

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended October 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	166,722,748	109,709,577	57,013,171
	Adjustments			
	Adjusted Net Operating Income (Loss)	166,722,748	109,709,577	57,013,171
E-APL	Electric Net Rate Base	2,227,697,334	1,473,218,522	754,478,812
	<b>RATE OF RETURN</b>	<b>7.484%</b>	<b>7.447%</b>	<b>7.557%</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: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended October 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers	10-01-2016 thru 10-31-2016	375,846	246,927	128,919
		Percent		100.000%	65.699%	34.301%
3	E-OPS	Direct Distribution Operating Expense	11-01-2015 thru 10-31-2016	26,107,692	17,643,429	8,464,263
		Percent		100.000%	67.579%	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-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended October 31, 2016 Ending Balance 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>

RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended October 31, 2016

Ending Balance Basis

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

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-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended October 31, 2016 Ending Balance 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 Percent	10-01-2016 thru 10-31-2016	1,038,758,849	687,317,533	351,441,316	
				100.000%	66.167%	33.833%	
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

Ending Balance Basis

Report ID:

**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	10-01-2016 thru 10-31-2016	2,695,458,165 100.000%	1,779,074,520 66.003%	916,383,645 33.997%
13	E-PLT	Net Electric General Plant Percent	10-01-2016 thru 10-31-2016	231,165,175 100.000%	153,123,506 66.240%	78,041,669 33.760%
14		Net Allocated Schedule M's Percent	11-01-2015 thru 10-31-2016	-306,538,110 100.000%	-198,532,879 64.766%	-108,005,231 35.234%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2016  
 Ending Balance Basis

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

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	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  
 Ending Balance Basis

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

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  
 Ending Balance Basis

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

AVISTA UTILITIES

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

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION:</b>									
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
		<b>MAINTENANCE:</b>									
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
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>26,107,692</b>	<b>9,201,565</b>	<b>35,309,257</b>	<b>17,643,429</b>	<b>6,218,326</b>	<b>23,861,755</b>	<b>8,464,263</b>	<b>2,983,239</b>	<b>11,447,502</b>
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
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>94,657,458</b>	<b>41,091</b>	<b>94,698,549</b>	<b>72,418,992</b>	<b>27,769</b>	<b>72,446,761</b>	<b>22,238,466</b>	<b>13,322</b>	<b>22,251,788</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>120,765,150</b>	<b>9,242,656</b>	<b>130,007,806</b>	<b>90,062,421</b>	<b>6,246,095</b>	<b>96,308,516</b>	<b>30,702,729</b>	<b>2,996,561</b>	<b>33,699,290</b>

			***** 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	226,376	226,376	0	118,190	118,190
2	902000	Meter Reading Expenses	3,125,389	138,457	3,263,846	2,802,757	90,965	2,893,722	322,632	47,492	370,124
2	903XXX	Customer Records & Collection Expenses	1,728,436	7,896,121	9,624,557	1,112,071	5,187,673	6,299,744	616,365	2,708,448	3,324,813
2	904000	Uncollectible Accounts	0	3,148,581	3,148,581	0	2,068,586	2,068,586	0	1,079,995	1,079,995
2	905000	Misc Customer Accounts	0	258,858	258,858	0	170,067	170,067	0	88,791	88,791
<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>7,743,667</b>	<b>11,658,495</b>	<b>938,997</b>	<b>4,042,916</b>	<b>4,981,913</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	236,765	16,729,950	6,350,448	123,614	6,474,062
2	909000	Advertising	43,623	909,623	953,246	43,623	597,613	641,236	0	312,010	312,010
2	910000	Misc Customer Service & Info Exp	0	216,389	216,389	0	142,165	142,165	0	74,224	74,224
<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>976,543</b>	<b>17,513,351</b>	<b>6,350,448</b>	<b>509,848</b>	<b>6,860,296</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  
 Ending Balance Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(482,939)	31,466,058	30,983,119	2,179,124	21,409,322	23,588,446	(2,662,063)	10,056,736	7,394,673
		TOTAL ADMIN & GENERAL EXPENSES	4,407,399	98,954,546	103,361,945	5,657,453	67,255,660	72,913,113	(1,250,054)	31,698,886	30,448,832
		TOTAL EXPENSES BEFORE FIT	171,870,282	600,638,049	772,508,331	128,975,144	396,699,842	525,674,986	42,895,138	203,938,207	246,833,345
		NET OPERATING INCOME (LOSS) BEFORE FIT			230,410,676			151,101,352			79,309,324
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(56,750,547)			(36,725,661)			(20,024,886)
E-FIT		DEFERRED FEDERAL INCOME TAX			120,825,673			78,371,554			42,454,119
E-FIT		AMORTIZED ITC - NOXON			(387,198)			(254,118)			(133,080)
		ELECTRIC NET OPERATING INCOME (LOSS)			166,722,748			109,709,577			57,013,171

