

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	169,392,614	111,112,435	58,280,179
	Adjustments			
	Adjusted Net Operating Income (Loss)	169,392,614	111,112,435	58,280,179
E-APL	Electric Net Rate Base	2,271,645,709	1,503,389,520	768,256,189
	RATE OF RETURN	7.457%	7.391%	7.586%

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 December 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

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

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

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RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 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: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 500 - 894		37,524,901	30,725,388	6,799,513	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		103,042,542	88,584,963	14,457,579	0
		Total		100.000%	85.969%	14.031%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at		610,340	374,962	235,378	0
		Percentage		100.000%	61.435%	38.565%	0.000%
		Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
		Percentage		100.000%	84.505%	15.495%	0.000%
		Total Percentages		400.000%	313.930%	86.070%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant	12-01-2016 thru 12-31-2016	1,055,381,681	700,737,214	354,644,467	
		Percent		100.000%	66.397%	33.603%	
11		Book Depreciation	01-01-2016 thru 12-31-2016	101,849,867	66,335,712	35,514,155	
		Percent		100.000%	65.131%	34.869%	

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 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	12-01-2016 thru 12-31-2016	2,755,082,907 100.000%	1,822,914,291 66.165%	932,168,616 33.835%
13	E-PLT	Net Electric General Plant Percent	12-01-2016 thru 12-31-2016	239,572,346 100.000%	159,221,609 66.461%	80,350,737 33.539%
14		Net Allocated Schedule M's Percent	01-01-2016 thru 12-31-2016	-258,361,891 100.000%	-167,341,590 64.770%	-91,020,301 35.230%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	318,679	318,679	0	209,468	209,468	0	109,211	109,211
1	501XXX	Fuel	0	30,542,479	30,542,479	0	20,075,571	20,075,571	0	10,466,908	10,466,908
1	502000	Steam Expense	0	4,462,449	4,462,449	0	2,933,168	2,933,168	0	1,529,281	1,529,281
1	505000	Electric Expense	0	1,201,074	1,201,074	0	789,466	789,466	0	411,608	411,608
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,277,448	3,277,448	0	2,154,267	2,154,267	0	1,123,181	1,123,181
1	507000	Rent	0	41,383	41,383	0	27,201	27,201	0	14,182	14,182
MAINTENANCE											
1	510000	Supervision & Engineering	0	582,812	582,812	0	383,082	383,082	0	199,730	199,730
1	511000	Structures	0	705,123	705,123	0	463,477	463,477	0	241,646	241,646
1	512000	Boiler Plant	0	7,206,904	7,206,904	0	4,737,098	4,737,098	0	2,469,806	2,469,806
1	513000	Electric Plant	0	2,431,551	2,431,551	0	1,598,258	1,598,258	0	833,293	833,293
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,707,818	1,707,818	0	1,122,549	1,122,549	0	585,269	585,269
TOTAL STEAM POWER GENERATION EXP			0	52,477,720	52,477,720	0	34,493,605	34,493,605	0	17,984,115	17,984,115
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,884,533	2,884,533	0	1,896,004	1,896,004	0	988,529	988,529
1	536000	Water for Power	0	1,081,024	1,081,024	0	710,557	710,557	0	370,467	370,467
1	537000	Hydraulic Expense	4,195,793	3,030,905	7,226,698	2,751,900	1,992,214	4,744,114	1,443,893	1,038,691	2,482,584
1	538000	Electric Expense	0	7,143,773	7,143,773	0	4,695,602	4,695,602	0	2,448,171	2,448,171
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	909,433	909,433	0	597,770	597,770	0	311,663	311,663
1	540000	Rent	0	1,273,870	1,273,870	0	837,315	837,315	0	436,555	436,555
1	540100	MT Trust Funds Land Settlement Rents	5,486,682	0	5,486,682	3,656,641	0	3,656,641	1,830,041	0	1,830,041
MAINTENANCE											
1	541000	Supervision & Engineering	0	904,296	904,296	0	594,394	594,394	0	309,902	309,902
1	542000	Structures	0	514,792	514,792	0	338,373	338,373	0	176,419	176,419
1	543000	Reservoirs, Dams, & Waterways	0	2,372,453	2,372,453	0	1,559,413	1,559,413	0	813,040	813,040
1	544000	Electric Plant	0	3,060,034	3,060,034	0	2,011,360	2,011,360	0	1,048,674	1,048,674
1	545000	Miscellaneous Hydraulic Plant	0	723,863	723,863	0	475,795	475,795	0	248,068	248,068
TOTAL HYDRO POWER GENERATION EXP			9,682,475	23,898,976	33,581,451	6,408,541	15,708,797	22,117,338	3,273,934	8,190,179	11,464,113
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,218,661	1,218,661	0	801,026	801,026	0	417,635	417,635
1	547XXX	Fuel	0	77,198,985	77,198,985	0	50,742,893	50,742,893	0	26,456,092	26,456,092
1	548000	Generation Expense	0	1,584,424	1,584,424	0	1,041,442	1,041,442	0	542,982	542,982
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	595,889	595,889	0	391,678	391,678	0	204,211	204,211
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)	(11,539)
MAINTENANCE											
1	551000	Supervision & Engineering	0	631,364	631,364	0	414,996	414,996	0	216,368	216,368
1	552000	Structures	0	127,187	127,187	0	83,600	83,600	0	43,587	43,587
1	553000	Generating & Electric Equipment	(278)	3,197,937	3,197,659	(278)	2,102,004	2,101,726	0	1,095,933	1,095,933
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	270,150	270,150	0	177,570	177,570	0	92,580	92,580
TOTAL OTHER POWER GENERATION EXP			(278)	84,790,926	84,790,648	(278)	55,733,077	55,732,799	0	29,057,849	29,057,849

