	5,190,185		2,706,034	2,706,034	
1	Hydro (ED-AN)	10,415,486				10,415,486	10,415,486		6,846,099	6,846,099		3,569,387	3,569,387	
1	Other (ED-AN)	9,532,167				9,532,167	9,532,167		6,265,493	6,265,493		3,266,674	3,266,674	
Total Electric Production		27,843,872				27,843,872	27,843,872		18,301,777	18,301,777		9,542,095	9,542,095	
Electric Transmission														
1	ED-AN	11,798,386				11,798,386	11,798,386		7,755,079	7,755,079		4,043,307	4,043,307	
Total Electric Transmissio		11,798,386				11,798,386	11,798,386		7,755,079	7,755,079		4,043,307	4,043,307	
Electric Distribution														
3	ED-AN	41,227					41,227		27,431	27,431		13,796	13,796	
	ED-ID	16,188,033				16,188,033	16,188,033					16,188,033	16,188,033	
	ED-WA	27,857,743				27,857,743	27,857,743	27,857,743		27,857,743				
Total Electric Distribution		44,087,003				44,045,776	41,227	44,087,003	27,857,743	27,431	27,885,174	16,188,033	13,796	16,201,829
Gas Underground Storage														
	GD-AN	697,427		697,427										
	GD-OR	127,426			127,426									
Total Gas Underground St		824,853		697,427	127,426									
Gas Distribution														
	GD-AN	98,708		98,708										
	GD-ID	4,869,689		4,869,689										
	GD-WA	9,798,450		9,798,450										
	GD-OR	6,581,776			6,581,776									
Total Gas Distribution		21,348,623		14,766,847	6,581,776									
General Plant														
4	ED-AN	2,758,223		2,758,223			2,758,223		1,883,039	1,883,039		875,184	875,184	
	ED-ID	218,967		218,967		218,967	218,967				218,967		218,967	
	ED-WA	1,075,384		1,075,384		1,075,384	1,075,384	1,075,384		1,075,384				
7,4	CD-AA	18,161,134	12,953,611	3,624,599	1,582,924		12,953,611	12,953,611	8,843,430	8,843,430		4,110,181	4,110,181	
9,4	CD-AN	737,218	578,591	158,627			578,591	578,591	395,004	395,004		183,587	183,587	
9	CD-ID	346,192	271,702	74,490		271,702	271,702				271,702		271,702	
9	CD-WA	210,342	165,083	45,259		165,083	165,083	165,083		165,083				
8	GD-AA	351,208		244,560	106,648									
	GD-AN	35,547		35,547										
	GD-ID	64,746		64,746										
	GD-WA	257,860		257,860										
	GD-OR	193,368			193,368									
Total General Plant		24,410,189	18,021,561	4,505,688	1,882,940	1,731,136	16,290,425	18,021,561	1,240,467	11,121,473	12,361,940	490,669	5,168,952	5,659,621
Total Depreciation Expens		130,312,926	101,750,822	19,969,962	8,592,142	45,776,912	55,973,910	101,750,822	29,098,210	37,205,760	66,303,970	16,678,702	18,768,150	35,446,852

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

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.730%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	66.537%	33.463%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		603,665	603,665		314,736	314,736	
1	Misc Intangible Plt (303000)	ED-AN	240,009	240,009		240,009	240,009		157,758	157,758		82,251	82,251	
Total Production/Transmission			1,158,410	1,158,410		1,158,410	1,158,410		761,423	761,423		396,987	396,987	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153			24,153	
	Misc Intangible Plt (303000)	ED-WA	3,535	3,535		3,535	3,535	3,535		3,535			3,535	
Total Distribution			27,688	27,688		27,688	27,688	27,688		27,688			27,688	
General Plant - 303000														
7,4		CD-AA	598,896	427,169	119,527	52,200	427,169	427,169		291,628	291,628		135,541	135,541