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.630%		34.370%
E-ALL	2	Number of Customers		100.000%		65.699%		34.301%
E-ALL	3	Direct Distribution Operating Expense		100.000%		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-456-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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-555-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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-557-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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-908-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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	236,765	508,708	81,743	123,614	205,357
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>236,765</b>	<b>16,729,950</b>	<b>6,350,448</b>	<b>123,614</b>	<b>6,474,062</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.699%	34.301%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.153%	5.116%
	Total Weighted Cost		2.717%	2.697%
E-APL	Net Rate Base	2,227,697,334	1,473,218,522	754,478,812
	Interest Deduction for FIT Calculation	60,375,641	40,027,347	20,348,294
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended October 31, 2016 Ending Balance 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	384,796,071	194,195,928
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	151,101,352	79,309,324
E-INT	Less: Interest Expense	60,375,641	40,027,347	20,348,294
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(284,768,728)	(185,030,319)	(99,738,409)
	Taxable Net Operating Income	(114,733,693)	(73,814,798)	(40,918,895)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(40,156,792)	(25,835,179)	(14,321,613)
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	(56,750,547)	(36,725,661)	(20,024,886)
E-DTE	Deferred FIT	120,825,673	78,371,554	42,454,119
1	411400 Amortized Investment Tax Credit - Noxon	(387,198)	(254,118)	(133,080)
	Total Net FIT/Deferred FIT	63,687,928	41,391,775	22,296,153

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-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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	3,895,320	3,895,320	0	2,006,411	2,006,411
2	997002 Injuries and Damages	0	19,800	19,800	0	13,008	13,008	0	6,792	6,792
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	839,895	839,895	0	432,616	432,616
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	(25,014,464)	(25,014,464)	0	(12,884,516)	(12,884,516)
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	(2,553,790)	(2,553,790)	0	(1,315,413)	(1,315,413)
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-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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	(134,762)	(134,762)	0	(70,359)	(70,359)
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	(198,532,876)	(185,030,319)	8,266,824	(108,005,233)	(99,738,409)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.699%	34.301%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.019%	34.981%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.003%	33.997%
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-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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	112,599,329	112,599,329	0	72,926,081	72,926,081	0	39,673,248	39,673,248
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	112,599,329	122,394,452	6,743,217	72,926,081	79,669,298	3,051,906	39,673,248	42,725,154
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(214,327)	(214,327)	0	(138,811)	(138,811)	0	(75,516)	(75,516)
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)	(138,811)	(1,297,744)	(195,519)	(75,516)	(271,035)
Total Deferred Federal Income Tax Expense			8,440,671	112,385,002	120,825,673	5,584,284	72,787,270	78,371,554	2,856,387	39,597,732	42,454,119

E-ALL	14	Net Allocated Schedule M's	100.000%	64.766%	35.234%
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-12E</b>
For Twelve Months Ended October 31, 2016		
Ending Balance 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-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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	8,583,333	8,583,333	0	5,633,241	5,633,241	0	2,950,092	2,950,092
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	1,217,436	1,217,436	0	799,003	799,003	0	418,433	418,433
1	182381	CDA Settlement Past Storage	0	32,895,353	32,895,353	0	21,589,220	21,589,220	0	11,306,133	11,306,133
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	335,477	16,846,621	17,182,098	335,477	11,210,867	11,546,344	0	5,635,754	5,635,754
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,309,017	45,579,064	49,888,081	4,210,398	31,011,995	35,222,393	98,619	14,567,069	14,665,688
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,500,544	4,500,544	0	3,062,170	3,062,170	0	1,438,374	1,438,374
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,918,864	71,918,864	0	48,933,595	48,933,595	0	22,985,269	22,985,269
		TOTAL INTANGIBLE PLANT	5,247,198	227,590,433	232,837,631	5,148,579	152,462,193	157,610,772	98,619	75,128,240	75,226,859
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	133,142,057	133,142,057	0	87,381,132	87,381,132	0	45,760,925	45,760,925
1	312000	Boiler Plant	0	178,327,582	178,327,582	0	117,036,392	117,036,392	0	61,291,190	61,291,190
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,639,135	55,639,135	0	36,515,964	36,515,964	0	19,123,171	19,123,171
1	315000	Accessory Electric Equipment	0	27,470,113	27,470,113	0	18,028,635	18,028,635	0	9,441,478	9,441,478
1	316000	Miscellaneous Power Plant Equipment	0	17,667,187	17,667,187	0	11,594,975	11,594,975	0	6,072,212	6,072,212
		TOTAL STEAM PRODUCTION PLANT	0	415,831,016	415,831,016	0	272,909,895	272,909,895	0	142,921,121	142,921,121
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,938,248	59,938,248	0	39,337,472	39,337,472	0	20,600,776	20,600,776
1	331XXX	Structures & Improvements	0	75,463,009	75,463,009	0	49,526,373	49,526,373	0	25,936,636	25,936,636
1	332XXX	Reservoirs, Dams, & Waterways	0	170,229,278	170,229,278	0	111,721,475	111,721,475	0	58,507,803	58,507,803
1	333000	Waterwheels, Turbines, & Generators	0	217,161,949	217,161,949	0	142,523,387	142,523,387	0	74,638,562	74,638,562
1	334000	Accessory Electric Equipment	0	57,610,587	57,610,587	0	37,809,828	37,809,828	0	19,800,759	19,800,759
1	335XXX	Miscellaneous Power Plant Equipment	0	12,048,211	12,048,211	0	7,907,241	7,907,241	0	4,140,970	4,140,970
1	336000	Roads, Railroads, & Bridges	0	2,837,407	2,837,407	0	1,862,190	1,862,190	0	975,217	975,217
		TOTAL HYDRAULIC PRODUCTION PLANT	0	595,288,689	595,288,689	0	390,687,966	390,687,966	0	204,600,723	204,600,723
		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	16,946,399	16,946,399	0	11,121,922	11,121,922	0	5,824,477	5,824,477
1	342000	Fuel Holders, Producers, & Accessories	0	21,329,281	21,329,281	0	13,998,407	13,998,407	0	7,330,874	7,330,874
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	217,979,209	217,979,209	0	143,059,755	143,059,755	0	74,919,454	74,919,454
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	20,534,910	20,534,910	0	13,477,061	13,477,061	0	7,057,849	7,057,849
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,708,484	1,708,484	0	1,121,278	1,121,278	0	587,206	587,206
		TOTAL OTHER PRODUCTION PLANT	0	303,495,800	303,495,800	0	199,184,293	199,184,293	0	104,311,507	104,311,507
		TOTAL PRODUCTION PLANT	0	1,314,615,505	1,314,615,505	0	862,782,154	862,782,154	0	451,833,351	451,833,351



RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,184,654	25,184,654	0	16,528,688	16,528,688	0	8,655,966	8,655,966
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,979,648	23,979,648	0	15,737,843	15,737,843	0	8,241,805	8,241,805
1	353000	Station Equipment	0	254,414,509	254,414,509	0	166,972,242	166,972,242	0	87,442,267	87,442,267
1	354000	Towers & Fixtures	0	17,173,599	17,173,599	0	11,271,033	11,271,033	0	5,902,566	5,902,566
1	355000	Poles & Fixtures	0	200,231,345	200,231,345	0	131,411,832	131,411,832	0	68,819,513	68,819,513
1	356000	Overhead Conductors & Devices	0	133,235,997	133,235,997	0	87,442,785	87,442,785	0	45,793,212	45,793,212
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,907	2,342,907	0	1,537,650	1,537,650	0	805,257	805,257
1	359000	Roads & Trails	0	2,063,817	2,063,817	0	1,354,483	1,354,483	0	709,334	709,334
TOTAL TRANSMISSION PLANT			0	661,613,566	661,613,566	0	434,216,983	434,216,983	0	227,396,583	227,396,583
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,411,464	0	5,411,464	3,959,146	0	3,959,146	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,203,724	0	21,203,724	14,711,215	0	14,711,215	6,492,509	0	6,492,509
3	362000	Station Equipment	125,861,202	2,085,820	127,947,022	81,591,239	1,409,576	83,000,815	44,269,963	676,244	44,946,207
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	354,762,762	0	354,762,762	227,010,572	0	227,010,572	127,752,190	0	127,752,190
99	365000	Overhead Conductors & Devices	226,348,444	0	226,348,444	141,785,822	0	141,785,822	84,562,622	0	84,562,622
99	366000	Underground Conduit	102,934,181	0	102,934,181	65,915,703	0	65,915,703	37,018,478	0	37,018,478
99	367000	Underground Conductors & Devices	182,780,048	0	182,780,048	118,706,460	0	118,706,460	64,073,588	0	64,073,588
99	368000	Line Transformers	240,905,374	0	240,905,374	164,755,475	0	164,755,475	76,149,899	0	76,149,899
99	369XXX	Services	156,536,352	0	156,536,352	102,395,297	0	102,395,297	54,141,055	0	54,141,055
99	371XXX	Installations on Customers' Premises	125,858	0	125,858	125,858	0	125,858	0	0	0
99	370000	Meters	50,734,953	0	50,734,953	28,024,637	0	28,024,637	22,710,316	0	22,710,316
99	373XXX	Street Light & Signal Systems	55,314,513	0	55,314,513	37,061,761	0	37,061,761	18,252,752	0	18,252,752
TOTAL DISTRIBUTION PLANT			1,528,375,955	2,085,820	1,530,461,775	988,976,326	1,409,576	990,385,902	539,399,629	676,244	540,075,873
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,551,348	8,969,476	712,702	5,137,937	5,850,639	705,426	2,413,411	3,118,837
4	390XXX	Structures & Improvements	14,409,203	85,285,729	99,694,932	6,638,769	58,028,410	64,667,179	7,770,434	27,257,319	35,027,753
4	391XXX	Office Furniture & Equipment	2,689,312	46,613,375	49,302,687	2,622,527	31,715,740	34,338,267	66,785	14,897,635	14,964,420
4	392XXX	Transportation Equipment	27,685,023	14,890,019	42,575,042	19,684,655	10,131,169	29,815,824	8,000,368	4,758,850	12,759,218
4	393000	Stores Equipment	251,977	3,316,358	3,568,335	115,353	2,256,450	2,371,803	136,624	1,059,908	1,196,532
4	394000	Tools, Shop & Garage Equipment	1,894,617	11,672,829	13,567,446	865,999	7,942,193	8,808,192	1,028,618	3,730,636	4,759,254
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,876	34,876	0	16,382	16,382
4	395000	Laboratory Equipment	239,014	583,817	822,831	211,930	397,229	609,159	27,084	186,588	213,672
4	396XXX	Power Operated Equipment	25,053,358	8,900,223	33,953,581	14,861,871	6,055,712	20,917,583	10,191,487	2,844,511	13,035,998
4	397XXX	Communications Equipment	22,918,384	76,900,287	99,818,671	13,777,251	52,322,955	66,100,206	9,141,133	24,577,332	33,718,465
4	398000	Miscellaneous Equipment	3,913	424,700	428,613	3,913	288,966	292,879	0	135,734	135,734
TOTAL GENERAL PLANT			96,562,929	256,189,943	352,752,872	59,494,970	174,311,637	233,806,607	37,067,959	81,878,306	118,946,265
TOTAL PLANT IN SERVICE			1,630,186,082	2,462,095,267	4,092,281,349	1,053,619,875	1,625,182,543	2,678,802,418	576,566,207	836,912,724	1,413,478,931

