

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	166,273,671	109,300,758	56,972,913
	Adjustments			
	Adjusted Net Operating Income (Loss)	166,273,671	109,300,758	56,972,913
E-APL	Electric Net Rate Base	2,238,516,302	1,480,812,308	757,703,994
	RATE OF RETURN	7.428%	7.381%	7.519%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 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	11-01-2016 thru 11-30-2016	376,896	247,546	129,350
		Percent		100.000%	65.680%	34.320%
3	E-OPS	Direct Distribution Operating Expense	12-01-2015 thru 11-30-2016	26,189,359	17,784,797	8,404,562
		Percent		100.000%	67.908%	32.092%
	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: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 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
		Total		114,544,169	92,286,479	15,966,692	6,290,998
		Percentage		100.000%	80.569%	13.939%	5.492%
		Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
		Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
		Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	0
		Total		87,619,611	64,757,717	16,013,554	6,848,340
		Percentage		100.000%	73.908%	18.276%	7.816%
		Number of Customers at		709,694	374,962	235,378	99,354
		Percentage		100.000%	52.834%	33.166%	14.000%
		Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
		Percentage		100.000%	77.995%	14.449%	7.556%
		Total Percentages		400.000%	285.306%	79.830%	34.863%
		Average (CD AA)		100.000%	71.326%	19.958%	8.716%

7

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2016
Ending Balance Basis

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E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
		Total Percentages		400.000%	313.930%	86.070%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	11-01-2016 thru 11-30-2016	1,044,156,274	691,911,798	352,244,476	
				100.000%	66.265%	33.735%	
11		Book Depreciation Percent	12-01-2015 thru 11-30-2016	101,386,026	65,942,359	35,443,667	
				100.000%	65.041%	34.959%	

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 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	11-01-2016 thru 11-30-2016	2,711,223,540 100.000%	1,790,335,583 66.034%	920,887,957 33.966%
13	E-PLT	Net Electric General Plant Percent	11-01-2016 thru 11-30-2016	230,689,388 100.000%	152,656,584 66.174%	78,032,804 33.826%
14		Net Allocated Schedule M's Percent	12-01-2015 thru 11-30-2016	-321,410,699 100.000%	-208,431,385 64.849%	-112,979,314 35.151%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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	335,543,246	0	335,543,246	227,255,772	0	227,255,772	108,287,474	0	108,287,474
99	442200	Commercial - Firm & Int.	303,836,822	0	303,836,822	216,526,920	0	216,526,920	87,309,902	0	87,309,902
1	442300	Industrial	107,240,518	0	107,240,518	62,474,773	0	62,474,773	44,765,745	0	44,765,745
99	444000	Public Street & Highway Lighting	7,658,965	0	7,658,965	5,115,170	0	5,115,170	2,543,795	0	2,543,795
99	448000	Interdepartmental Revenue	1,192,344	0	1,192,344	947,428	0	947,428	244,916	0	244,916
99	499XXX	Unbilled Revenue	(319,833)	0	(319,833)	(208,441)	0	(208,441)	(111,392)	0	(111,392)
TOTAL SALES TO ULTIMATE CUSTOMERS			755,152,062	0	755,152,062	512,111,622	0	512,111,622	243,040,440	0	243,040,440
1	447XXX	Sales for Resale	0	120,666,575	120,666,575	0	79,193,473	79,193,473	0	41,473,102	41,473,102
TOTAL SALES OF ELECTRICITY			755,152,062	120,666,575	875,818,637	512,111,622	79,193,473	591,305,095	243,040,440	41,473,102	284,513,542
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	423,639	0	423,639	258,581	0	258,581	165,058	0	165,058
1	453000	Sales of Water & Water Power	0	360,748	360,748	0	236,759	236,759	0	123,989	123,989
1	454000	Rent from Electric Property	2,683,646	77,158	2,760,804	1,823,693	50,639	1,874,332	859,953	26,519	886,472
1	456XXX	Other Electric Revenues	22,038,395	102,753,368	124,791,763	15,474,048	67,437,035	82,911,083	6,564,347	35,316,333	41,880,680
TOTAL OTHER OPERATING REVENUE			25,419,698	103,191,274	128,610,972	18,157,421	67,724,433	85,881,854	7,262,277	35,466,841	42,729,118
TOTAL ELECTRIC REVENUE			780,571,760	223,857,849	1,004,429,609	530,269,043	146,917,906	677,186,949	250,302,717	76,939,943	327,242,660

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	312,725	312,725	0	205,241	205,241	0	107,484	107,484
1	501XXX	Fuel	0	30,779,589	30,779,589	0	20,200,644	20,200,644	0	10,578,945	10,578,945
1	502000	Steam Expense	0	4,557,106	4,557,106	0	2,990,829	2,990,829	0	1,566,277	1,566,277
1	505000	Electric Expense	0	1,198,612	1,198,612	0	786,649	786,649	0	411,963	411,963
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,252,946	3,252,946	0	2,134,908	2,134,908	0	1,118,038	1,118,038
1	507000	Rent	0	48,622	48,622	0	31,911	31,911	0	16,711	16,711
MAINTENANCE											
1	510000	Supervision & Engineering	0	576,529	576,529	0	378,376	378,376	0	198,153	198,153
1	511000	Structures	0	708,288	708,288	0	464,849	464,849	0	243,439	243,439
1	512000	Boiler Plant	0	6,716,447	6,716,447	0	4,408,004	4,408,004	0	2,308,443	2,308,443
1	513000	Electric Plant	0	2,319,080	2,319,080	0	1,522,012	1,522,012	0	797,068	797,068
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,590,407	1,590,407	0	1,043,784	1,043,784	0	546,623	546,623
TOTAL STEAM POWER GENERATION EXP			0	52,060,351	52,060,351	0	34,167,207	34,167,207	0	17,893,144	17,893,144
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,851,337	2,851,337	0	1,871,332	1,871,332	0	980,005	980,005
1	536000	Water for Power	0	1,101,930	1,101,930	0	723,197	723,197	0	378,733	378,733
1	537000	Hydraulic Expense	4,323,006	3,006,354	7,329,360	2,830,728	1,973,070	4,803,798	1,492,278	1,033,284	2,525,562
1	538000	Electric Expense	0	7,100,818	7,100,818	0	4,660,267	4,660,267	0	2,440,551	2,440,551
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	886,964	886,964	0	582,114	582,114	0	304,850	304,850
1	540000	Rent	0	1,281,371	1,281,371	0	840,964	840,964	0	440,407	440,407
1	540100	MT Trust Funds Land Settlement Rents	5,548,973	0	5,548,973	3,674,196	0	3,674,196	1,874,777	0	1,874,777
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,152,561	1,152,561	0	756,426	756,426	0	396,135	396,135
1	542000	Structures	0	442,352	442,352	0	290,316	290,316	0	152,036	152,036
1	543000	Reservoirs, Dams, & Waterways	0	2,295,409	2,295,409	0	1,506,477	1,506,477	0	788,932	788,932
1	544000	Electric Plant	0	3,110,614	3,110,614	0	2,041,496	2,041,496	0	1,069,118	1,069,118
1	545000	Miscellaneous Hydraulic Plant	0	691,349	691,349	0	453,732	453,732	0	237,617	237,617
TOTAL HYDRO POWER GENERATION EXP			9,871,979	23,921,059	33,793,038	6,504,924	15,699,391	22,204,315	3,367,055	8,221,668	11,588,723
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,204,716	1,204,716	0	790,655	790,655	0	414,061	414,061
1	547XXX	Fuel	0	77,440,402	77,440,402	0	50,824,136	50,824,136	0	26,616,266	26,616,266
1	548000	Generation Expense	0	1,643,432	1,643,432	0	1,078,584	1,078,584	0	564,848	564,848
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	408,083	408,083	0	267,825	267,825	0	140,258	140,258
1	550000	Rent	0	(33,671)	(33,671)	0	(22,098)	(22,098)	0	(11,573)	(11,573)
MAINTENANCE											
1	551000	Supervision & Engineering	0	575,852	575,852	0	377,932	377,932	0	197,920	197,920
1	552000	Structures	0	128,667	128,667	0	84,444	84,444	0	44,223	44,223
1	553000	Generating & Electric Equipment	(2,582)	2,896,516	2,893,934	(2,582)	1,900,983	1,898,401	0	995,533	995,533
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	404,014	404,014	0	265,154	265,154	0	138,860	138,860
TOTAL OTHER POWER GENERATION EXP			(2,582)	84,668,011	84,665,429	(2,582)	55,567,615	55,565,033	0	29,100,396	29,100,396