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 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	27,843,872	27,843,872	0	18,301,777	18,301,777	0	9,542,095	9,542,095
E-DEPX		Depreciation Expense-Transmission	0	11,798,386	11,798,386	0	7,755,079	7,755,079	0	4,043,307	4,043,307
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,410	1,158,410	0	761,423	761,423	0	396,987	396,987
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,506	21,506	0	11,213	11,213
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,536,692	0	2,536,692	1,102,752	0	1,102,752	1,433,940	0	1,433,940
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	222,641	0	222,641	176,886	0	176,886	45,755	0	45,755
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,099,027)	0	(1,099,027)	(729,599)	0	(729,599)	(369,428)	0	(369,428)
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(385,062)	0	(385,062)	0	0	0	(385,062)	0	(385,062)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	157,646	0	157,646	157,646	0	157,646	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,674,059	22,674,059	0	14,903,659	14,903,659	0	7,770,400	7,770,400
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,884,215	64,583,117	69,467,332	3,440,312	42,450,483	45,890,795	1,443,903	22,132,634	23,576,537
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	20,969,363	477,474,153	498,443,516	13,491,137	313,843,762	327,334,899	7,478,226	163,630,391	171,108,617

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 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	1,722,464	2,596,542	4,319,006	1,300,467	1,727,661	3,028,128	421,997	868,881	1,290,878
3	582000	Station Expense	647,496	78,620	726,116	349,610	52,311	401,921	297,886	26,309	324,195
3	583000	Overhead Line Expense	1,825,285	368,714	2,193,999	1,141,507	245,331	1,386,838	683,778	123,383	807,161
3	584000	Underground Line Expense	1,227,895	0	1,227,895	743,627	0	743,627	484,268	0	484,268
3	584100	Energy Storage Equipment	31,795	0	31,795	31,795	0	31,795	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,642	141	13,783	6,181	94	6,275	7,461	47	7,508
3	586000	Meter Expense	1,743,136	71,047	1,814,183	1,366,104	47,273	1,413,377	377,032	23,774	400,806
3	587000	Customer Installations Expense	634,164	126,745	760,909	358,580	84,332	442,912	275,584	42,413	317,997
3	588000	Miscellaneous Distribution Expense	4,155,541	3,886,755	8,042,296	2,615,382	2,586,130	5,201,512	1,540,159	1,300,625	2,840,784
3	589000	Rent	57	350,671	350,728	57	233,326	233,383	0	117,345	117,345
MAINTENANCE:											
3	590000	Supervision & Engineering	276,463	1,183,442	1,459,905	216,500	787,427	1,003,927	59,963	396,015	455,978
3	591000	Structures	464,253	43	464,296	289,408	29	289,437	174,845	14	174,859
3	592000	Station Equipment	748,528	174,052	922,580	553,804	115,809	669,613	194,724	58,243	252,967
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,021,001	(132,996)	7,888,005	5,288,672	(88,492)	5,200,180	2,732,329	(44,504)	2,687,825
3	594000	Underground Lines	663,260	0	663,260	447,354	0	447,354	215,906	0	215,906
3	595000	Line Transformers	326,677	49,810	376,487	280,707	33,142	313,849	45,970	16,668	62,638
3	596000	Street Light & Signal System Maintenance Exp	308,670	195	308,865	253,306	130	253,436	55,364	65	55,429
3	597000	Meters	23,153	0	23,153	14,931	0	14,931	8,222	0	8,222
3	598000	Miscellaneous Distribution Expense	417,760	187,675	605,435	212,604	124,873	337,477	205,156	62,802	267,958
TOTAL DISTRIBUTION OPERATING EXP			23,251,240	8,941,456	32,192,696	15,470,596	5,949,376	21,419,972	7,780,644	2,992,080	10,772,724
E-DEPX		Depreciation Expense-Distribution	44,045,776	41,227	44,087,003	27,857,743	27,431	27,885,174	16,188,033	13,796	16,201,829
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	27,688	0	27,688	27,688	0	27,688	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	52,050,971	0	52,050,971	45,257,776	0	45,257,776	6,793,195	0	6,793,195
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			96,124,435	41,227	96,165,662	73,143,207	27,431	73,170,638	22,981,228	13,796	22,995,024
TOTAL DISTRIBUTION EXPENSES			119,375,675	8,982,683	128,358,358	88,613,803	5,976,807	94,590,610	30,761,872	3,005,876	33,767,748