9,1		CD-AN	9,729	7,636	2,093		7,636	7,636		5,019	5,019		2,617	2,617
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	7,642			7,642								
Total General Plant - 303000			656,071	434,805	161,424	59,842	434,805	434,805		296,647	296,647		138,158	138,158
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	20,190,215	14,400,873	4,029,563	1,759,779	14,400,873	14,400,873		9,831,476	9,831,476		4,569,397	4,569,397
9,4		CD-AN	9,483	7,443	2,040		7,443	7,443		5,081	5,081		2,362	2,362
9,4		CD-ID	18,602	14,599	4,003		14,599	14,599				14,599		14,599
4		ED-AN	652,856	652,856			652,856	652,856		445,705	445,705		207,151	207,151
		ED-ID	4,747	4,747			4,747	4,747				4,747		4,747
		ED-WA	894,590	894,590			894,590	894,590	894,590		894,590			894,590
8		GD-AA	315,059		219,388	95,671								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			22,085,552	15,975,108	4,254,994	1,855,450	15,061,172	15,975,108		10,282,262	11,176,852		4,778,910	4,798,256
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	19,977	14,249	3,987	1,741	14,249	14,249		9,728	9,728		4,521	4,521
4		ED-AN	46,096	46,096			46,096	46,096		31,470	31,470		14,626	14,626
		GD-OR	0			0								
Total General Plant - 390200, 396200			66,073	60,345	3,987	1,741	60,345	60,345		41,198	41,198		19,147	19,147
Total Amortization Expense			23,994,021	17,656,356	4,420,632	1,917,033	16,714,732	17,656,356		11,381,530	12,303,808		5,333,202	5,352,548

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 Production/Transmission Rat	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(292,683,784)	(292,683,784)			(292,683,784)	(292,683,784)		(192,381,051)	(192,381,051)		(100,302,733)	(100,302,733)	
1	Hydro (ED-AN)	(135,853,323)	(135,853,323)			(135,853,323)	(135,853,323)		(89,296,389)	(89,296,389)		(46,556,934)	(46,556,934)	
1	Other (ED-AN)	(106,417,672)	(106,417,672)			(106,417,672)	(106,417,672)		(69,948,336)	(69,948,336)		(36,469,336)	(36,469,336)	
Total Electric Production		(534,954,779)	(534,954,779)			(534,954,779)	(534,954,779)		(351,625,776)	(351,625,776)		(183,329,003)	(183,329,003)	
Electric Transmission														
1	ED-AN	(206,334,947)	(206,334,947)			(206,334,947)	(206,334,947)		(135,623,961)	(135,623,961)		(70,710,986)	(70,710,986)	
Total Electric Transmissic		(206,334,947)	(206,334,947)			(206,334,947)	(206,334,947)		(135,623,961)	(135,623,961)		(70,710,986)	(70,710,986)	
Electric Distribution														
3	ED-AN	(54,464)	(54,464)				(54,464)		(36,239)	(36,239)		(18,225)	(18,225)	
	ED-ID	(184,054,654)	(184,054,654)			(184,054,654)	(184,054,654)				(184,054,654)		(184,054,654)	
	ED-WA	(295,346,715)	(295,346,715)			(295,346,715)	(295,346,715)	(295,346,715)		(295,346,715)				
Total Electric Distribution		(479,455,833)	(479,455,833)			(479,401,369)	(54,464)	(479,455,833)	(295,346,715)	(36,239)	(295,382,954)	(184,054,654)	(18,225)	(184,072,879)
Gas Underground Storage														
	GD-AN	(14,388,293)		(14,388,293)										
	GD-OR	(810,776)					(810,776)							
Total Gas Underground S		(15,199,069)		(14,388,293)			(810,776)							
Gas Distribution														
	GD-AN	(1,606,868)		(1,606,868)										
	GD-ID	(65,930,055)		(65,930,055)										
	GD-WA	(128,001,136)		(128,001,136)										
	GD-OR	(100,192,453)					(100,192,453)							