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	148,922,437	148,922,437	0	97,737,796	97,737,796	0	51,184,641	51,184,641
1	556000	System Control & Load Dispatching	0	756,179	756,179	0	496,280	496,280	0	259,899	259,899
E-557	557XXX	Other Expense	4,828,392	73,935,064	78,763,456	2,797,149	48,523,582	51,320,731	2,031,243	25,411,482	27,442,725
TOTAL OTHER POWER SUPPLY EXPENSE			4,828,392	223,613,680	228,442,072	2,797,149	146,757,658	149,554,807	2,031,243	76,856,022	78,887,265
TOTAL PRODUCTION OPERATING EXP			14,697,789	384,263,101	398,960,890	9,299,491	252,191,871	261,491,362	5,398,298	132,071,230	137,469,528
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,527,802	2,527,802	0	1,658,996	1,658,996	0	868,806	868,806
1	561000	Load Dispatching	0	2,782,040	2,782,040	0	1,825,853	1,825,853	0	956,187	956,187
1	562000	Station Expense	0	445,960	445,960	0	292,684	292,684	0	153,276	153,276
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	462,175	462,175	0	303,325	303,325	0	158,850	158,850
1	565XXX	Transmission of Electricity by Others	0	17,268,693	17,268,693	0	11,333,443	11,333,443	0	5,935,250	5,935,250
1	566000	Miscellaneous Transmission Expense	0	2,542,748	2,542,748	0	1,668,806	1,668,806	0	873,942	873,942
1	567000	Rent	0	199,499	199,499	0	130,931	130,931	0	68,568	68,568
MAINTENANCE											
1	568000	Supervision & Engineering	7,419	1,026,249	1,033,668	7,419	673,527	680,946	0	352,722	352,722
1	569000	Structures	9,088	710,718	719,806	8,179	466,444	474,623	909	244,274	245,183
1	570000	Station Equipment	1,729	1,319,649	1,321,378	592	866,086	866,678	1,137	453,563	454,700
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	45,316	1,478,699	1,524,015	24,721	970,470	995,191	20,595	508,229	528,824
1	572000	Underground Lines	0	1,656	1,656	0	1,087	1,087	0	569	569
1	573000	Service Miscellaneous	16,103	84,255	100,358	15,489	55,297	70,786	614	28,958	29,572
TOTAL TRANSMISSION OPERATING EXP			79,655	30,850,143	30,929,798	56,400	20,246,949	20,303,349	23,255	10,603,194	10,626,449

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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	27,591,848	27,591,848	0	18,108,530	18,108,530	0	9,483,318	9,483,318
E-DEPX		Depreciation Expense-Transmission	0	11,738,609	11,738,609	0	7,704,049	7,704,049	0	4,034,560	4,034,560
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	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	107,455	0	107,455	0	0	0	107,455	0	107,455
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	2,515,798	0	2,515,798	1,091,997	0	1,091,997	1,423,801	0	1,423,801
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	612,874	0	612,874	0	0	0	612,874	0	612,874
99	407380	Amortization of Wartsila Generators	12,785	0	12,785	12,785	0	12,785	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	230,782	0	230,782	184,820	0	184,820	45,962	0	45,962
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	(968,615)	0	(968,615)	(659,674)	0	(659,674)	(308,941)	0	(308,941)
99	407455	Amortization of Colstrip Refund	(183,318)	0	(183,318)	0	0	0	(183,318)	0	(183,318)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(320,385)	0	(320,385)	0	0	0	(320,385)	0	(320,385)
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	171,612	0	171,612	171,612	0	171,612	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	22,194,462	22,194,462	0	14,566,226	14,566,226	0	7,628,236	7,628,236
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			5,044,483	63,791,741	68,836,224	3,533,723	41,866,520	45,400,243	1,510,760	21,925,221	23,435,981
TOTAL PRODUCTION & TRANSMISSION EXPEN:			19,821,927	478,904,985	498,726,912	12,889,614	314,305,340	327,194,954	6,932,313	164,599,645	171,531,958

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,762,497	2,536,233	4,298,730	1,331,380	1,722,305	3,053,685	431,117	813,928	1,245,045
3	582000	Station Expense	651,402	75,468	726,870	358,198	51,249	409,447	293,204	24,219	317,423
3	583000	Overhead Line Expense	1,817,755	354,058	2,171,813	1,130,086	240,434	1,370,520	687,669	113,624	801,293
3	584000	Underground Line Expense	1,257,606	23	1,257,629	770,474	16	770,490	487,132	7	487,139
3	584100	Energy Storage Equipment	22,581	0	22,581	22,581	0	22,581	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,107	0	13,107	5,646	0	5,646	7,461	0	7,461
3	586000	Meter Expense	1,779,366	75,083	1,854,449	1,405,214	50,987	1,456,201	374,152	24,096	398,248
3	587000	Customer Installations Expense	593,633	114,359	707,992	318,357	77,659	396,016	275,276	36,700	311,976
3	588000	Miscellaneous Distribution Expense	4,091,606	3,831,786	7,923,392	2,582,169	2,602,089	5,184,258	1,509,437	1,229,697	2,739,134
3	589000	Rent	57	251,285	251,342	57	170,643	170,700	0	80,642	80,642
MAINTENANCE:											
3	590000	Supervision & Engineering	861,796	1,325,055	2,186,851	744,518	899,818	1,644,336	117,278	425,237	542,515
3	591000	Structures	480,744	43	480,787	293,456	29	293,485	187,288	14	187,302
3	592000	Station Equipment	769,681	167,984	937,665	573,110	114,075	687,185	196,571	53,909	250,480
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,985,847	5,416	9,991,263	6,728,700	3,678	6,732,378	3,257,147	1,738	3,258,885
3	594000	Underground Lines	652,849	0	652,849	431,001	0	431,001	221,848	0	221,848
3	595000	Line Transformers	278,755	59,648	338,403	228,705	40,506	269,211	50,050	19,142	69,192
3	596000	Street Light & Signal System Maintenance Exp	401,506	195	401,701	320,344	132	320,476	81,162	63	81,225
3	597000	Meters	22,363	0	22,363	15,621	0	15,621	6,742	0	6,742
3	598000	Miscellaneous Distribution Expense	746,208	466,548	1,212,756	525,180	316,823	842,003	221,028	149,725	370,753
TOTAL DISTRIBUTION OPERATING EXP			26,189,359	9,263,184	35,452,543	17,784,797	6,290,443	24,075,240	8,404,562	2,972,741	11,377,303
E-DEPX		Depreciation Expense-Distribution	43,800,101	41,159	43,841,260	27,677,343	27,950	27,705,293	16,122,758	13,209	16,135,967
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	27,412	0	27,412	27,412	0	27,412	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	51,147,963	0	51,147,963	45,007,616	0	45,007,616	6,140,347	0	6,140,347
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			94,975,476	41,159	95,016,635	72,712,371	27,950	72,740,321	22,263,105	13,209	22,276,314
TOTAL DISTRIBUTION EXPENSES			121,164,835	9,304,343	130,469,178	90,497,168	6,318,393	96,815,561	30,667,667	2,985,950	33,653,617

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	348,784	348,784	0	229,081	229,081	0	119,703	119,703
2	902000	Meter Reading Expenses	3,170,366	135,494	3,305,860	2,847,123	88,992	2,936,115	323,243	46,502	369,745
2	903XXX	Customer Records & Collection Expenses	1,762,614	7,948,523	9,711,137	1,148,553	5,220,590	6,369,143	614,061	2,727,933	3,341,994
2	904000	Uncollectible Accounts	0	3,159,310	3,159,310	0	2,075,035	2,075,035	0	1,084,275	1,084,275
2	905000	Misc Customer Accounts	0	264,829	264,829	0	173,940	173,940	0	90,889	90,889
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,932,980	11,856,940	16,789,920	3,995,676	7,787,638	11,783,314	937,304	4,069,302	5,006,606
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	22,948,657	355,645	23,304,302	16,621,080	233,588	16,854,668	6,327,577	122,057	6,449,634
2	909000	Advertising	43,623	920,169	963,792	43,623	604,367	647,990	0	315,802	315,802
2	910000	Misc Customer Service & Info Exp	0	234,009	234,009	0	153,697	153,697	0	80,312	80,312
TOTAL CUSTOMER SERVICE & INFO EXP			22,992,280	1,509,823	24,502,103	16,664,703	991,652	17,656,355	6,327,577	518,171	6,845,748
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	420,810	31,840,616	32,261,426	286,313	21,664,355	21,950,668	134,497	10,176,261	10,310,758
4	921000	Office Supplies & Expenses	126,738	4,277,474	4,404,212	126,738	2,910,393	3,037,131	0	1,367,081	1,367,081
4	922000	Admin Exp Transferred--Credit	0	(125,242)	(125,242)	0	(85,215)	(85,215)	0	(40,027)	(40,027)
4	923000	Outside Services Employed	82,765	7,591,542	7,674,307	75,595	5,165,285	5,240,880	7,170	2,426,257	2,433,427
4	924000	Property Insurance Premium	0	1,259,160	1,259,160	0	856,732	856,732	0	402,428	402,428
4	925XXX	Injuries and Damages	526	3,403,421	3,403,947	369	2,315,688	2,316,057	157	1,087,733	1,087,890
4	926XXX	Employee Pensions and Benefits	2,528	1,237,712	1,240,240	2,528	842,139	844,667	0	395,573	395,573
4	927000	Franchise Requirements	2,451	0	2,451	0	0	0	2,451	0	2,451
1	928000	Regulatory Commission Expenses	3,070,045	3,082,017	6,152,062	2,259,111	2,022,728	4,281,839	810,934	1,059,289	1,870,223
4	930000	Miscellaneous General Expenses	125,370	3,795,167	3,920,537	87,377	2,582,232	2,669,609	37,993	1,212,935	1,250,928
4	931000	Rents	9,477	1,054,802	1,064,279	5,277	717,687	722,964	4,200	337,115	341,315
4	935000	Maintenance of General Plant	1,063,256	10,499,450	11,562,706	649,922	7,143,826	7,793,748	413,334	3,355,624	3,768,958
TOTAL ADMIN & GEN OPERATING EXP			4,903,966	67,916,119	72,820,085	3,493,230	46,135,850	49,629,080	1,410,736	21,780,269	23,191,005