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended October 31, 2016		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(295,201,533)	(295,201,533)	0	(193,740,766)	(193,740,766)	0	(101,460,767)	(101,460,767)
E-ADEP		Hydro Production Plant	0	(123,575,854)	(123,575,854)	0	(81,102,833)	(81,102,833)	0	(42,473,021)	(42,473,021)
E-ADEP		Other Production Plant	0	(108,336,968)	(108,336,968)	0	(71,101,552)	(71,101,552)	0	(37,235,416)	(37,235,416)
E-ADEP		Transmission Plant	0	(208,923,987)	(208,923,987)	0	(137,116,813)	(137,116,813)	0	(71,807,174)	(71,807,174)
E-ADEP		Distribution Plant	(491,635,204)	(67,722)	(491,702,926)	(303,022,603)	(45,766)	(303,068,369)	(188,612,601)	(21,956)	(188,634,557)
E-ADEP		General Plant	(34,443,668)	(87,144,029)	(121,587,697)	(21,390,304)	(59,292,797)	(80,683,101)	(13,053,364)	(27,851,232)	(40,904,596)
TOTAL ACCUMULATED DEPRECIATION			(526,078,872)	(823,250,093)	(1,349,328,965)	(324,412,907)	(542,400,527)	(866,813,434)	(201,665,965)	(280,849,566)	(482,515,531)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,321,223)	(11,321,223)	0	(7,430,119)	(7,430,119)	0	(3,891,104)	(3,891,104)
E-AAMT		Distribution-Franchises/Misc Intangibles	(198,747)	0	(198,747)	(198,747)	0	(198,747)	0	0	0
E-AAMT		General Plant - 303000	0	(1,358,342)	(1,358,342)	0	(922,600)	(922,600)	0	(435,742)	(435,742)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,618,693)	(31,582,892)	(34,201,585)	(2,557,621)	(21,489,000)	(24,046,621)	(61,072)	(10,093,892)	(10,154,964)
E-AAMT		General Plant - 390200, 396200	(119,014)	(295,307)	(414,321)	(115,453)	(200,927)	(316,380)	(3,561)	(94,380)	(97,941)
TOTAL ACCUMULATED AMORTIZATION			(2,936,454)	(44,557,764)	(47,494,218)	(2,871,821)	(30,042,646)	(32,914,467)	(64,633)	(14,515,118)	(14,579,751)
TOTAL ACCUMULATED DEPR/AMORT			(529,015,326)	(867,807,857)	(1,396,823,183)	(327,284,728)	(572,443,173)	(899,727,901)	(201,730,598)	(295,364,684)	(497,095,282)
NET ELECTRIC UTILITY PLANT before DFIT			1,101,170,756	1,594,287,410	2,695,458,166	726,335,147	1,052,739,370	1,779,074,517	374,835,609	541,548,040	916,383,649
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	(73,100)	(73,100)	0	(47,976)	(47,976)	0	(25,124)	(25,124)
12		ADFIT - Electric Plant In Service (282900)	0	(491,233,742)	(491,233,742)	0	(324,229,007)	(324,229,007)	0	(167,004,735)	(167,004,735)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,772,762)	(44,772,762)	0	(30,463,387)	(30,463,387)	0	(14,309,375)	(14,309,375)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,513,373)	(11,513,373)	0	(7,556,227)	(7,556,227)	0	(3,957,146)	(3,957,146)
1		ADFIT - CDA Settlement Costs (283333)	0	390,582	390,582	0	256,339	256,339	0	134,243	134,243
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,979,710)	(2,979,710)	0	(1,966,698)	(1,966,698)	0	(1,013,012)	(1,013,012)
TOTAL ACCUMULATED DFIT			0	(550,182,105)	(550,182,105)	0	(364,006,956)	(364,006,956)	0	(186,175,149)	(186,175,149)
NET ELECTRIC UTILITY PLANT			1,101,170,756	1,044,105,305	2,145,276,061	726,335,147	688,732,414	1,415,067,561	374,835,609	355,372,891	730,208,500