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 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	338,763	338,763	0	222,479	222,479	0	116,284	116,284
2	902000	Meter Reading Expenses	3,181,550	132,962	3,314,512	2,857,244	87,321	2,944,565	324,306	45,641	369,947
2	903XXX	Customer Records & Collection Expenses	1,841,190	7,792,896	9,634,086	1,206,330	5,117,907	6,324,237	634,860	2,674,989	3,309,849
2	904000	Uncollectible Accounts	0	3,170,040	3,170,040	0	2,081,892	2,081,892	0	1,088,148	1,088,148
2	905000	Misc Customer Accounts	0	245,092	245,092	0	160,962	160,962	0	84,130	84,130
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,022,740	11,679,753	16,702,493	4,063,574	7,670,561	11,734,135	959,166	4,009,192	4,968,358
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	23,462,976	245,413	23,708,389	17,122,842	161,173	17,284,015	6,340,134	84,240	6,424,374
2	909000	Advertising	33,551	926,968	960,519	33,551	608,777	642,328	0	318,191	318,191
2	910000	Misc Customer Service & Info Exp	0	236,301	236,301	0	155,188	155,188	0	81,113	81,113
TOTAL CUSTOMER SERVICE & INFO EXP			23,496,527	1,408,682	24,905,209	17,156,393	925,138	18,081,531	6,340,134	483,544	6,823,678
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	426,528	33,147,738	33,574,266	291,046	22,629,961	22,921,007	135,482	10,517,777	10,653,259
4	921000	Office Supplies & Expenses	132,141	4,245,617	4,377,758	132,141	2,898,483	3,030,624	0	1,347,134	1,347,134
4	922000	Admin Exp Transferred--Credit	0	(125,486)	(125,486)	0	(85,669)	(85,669)	0	(39,817)	(39,817)
4	923000	Outside Services Employed	100,886	7,528,790	7,629,676	82,365	5,139,905	5,222,270	18,521	2,388,885	2,407,406
4	924000	Property Insurance Premium	0	1,275,339	1,275,339	0	870,674	870,674	0	404,665	404,665
4	925XXX	Injuries and Damages	526	3,363,539	3,364,065	369	2,296,288	2,296,657	157	1,067,251	1,067,408
4	926XXX	Employee Pensions and Benefits	2,528	1,335,425	1,337,953	2,528	911,695	914,223	0	423,730	423,730
4	927000	Franchise Requirements	4,606	0	4,606	0	0	0	4,606	0	4,606
1	928000	Regulatory Commission Expenses	3,080,442	3,088,105	6,168,547	2,268,472	2,029,811	4,298,283	811,970	1,058,294	1,870,264
4	930000	Miscellaneous General Expenses	134,247	3,745,830	3,880,077	93,865	2,557,278	2,651,143	40,382	1,188,552	1,228,934
4	931000	Rents	9,474	1,061,886	1,071,360	5,274	724,950	730,224	4,200	336,936	341,136
4	935000	Maintenance of General Plant	1,084,742	10,343,594	11,428,336	656,911	7,061,572	7,718,483	427,831	3,282,022	3,709,853
TOTAL ADMIN & GEN OPERATING EXP			4,976,120	69,010,377	73,986,497	3,532,971	47,034,948	50,567,919	1,443,149	21,975,429	23,418,578

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 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	1,731,136	16,290,425	18,021,561	1,240,467	11,121,473	12,361,940	490,669	5,168,952	5,659,621
E-AMTX		Amortization Expense-General Plant - 303000	0	434,805	434,805	0	296,647	296,647	0	138,158	138,158
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	913,936	15,061,172	15,975,108	894,590	10,282,262	11,176,852	19,346	4,778,910	4,798,256
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	60,345	60,345	0	41,198	41,198	0	19,147	19,147
99	407229	Idaho Earnings Test Amortization	(2,651,813)	0	(2,651,813)	0	0	0	(2,651,813)	0	(2,651,813)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,741)	31,846,747	31,840,006	2,135,057	21,741,580	23,876,637	(2,141,798)	10,105,167	7,963,369
		TOTAL ADMIN & GENERAL EXPENSES	4,969,379	100,857,124	105,826,503	5,668,028	68,776,528	74,444,556	(698,649)	32,080,596	31,381,947
		TOTAL EXPENSES BEFORE FIT	173,833,684	600,402,395	774,236,079	128,992,935	397,192,796	526,185,731	44,840,749	203,209,599	248,050,348
		NET OPERATING INCOME (LOSS) BEFORE FIT			230,661,550			150,926,079			79,735,471
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(42,136,743)			(26,316,730)			(15,820,013)
E-FIT		DEFERRED FEDERAL INCOME TAX			103,899,953			66,455,260			37,444,693
E-FIT		AMORTIZED ITC - NOXON			(494,274)			(324,886)			(169,388)
		ELECTRIC NET OPERATING INCOME (LOSS)			169,392,614			111,112,435			58,280,179

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.537%	33.463%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended December 31, 2016
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	20,267	1,012,713	1,032,980	19,267	665,656	684,923	1,000	347,057	348,057
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,421,161	30,421,161	0	19,995,829	19,995,829	0	10,425,332	10,425,332
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	5,096,994	5,096,994	0	3,350,254	3,350,254	0	1,746,740	1,746,740
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,354,840	5,354,840	0	3,519,736	3,519,736	0	1,835,104	1,835,104
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	286,768	286,768	0	188,493	188,493	0	98,275	98,275
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,319,670	10,319,670	0	6,783,119	6,783,119	0	3,536,551	3,536,551
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	1,823,478	1,823,478	0	1,198,572	1,198,572	0	624,906	624,906
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	(520,875)	0	(520,875)	0	0	0	(520,875)	0	(520,875)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	14,089,633	0	14,089,633	10,085,941	0	10,085,941	4,003,692	0	4,003,692
1	456329	AMORTIZATION RES DECOUPLING DE	(1,180,989)	0	(1,180,989)	(1,180,989)	0	(1,180,989)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	4,464,566	0	4,464,566	1,922,583	0	1,922,583	2,541,983	0	2,541,983
1	456339	AMORTIZATION NON-RES DECOUPLIN	496,641	0	496,641	496,641	0	496,641	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	152,021	0	152,021	101,240	0	101,240	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,479,438	1,479,438	0	972,435	972,435	0	507,003	507,003
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(17,950)	(17,950)	0	(11,799)	(11,799)	0	(6,151)	(6,151)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	17,950	17,950	0	11,799	11,799	0	6,151	6,151
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	44,009,615	44,009,615	0	28,927,520	28,927,520	0	15,082,095	15,082,095
TOTAL ACCOUNT 456			17,521,264	103,056,921	120,578,185	11,444,683	67,739,314	79,183,997	6,076,581	35,317,607	41,394,188

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended December 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	140,460,712	140,460,712	0	92,324,826	92,324,826	0	48,135,886	48,135,886
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	21,358	21,358	0	14,039	14,039	0	7,319	7,319
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,921,825	4,921,825	0	3,235,116	3,235,116	0	1,686,709	1,686,709
1	555710	Intercompany Purchase	0	1,822,833	1,822,833	0	1,198,148	1,198,148	0	624,685	624,685
TOTAL ACCOUNT 555			0	147,226,728	147,226,728	0	96,772,129	96,772,129	0	50,454,599	50,454,599