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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-General	1,729,952	16,385,311	18,115,263	1,244,178	11,148,566	12,392,744	485,774	5,236,745	5,722,519
E-AMTX		Amortization Expense-General Plant - 303000	0	434,795	434,795	0	295,651	295,651	0	139,144	139,144
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	930,396	14,722,720	15,653,116	911,050	10,017,339	10,928,389	19,346	4,705,381	4,724,727
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	59,812	59,812	0	40,696	40,696	0	19,116	19,116
99	407229	Idaho Earnings Test Amortization	(2,647,902)	0	(2,647,902)	0	0	0	(2,647,902)	0	(2,647,902)
99	407468	Project Compass Deferral - ID	(254,870)	0	(254,870)	0	0	0	(254,870)	0	(254,870)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(242,424)	31,602,638	31,360,214	2,155,228	21,502,252	23,657,480	(2,397,652)	10,100,386	7,702,734
		TOTAL ADMIN & GENERAL EXPENSES	4,661,542	99,518,757	104,180,299	5,648,458	67,638,102	73,286,560	(986,916)	31,880,655	30,893,739
		TOTAL EXPENSES BEFORE FIT	173,573,564	601,094,848	774,668,412	129,695,619	397,041,125	526,736,744	43,877,945	204,053,723	247,931,668
		NET OPERATING INCOME (LOSS) BEFORE FIT			229,761,197			150,450,205			79,310,992
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(63,129,162)			(40,722,192)			(22,406,970)
E-FIT		DEFERRED FEDERAL INCOME TAX			127,024,962			82,139,589			44,885,373
E-FIT		AMORTIZED ITC - NOXON			(408,274)			(267,950)			(140,324)
		ELECTRIC NET OPERATING INCOME (LOSS)			166,273,671			109,300,758			56,972,913

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.908%	32.092%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended November 30, 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	929,617	949,274	18,457	610,108	628,565	1,200	319,509	320,709
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,675,888	30,675,888	0	20,132,585	20,132,585	0	10,543,303	10,543,303
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	5,130,457	5,130,457	0	3,367,119	3,367,119	0	1,763,338	1,763,338
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,326,198	5,326,198	0	3,495,584	3,495,584	0	1,830,614	1,830,614
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	284,064	284,064	0	186,431	186,431	0	97,633	97,633
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,319,685	10,319,685	0	6,772,809	6,772,809	0	3,546,876	3,546,876
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	1,727,816	1,727,816	0	1,133,966	1,133,966	0	593,850	593,850
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	(378,510)	0	(378,510)	0	0	0	(378,510)	0	(378,510)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	15,570,280	0	15,570,280	11,513,564	0	11,513,564	4,056,716	0	4,056,716
1	456329	AMORTIZATION RES DECOUPLING DE	(471,733)	0	(471,733)	(471,733)	0	(471,733)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	6,910,574	0	6,910,574	4,076,414	0	4,076,414	2,834,160	0	2,834,160
1	456339	AMORTIZATION NON-RES DECOUPLIN	236,566	0	236,566	236,566	0	236,566	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	151,561	0	151,561	100,780	0	100,780	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,418,272	1,418,272	0	930,812	930,812	0	487,460	487,460
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(369,520)	(369,520)	0	(242,516)	(242,516)	0	(127,004)	(127,004)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	369,520	369,520	0	242,516	242,516	0	127,004	127,004
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	43,689,127	43,689,127	0	28,673,174	28,673,174	0	15,015,953	15,015,953
TOTAL ACCOUNT 456			22,038,395	102,753,368	124,791,763	15,474,048	67,437,036	82,911,084	6,564,347	35,316,332	41,880,679

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended November 30, 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	142,938,287	142,938,287	0	93,810,398	93,810,398	0	49,127,889	49,127,889
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	91,269	91,269	0	59,900	59,900	0	31,369	31,369
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,165,065	4,165,065	0	2,733,532	2,733,532	0	1,431,533	1,431,533
1	555710	Intercompany Purchase	0	1,727,816	1,727,816	0	1,133,966	1,133,966	0	593,850	593,850
TOTAL ACCOUNT 555			0	148,922,437	148,922,437	0	97,737,796	97,737,796	0	51,184,641	51,184,641

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:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended November 30, 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	6,052,063	6,052,063	0	3,971,969	3,971,969	0	2,080,094	2,080,094
1	557010	Other Power Supply Expense - Financial	0	48,330,997	48,330,997	0	31,719,633	31,719,633	0	16,611,364	16,611,364
1	557150	Fuel - Economic Dispatch	0	(32,422,088)	(32,422,088)	0	(21,278,616)	(21,278,616)	0	(11,143,472)	(11,143,472)
1	557160	Power Supply Expense - Miscellaneous	437,219	394	437,613	437,219	259	437,478	0	135	135
99	557161	Unbilled Add-Ons	398,517	0	398,517	380,287	0	380,287	18,230	0	18,230
1	557165	Other Resource Costs-CAISO Charges	0	10,934	10,934	0	7,176	7,176	0	3,758	3,758
1	557170	Broker Fees - Power	0	379,860	379,860	0	249,302	249,302	0	130,558	130,558
1	557171	REC Broker Fees	25,578	29,539	55,117	25,578	19,386	44,964	0	10,153	10,153
1	557172	Trade Reporting	0	1,875	1,875	0	1,231	1,231	0	644	644
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,595,218	0	3,595,218	3,595,218	0	3,595,218	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	(1,370,738)	0	(1,370,738)	(1,370,738)	0	(1,370,738)	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	3,416,478	0	3,416,478	3,416,478	0	3,416,478	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(4,184,391)	0	(4,184,391)	(4,184,391)	0	(4,184,391)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,569,715	0	2,569,715	0	0	0	2,569,715	0	2,569,715
99	557390	Idaho PCA Amortization	(877,906)	0	(877,906)	0	0	0	(877,906)	0	(877,906)
1	557395	Optional Renewable Power Expense Offset	0	473	473	0	310	310	0	163	163
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,615,608	1,615,608	0	1,060,324	1,060,324	0	555,284	555,284
1	557711	Turbine Gas Bookout Offset	0	(1,615,608)	(1,615,608)	0	(1,060,324)	(1,060,324)	0	(555,284)	(555,284)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,551,017	51,551,017	0	33,832,932	33,832,932	0	17,718,085	17,718,085
TOTAL ACCOUNT 557			4,828,392	73,935,064	78,763,456	2,797,149	48,523,582	51,320,731	2,031,243	25,411,482	27,442,725

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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended November 30, 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	348,597	355,645	704,242	270,911	233,588	504,499	77,686	122,057	199,743
99	908600	Public Purpose Tariff Rider Expense Offset	22,316,404	0	22,316,404	16,059,785	0	16,059,785	6,256,619	0	6,256,619
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	106,896	0	106,896	113,624	0	113,624	(6,728)	0	(6,728)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			22,948,657	355,645	23,304,302	16,621,080	233,588	16,854,668	6,327,577	122,057	6,449,634

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended November 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.73%	52.73%
2	Cost of Debt		5.149%	5.112%
	Total Weighted Cost		2.715%	2.696%
E-APL	Net Rate Base	2,238,516,302	1,480,812,308	757,703,994
	Interest Deduction for FIT Calculation	60,631,754	40,204,054	20,427,700
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended November 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,004,429,609	677,186,949	327,242,660
E-OPS	Less: Operating & Maintenance Expense	579,455,339	384,938,700	194,516,639
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	121,870,648	82,224,202	39,646,446
E-OTX	Less: Taxes Other than FIT	73,342,425	59,573,842	13,768,583
	Net Operating Income Before FIT	229,761,197	150,450,205	79,310,992
E-INT	Less: Interest Expense	60,631,754	40,204,054	20,427,700
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(302,064,838)	(195,606,091)	(106,458,747)
	Taxable Net Operating Income	(132,935,395)	(85,218,424)	(47,716,971)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(46,527,388)	(29,826,448)	(16,700,940)
1	Production Tax Credit	(162,469)	(106,628)	(55,841)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(63,129,162)	(40,722,192)	(22,406,970)
E-DTE	Deferred FIT	127,024,962	82,139,589	44,885,373
1	411400 Amortized Investment Tax Credit - Noxon	(408,274)	(267,950)	(140,324)
	Total Net FIT/Deferred FIT	63,487,526	41,149,447	22,338,079