Total Gas Distribution		(295,730,512)		(195,538,059)			(100,192,453)							
General Plant														
4	ED-AN	(43,146,391)	(43,146,391)			(43,146,391)	(43,146,391)		(29,456,041)	(29,456,041)		(13,690,350)	(13,690,350)	
	ED-ID	(8,460,714)	(8,460,714)			(8,460,714)	(8,460,714)				(8,460,714)		(8,460,714)	
	ED-WA	(18,837,659)	(18,837,659)			(18,837,659)	(18,837,659)	(18,837,659)						
7,4	CD-AA	(47,467,892)	(33,856,949)	(9,473,642)	(4,137,301)		(33,856,949)	(33,856,949)		(23,114,139)	(23,114,139)		(10,742,810)	
9,4	CD-AN	(11,113,618)	(8,722,301)	(2,391,317)			(8,722,301)	(8,722,301)		(5,954,715)	(5,954,715)		(2,767,586)	
9	CD-ID	(5,617,020)	(4,408,406)	(1,208,614)		(4,408,406)	(4,408,406)				(4,408,406)		(4,408,406)	
9	CD-WA	(3,113,784)	(2,443,791)	(669,993)		(2,443,791)	(2,443,791)	(2,443,791)			(2,443,791)			
8	GD-AA	(2,021,772)		(1,407,841)	(613,931)									
	GD-AN	(2,325,605)		(2,325,605)										
	GD-ID	(1,455,835)		(1,455,835)										
	GD-WA	(5,364,976)		(5,364,976)										
	GD-OR	(4,490,546)			(4,490,546)									
Total General Plant		(153,415,812)	(119,876,211)	(24,297,823)	(9,241,778)	(34,150,570)	(85,725,641)	(119,876,211)	(21,281,450)	(58,524,895)	(79,806,345)	(12,869,120)	(27,200,746)	(40,069,866)
Total Accumulated Depr		(1,685,090,952)	(1,340,621,770)	(234,224,175)	(110,245,007)	(513,551,939)	(827,069,831)	(1,340,621,770)	(316,628,165)	(545,810,871)	(862,439,036)	(196,923,774)	(281,258,960)	(478,182,734)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.730%		34.270%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	66.537%		33.463%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%		31.730%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(9,682,154)	(9,682,154)			(9,682,154)	(9,682,154)		(6,364,080)	(6,364,080)		(3,318,074)	(3,318,074)			
1	Misc Intangible Plt (3030 ED-AN)	(1,253,047)	(1,253,047)			(1,253,047)	(1,253,047)		(823,628)	(823,628)		(429,419)	(429,419)			
Total Production/Transmission		(10,935,201)	(10,935,201)			(10,935,201)	(10,935,201)		(7,187,708)	(7,187,708)		(3,747,493)	(3,747,493)			
Distribution																
	Franchises (302000) ED-WA	(157,312)	(157,312)			(157,312)	(157,312)		(157,312)	(157,312)						
	Misc Intangible Plt (3030 ED-WA)	(32,373)	(32,373)			(32,373)	(32,373)		(32,373)	(32,373)						
Total Distribution		(189,685)	(189,685)			(189,685)	(189,685)		(189,685)	(189,685)						
General Plant - 303000																
7,4	CD-AA	(1,610,787)	(1,148,910)	(321,481)	(140,396)	(1,148,910)	(1,148,910)		(784,361)	(784,361)		(364,549)	(364,549)			
9,1	CD-AN	(82,175)	(64,493)	(17,682)		(64,493)	(64,493)		(42,391)	(42,391)		(22,102)	(22,102)			
	GD-ID	(63,977)		(63,977)												
	GD-WA	(153,997)		(153,997)												
	GD-OR	(78,872)			(78,872)											
Total General Plant - 303000		(1,989,808)	(1,213,403)	(557,137)	(219,268)		(1,213,403)	(1,213,403)		(826,752)	(826,752)		(386,651)	(386,651)		
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(39,611,772)	(28,253,492)	(7,905,718)	(3,452,562)	(28,253,492)	(28,253,492)		(19,288,659)	(19,288,659)		(8,964,833)	(8,964,833)			
9,4	CD-AN	(30,020)	(23,561)	(6,459)		(23,561)	(23,561)		(16,085)	(16,085)		(7,476)	(7,476)			
9	CD-ID	(43,659)	(34,265)	(9,394)			(34,265)					(34,265)	(34,265)			