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended December 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	6,136,282	6,136,282	0	4,033,378	4,033,378	0	2,102,904	2,102,904
1	557010	Other Power Supply Expense - Financial	0	46,952,080	46,952,080	0	30,861,602	30,861,602	0	16,090,478	16,090,478
1	557150	Fuel - Economic Dispatch	0	(32,047,014)	(32,047,014)	0	(21,064,502)	(21,064,502)	0	(10,982,512)	(10,982,512)
1	557160	Power Supply Expense - Miscellaneous	437,219	394	437,613	437,219	259	437,478	0	135	135
99	557161	Unbilled Add-Ons	400,482	0	400,482	383,266	0	383,266	17,216	0	17,216
1	557165	Other Resource Costs-CAISO Charges	0	11,883	11,883	0	7,811	7,811	0	4,072	4,072
1	557170	Broker Fees - Power	0	411,465	411,465	0	270,456	270,456	0	141,009	141,009
1	557171	REC Broker Fees	21,750	29,486	51,236	21,750	19,381	41,131	0	10,105	10,105
1	557172	Trade Reporting	0	1,500	1,500	0	986	986	0	514	514
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,320,016	0	3,320,016	3,320,016	0	3,320,016	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(640,834)	0	(640,834)	(640,834)	0	(640,834)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,435,183	0	3,435,183	3,435,183	0	3,435,183	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,844,131)	0	(3,844,131)	(3,844,131)	0	(3,844,131)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,241,771	0	3,241,771	0	0	0	3,241,771	0	3,241,771
99	557390	Idaho PCA Amortization	(832,553)	0	(832,553)	0	0	0	(832,553)	0	(832,553)
1	557395	Optional Renewable Power Expense Offset	0	455	455	0	299	299	0	156	156
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,194,155	1,194,155	0	784,918	784,918	0	409,237	409,237
1	557711	Turbine Gas Bookout Offset	0	(1,194,155)	(1,194,155)	0	(784,918)	(784,918)	0	(409,237)	(409,237)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,205,291	51,205,291	0	33,657,238	33,657,238	0	17,548,053	17,548,053
TOTAL ACCOUNT 557			6,357,605	72,701,822	79,059,427	3,609,967	47,786,908	51,396,875	2,747,638	24,914,914	27,662,552

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended December 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	348,198	245,413	593,611	271,342	161,173	432,515	76,856	84,240	161,096
99	908600	Public Purpose Tariff Rider Expense Offset	22,615,641	0	22,615,641	16,384,176	0	16,384,176	6,231,465	0	6,231,465
99	908610	Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	322,377	0	322,377	290,564	0	290,564	31,813	0	31,813
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	23,462,976	245,413	23,708,389	17,122,842	161,173	17,284,015	6,340,134	84,240	6,424,374

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.157%	5.120%
	Total Weighted Cost		2.720%	2.701%
E-APL	Net Rate Base	2,271,645,709	1,503,389,520	768,256,189
	Interest Deduction for FIT Calculation	61,642,795	40,892,195	20,750,600
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 December 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,004,897,629	677,111,810	327,785,819
E-OPS	Less: Operating & Maintenance Expense	576,763,079	383,247,661	193,515,418
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	122,747,970	82,776,635	39,971,335
E-OTX	Less: Taxes Other than FIT	74,725,030	60,161,435	14,563,595
	Net Operating Income Before FIT	230,661,550	150,926,079	79,735,471
E-INT	Less: Interest Expense	61,642,795	40,892,195	20,750,600
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(233,451,329)	(148,584,341)	(84,866,988)
	Taxable Net Operating Income	(64,432,574)	(38,409,385)	(26,023,189)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(22,551,401)	(13,443,285)	(9,108,116)
1	Production Tax Credit	(166,883)	(109,692)	(57,191)
1	Investment Tax Credit - Noxon *	(19,418,459)	(12,763,753)	(6,654,706)
	Total Net Federal Income Tax	(42,136,743)	(26,316,730)	(15,820,013)
E-DTE	Deferred FIT	103,899,953	66,455,260	37,444,693
1	411400 Amortized Investment Tax Credit - Noxon	(494,274)	(324,886)	(169,388)
	Total Net FIT/Deferred FIT	61,268,936	39,813,644	21,455,292