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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	46,487,860	72,132,688	118,620,548	29,859,983	48,103,060	77,963,043	16,627,877	24,029,628	40,657,505
12	997001 Contributions In Aid of Construction	0	5,858,344	5,858,344	0	3,868,499	3,868,499	0	1,989,845	1,989,845
2	997002 Injuries and Damages	0	19,800	19,800	0	13,005	13,005	0	6,795	6,795
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	2,482,652	2,482,652	0	1,689,196	1,689,196	0	793,456	793,456
99	997007 Idaho PCA	1,691,809	0	1,691,809	0	0	0	1,691,809	0	1,691,809
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	621,885	621,885	0	423,131	423,131	0	198,754	198,754
12	997016 Redemption Expense Amortization	0	1,273,031	1,273,031	0	840,633	840,633	0	432,398	432,398
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	(10,552,865)	0	(10,552,865)	(6,206,345)	0	(6,206,345)	(4,346,520)	0	(4,346,520)
99	997019 CSS Temporary Service Fees	(2,098,654)	0	(2,098,654)	(1,966,134)	0	(1,966,134)	(132,520)	0	(132,520)
4	997020 FAS87 Current Pension Accrual	0	1,577,328	1,577,328	0	1,073,214	1,073,214	0	504,114	504,114
99	997021 Wartsilla Generators Amortization	12,785	0	12,785	12,785	0	12,785	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	(21,817,505)	0	(21,817,505)	(15,305,139)	0	(15,305,139)	(6,512,366)	0	(6,512,366)
12	997032 Interest Rate Swaps	0	(37,822,994)	(37,822,994)	0	(24,976,036)	(24,976,036)	0	(12,846,958)	(12,846,958)
4	997033 BPA Residential Exchange	340,943	0	340,943	219,938	0	219,938	121,005	0	121,005
99	997034 Montana Hydro Settlement	977,158	0	977,158	676,588	0	676,588	300,570	0	300,570
1	997041 Rathdrum Turbine Lease, Tax	0	(231,123)	(231,123)	0	(151,686)	(151,686)	0	(79,437)	(79,437)
99	997043 Washington Deferred Power Costs	2,424,063	0	2,424,063	2,424,063	0	2,424,063	0	0	0
1	997044 Non-Monetary Power Costs	0	91,269	91,269	0	59,900	59,900	0	31,369	31,369
1	997045 Section 199 Manufacturing Deduction	0	(83,333)	(83,333)	0	(54,691)	(54,691)	0	(28,642)	(28,642)
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	(4,008,150)	(4,008,150)	0	(2,646,742)	(2,646,742)	0	(1,361,408)	(1,361,408)
11	997049 Tax Depreciation	0	(304,129,138)	(304,129,138)	0	(197,808,633)	(197,808,633)	0	(106,320,505)	(106,320,505)
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	25,578	25,578	0	17,403	17,403	0	8,175	8,175
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(183,318)	0	(183,318)	0	0	0	(183,318)	0	(183,318)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended November 30, 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	627,677	0	627,677	637,588	0	637,588	(9,911)	0	(9,911)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	4,739,911	4,739,911	0	3,082,886	3,082,886	0	1,657,025	1,657,025
4	997081 Deferred Compensation	0	(347,337)	(347,337)	0	(236,328)	(236,328)	0	(111,009)	(111,009)
4	997082 Meal Disallowances	0	547,292	547,292	0	372,377	372,377	0	174,915	174,915
4	997083 Paid Time Off	0	272,067	272,067	0	185,114	185,114	0	86,953	86,953
2	997084 Customer Uncollectibles	0	59,075	59,075	0	38,800	38,800	0	20,275	20,275
99	997088 Deferred O&M Colstrip & CS2	1,956,423	0	1,956,423	1,091,997	0	1,091,997	864,426	0	864,426
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	(1,188,182)	0	(1,188,182)	(1,188,182)	0	(1,188,182)	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	142,611	142,611	0	93,596	93,596	0	49,015	49,015
99	997100 WA REC Amort	271,613	0	271,613	271,613	0	271,613	0	0	0
1	997101 Repairs 481 (a)	0	(65,548,962)	(65,548,962)	0	(43,019,784)	(43,019,784)	0	(22,529,178)	(22,529,178)
1	997102 Amort Idaho Earnings Test (254229)	(2,375,992)	0	(2,375,992)	0	0	0	(2,375,992)	0	(2,375,992)
99	997103 Def Project Compass	358,004	0	358,004	0	0	0	358,004	0	358,004
99	997104 Spokane River TDG	397,850	0	397,850	290,395	0	290,395	107,455	0	107,455
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		18,590,007	(321,410,699)	(302,064,838)	12,825,294	(208,431,385)	(195,606,091)	6,520,567	(112,979,314)	(106,458,747)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.041%	34.959%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.034%	33.966%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended November 30, 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	117,841,062	117,841,062	0	76,418,750	76,418,750	0	41,422,312	41,422,312
99	410100	Deferred Federal Income Tax Expense - Washin	6,732,267	0	6,732,267	6,732,267	0	6,732,267	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,630,034	0	3,630,034	0	0	0	3,630,034	0	3,630,034
	410100	Total	10,362,301	117,841,062	128,203,363	6,732,267	76,418,750	83,151,017	3,630,034	41,422,312	45,052,346
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(82,681)	(82,681)	0	(53,618)	(53,618)	0	(29,063)	(29,063)
99	411100	Deferred Federal Income Tax Expense - Washin	(957,810)	0	(957,810)	(957,810)	0	(957,810)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(137,910)	0	(137,910)	0	0	0	(137,910)	0	(137,910)
	411100	Total	(1,095,720)	(82,681)	(1,178,401)	(957,810)	(53,618)	(1,011,428)	(137,910)	(29,063)	(166,973)
Total Deferred Federal Income Tax Expense			9,266,581	117,758,381	127,024,962	5,774,457	76,365,132	82,139,589	3,492,124	41,393,249	44,885,373

E-ALL	14	Net Allocated Schedule M's	100.000%	64.849%	35.151%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended November 30, 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	1,490,213	1,490,213	0	978,027	978,027	0	512,186	512,186
1	408150	R&P Property Tax--Production	0	15,457,679	15,457,679	0	10,144,875	10,144,875	0	5,312,804	5,312,804
1	408180	R&P Property Tax--Transmission	0	5,764,196	5,764,196	0	3,783,042	3,783,042	0	1,981,154	1,981,154
1	409100	State Income Tax--Montana & Oregon	0	(537,111)	(537,111)	0	(352,506)	(352,506)	0	(184,605)	(184,605)
TOTAL PRODUCTION & TRANSMISSION			0	22,194,462	22,194,462	0	14,566,226	14,566,226	0	7,628,236	7,628,236
DISTRIBUTION											
99	408110	State Excise Tax	19,853,936	0	19,853,936	19,853,936	0	19,853,936	0	0	0
99	408120	Municipal Occupation & License Tax	21,068,119	0	21,068,119	17,706,445	0	17,706,445	3,361,674	0	3,361,674
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	10,543,014	0	10,543,014	7,447,235	0	7,447,235	3,095,779	0	3,095,779
99	409100	State Income Tax--Idaho	(317,244)	0	(317,244)	0	0	0	(317,244)	0	(317,244)
TOTAL DISTRIBUTION			51,147,963	0	51,147,963	45,007,616	0	45,007,616	6,140,347	0	6,140,347
TOTAL TAXES OTHER THAN FIT			51,147,963	22,194,462	73,342,425	45,007,616	14,566,226	59,573,842	6,140,347	7,628,236	13,768,583

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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended November 30, 2016
 Ending Balance Basis