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)	100.000%	66.003%	33.997%
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  
 Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,044,105,305	2,145,276,061	726,335,147	688,732,414	1,415,067,561	374,835,609	355,372,891	730,208,500
	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	(458,941)	0	(458,941)	458,941	0	458,941
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)	(2,954,898)	0	(2,954,898)	(946,994)	0	(946,994)	(2,007,904)	0	(2,007,904)
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)	7,761,255	0	7,761,255	4,955,066	0	4,955,066	2,806,189	0	2,806,189
99	ADFIT - Kettle Falls Disallowed (190420)	116,724	0	116,724	116,724	0	116,724	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)	1,523,981	0	1,523,981	0	0	0	1,523,981	0	1,523,981
99	ADFIT - Boulder Park Disallowed (190040)	376,606	0	376,606	0	0	0	376,606	0	376,606
99	Investment in WNP3 Exchange Power (124900, 12493)	6,941,361	0	6,941,361	6,941,361	0	6,941,361	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,247,515)	0	(1,247,515)	(1,247,515)	0	(1,247,515)	0	0	0
99	CDA Lake Settlement - WA (182382)	621,149	0	621,149	621,149	0	621,149	0	0	0
99	CDA Lake Settlement - ID (186382)	121,319	0	121,319	0	0	0	121,319	0	121,319
99	ADFIT - CDA Lake Settlement - Direct (283382)	(259,865)	0	(259,865)	(217,403)	0	(217,403)	(42,462)	0	(42,462)
99	CDA CDR Fund - Direct (182324)	45,182	0	45,182	45,182	0	45,182	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	320,540	0	320,540	297,836	0	297,836	22,704	0	22,704
99	ADFIT - Spokane River Relicensing (283322)	(112,165)	0	(112,165)	(104,224)	0	(104,224)	(7,941)	0	(7,941)
99	Spokane River PM&Es (182323)	294,857	0	294,857	189,124	0	189,124	105,733	0	105,733
99	ADFIT - Spokane River PM&Es (283323)	(103,224)	0	(103,224)	(66,217)	0	(66,217)	(37,007)	0	(37,007)
99	Montana Riverbed Settlement (186360)	112,764	0	112,764	112,764	0	112,764	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	(39,467)	0	(39,467)	(39,468)	0	(39,468)	1	0	1
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,250,893)	0	(2,250,893)	(671,480)	0	(671,480)	(1,579,413)	0	(1,579,413)
99	Customer Deposits (235199)	(1,793,741)	0	(1,793,741)	(1,793,741)	0	(1,793,741)	0	0	0
C-WKC	Working Capital	54,554,464	25,724,013	80,278,477	54,554,464	0	54,554,464	0	25,724,013	25,724,013
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	56,697,260	25,724,013	82,421,273	58,150,961	0	58,150,961	(1,453,701)	25,724,013	24,270,312
	NET RATE BASE	#####	1,069,829,318	2,227,697,334	784,486,108	688,732,414	1,473,218,522	373,381,908	381,096,904	754,478,812

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-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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	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	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		1,101,152				
7,4	CD-AA	18,475,090	13,177,543	3,687,258	1,610,289			13,177,543	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		268,526	
9	CD-WA	196,277	154,044	42,233		154,044	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>18,207,598</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>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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 (303000)	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 (303000)	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%								