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	46,718,535	72,688,641	119,407,176	30,020,487	48,587,290	78,607,777	16,698,048	24,101,351	40,799,399
12	997001 Contributions In Aid of Construction	0	4,975,372	4,975,372	0	3,291,955	3,291,955	0	1,683,417	1,683,417
2	997002 Injuries and Damages	0	19,890	19,890	0	13,063	13,063	0	6,827	6,827
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,392,390	2,392,390	0	1,633,285	1,633,285	0	759,105	759,105
99	997007 Idaho PCA	2,409,218	0	2,409,218	0	0	0	2,409,218	0	2,409,218
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	621,725	621,725	0	424,452	424,452	0	197,273	197,273
12	997016 Redemption Expense Amortization	0	1,273,551	1,273,551	0	842,645	842,645	0	430,906	430,906
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(13,142,441)	0	(13,142,441)	(7,628,074)	0	(7,628,074)	(5,514,367)	0	(5,514,367)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	1,499,678	1,499,678	0	1,023,830	1,023,830	0	475,848	475,848
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(17,391,414)	0	(17,391,414)	(11,366,615)	0	(11,366,615)	(6,024,799)	0	(6,024,799)
12	997032 Interest Rate Swaps	0	(37,747,008)	(37,747,008)	0	(24,975,308)	(24,975,308)	0	(12,771,700)	(12,771,700)
4	997033 BPA Residential Exchange	239,001	0	239,001	167,169	0	167,169	71,832	0	71,832
99	997034 Montana Hydro Settlement	947,097	0	947,097	676,584	0	676,584	270,513	0	270,513
1	997041 Rathdrum Turbine Lease, Tax	0	(287,728)	(287,728)	0	(189,124)	(189,124)	0	(98,604)	(98,604)
99	997043 Washington Deferred Power Costs	2,898,974	0	2,898,974	2,898,974	0	2,898,974	0	0	0
1	997044 Non-Monetary Power Costs	0	21,358	21,358	0	14,039	14,039	0	7,319	7,319
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,962,498)	(3,962,498)	0	(2,621,787)	(2,621,787)	0	(1,340,711)	(1,340,711)
11	997049 Tax Depreciation	0	(292,025,312)	(292,025,312)	0	(190,199,006)	(190,199,006)	0	(101,826,306)	(101,826,306)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	21,750	21,750	0	14,849	14,849	0	6,901	6,901
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended December 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	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	789,058	0	789,058	786,607	0	786,607	2,451	0	2,451
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	8,605,036	8,605,036	0	5,604,546	5,604,546	0	3,000,490	3,000,490
4	997081 Deferred Compensation	0	(236,499)	(236,499)	0	(161,458)	(161,458)	0	(75,041)	(75,041)
4	997082 Meal Disallowances	0	477,163	477,163	0	325,759	325,759	0	151,404	151,404
4	997083 Paid Time Off	0	239,879	239,879	0	163,765	163,765	0	76,114	76,114
2	997084 Customer Uncollectibles	0	351,025	351,025	0	230,532	230,532	0	120,493	120,493
99	997088 Deferred O&M Colstrip & CS2	2,151,630	0	2,151,630	1,102,752	0	1,102,752	1,048,878	0	1,048,878
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(609,868)	0	(609,868)	(609,868)	0	(609,868)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(1,163,062)	0	(1,163,062)	(178,023)	0	(178,023)	(985,039)	0	(985,039)
1	997099 Kettle Falls Diesel Leak	0	139,960	139,960	0	91,996	91,996	0	47,964	47,964
99	997100 WA REC Amort	32,055	0	32,055	32,055	0	32,055	0	0	0
1	997101 Repairs 481 (a)	0	(18,347,070)	(18,347,070)	0	(12,059,529)	(12,059,529)	0	(6,287,541)	(6,287,541)
1	997102 Amort Idaho Earnings Test (254229)	(2,365,951)	0	(2,365,951)	0	0	0	(2,365,951)	0	(2,365,951)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		23,834,353	(258,361,890)	(233,451,329)	18,757,247	(167,341,588)	(148,584,341)	6,153,314	(91,020,302)	(84,866,988)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.674%	34.326%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.131%	34.869%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.165%	33.835%
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 December 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	96,021,094	96,021,094	0	62,192,863	62,192,863	0	33,828,231	33,828,231
99	410100	Deferred Federal Income Tax Expense - Washin	5,406,102	0	5,406,102	5,406,102	0	5,406,102	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,833,877	0	3,833,877	0	0	0	3,833,877	0	3,833,877
	410100	Total	9,239,979	96,021,094	105,261,073	5,406,102	62,192,863	67,598,965	3,833,877	33,828,231	37,662,108
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(213,391)	(213,391)	0	(138,213)	(138,213)	0	(75,178)	(75,178)
99	411100	Deferred Federal Income Tax Expense - Washin	(1,005,492)	0	(1,005,492)	(1,005,492)	0	(1,005,492)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(142,237)	0	(142,237)	0	0	0	(142,237)	0	(142,237)
	411100	Total	(1,147,729)	(213,391)	(1,361,120)	(1,005,492)	(138,213)	(1,143,705)	(142,237)	(75,178)	(217,415)
Total Deferred Federal Income Tax Expense			8,092,250	95,807,703	103,899,953	4,400,610	62,054,650	66,455,260	3,691,640	33,753,053	37,444,693

E-ALL	14	Net Allocated Schedule M's	100.000%	64.770%	35.230%
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 December 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	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,495,068	1,495,068	0	982,708	982,708	0	512,360	512,360
1	408150	R&P Property Tax--Production	0	15,280,649	15,280,649	0	10,043,971	10,043,971	0	5,236,678	5,236,678
1	408180	R&P Property Tax--Transmission	0	5,764,528	5,764,528	0	3,789,024	3,789,024	0	1,975,504	1,975,504
1	409100	State Income Tax--Montana & Oregon	0	106,882	106,882	0	70,254	70,254	0	36,628	36,628
TOTAL PRODUCTION & TRANSMISSION			0	22,674,059	22,674,059	0	14,903,659	14,903,659	0	7,770,400	7,770,400
DISTRIBUTION											
99	408110	State Excise Tax	20,014,984	0	20,014,984	20,014,984	0	20,014,984	0	0	0
99	408120	Municipal Occupation & License Tax	21,099,905	0	21,099,905	17,746,956	0	17,746,956	3,352,949	0	3,352,949
99	408160	Miscellaneous State or Local Tax--WA & ID	109	0	109	0	0	0	109	0	109
99	408170	R&P Property Tax--Distribution	10,566,101	0	10,566,101	7,495,836	0	7,495,836	3,070,265	0	3,070,265
99	409100	State Income Tax--Idaho	369,872	0	369,872	0	0	0	369,872	0	369,872
TOTAL DISTRIBUTION			52,050,971	0	52,050,971	45,257,776	0	45,257,776	6,793,195	0	6,793,195
TOTAL TAXES OTHER THAN FIT			52,050,971	22,674,059	74,725,030	45,257,776	14,903,659	60,161,435	6,793,195	7,770,400	14,563,595