Report ID:
E-PLT-12E

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	8,566,666	8,566,666	0	5,622,303	5,622,303	0	2,944,363	2,944,363
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	1,214,708	1,214,708	0	797,213	797,213	0	417,495	417,495
1	182381	CDA Settlement Past Storage	0	32,821,679	32,821,679	0	21,540,868	21,540,868	0	11,280,811	11,280,811
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	335,477	16,846,621	17,182,098	335,477	11,210,867	11,546,344	0	5,635,754	5,635,754
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,309,017	46,932,022	51,241,039	4,210,398	31,932,548	36,142,946	98,619	14,999,474	15,098,093
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,667,672	4,667,672	0	3,175,884	3,175,884	0	1,491,788	1,491,788
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	229,017,450	234,264,648	5,148,579	153,435,380	158,583,959	98,619	75,582,070	75,680,689
		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	133,340,718	133,340,718	0	87,511,513	87,511,513	0	45,829,205	45,829,205
1	312000	Boiler Plant	0	178,435,587	178,435,587	0	117,107,276	117,107,276	0	61,328,311	61,328,311
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,739,231	55,739,231	0	36,581,657	36,581,657	0	19,157,574	19,157,574
1	315000	Accessory Electric Equipment	0	27,470,151	27,470,151	0	18,028,660	18,028,660	0	9,441,491	9,441,491
1	316000	Miscellaneous Power Plant Equipment	0	17,691,655	17,691,655	0	11,611,033	11,611,033	0	6,080,622	6,080,622
		TOTAL STEAM PRODUCTION PLANT	0	416,262,284	416,262,284	0	273,192,936	273,192,936	0	143,069,348	143,069,348
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	60,151,079	60,151,079	0	39,477,153	39,477,153	0	20,673,926	20,673,926
1	331XXX	Structures & Improvements	0	76,183,093	76,183,093	0	49,998,964	49,998,964	0	26,184,129	26,184,129
1	332XXX	Reservoirs, Dams, & Waterways	0	175,423,471	175,423,471	0	115,130,424	115,130,424	0	60,293,047	60,293,047
1	333000	Waterwheels, Turbines, & Generators	0	217,734,823	217,734,823	0	142,899,364	142,899,364	0	74,835,459	74,835,459
1	334000	Accessory Electric Equipment	0	57,892,950	57,892,950	0	37,995,143	37,995,143	0	19,897,807	19,897,807
1	335XXX	Miscellaneous Power Plant Equipment	0	12,091,277	12,091,277	0	7,935,505	7,935,505	0	4,155,772	4,155,772
1	336000	Roads, Railroads, & Bridges	0	3,041,774	3,041,774	0	1,996,316	1,996,316	0	1,045,458	1,045,458
		TOTAL HYDRAULIC PRODUCTION PLANT	0	602,518,467	602,518,467	0	395,432,869	395,432,869	0	207,085,598	207,085,598
		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	16,950,393	16,950,393	0	11,124,543	11,124,543	0	5,825,850	5,825,850
1	342000	Fuel Holders, Producers, & Accessories	0	21,329,381	21,329,381	0	13,998,473	13,998,473	0	7,330,908	7,330,908
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	218,130,658	218,130,658	0	143,159,151	143,159,151	0	74,971,507	74,971,507
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	20,576,916	20,576,916	0	13,504,630	13,504,630	0	7,072,286	7,072,286
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	1,708,534	1,708,534	0	1,121,311	1,121,311	0	587,223	587,223
		TOTAL OTHER PRODUCTION PLANT	0	303,693,399	303,693,399	0	199,313,978	199,313,978	0	104,379,421	104,379,421
		TOTAL PRODUCTION PLANT	0	1,322,474,150	1,322,474,150	0	867,939,783	867,939,783	0	454,534,367	454,534,367

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended November 30, 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	25,186,456	25,186,456	0	16,529,871	16,529,871	0	8,656,585	8,656,585
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,993,406	23,993,406	0	15,746,872	15,746,872	0	8,246,534	8,246,534
1	353000	Station Equipment	0	254,671,384	254,671,384	0	167,140,829	167,140,829	0	87,530,555	87,530,555
1	354000	Towers & Fixtures	0	17,173,620	17,173,620	0	11,271,047	11,271,047	0	5,902,573	5,902,573
1	355000	Poles & Fixtures	0	204,851,771	204,851,771	0	134,444,217	134,444,217	0	70,407,554	70,407,554
1	356000	Overhead Conductors & Devices	0	134,367,652	134,367,652	0	88,185,490	88,185,490	0	46,182,162	46,182,162
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	2,342,956	2,342,956	0	1,537,682	1,537,682	0	805,274	805,274
1	359000	Roads & Trails	0	2,098,309	2,098,309	0	1,377,120	1,377,120	0	721,189	721,189
		TOTAL TRANSMISSION PLANT	0	667,672,644	667,672,644	0	438,193,555	438,193,555	0	229,479,089	229,479,089
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	5,404,892	0	5,404,892	3,952,574	0	3,952,574	1,452,318	0	1,452,318
99	360400	Land Easements	2,493,665	0	2,493,665	335,296	0	335,296	2,158,369	0	2,158,369
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,158,596	0	21,158,596	14,666,087	0	14,666,087	6,492,509	0	6,492,509
3	362000	Station Equipment	125,594,312	2,127,322	127,721,634	81,313,767	1,444,622	82,758,389	44,280,545	682,700	44,963,245
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	357,030,438	0	357,030,438	228,867,754	0	228,867,754	128,162,684	0	128,162,684
99	365000	Overhead Conductors & Devices	228,262,168	0	228,262,168	143,293,199	0	143,293,199	84,968,969	0	84,968,969
99	366000	Underground Conduit	103,443,790	0	103,443,790	66,246,448	0	66,246,448	37,197,342	0	37,197,342
99	367000	Underground Conductors & Devices	184,198,504	0	184,198,504	119,556,830	0	119,556,830	64,641,674	0	64,641,674
99	368000	Line Transformers	241,759,243	0	241,759,243	165,434,219	0	165,434,219	76,325,024	0	76,325,024
99	369XXX	Services	157,039,828	0	157,039,828	102,791,858	0	102,791,858	54,247,970	0	54,247,970
99	371XXX	Installations on Customers' Premises	188,128	0	188,128	188,128	0	188,128	0	0	0
99	370000	Meters	50,748,218	0	50,748,218	28,021,450	0	28,021,450	22,726,768	0	22,726,768
99	373XXX	Street Light & Signal Systems	56,014,877	0	56,014,877	37,654,578	0	37,654,578	18,360,299	0	18,360,299
		TOTAL DISTRIBUTION PLANT	1,536,302,354	2,127,322	1,538,429,676	994,920,033	1,444,622	996,364,655	541,382,321	682,700	542,065,021
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,418,128	7,336,814	8,754,942	712,702	4,991,968	5,704,670	705,426	2,344,846	3,050,272
4	390XXX	Structures & Improvements	14,409,203	85,635,085	100,044,288	6,638,769	58,266,112	64,904,881	7,770,434	27,368,973	35,139,407
4	391XXX	Office Furniture & Equipment	2,689,312	46,988,157	49,677,469	2,622,527	31,970,742	34,593,269	66,785	15,017,415	15,084,200
4	392XXX	Transportation Equipment	28,315,980	14,946,729	43,262,709	20,009,166	10,169,754	30,178,920	8,306,814	4,776,975	13,083,789
4	393000	Stores Equipment	251,977	3,354,024	3,606,001	115,353	2,282,078	2,397,431	136,624	1,071,946	1,208,570
4	394000	Tools, Shop & Garage Equipment	1,894,617	11,897,840	13,792,457	865,999	8,095,290	8,961,289	1,028,618	3,802,550	4,831,168
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	658,439	897,453	211,930	448,002	659,932	27,084	210,437	237,521
4	396XXX	Power Operated Equipment	24,953,886	8,677,304	33,631,190	14,751,193	5,904,038	20,655,231	10,202,693	2,773,266	12,975,959
4	397XXX	Communications Equipment	22,908,816	76,974,860	99,883,676	13,766,752	52,373,695	66,140,447	9,142,064	24,601,165	33,743,229
4	398000	Miscellaneous Equipment	3,913	426,437	430,350	3,913	290,148	294,061	0	136,289	136,289
		TOTAL GENERAL PLANT	97,084,846	256,946,947	354,031,793	59,698,304	174,826,703	234,525,007	37,386,542	82,120,244	119,506,786
		TOTAL PLANT IN SERVICE	1,638,634,398	2,478,238,513	4,116,872,911	1,059,766,916	1,635,840,043	2,695,606,959	578,867,482	842,398,470	1,421,265,952