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(295,201,533)	(295,201,533)			(295,201,533)	(295,201,533)		(193,740,766)	(193,740,766)		(101,460,767)	(101,460,767)	
1	Hydro (ED-AN)	(123,575,854)	(123,575,854)			(123,575,854)	(123,575,854)		(81,102,833)	(81,102,833)		(42,473,021)	(42,473,021)	
1	Other (ED-AN)	(108,336,968)	(108,336,968)			(108,336,968)	(108,336,968)		(71,101,552)	(71,101,552)		(37,235,416)	(37,235,416)	
<b>Total Electric Production</b>		<b>(527,114,355)</b>	<b>(527,114,355)</b>			<b>(527,114,355)</b>	<b>(527,114,355)</b>		<b>(345,945,151)</b>	<b>(345,945,151)</b>		<b>(181,169,204)</b>	<b>(181,169,204)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(208,923,987)	(208,923,987)			(208,923,987)	(208,923,987)		(137,116,813)	(137,116,813)		(71,807,174)	(71,807,174)	
<b>Total Electric Transmissic</b>		<b>(208,923,987)</b>	<b>(208,923,987)</b>			<b>(208,923,987)</b>	<b>(208,923,987)</b>		<b>(137,116,813)</b>	<b>(137,116,813)</b>		<b>(71,807,174)</b>	<b>(71,807,174)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(67,722)	(67,722)				(67,722)		(45,766)	(45,766)		(21,956)	(21,956)	
	ED-ID	(188,612,601)	(188,612,601)			(188,612,601)	(188,612,601)				(188,612,601)		(188,612,601)	
	ED-WA	(303,022,603)	(303,022,603)			(303,022,603)	(303,022,603)	(303,022,603)		(303,022,603)				
<b>Total Electric Distribution</b>		<b>(491,702,926)</b>	<b>(491,702,926)</b>			<b>(491,635,204)</b>	<b>(67,722)</b>	<b>(491,702,926)</b>	<b>(303,022,603)</b>	<b>(45,766)</b>	<b>(303,068,369)</b>	<b>(188,612,601)</b>	<b>(21,956)</b>	<b>(188,634,557)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,502,484)		(14,502,484)										
	GD-OR	(853,332)					(853,332)							
<b>Total Gas Underground S</b>		<b>(15,355,816)</b>		<b>(14,502,484)</b>			<b>(853,332)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,626,980)		(1,626,980)										
	GD-ID	(67,497,140)		(67,497,140)										
	GD-WA	(130,839,055)		(130,839,055)										
	GD-OR	(102,130,694)					(102,130,694)							
<b>Total Gas Distribution</b>		<b>(302,093,869)</b>		<b>(199,963,175)</b>		<b>(102,130,694)</b>								
<b>General Plant</b>														
4	ED-AN	(44,227,873)	(44,227,873)			(44,227,873)	(44,227,873)		(30,092,645)	(30,092,645)		(14,135,228)	(14,135,228)	
	ED-ID	(8,740,731)	(8,740,731)			(8,740,731)	(8,740,731)				(8,740,731)		(8,740,731)	
	ED-WA	(18,805,175)	(18,805,175)			(18,805,175)	(18,805,175)	(18,805,175)		(18,805,175)				
7,4	CD-AA	(47,637,330)	(33,977,802)	(9,507,458)	(4,152,070)		(33,977,802)		(23,118,496)	(23,118,496)		(10,859,306)	(10,859,306)	
9,4	CD-AN	(11,388,905)	(8,938,354)	(2,450,551)			(8,938,354)		(6,081,656)	(6,081,656)		(2,856,698)	(2,856,698)	
9	CD-ID	(5,494,990)	(4,312,633)	(1,182,357)		(4,312,633)	(4,312,633)				(4,312,633)		(4,312,633)	
9	CD-WA	(3,293,871)	(2,585,129)	(708,742)		(2,585,129)	(2,585,129)	(2,585,129)		(2,585,129)				
8	GD-AA	(2,038,873)		(1,419,749)	(619,124)									
	GD-AN	(2,412,388)		(2,412,388)										
	GD-ID	(1,506,850)		(1,506,850)										
	GD-WA	(5,669,751)		(5,669,751)										
	GD-OR	(4,614,111)			(4,614,111)									
<b>Total General Plant</b>		<b>(155,830,848)</b>	<b>(121,587,697)</b>	<b>(24,857,846)</b>	<b>(9,385,305)</b>	<b>(34,443,668)</b>	<b>(87,144,029)</b>	<b>(121,587,697)</b>	<b>(21,390,304)</b>	<b>(59,292,797)</b>	<b>(80,683,101)</b>	<b>(13,053,364)</b>	<b>(27,851,232)</b>	<b>(40,904,596)</b>
<b>Total Accumulated Depr</b>		<b>(1,701,021,801)</b>	<b>(1,349,328,965)</b>	<b>(239,323,505)</b>	<b>(112,369,331)</b>	<b>(526,078,872)</b>	<b>(823,250,093)</b>	<b>(1,349,328,965)</b>	<b>(324,412,907)</b>	<b>(542,400,527)</b>	<b>(866,813,434)</b>	<b>(201,665,965)</b>	<b>(280,849,566)</b>	<b>(482,515,531)</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-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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	(9,988,287)	(9,988,287)			(9,988,287)	(9,988,287)		(6,555,313)	(6,555,313)		(3,432,974)	(3,432,974)	
1	Misc Intangible Plt (3030 ED-AN)	(1,332,936)	(1,332,936)			(1,332,936)	(1,332,936)		(874,806)	(874,806)		(458,130)	(458,130)	
<b>Total Production/Transmission</b>		<b>(11,321,223)</b>	<b>(11,321,223)</b>			<b>(11,321,223)</b>	<b>(11,321,223)</b>		<b>(7,430,119)</b>	<b>(7,430,119)</b>		<b>(3,891,104)</b>	<b>(3,891,104)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(165,363)	(165,363)			(165,363)	(165,363)	(165,363)		(165,363)				
	Misc Intangible Plt (3030 ED-WA)	(33,384)	(33,384)			(33,384)	(33,384)	(33,384)		(33,384)				
<b>Total Distribution</b>		<b>(198,747)</b>	<b>(198,747)</b>			<b>(198,747)</b>	<b>(198,747)</b>	<b>(198,747)</b>		<b>(198,747)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,810,426)	(1,291,304)	(361,325)	(157,797)	(1,291,304)	(1,291,304)		(878,603)	(878,603)		(412,701)	(412,701)	
9,1	CD-AN	(85,417)	(67,038)	(18,379)		(67,038)	(67,038)		(43,997)	(43,997)		(23,041)	(23,041)	
	GD-ID	(68,957)		(68,957)										
	GD-WA	(162,285)		(162,285)										
	GD-OR	(79,273)			(79,273)									
<b>Total General Plant - 303000</b>		<b>(2,206,358)</b>	<b>(1,358,342)</b>	<b>(610,946)</b>	<b>(237,070)</b>	<b>(1,358,342)</b>	<b>(1,358,342)</b>		<b>(922,600)</b>	<b>(922,600)</b>		<b>(435,742)</b>	<b>(435,742)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(42,505,563)	(30,317,518)	(8,483,261)	(3,704,784)	(30,317,518)	(30,317,518)		(20,628,039)	(20,628,039)		(9,689,479)	(9,689,479)	
9,4	CD-AN	(33,059)	(25,946)	(7,113)		(25,946)	(25,946)		(17,654)	(17,654)		(8,292)	(8,292)	
9	CD-ID	(49,859)	(39,131)	(10,728)		(39,131)	(39,131)					(39,131)	(39,131)	
4	ED-AN	(1,239,428)	(1,239,428)			(1,239,428)	(1,239,428)		(843,307)	(843,307)		(396,121)	(396,121)	
	ED-ID	(21,941)	(21,941)			(21,941)	(21,941)					(21,941)	(21,941)	
	ED-WA	(2,557,621)	(2,557,621)			(2,557,621)	(2,557,621)	(2,557,621)		(2,557,621)				
8	GD-AA	(941,632)		(655,696)	(285,936)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(47,349,103)</b>	<b>(34,201,585)</b>	<b>(9,156,798)</b>	<b>(3,990,720)</b>	<b>(2,618,693)</b>	<b>(31,582,892)</b>	<b>(34,201,585)</b>	<b>(2,557,621)</b>	<b>(21,489,000)</b>	<b>(24,046,621)</b>	<b>(61,072)</b>	<b>(10,093,892)</b>	<b>(10,154,964)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,276)		(240,276)										
<b>Total Gas Underground Storage</b>		<b>(240,276)</b>		<b>(240,276)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(263,874)	(188,211)	(52,664)	(22,999)		(188,211)	(188,211)		(128,059)	(128,059)		(60,152)	(60,152)
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)	
9	CD-WA	(6,084)	(4,775)	(1,309)		(4,775)	(4,775)	(4,775)		(4,775)				
4	ED-AN	(107,096)	(107,096)			(107,096)	(107,096)		(72,868)	(72,868)		(34,228)	(34,228)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(492,269)</b>	<b>(414,321)</b>	<b>(54,949)</b>	<b>(22,999)</b>	<b>(119,014)</b>	<b>(295,307)</b>	<b>(414,321)</b>	<b>(115,453)</b>	<b>(200,927)</b>	<b>(316,380)</b>	<b>(3,561)</b>	<b>(94,380)</b>	<b>(97,941)</b>
<b>Total Accumulated Amortization</b>		<b>(61,807,976)</b>	<b>(47,494,218)</b>	<b>(10,062,969)</b>	<b>(4,250,789)</b>	<b>(2,936,454)</b>	<b>(44,557,764)</b>	<b>(47,494,218)</b>	<b>(2,871,821)</b>	<b>(30,042,646)</b>	<b>(32,914,467)</b>	<b>(64,633)</b>	<b>(14,515,118)</b>	<b>(14,579,751)</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%			