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2016
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,550,000	8,550,000	0	5,619,915	5,619,915	0	2,930,085	2,930,085
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,314,600	1,314,600	0	685,400	685,400
1	182333	CDA Settlement Costs	0	1,211,982	1,211,982	0	796,636	796,636	0	415,346	415,346
1	182381	CDA Settlement Past Storage	0	32,748,005	32,748,005	0	21,525,264	21,525,264	0	11,222,741	11,222,741
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	335,477	16,846,622	17,182,099	335,477	11,236,044	11,571,521	0	5,610,578	5,610,578
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,310,911	48,687,546	52,998,457	4,212,292	33,238,988	37,451,280	98,619	15,448,558	15,547,177
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,621,576	4,621,576	0	3,155,150	3,155,150	0	1,466,426	1,466,426
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,918,864	71,918,864	0	49,099,008	49,099,008	0	22,819,856	22,819,856
TOTAL INTANGIBLE PLANT			5,249,092	230,633,813	235,882,905	5,150,473	154,939,156	160,089,629	98,619	75,694,657	75,793,276
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,783	3,577,783	0	2,351,677	2,351,677	0	1,226,106	1,226,106
1	311XXX	Structures & Improvements	0	133,753,895	133,753,895	0	87,916,435	87,916,435	0	45,837,460	45,837,460
1	312000	Boiler Plant	0	178,759,779	178,759,779	0	117,498,803	117,498,803	0	61,260,976	61,260,976
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,655,766	56,655,766	0	37,239,835	37,239,835	0	19,415,931	19,415,931
1	315000	Accessory Electric Equipment	0	27,469,569	27,469,569	0	18,055,748	18,055,748	0	9,413,821	9,413,821
1	316000	Miscellaneous Power Plant Equipment	0	17,902,655	17,902,655	0	11,767,415	11,767,415	0	6,135,240	6,135,240
TOTAL STEAM PRODUCTION PLANT			0	418,126,217	418,126,217	0	274,834,363	274,834,363	0	143,291,854	143,291,854
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	61,693,803	61,693,803	0	40,551,337	40,551,337	0	21,142,466	21,142,466
1	331XXX	Structures & Improvements	0	76,191,861	76,191,861	0	50,080,910	50,080,910	0	26,110,951	26,110,951
1	332XXX	Reservoirs, Dams, & Waterways	0	179,519,624	179,519,624	0	117,998,249	117,998,249	0	61,521,375	61,521,375
1	333000	Waterwheels, Turbines, & Generators	0	217,098,354	217,098,354	0	142,698,748	142,698,748	0	74,399,606	74,399,606
1	334000	Accessory Electric Equipment	0	57,963,382	57,963,382	0	38,099,331	38,099,331	0	19,864,051	19,864,051
1	335XXX	Miscellaneous Power Plant Equipment	0	12,138,607	12,138,607	0	7,978,706	7,978,706	0	4,159,901	4,159,901
1	336000	Roads, Railroads, & Bridges	0	3,071,033	3,071,033	0	2,018,590	2,018,590	0	1,052,443	1,052,443
TOTAL HYDRAULIC PRODUCTION PLANT			0	607,676,664	607,676,664	0	399,425,871	399,425,871	0	208,250,793	208,250,793
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	16,951,719	16,951,719	0	11,142,365	11,142,365	0	5,809,354	5,809,354
1	342000	Fuel Holders, Producers, & Accessories	0	21,379,704	21,379,704	0	14,052,879	14,052,879	0	7,326,825	7,326,825
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	218,358,979	218,358,979	0	143,527,357	143,527,357	0	74,831,622	74,831,622
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,576,913	20,576,913	0	13,525,205	13,525,205	0	7,051,708	7,051,708
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,731,000	1,731,000	0	1,137,786	1,137,786	0	593,214	593,214
TOTAL OTHER PRODUCTION PLANT			0	303,995,833	303,995,833	0	199,816,461	199,816,461	0	104,179,372	104,179,372
TOTAL PRODUCTION PLANT			0	1,329,798,714	1,329,798,714	0	874,076,695	874,076,695	0	455,722,019	455,722,019