4	ED-AN	(1,043,091)	(1,043,091)			(1,043,091)	(1,043,091)		(712,118)	(712,118)		(330,973)	(330,973)			
	ED-ID	(20,359)	(20,359)			(20,359)	(20,359)					(20,359)	(20,359)			
	ED-WA	(2,691,638)	(2,691,638)			(2,691,638)	(2,691,638)		(2,691,638)	(2,691,638)						
8	GD-AA	(987,315)		(687,507)	(299,808)											
	GD-AN	0		0												
	GD-OR	0			0											
Total Misc IT Intangible Plant - 3031XX		(44,427,854)	(32,066,406)	(8,609,078)	(3,752,370)		(2,746,262)	(29,320,144)	(32,066,406)		(2,691,638)	(20,016,862)	(22,708,500)	(54,624)	(9,303,282)	(9,357,906)
Gas Underground Storage																
	GD-AN	(240,200)		(240,200)												
Total Gas Underground Storage		(240,200)		(240,200)												
General Plant - 390200, 396200																
7,4	CD-AA	(250,841)	(178,915)	(50,063)	(21,863)		(178,915)	(178,915)		(122,145)	(122,145)		(56,770)	(56,770)		
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)			
9	CD-WA	(7,489)	(5,878)	(1,611)		(5,878)	(5,878)		(5,878)	(5,878)						
4	ED-AN	(91,720)	(91,720)			(91,720)	(91,720)		(62,617)	(62,617)		(29,103)	(29,103)			
	ED-WA	(96,844)	(96,844)			(96,844)	(96,844)		(96,844)	(96,844)						
	GD-WA	(1,319)		(1,319)												
	GD-OR	0			0											
Total General Plant - 390200, 396200		(452,750)	(376,918)	(53,969)	(21,863)		(106,283)	(270,635)	(376,918)		(102,722)	(184,762)	(287,484)	(3,561)	(85,873)	(89,434)
Total Accumulated Amortization		(58,235,498)	(44,781,613)	(9,460,384)	(3,993,501)		(3,042,230)	(41,739,383)	(44,781,613)		(2,984,045)	(28,216,084)	(31,200,129)	(58,185)	(13,523,299)	(13,581,484)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	492,665	0	0	0	0	492,665	0	0	492,665	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,199,814	0	0	7,275,119	7,275,119	0	0	2,035,679	2,035,679	0	889,016	889,016
9	CD-WA / ID / AN	1,626,950	699,092	343,147	234,640	1,276,879	191,664	94,078	64,329	350,071	0	0	0
	TOTAL ACCOUNT	13,566,637	712,703	705,426	7,532,533	8,950,662	684,329	94,078	2,100,008	2,878,415	848,544	889,016	1,737,560
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,732,828	1,052,423	2,167,214	4,513,191	7,732,828	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,237,538	0	0	0	0	2,237,538	0	0	2,237,538	0	0	0
99	GD-OR / AS	3,605,521	0	0	0	0	0	0	0	0	3,605,521	0	3,605,521
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	97,646,513	0	0	69,647,352	69,647,352	0	0	19,488,291	19,488,291	0	8,510,870	8,510,870
9	CD-WA / ID / AN	23,981,662	5,560,528	5,223,427	8,037,572	18,821,527	1,524,482	1,432,062	2,203,591	5,160,135	0	0	0
	TOTAL ACCOUNT	135,204,062	6,612,951	7,390,641	82,198,115	96,201,707	3,762,020	1,432,062	21,691,882	26,885,964	3,605,521	8,510,870	12,116,391
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,841,825	3,019,571	7,935	5,814,319	8,841,825	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	620,180	0	0	0	0	0	0	431,856	431,856	0	188,324	188,324
7	CD-AA	61,099,950	0	0	43,580,150	43,580,150	0	0	12,194,328	12,194,328	0	5,325,472	5,325,472
9	CD-WA / ID / AN	239,062	42,544	66,785	78,294	187,623	11,664	18,310	21,465	51,439	0	0	0
	TOTAL ACCOUNT	70,807,667	3,062,115	74,720	49,472,763	52,609,598	11,664	18,310	12,654,299	12,684,273	0	5,513,796	5,513,796