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Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,227,242	0	0	7,294,683	7,294,683	0	0	2,041,153	2,041,153	0	891,406	891,406
9	CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>13,577,610</b>	<b>712,703</b>	<b>705,426</b>	<b>7,551,348</b>	<b>8,969,477</b>	<b>668,828</b>	<b>94,078</b>	<b>2,105,277</b>	<b>2,868,183</b>	<b>848,544</b>	<b>891,406</b>	<b>1,739,950</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,816,288	1,052,423	2,154,217	4,609,648	7,816,288	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,233,288	0	0	0	0	2,233,288	0	0	2,233,288	0	0	0
99	GD-OR / AS	3,604,553	0	0	0	0	0	0	0	0	3,604,553	0	3,604,553
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,628,829	0	0	72,487,778	72,487,778	0	0	20,283,082	20,283,082	0	8,857,969	8,857,969
9	CD-WA / ID / AN	24,707,091	5,586,345	5,616,217	8,188,304	19,390,866	1,531,560	1,539,749	2,244,916	5,316,225	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>139,990,049</b>	<b>6,638,768</b>	<b>7,770,434</b>	<b>85,285,730</b>	<b>99,694,932</b>	<b>3,764,848</b>	<b>1,539,749</b>	<b>22,527,998</b>	<b>27,832,595</b>	<b>3,604,553</b>	<b>8,857,969</b>	<b>12,462,522</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,318,275	2,592,261	0	5,726,014	8,318,275	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	614,934	0	0	0	0	0	0	428,203	428,203	0	186,731	186,731
7	CD-AA	57,218,926	0	0	40,811,971	40,811,971	0	0	11,419,753	11,419,753	0	4,987,202	4,987,202
9	CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>66,378,504</b>	<b>2,622,527</b>	<b>66,785</b>	<b>46,613,376</b>	<b>49,302,688</b>	<b>8,298</b>	<b>18,310</b>	<b>11,875,275</b>	<b>11,901,883</b>	<b>0</b>	<b>5,173,933</b>	<b>5,173,933</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	37,426,977	17,721,642	7,164,638	12,540,697	37,426,977	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,042,902	0	0	0	0	7,200,499	2,256,214	1,586,189	11,042,902	0	0	0
99	GD-OR / AS	4,025,936	0	0	0	0	0	0	0	0	4,025,936	0	4,025,936
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	580,212	0	0	413,842	413,842	0	0	115,799	115,799	0	50,571	50,571
9	CD-WA / ID / AN	6,032,164	1,963,013	835,730	1,935,480	4,734,223	538,182	229,125	530,634	1,297,941	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>59,108,191</b>	<b>19,684,655</b>	<b>8,000,368</b>	<b>14,890,019</b>	<b>42,575,042</b>	<b>7,738,681</b>	<b>2,485,339</b>	<b>2,232,622</b>	<b>12,456,642</b>	<b>4,025,936</b>	<b>50,571</b>	<b>4,076,507</b>

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Ending Balance Basis	

AVISTA UTILITIES

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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>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	57,227	0	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	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,036,323	104,613	121,879	2,941,335	3,167,827	28,681	33,415	806,400	868,496	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,582,216</b>	<b>115,352</b>	<b>136,624</b>	<b>3,316,357</b>	<b>3,568,333</b>	<b>116,841</b>	<b>33,415</b>	<b>806,400</b>	<b>956,656</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	3,596,825	849,600	265,743	2,481,482	3,596,825	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,596,560	0	0	0	0	1,915,821	337,941	342,798	2,596,560	0	0	0
99	GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	951,077
8	GD-AA	3,129,881	0	0	0	0	0	0	2,179,461	2,179,461	0	950,420	950,420
7	CD-AA	12,648,048	0	0	9,021,347	9,021,347	0	0	2,524,297	2,524,297	0	1,102,404	1,102,404
9	CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>24,131,918</b>	<b>865,998</b>	<b>1,028,618</b>	<b>11,672,829</b>	<b>13,567,445</b>	<b>1,920,317</b>	<b>547,092</b>	<b>5,093,163</b>	<b>7,560,572</b>	<b>951,077</b>	<b>2,052,824</b>	<b>3,003,901</b>
	<b>394100 Electric Charging Stations</b>												
99	ED-WA / ID / AN	51,258	0	0	51,258	51,258	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	0	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	0
	<b>TOTAL ACCOUNT</b>	<b>51,258</b>	<b>0</b>	<b>0</b>	<b>51,258</b>	<b>51,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	546,266	210,611	26,663	308,992	546,266	0	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	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	112,321	112,321	0	48,981	48,981
7	CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	31,000
9	CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,273,555</b>	<b>211,930</b>	<b>27,084</b>	<b>583,816</b>	<b>822,830</b>	<b>15,602</b>	<b>5,085</b>	<b>309,140</b>	<b>329,827</b>	<b>40,917</b>	<b>79,981</b>	<b>120,898</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	32,361,258	14,607,521	9,879,897	7,873,840	32,361,258	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,564,059	0	0	0	0	2,809,513	924,052	830,494	4,564,059	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	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	46,062
9	CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>39,046,220</b>	<b>14,861,871</b>	<b>10,191,486</b>	<b>8,900,224</b>	<b>33,953,581</b>	<b>2,879,246</b>	<b>1,009,478</b>	<b>1,114,019</b>	<b>5,002,743</b>	<b>43,834</b>	<b>46,062</b>	<b>89,896</b>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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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