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,186,987	25,186,987	0	16,555,407	16,555,407	0	8,631,580	8,631,580
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,160,732	24,160,732	0	15,880,849	15,880,849	0	8,279,883	8,279,883
1	353000	Station Equipment	0	255,414,404	255,414,404	0	167,883,888	167,883,888	0	87,530,516	87,530,516
1	354000	Towers & Fixtures	0	17,174,301	17,174,301	0	11,288,668	11,288,668	0	5,885,633	5,885,633
1	355000	Poles & Fixtures	0	211,960,452	211,960,452	0	139,321,605	139,321,605	0	72,638,847	72,638,847
1	356000	Overhead Conductors & Devices	0	137,417,573	137,417,573	0	90,324,571	90,324,571	0	47,093,002	47,093,002
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,963,414	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,342,956	2,342,956	0	1,540,025	1,540,025	0	802,931	802,931
1	359000	Roads & Trails	0	2,098,308	2,098,308	0	1,379,218	1,379,218	0	719,090	719,090
TOTAL TRANSMISSION PLANT			0	678,742,803	678,742,803	0	446,137,645	446,137,645	0	232,605,158	232,605,158
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,871,293	0	5,871,293	4,418,975	0	4,418,975	1,452,318	0	1,452,318
99	360400	Land Easements	2,496,628	0	2,496,628	338,259	0	338,259	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	21,071,048	0	21,071,048	14,662,848	0	14,662,848	6,408,200	0	6,408,200
3	362000	Station Equipment	124,514,216	2,127,322	126,641,538	80,639,683	1,415,456	82,055,139	43,874,533	711,866	44,586,399
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	359,832,813	0	359,832,813	230,687,712	0	230,687,712	129,145,101	0	129,145,101
99	365000	Overhead Conductors & Devices	232,194,615	0	232,194,615	146,287,539	0	146,287,539	85,907,076	0	85,907,076
99	366000	Underground Conduit	104,109,909	0	104,109,909	66,772,621	0	66,772,621	37,337,288	0	37,337,288
99	367000	Underground Conductors & Devices	185,750,272	0	185,750,272	120,619,582	0	120,619,582	65,130,690	0	65,130,690
99	368000	Line Transformers	242,959,995	0	242,959,995	166,582,553	0	166,582,553	76,377,442	0	76,377,442
99	369XXX	Services	158,362,034	0	158,362,034	103,648,141	0	103,648,141	54,713,893	0	54,713,893
99	371XXX	Installations on Customers' Premises	219,118	0	219,118	219,118	0	219,118	0	0	0
99	370000	Meters	50,766,975	0	50,766,975	28,022,763	0	28,022,763	22,744,212	0	22,744,212
99	373XXX	Street Light & Signal Systems	57,563,856	0	57,563,856	38,922,685	0	38,922,685	18,641,171	0	18,641,171
TOTAL DISTRIBUTION PLANT			1,548,678,467	2,127,322	1,550,805,789	1,004,420,324	1,415,456	1,005,835,780	544,258,143	711,866	544,970,009
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,336,814	8,754,942	712,702	5,008,843	5,721,545	705,426	2,327,971	3,033,397
4	390XXX	Structures & Improvements	14,679,617	86,089,372	100,768,989	6,638,769	58,773,214	65,411,983	8,040,848	27,316,158	35,357,006
4	391XXX	Office Furniture & Equipment	3,048,169	48,146,912	51,195,081	2,981,384	32,869,897	35,851,281	66,785	15,277,015	15,343,800
4	392XXX	Transportation Equipment	28,784,123	15,209,692	43,993,815	20,289,637	10,383,657	30,673,294	8,494,486	4,826,035	13,320,521
4	393000	Stores Equipment	251,977	3,442,021	3,693,998	115,353	2,349,868	2,465,221	136,624	1,092,153	1,228,777
4	394000	Tools, Shop & Garage Equipment	1,894,617	12,212,026	14,106,643	865,999	8,337,150	9,203,149	1,028,618	3,874,876	4,903,494
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,994	34,994	0	16,264	16,264
4	395000	Laboratory Equipment	239,014	953,262	1,192,276	211,930	650,792	862,722	27,084	302,470	329,554
4	396XXX	Power Operated Equipment	24,953,886	8,677,304	33,631,190	15,059,932	5,923,995	20,983,927	9,893,954	2,753,309	12,647,263
4	397XXX	Communications Equipment	23,185,893	83,550,110	106,736,003	14,040,631	57,039,660	71,080,291	9,145,262	26,510,450	35,655,712
4	398000	Miscellaneous Equipment	3,913	419,920	423,833	3,913	286,679	290,592	0	133,241	133,241
TOTAL GENERAL PLANT			98,459,337	266,088,691	364,548,028	60,920,250	181,658,749	242,578,999	37,539,087	84,429,942	121,969,029
TOTAL PLANT IN SERVICE			1,652,386,896	2,507,391,343	4,159,778,239	1,070,491,047	1,658,227,701	2,728,718,748	581,895,849	849,163,642	1,431,059,491

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 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
		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	0	(295,455,326)	(295,455,326)	0	(194,202,786)	(194,202,786)	0	(101,252,540)	(101,252,540)
E-ADEP		Hydro Production Plant	0	(122,766,709)	(122,766,709)	0	(80,694,558)	(80,694,558)	0	(42,072,151)	(42,072,151)
E-ADEP		Other Production Plant	0	(109,752,186)	(109,752,186)	0	(72,140,112)	(72,140,112)	0	(37,612,074)	(37,612,074)
E-ADEP		Transmission Plant	0	(207,099,715)	(207,099,715)	0	(136,126,643)	(136,126,643)	0	(70,973,072)	(70,973,072)
E-ADEP		Distribution Plant	(495,345,980)	(78,128)	(495,424,108)	(305,046,582)	(51,984)	(305,098,566)	(190,299,398)	(26,144)	(190,325,542)
E-ADEP		General Plant	(35,381,295)	(89,594,387)	(124,975,682)	(22,191,302)	(61,166,088)	(83,357,390)	(13,189,993)	(28,428,299)	(41,618,292)
		TOTAL ACCUMULATED DEPRECIATION	(530,727,275)	(824,746,451)	(1,355,473,726)	(327,237,884)	(544,382,171)	(871,620,055)	(203,489,391)	(280,364,280)	(483,853,671)
		ACCUMULATED AMORTIZATION									
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,514,295)	(11,514,295)	0	(7,568,346)	(7,568,346)	0	(3,945,949)	(3,945,949)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(203,800)	0	(203,800)	(203,800)	0	(203,800)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,430,814)	(1,430,814)	0	(975,082)	(975,082)	0	(455,732)	(455,732)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,759,407)	(33,096,941)	(35,856,348)	(2,695,110)	(22,595,283)	(25,290,393)	(64,297)	(10,501,658)	(10,565,955)
E-AAAMT		General Plant - 390200, 396200	(8,336)	(208,010)	(216,346)	(4,775)	(142,009)	(146,784)	(3,561)	(66,001)	(69,562)
		TOTAL ACCUMULATED AMORTIZATION	(2,971,543)	(46,250,060)	(49,221,603)	(2,903,685)	(31,280,720)	(34,184,405)	(67,858)	(14,969,340)	(15,037,198)
		TOTAL ACCUMULATED DEPR/AMORT	(533,698,818)	(870,996,511)	(1,404,695,329)	(330,141,569)	(575,662,891)	(905,804,460)	(203,557,249)	(295,333,620)	(498,890,869)
		NET ELECTRIC UTILITY PLANT before DFIT	1,118,688,078	1,636,394,832	2,755,082,910	740,349,478	1,082,564,810	1,822,914,288	378,338,600	553,830,022	932,168,622
		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	(59,207)	(59,207)	0	(38,917)	(38,917)	0	(20,290)	(20,290)
12		ADFIT - Electric Plant In Service (282900)	0	(502,903,880)	(502,903,880)	0	(332,746,352)	(332,746,352)	0	(170,157,528)	(170,157,528)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,078,663)	(53,078,663)	0	(36,236,803)	(36,236,803)	0	(16,841,860)	(16,841,860)
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	(11,461,802)	(11,461,802)	0	(7,533,842)	(7,533,842)	0	(3,927,960)	(3,927,960)
1		ADFIT - CDA Settlement Costs (283333)	0	392,491	392,491	0	257,984	257,984	0	134,507	134,507
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,919,267)	(2,919,267)	0	(1,931,533)	(1,931,533)	0	(987,734)	(987,734)
		TOTAL ACCUMULATED DFIT	0	(570,030,328)	(570,030,328)	0	(378,229,463)	(378,229,463)	0	(191,800,865)	(191,800,865)
		NET ELECTRIC UTILITY PLANT	1,118,688,078	1,066,364,504	2,185,052,582	740,349,478	704,335,347	1,444,684,825	378,338,600	362,029,157	740,367,757