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	36,517,151	17,487,789	6,704,200	12,325,162	36,517,151	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,917,069	0	0	0	0	7,032,580	2,302,019	1,582,470	10,917,069	0	0	0
99	GD-OR / AS	3,867,343	0	0	0	0	0	0	0	0	3,867,343	0	3,867,343
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	592,331	0	0	422,486	422,486	0	0	118,217	118,217	0	51,628	51,628
9	CD-WA / ID / AN	5,870,794	1,826,690	860,079	1,920,806	4,607,575	500,808	235,800	526,611	1,263,219	0	0	0
	TOTAL ACCOUNT	57,764,688	19,314,479	7,564,279	14,668,454	41,547,212	7,533,388	2,537,819	2,227,298	12,298,505	3,867,343	51,628	3,918,971

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	
99		GD-WA / ID / AN	86,054	0	0	0	0	86,054	0	0	86,054	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,850,726	105,505	124,333	2,792,328	3,022,166	28,925	34,087	765,548	828,560	0	0
		TOTAL ACCOUNT	4,394,513	116,244	139,078	3,167,350	3,422,672	114,979	34,087	765,548	914,614	57,227	0
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,664,876	885,922	269,039	2,509,915	3,664,876	0	0	0	0	0	0
99		GD-WA / ID / AN	2,643,379	0	0	0	0	1,937,383	351,048	354,948	2,643,379	0	0
99		GD-OR / AS	958,668	0	0	0	0	0	0	0	0	958,668	0
8		GD-AA	2,966,640	0	0	0	0	0	0	2,065,790	2,065,790	0	900,850
7		CD-AA	12,226,282	0	0	8,720,518	8,720,518	0	0	2,440,121	2,440,121	0	1,065,643
9		CD-WA / ID / AN	1,217,197	17,246	762,915	175,132	955,293	4,728	209,162	48,014	261,904	0	0
		TOTAL ACCOUNT	23,677,042	903,168	1,031,954	11,405,565	13,340,687	1,942,111	560,210	4,908,873	7,411,194	958,668	1,966,493
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	51,131	0	0	51,131	51,131	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	51,131	0	0	51,131	51,131	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	585,299	213,787	30,647	340,865	585,299	0	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0
99		GD-OR / AS	45,933	0	0	0	0	0	0	0	0	45,933	0
8		GD-AA	217,747	0	0	0	0	0	0	151,626	151,626	0	66,121
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	38,877	1,795	573	28,144	30,512	492	157	7,716	8,365	0	0
		TOTAL ACCOUNT	1,383,768	215,582	31,220	622,689	869,491	15,732	5,127	350,364	371,223	45,933	97,121
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	32,909,122	15,034,234	9,895,580	7,979,308	32,909,122	0	0	0	0	0	0
99		GD-WA / ID / AN	4,636,879	0	0	0	0	2,843,818	962,567	830,494	4,636,879	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062
9		CD-WA / ID / AN	1,513,155	254,350	311,589	621,630	1,187,569	69,733	85,426	170,427	325,586	0	0
		TOTAL ACCOUNT	39,631,469	15,288,584	10,207,169	8,977,881	34,473,634	2,913,551	1,047,993	1,106,395	5,067,939	43,834	46,062

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,462,892	12,209,647	5,867,114	44,386,131	62,462,892	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,211,184	0	0	0	0	691,576	519,608	0	1,211,184	0	0	0
99		GD-OR / AS	1,225,996	0	0	0	0	0	0	0	0	1,225,996	0	1,225,996
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	37,017,272	0	0	26,402,940	26,402,940	0	0	7,387,907	7,387,907	0	3,226,425	3,226,425
9		CD-WA/ ID / AN	12,059,381	1,036,222	3,150,813	5,277,529	9,464,564	284,092	863,831	1,446,894	2,594,817	0	0	0
		TOTAL ACCOUNT	114,969,657	13,245,869	9,017,927	76,066,600	98,330,396	975,668	1,383,439	9,526,219	11,885,326	1,225,996	3,527,939	4,753,935