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,192,380	12,390,308	6,189,131	44,612,941	63,192,380	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	
99	GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7	CD-AA	37,728,602	0	0	26,910,303	26,910,303	0	0	7,529,874	7,529,874	0	3,288,425	
9	CD-WA/ ID / AN	12,379,735	1,386,943	2,952,002	5,377,042	9,715,987	380,246	809,325	1,474,177	2,663,748	0	0	
	<b>TOTAL ACCOUNT</b>	<b>116,706,489</b>	<b>13,777,251</b>	<b>9,141,133</b>	<b>76,900,286</b>	<b>99,818,670</b>	<b>1,070,181</b>	<b>1,304,122</b>	<b>9,695,469</b>	<b>12,069,772</b>	<b>1,228,108</b>	<b>3,589,939</b>	<b>4,818,047</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	139,408	0	0	139,408	139,408	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	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	
	<b>TOTAL ACCOUNT</b>	<b>546,245</b>	<b>3,913</b>	<b>0</b>	<b>424,701</b>	<b>428,614</b>	<b>1,073</b>	<b>0</b>	<b>79,807</b>	<b>80,880</b>	<b>2,367</b>	<b>34,384</b>	<b>36,751</b>
	<b>TOTAL GENERAL PLANT</b>	<b>465,392,255</b>	<b>59,494,968</b>	<b>37,067,958</b>	<b>256,189,944</b>	<b>352,752,870</b>	<b>18,183,915</b>	<b>7,036,668</b>	<b>55,839,170</b>	<b>81,059,753</b>	<b>10,802,563</b>	<b>20,777,069</b>	<b>31,579,632</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%

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Ending Balance Basis	

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0	783,037	
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,028,221</b>	<b>335,477</b>	<b>0</b>	<b>16,846,622</b>	<b>17,182,099</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,834,763</b>	<b>3,636,962</b>	<b>426,123</b>	<b>783,037</b>	<b>1,209,160</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,512,824	4,210,398	23,524	3,278,902	7,512,824	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,403,207	0	0	0	0	0	0	977,109	977,109	0	426,098	
7		CD-AA	59,253,473	0	0	42,263,132	42,263,132	0	0	11,825,808	11,825,808	0	5,164,533	
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>68,312,369</b>	<b>4,210,398</b>	<b>98,619</b>	<b>45,579,064</b>	<b>49,888,081</b>	<b>0</b>	<b>20,588</b>	<b>12,813,069</b>	<b>12,833,657</b>	<b>0</b>	<b>5,590,631</b>	<b>5,590,631</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	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,309,821	0	0	4,500,543	4,500,543	0	0	1,259,314	1,259,314	0	549,964	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,309,821</b>	<b>0</b>	<b>0</b>	<b>4,500,543</b>	<b>4,500,543</b>	<b>0</b>	<b>0</b>	<b>1,259,314</b>	<b>1,259,314</b>	<b>0</b>	<b>549,964</b>	<b>549,964</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	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,918,864</b>	<b>71,918,864</b>	<b>0</b>	<b>0</b>	<b>20,123,892</b>	<b>20,123,892</b>	<b>0</b>	<b>8,788,448</b>	<b>8,788,448</b>
	<b>TOTAL</b>		<b>197,481,615</b>	<b>4,545,875</b>	<b>98,619</b>	<b>138,845,093</b>	<b>143,489,587</b>	<b>1,022,594</b>	<b>800,193</b>	<b>36,031,038</b>	<b>37,853,825</b>	<b>426,123</b>	<b>15,712,080</b>	<b>16,138,203</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(62,034,293)	(44,246,580)	(12,380,804)	(5,406,909)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(670,441)	(526,182)	(144,259)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(62,704,734)</u>	<u>(44,772,762)</u>	<u>(12,525,063)</u>	<u>(5,406,909)</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-12E</b>
For Twelve Months Ended October 31, 2016	
Ending Balance 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			2,893,348	2,893,348					2,893,348
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			7	7					7
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(5)	(5)					(5)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,406,177	30,521,318		98,927,495	54,554,464	25,724,013	13,851,713	4,797,305	
<b>TOTAL</b>		<b>68,406,177</b>	<b>30,521,318</b>	<b>2,893,350</b>	<b>101,820,845</b>	<b>54,554,464</b>	<b>25,724,013</b>	<b>13,851,713</b>	<b>4,797,305</b>	<b>2,893,350</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						