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended November 30, 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	(295,866,937)	(295,866,937)	0	(194,177,471)	(194,177,471)	0	(101,689,466)	(101,689,466)
E-ADEP		Hydro Production Plant	0	(124,394,141)	(124,394,141)	0	(81,639,875)	(81,639,875)	0	(42,754,266)	(42,754,266)
E-ADEP		Other Production Plant	0	(109,226,183)	(109,226,183)	0	(71,685,144)	(71,685,144)	0	(37,541,039)	(37,541,039)
E-ADEP		Transmission Plant	0	(209,594,797)	(209,594,797)	0	(137,557,065)	(137,557,065)	0	(72,037,732)	(72,037,732)
E-ADEP		Distribution Plant	(494,198,766)	(74,636)	(494,273,402)	(304,402,173)	(50,684)	(304,452,857)	(189,796,593)	(23,952)	(189,820,545)
E-ADEP		General Plant	(34,925,261)	(88,417,144)	(123,342,405)	(21,709,398)	(60,159,025)	(81,868,423)	(13,215,863)	(28,258,119)	(41,473,982)
TOTAL ACCUMULATED DEPRECIATION			(529,124,027)	(827,573,838)	(1,356,697,865)	(326,111,571)	(545,269,264)	(871,380,835)	(203,012,456)	(282,304,574)	(485,317,030)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,417,760)	(11,417,760)	0	(7,493,476)	(7,493,476)	0	(3,924,284)	(3,924,284)
E-AAMT		Distribution-Franchises/Misc Intangibles	(201,274)	0	(201,274)	(201,274)	0	(201,274)	0	0	0
E-AAMT		General Plant - 303000	0	(1,394,578)	(1,394,578)	0	(947,240)	(947,240)	0	(447,338)	(447,338)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,690,841)	(32,939,842)	(35,630,683)	(2,628,156)	(22,412,269)	(25,040,425)	(62,685)	(10,527,573)	(10,590,258)
E-AAMT		General Plant - 390200, 396200	(8,336)	(298,877)	(307,213)	(4,775)	(203,356)	(208,131)	(3,561)	(95,521)	(99,082)
TOTAL ACCUMULATED AMORTIZATION			(2,900,451)	(46,051,057)	(48,951,508)	(2,834,205)	(31,056,341)	(33,890,546)	(66,246)	(14,994,716)	(15,060,962)
TOTAL ACCUMULATED DEPR/AMORT			(532,024,478)	(873,624,895)	(1,405,649,373)	(328,945,776)	(576,325,605)	(905,271,381)	(203,078,702)	(297,299,290)	(500,377,992)
NET ELECTRIC UTILITY PLANT before DFIT			1,106,609,920	1,604,613,618	2,711,223,538	730,821,140	1,059,514,438	1,790,335,578	375,788,780	545,099,180	920,887,960
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	(66,154)	(66,154)	0	(43,417)	(43,417)	0	(22,737)	(22,737)
12		ADFIT - Electric Plant In Service (282900)	0	(496,066,407)	(496,066,407)	0	(327,572,491)	(327,572,491)	0	(168,493,916)	(168,493,916)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,744,556)	(44,744,556)	0	(30,444,196)	(30,444,196)	0	(14,300,360)	(14,300,360)
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	(11,487,588)	(11,487,588)	0	(7,539,304)	(7,539,304)	0	(3,948,284)	(3,948,284)
1		ADFIT - CDA Settlement Costs (283333)	0	391,537	391,537	0	256,966	256,966	0	134,571	134,571
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,949,488)	(2,949,488)	0	(1,947,665)	(1,947,665)	0	(1,001,823)	(1,001,823)
TOTAL ACCUMULATED DFIT			0	(554,922,656)	(554,922,656)	0	(367,290,107)	(367,290,107)	0	(187,632,549)	(187,632,549)
NET ELECTRIC UTILITY PLANT			1,106,609,920	1,049,690,962	2,156,300,882	730,821,140	692,224,331	1,423,045,471	375,788,780	357,466,631	733,255,411

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.908%	32.092%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.034%	33.966%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended November 30, 2016
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,049,690,962	2,156,300,882	730,821,140	692,224,331	1,423,045,471	375,788,780	357,466,631	733,255,411
	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	(447,149)	0	(447,149)	447,149	0	447,149
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)	(2,963,152)	0	(2,963,152)	(949,639)	0	(949,639)	(2,013,513)	0	(2,013,513)
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)	7,779,675	0	7,779,675	4,966,321	0	4,966,321	2,813,354	0	2,813,354
99	ADFIT - Kettle Falls Disallowed (190420)	112,054	0	112,054	112,054	0	112,054	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)	1,533,338	0	1,533,338	0	0	0	1,533,338	0	1,533,338
99	ADFIT - Boulder Park Disallowed (190040)	373,332	0	373,332	0	0	0	373,332	0	373,332
99	Investment in WNP3 Exchange Power (124900, 12493)	6,737,192	0	6,737,192	6,737,192	0	6,737,192	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,210,823)	0	(1,210,823)	(1,210,823)	0	(1,210,823)	0	0	0
99	CDA Lake Settlement - WA (182382)	608,473	0	608,473	608,473	0	608,473	0	0	0
99	CDA Lake Settlement - ID (186382)	118,737	0	118,737	0	0	0	118,737	0	118,737
99	ADFIT - CDA Lake Settlement - Direct (283382)	(254,525)	0	(254,525)	(212,967)	0	(212,967)	(41,558)	0	(41,558)
99	CDA CDR Fund - Direct (182324)	44,260	0	44,260	44,260	0	44,260	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	313,979	0	313,979	291,758	0	291,758	22,221	0	22,221
99	ADFIT - Spokane River Relicensing (283322)	(109,868)	0	(109,868)	(102,096)	0	(102,096)	(7,772)	0	(7,772)
99	Spokane River PM&Es (182323)	288,748	0	288,748	185,264	0	185,264	103,484	0	103,484
99	ADFIT - Spokane River PM&Es (283323)	(101,086)	0	(101,086)	(64,867)	0	(64,867)	(36,219)	0	(36,219)
99	Montana Riverbed Settlement (186360)	56,382	0	56,382	56,382	0	56,382	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	(19,733)	0	(19,733)	(19,734)	0	(19,734)	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)	(2,223,344)	(5,639)	(2,228,983)	(671,480)	(3,837)	(675,317)	(1,551,864)	(1,802)	(1,553,666)
99	Customer Deposits (235199)	(1,809,793)	0	(1,809,793)	(1,809,793)	0	(1,809,793)	0	0	0
C-WKC	Working Capital	54,394,244	25,884,143	80,278,387	54,394,244	0	54,394,244	0	25,884,143	25,884,143
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	56,336,916	25,878,504	82,215,420	57,770,674	(3,837)	57,766,837	(1,433,758)	25,882,341	24,448,583
	NET RATE BASE	#####	1,075,569,466	2,238,516,302	788,591,814	692,220,494	1,480,812,308	374,355,022	383,348,972	757,703,994

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:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended November 30, 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	
Electric Production														
1	Steam (ED-AN)	7,883,762	7,883,762			7,883,762	7,883,762		5,174,113	5,174,113		2,709,649	2,709,649	
1	Hydro (ED-AN)	10,214,675	10,214,675			10,214,675	10,214,675		6,703,891	6,703,891		3,510,784	3,510,784	
1	Other (ED-AN)	9,493,411	9,493,411			9,493,411	9,493,411		6,230,526	6,230,526		3,262,885	3,262,885	
Total Electric Production		27,591,848	27,591,848			27,591,848	27,591,848		18,108,530	18,108,530		9,483,318	9,483,318	
Electric Transmission														
1	ED-AN	11,738,609	11,738,609			11,738,609	11,738,609		7,704,049	7,704,049		4,034,560	4,034,560	
Total Electric Transmissio		11,738,609	11,738,609			11,738,609	11,738,609		7,704,049	7,704,049		4,034,560	4,034,560	
Electric Distribution														
3	ED-AN	41,159	41,159			41,159	41,159		27,950	27,950		13,209	13,209	
	ED-ID	16,122,758	16,122,758			16,122,758	16,122,758					16,122,758	16,122,758	
	ED-WA	27,677,343	27,677,343			27,677,343	27,677,343		27,677,343	27,677,343				
Total Electric Distribution		43,841,260	43,841,260			43,800,101	43,841,260		27,677,343	27,950		16,122,758	16,135,967	
Gas Underground Storage														
	GD-AN	692,150		692,150										
	GD-OR	126,810			126,810									
Total Gas Underground St		818,960		692,150	126,810									
Gas Distribution														
	GD-AN	64,599		64,599										
	GD-ID	4,843,004		4,843,004										
	GD-WA	9,741,240		9,741,240										
	GD-OR	6,529,793			6,529,793									
Total Gas Distribution		21,178,636		14,648,843	6,529,793									
General Plant														
4	ED-AN	2,763,880	2,763,880			2,763,880	2,763,880		1,880,544	1,880,544		883,336	883,336	
	ED-ID	216,314	216,314			216,314	216,314					216,314	216,314	
	ED-WA	1,087,765	1,087,765			1,087,765	1,087,765		1,087,765	1,087,765				
7,4	CD-AA	18,378,385	13,108,567	3,667,958	1,601,860	13,108,567	13,108,567		8,919,069	8,919,069		4,189,498	4,189,498	
9,4	CD-AN	653,471	512,864	140,607		512,864	512,864		348,953	348,953		163,911	163,911	
9	CD-ID	343,335	269,460	73,875		269,460	269,460					269,460	269,460	
9	CD-WA	199,295	156,413	42,882		156,413	156,413		156,413	156,413				
8	GD-AA	278,541		193,959	84,582									
	GD-AN	35,791		35,791										
	GD-ID	43,518		43,518										
	GD-WA	210,679		210,679										
	GD-OR	194,632			194,632									
Total General Plant		24,405,606	18,115,263	4,409,269	1,881,074	1,729,952	16,385,311	18,115,263	1,244,178	11,148,566	12,392,744	485,774	5,236,745	5,722,519
Total Depreciation Expens		129,574,919	101,286,980	19,750,262	8,537,677	45,530,053	55,756,927	101,286,980	28,921,521	36,989,095	65,910,616	16,608,532	18,767,832	35,376,364