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	101,681	0	1,245	100,436	101,681	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	416,078	0	0	296,772	296,772	0	0	83,041	83,041	0	36,265	36,265
9		CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
		TOTAL ACCOUNT	530,104	3,913	1,245	401,126	406,284	1,073	0	84,115	85,188	2,367	36,265	38,632
		TOTAL GENERAL PLANT	461,980,738	59,475,608	36,163,659	254,564,207	350,203,474	17,954,515	7,113,125	55,415,001	80,482,641	10,655,433	20,639,190	31,294,623

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,496,869	191,158	0	10,305,711	10,496,869	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	785,723	0	0	0	0	0	0	0	0	785,723	0	785,723
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,442	0	0	6,407,530	6,407,530	0	0	1,792,915	1,792,915	0	782,997	782,997
9		CD-WA / ID / AN	194,057	0	0	152,302	152,302	0	0	41,755	41,755	0	0	0
		TOTAL ACCOUNT	22,262,290	191,158	0	16,865,543	17,056,701	1,022,594	779,605	1,834,670	3,636,869	785,723	782,997	1,568,720
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,889,539	4,635,694	23,524	3,230,321	7,889,539	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,565,429	0	0	0	0	0	0	1,090,071	1,090,071	0	475,358	475,358
7		CD-AA	59,882,309	0	0	42,711,656	42,711,656	0	0	11,951,311	11,951,311	0	5,219,342	5,219,342
9		CD-WA / ID / AN	144,478	0	75,095	38,296	113,391	0	20,588	10,499	31,087	0	0	0
		TOTAL ACCOUNT	69,481,755	4,635,694	98,619	45,980,273	50,714,586	0	20,588	13,051,881	13,072,469	0	5,694,700	5,694,700
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	6,039,465	0	0	4,307,709	4,307,709	0	0	1,205,356	1,205,356	0	526,400	526,400
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,039,465	0	0	4,307,709	4,307,709	0	0	1,205,356	1,205,356	0	526,400	526,400
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	95,433,397	0	0	68,068,825	68,068,825	0	0	19,046,597	19,046,597	0	8,317,975	8,317,975
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	95,433,397	0	0	68,068,825	68,068,825	0	0	19,046,597	19,046,597	0	8,317,975	8,317,975
	TOTAL		193,216,907	4,826,852	98,619	135,222,350	140,147,821	1,022,594	800,193	35,138,504	36,961,291	785,723	15,322,072	16,107,795

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(65,804,026)	(46,935,380)	(13,133,167)	(5,735,479)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(652,437)	(512,052)	(140,385)	0
7	283750	CD-AA	(1,547,133)	(1,103,508)	(308,777)	(134,848)
		Total	<u>(68,003,596)</u>	<u>(48,550,940)</u>	<u>(13,582,329)</u>	<u>(5,870,327)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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			2,802,178	2,802,178					2,802,178
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			387	387					387
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,790)	(1,790)					(1,790)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(3)	(3)					(3)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,144,457	37,698,991		118,843,448	65,480,278	31,480,775	15,664,179	6,218,216	
TOTAL		81,144,457	37,698,991	2,800,772	121,644,220	65,480,278	31,480,775	15,664,179	6,218,216	2,800,772

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