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended November 30, 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	67.908%	32.092%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended November 30, 2016
 Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	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	
Total Production/Transmission			1,158,432	1,158,432		1,158,432	1,158,432		760,279	760,279		398,153	398,153	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	3,259	3,259		3,259	3,259		3,259	3,259				
Total Distribution			27,412	27,412		27,412	27,412		27,412	27,412				
General Plant - 303000														
7,4		CD-AA	598,885	427,160	119,526	52,199			290,640	290,640		136,520	136,520	
9,1		CD-AN	9,729	7,635	2,094		7,635		5,011	5,011		2,624	2,624	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			656,486	434,795	161,424	60,267			295,651	295,651		139,144	139,144	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	19,741,353	14,080,717	3,939,980	1,720,656			9,580,520	9,580,520		4,500,197	4,500,197	
9,4		CD-AN	9,161	7,190	1,971		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	
4		ED-AN	634,813	634,813			634,813		431,927	431,927		202,886	202,886	
		ED-ID	4,747	4,747			4,747				4,747		4,747	
		ED-WA	911,050	911,050			911,050		911,050	911,050				
8		GD-AA	317,961		221,409	96,552								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			21,637,687	15,653,116	4,167,363	1,817,208			911,050	10,017,339	10,928,389	19,346	4,705,381	4,724,727
Gas Underground Storage														
		GD-AN	228		228									
Total Gas Underground Storage			228		228									
General Plant - 390200, 396200														
7,4		CD-AA	22,197	15,832	4,430	1,935			10,772	10,772		5,060	5,060	
4		ED-AN	43,980	43,980			43,980		29,924	29,924		14,056	14,056	
		GD-OR	0			0								
Total General Plant - 390200, 396200			66,177	59,812	4,430	1,935			40,696	40,696		19,116	19,116	
Total Amortization Expense			23,546,422	17,333,567	4,333,445	1,879,410			938,462	11,113,965	12,052,427	19,346	5,261,794	5,281,140

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 Production/Transmission Rat	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended November 30, 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	
Electric Production														
1	Steam (ED-AN)	(295,866,937)	(295,866,937)			(295,866,937)	(295,866,937)		(194,177,471)	(194,177,471)		(101,689,466)	(101,689,466)	
1	Hydro (ED-AN)	(124,394,141)	(124,394,141)			(124,394,141)	(124,394,141)		(81,639,875)	(81,639,875)		(42,754,266)	(42,754,266)	
1	Other (ED-AN)	(109,226,183)	(109,226,183)			(109,226,183)	(109,226,183)		(71,685,144)	(71,685,144)		(37,541,039)	(37,541,039)	
Total Electric Production		(529,487,261)	(529,487,261)			(529,487,261)	(529,487,261)		(347,502,490)	(347,502,490)		(181,984,771)	(181,984,771)	
Electric Transmission														
1	ED-AN	(209,594,797)	(209,594,797)			(209,594,797)	(209,594,797)		(137,557,065)	(137,557,065)		(72,037,732)	(72,037,732)	
Total Electric Transmissic		(209,594,797)	(209,594,797)			(209,594,797)	(209,594,797)		(137,557,065)	(137,557,065)		(72,037,732)	(72,037,732)	
Electric Distribution														
3	ED-AN	(74,636)	(74,636)				(74,636)		(50,684)	(50,684)		(23,952)	(23,952)	
	ED-ID	(189,796,593)	(189,796,593)			(189,796,593)	(189,796,593)				(189,796,593)		(189,796,593)	
	ED-WA	(304,402,173)	(304,402,173)			(304,402,173)	(304,402,173)	(304,402,173)		(304,402,173)				
Total Electric Distribution		(494,273,402)	(494,273,402)			(494,198,766)	(74,636)	(494,273,402)	(304,402,173)	(50,684)	(304,452,857)	(189,796,593)	(23,952)	(189,820,545)
Gas Underground Storage														
	GD-AN	(14,562,468)		(14,562,468)										
	GD-OR	(864,175)			(864,175)									
Total Gas Underground S		(15,426,643)		(14,562,468)	(864,175)									
Gas Distribution														
	GD-AN	(1,632,363)		(1,632,363)										
	GD-ID	(67,901,897)		(67,901,897)										
	GD-WA	(131,134,735)		(131,134,735)										
	GD-OR	(102,225,451)			(102,225,451)									
Total Gas Distribution		(302,894,446)		(200,668,995)	(102,225,451)									
General Plant														
4	ED-AN	(44,607,181)	(44,607,181)			(44,607,181)	(44,607,181)		(30,350,726)	(30,350,726)		(14,256,455)	(14,256,455)	
	ED-ID	(8,869,291)	(8,869,291)			(8,869,291)	(8,869,291)				(8,869,291)		(8,869,291)	
	ED-WA	(19,082,660)	(19,082,660)			(19,082,660)	(19,082,660)	(19,082,660)		(19,082,660)				
7,4	CD-AA	(49,103,286)	(35,023,410)	(9,800,034)	(4,279,842)	(35,023,410)	(35,023,410)		(23,829,928)	(23,829,928)		(11,193,482)	(11,193,482)	
9,4	CD-AN	(11,195,486)	(8,786,553)	(2,408,933)		(8,786,553)	(8,786,553)		(5,978,371)	(5,978,371)		(2,808,182)	(2,808,182)	
9	CD-ID	(5,538,234)	(4,346,572)	(1,191,662)		(4,346,572)	(4,346,572)				(4,346,572)		(4,346,572)	
9	CD-WA	(3,346,888)	(2,626,738)	(720,150)		(2,626,738)	(2,626,738)	(2,626,738)		(2,626,738)				
8	GD-AA	(2,062,570)		(1,436,250)	(626,320)									
	GD-AN	(2,431,572)		(2,431,572)										
	GD-ID	(1,339,937)		(1,339,937)										
	GD-WA	(5,369,660)		(5,369,660)										
	GD-OR	(4,657,374)			(4,657,374)									
Total General Plant		(157,604,139)	(123,342,405)	(24,698,198)	(9,563,536)	(34,925,261)	(88,417,144)	(123,342,405)	(21,709,398)	(60,159,025)	(81,868,423)	(13,215,863)	(28,258,119)	(41,473,982)
Total Accumulated Depr		(1,709,280,688)	(1,356,697,865)	(239,929,661)	(112,653,162)	(529,124,027)	(827,573,838)	(1,356,697,865)	(326,111,571)	(545,269,264)	(871,380,835)	(203,012,456)	(282,304,574)	(485,317,030)

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%	3	Direct Distribution Operating Expense	67.908%		32.092%				
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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended November 30, 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	
Production/Transmission														
1	Franchises (302000) ED-AN	(10,064,821)	(10,064,821)			(10,064,821)	(10,064,821)		(6,605,542)	(6,605,542)		(3,459,279)	(3,459,279)	
1	Misc Intangible Plt (3030 ED-AN	(1,352,939)	(1,352,939)			(1,352,939)	(1,352,939)		(887,934)	(887,934)		(465,005)	(465,005)	
Total Production/Transmission		(11,417,760)	(11,417,760)			(11,417,760)	(11,417,760)		(7,493,476)	(7,493,476)		(3,924,284)	(3,924,284)	
Distribution														
	Franchises (302000) ED-WA	(167,376)	(167,376)			(167,376)	(167,376)		(167,376)	(167,376)				
	Misc Intangible Plt (3030 ED-WA	(33,898)	(33,898)			(33,898)	(33,898)		(33,898)	(33,898)				
Total Distribution		(201,274)	(201,274)			(201,274)	(201,274)		(201,274)	(201,274)				
General Plant - 303000														
7,4	CD-AA	(1,860,336)	(1,326,903)	(371,286)	(162,147)		(1,326,903)	(1,326,903)		(902,825)	(902,825)		(424,078)	(424,078)
9,1	CD-AN	(86,228)	(67,675)	(18,553)			(67,675)	(67,675)		(44,415)	(44,415)		(23,260)	(23,260)
	GD-ID	(70,202)		(70,202)										
	GD-WA	(164,356)		(164,356)										
	GD-OR	(79,945)			(79,945)									
Total General Plant - 303000		(2,261,067)	(1,394,578)	(624,397)	(242,092)		(1,394,578)	(1,394,578)		(947,240)	(947,240)		(447,338)	(447,338)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(44,323,544)	(31,614,210)	(8,846,094)	(3,863,240)		(31,614,210)	(31,614,210)		(21,510,309)	(21,510,309)		(10,103,901)	(10,103,901)
9,4	CD-AN	(33,822)	(26,545)	(7,277)			(26,545)	(26,545)		(18,061)	(18,061)		(8,484)	(8,484)
9	CD-ID	(51,410)	(40,348)	(11,062)		(40,348)	(40,348)					(40,348)	(40,348)	
4	ED-AN	(1,299,087)	(1,299,087)				(1,299,087)	(1,299,087)		(883,899)	(883,899)		(415,188)	(415,188)
	ED-ID	(22,337)	(22,337)			(22,337)	(22,337)					(22,337)	(22,337)	
	ED-WA	(2,628,156)	(2,628,156)			(2,628,156)	(2,628,156)		(2,628,156)	(2,628,156)				
8	GD-AA	(967,012)		(673,369)	(293,643)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(49,325,368)	(35,630,683)	(9,537,802)	(4,156,883)		(2,690,841)	(32,939,842)	(35,630,683)	(2,628,156)	(22,412,269)	(25,040,425)	(62,685)	(10,527,573)
Gas Underground Storage														
	GD-AN	(240,296)		(240,296)										
Total Gas Underground Storage		(240,296)		(240,296)										
General Plant - 390200, 396200														
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	(110,666)	(110,666)			(110,666)	(110,666)		(75,297)	(75,297)		(35,369)	(35,369)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(385,161)	(307,213)	(54,949)	(22,999)		(8,336)	(298,877)	(307,213)	(4,775)	(203,356)	(208,131)	(3,561)	(95,521)
Total Accumulated Amortization		(63,830,926)	(48,951,508)	(10,457,444)	(4,421,974)		(2,900,451)	(46,051,057)	(48,951,508)	(2,834,205)	(31,056,341)	(33,890,546)	(66,246)	(14,994,716)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 Production/Transmission Ratio	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	601,171	0	0	0	0	601,171	0	0	601,171	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,918,058	0	0	7,074,154	7,074,154	0	0	1,979,446	1,979,446	0	864,458	864,458
9	CD-WA / ID / AN	1,633,633	699,092	343,147	239,885	1,282,124	191,664	94,078	65,767	351,509	0	0	0
	TOTAL ACCOUNT	13,400,070	712,703	705,426	7,336,813	8,754,942	792,835	94,078	2,045,213	2,932,126	848,544	864,458	1,713,002
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,830,460	1,052,423	2,154,217	4,623,820	7,830,460	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,233,288	0	0	0	0	2,233,288	0	0	2,233,288	0	0	0
99	GD-OR / AS	3,604,553	0	0	0	0	0	0	0	0	3,604,553	0	3,604,553
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,098,761	0	0	72,822,962	72,822,962	0	0	20,376,871	20,376,871	0	8,898,928	8,898,928
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
	TOTAL ACCOUNT	140,474,153	6,638,768	7,770,434	85,635,086	100,044,288	3,764,848	1,539,749	22,621,787	27,926,384	3,604,553	8,898,928	12,503,481
	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	57,744,375	0	0	41,186,753	41,186,753	0	0	11,524,622	11,524,622	0	5,033,000	5,033,000
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
	TOTAL ACCOUNT	66,903,953	2,622,527	66,785	46,988,158	49,677,470	8,298	18,310	11,980,144	12,006,752	0	5,219,731	5,219,731
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,114,644	18,046,152	7,471,084	12,597,408	38,114,644	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,013,378	0	0	0	0	7,192,716	2,234,473	1,586,189	11,013,378	0	0	0
99	GD-OR / AS	4,117,916	0	0	0	0	0	0	0	0	4,117,916	0	4,117,916
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
	TOTAL ACCOUNT	59,858,314	20,009,165	8,306,814	14,946,730	43,262,709	7,730,898	2,463,598	2,232,622	12,427,118	4,117,916	50,571	4,168,487

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	4,084,317	104,613	121,879	2,979,002	3,205,494	28,681	33,415	816,727	878,823	0	0	
	TOTAL ACCOUNT	4,630,210	115,352	136,624	3,354,024	3,606,000	116,841	33,415	816,727	966,983	57,227	0	
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,671,450	849,600	265,743	2,556,107	3,671,450	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,597,830	0	0	0	0	1,915,821	337,941	344,068	2,597,830	0	0	
99	GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	
8	GD-AA	3,159,997	0	0	0	0	0	0	2,200,432	2,200,432	0	959,565	
7	CD-AA	12,858,892	0	0	9,171,733	9,171,733	0	0	2,566,378	2,566,378	0	1,120,781	
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	
	TOTAL ACCOUNT	24,448,773	865,998	1,028,618	11,897,840	13,792,456	1,920,317	547,092	5,157,485	7,624,894	951,077	2,080,346	
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	620,888	210,611	26,663	383,614	620,888	0	0	0	0	0	0	
99	GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	161,302	0	0	0	0	0	0	112,321	112,321	0	48,981	
7	CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9	CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	
	TOTAL ACCOUNT	1,348,177	211,930	27,084	658,438	897,452	15,602	5,085	309,140	329,827	40,917	79,981	
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,261,353	14,496,842	9,891,103	7,873,408	32,261,353	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,036,711	0	0	0	0	2,458,498	747,719	830,494	4,036,711	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	
9	CD-WA / ID / AN	1,265,106	254,350	311,589	426,954	992,893	69,733	85,426	117,054	272,213	0	0	
	TOTAL ACCOUNT	38,135,483	14,751,192	10,202,692	8,677,305	33,631,189	2,528,231	833,145	1,053,022	4,414,398	43,834	46,062	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,188,199	12,376,610	6,190,062	44,621,527	63,188,199	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0
99	GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	1,228,108
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	37,819,777	0	0	26,975,334	26,975,334	0	0	7,548,071	7,548,071	0	3,296,372	3,296,372
9	CD-WA/ ID / AN	12,385,031	1,390,142	2,952,002	5,378,000	9,720,144	381,123	809,325	1,474,439	2,664,887	0	0	0
	TOTAL ACCOUNT	116,798,779	13,766,752	9,142,064	76,974,861	99,883,677	1,071,058	1,304,122	9,713,928	12,089,108	1,228,108	3,597,886	4,825,994
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	141,145	0	0	141,145	141,145	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	TOTAL ACCOUNT	547,982	3,913	0	426,438	430,351	1,073	0	79,807	80,880	2,367	34,384	36,751
	TOTAL GENERAL PLANT	466,597,152	59,698,300	37,386,541	256,946,951	354,031,792	17,950,001	6,838,594	56,009,875	80,798,470	10,894,543	20,872,347	31,766,890

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended November 30, 2016
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	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	783,037
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0	0	0
		TOTAL ACCOUNT	22,028,221	335,477	0	16,846,622	17,182,099	1,022,594	779,605	1,834,763	3,636,962	426,123	783,037	1,209,160
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,770,733	4,210,398	23,524	3,536,811	7,770,733	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,403,207	0	0	0	0	0	0	977,109	977,109	0	426,098	426,098
7		CD-AA	60,788,747	0	0	43,358,182	43,358,182	0	0	12,132,218	12,132,218	0	5,298,347	5,298,347
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	0
		TOTAL ACCOUNT	70,105,552	4,210,398	98,619	46,932,023	51,241,040	0	20,588	13,119,479	13,140,067	0	5,724,445	5,724,445
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,544,138	0	0	4,667,672	4,667,672	0	0	1,306,079	1,306,079	0	570,387	570,387
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,544,138	0	0	4,667,672	4,667,672	0	0	1,306,079	1,306,079	0	570,387	570,387
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	8,788,448
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	8,788,448
	TOTAL		199,509,115	4,545,875	98,619	140,365,181	145,009,675	1,022,594	800,193	36,384,213	38,207,000	426,123	15,866,317	16,292,440

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: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended November 30, 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	(61,989,796)	(44,214,842)	(12,371,923)	(5,403,031)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(674,942)	(529,715)	(145,227)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(62,664,738)</u>	<u>(44,744,557)</u>	<u>(12,517,150)</u>	<u>(5,403,031)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended November 30, 2016
 Ending Balance Basis

Report ID:
C-WKC-12E

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			2,877,364	2,877,364					2,877,364
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			2	2					2
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(10)	(10)					(10)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	69,482,787	31,228,630		100,711,417	54,394,244	25,884,143	15,088,543	5,344,487	
TOTAL		69,482,787	31,228,630	2,877,356	103,588,773	54,394,244	25,884,143	15,088,543	5,344,487	2,877,356

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						