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.537%	33.463%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.165%	33.835%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended December 31, 2016
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	#####	1,066,364,504	2,185,052,582	740,349,478	704,335,347	1,444,684,825	378,338,600	362,029,157	740,367,757
	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	(433,821)	0	(433,821)	433,821	0	433,821
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)	(2,971,406)	0	(2,971,406)	(952,284)	0	(952,284)	(2,019,122)	0	(2,019,122)
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)	7,798,095	0	7,798,095	4,977,576	0	4,977,576	2,820,519	0	2,820,519
99	ADFIT - Kettle Falls Disallowed (190420)	107,385	0	107,385	107,385	0	107,385	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)	1,542,694	0	1,542,694	0	0	0	1,542,694	0	1,542,694
99	ADFIT - Boulder Park Disallowed (190040)	370,057	0	370,057	0	0	0	370,057	0	370,057
99	Investment in WNP3 Exchange Power (124900, 12493)	6,533,023	0	6,533,023	6,533,023	0	6,533,023	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,174,131)	0	(1,174,131)	(1,174,131)	0	(1,174,131)	0	0	0
99	CDA Lake Settlement - WA (182382)	595,796	0	595,796	595,796	0	595,796	0	0	0
99	CDA Lake Settlement - ID (186382)	116,156	0	116,156	0	0	0	116,156	0	116,156
99	ADFIT - CDA Lake Settlement - Direct (283382)	(249,185)	0	(249,185)	(208,530)	0	(208,530)	(40,655)	0	(40,655)
99	CDA CDR Fund - Direct (182324)	43,338	0	43,338	43,338	0	43,338	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	307,418	0	307,418	285,680	0	285,680	21,738	0	21,738
99	ADFIT - Spokane River Relicensing (283322)	(107,572)	0	(107,572)	(99,969)	0	(99,969)	(7,603)	0	(7,603)
99	Spokane River PM&Es (182323)	282,638	0	282,638	181,404	0	181,404	101,234	0	101,234
99	ADFIT - Spokane River PM&Es (283323)	(98,948)	0	(98,948)	(63,516)	0	(63,516)	(35,432)	0	(35,432)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	(1)	0	(1)	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)	(2,197,254)	8,291	(2,188,963)	(671,480)	5,660	(665,820)	(1,525,774)	2,631	(1,523,143)
99	Customer Deposits (235199)	(1,835,271)	0	(1,835,271)	(1,835,271)	0	(1,835,271)	0	0	0
C-WKC	Working Capital	55,550,562	29,302,615	84,853,177	55,550,562	0	55,550,562	0	29,302,615	29,302,615
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	57,282,221	29,310,906	86,593,127	58,699,035	5,660	58,704,695	(1,416,814)	29,305,246	27,888,432
	NET RATE BASE	#####	1,095,675,410	2,271,645,709	799,048,513	704,341,007	1,503,389,520	376,921,786	391,334,403	768,256,189

ALLOCATION RATIOS:

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

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

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2016
 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	918,401	918,401		918,401	918,401		603,665	603,665		314,736	314,736	
1	Misc Intangible Plt (303000)	ED-AN	240,009	240,009		240,009	240,009		157,758	157,758		82,251	82,251	
Total Production/Transmission			1,158,410	1,158,410		1,158,410	1,158,410		761,423	761,423		396,987	396,987	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	3,535	3,535		3,535	3,535		3,535	3,535				
Total Distribution			27,688	27,688		27,688	27,688		27,688	27,688				
General Plant - 303000														
7,4		CD-AA	598,896	427,169	119,527	52,200			291,628	291,628		135,541	135,541	
9,1		CD-AN	9,729	7,636	2,093			7,636	5,019	5,019		2,617	2,617	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	7,642			7,642								
Total General Plant - 303000			656,071	434,805	161,424	59,842		434,805	296,647	296,647		138,158	138,158	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	20,190,215	14,400,873	4,029,563	1,759,779		14,400,873	9,831,476	9,831,476		4,569,397	4,569,397	
9,4		CD-AN	9,483	7,443	2,040			7,443	5,081	5,081		2,362	2,362	
9,4		CD-ID	18,602	14,599	4,003		14,599				14,599		14,599	
4		ED-AN	652,856	652,856			652,856		445,705	445,705		207,151	207,151	
		ED-ID	4,747	4,747			4,747				4,747		4,747	
		ED-WA	894,590	894,590			894,590	894,590		894,590				
8		GD-AA	315,059		219,388	95,671								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			22,085,552	15,975,108	4,254,994	1,855,450		913,936	15,061,172	15,975,108		894,590	10,282,262	11,176,852
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	19,977	14,249	3,987	1,741		14,249	9,728	9,728		4,521	4,521	
4		ED-AN	46,096	46,096			46,096	46,096	31,470	31,470		14,626	14,626	
		GD-OR	0			0								
Total General Plant - 390200, 396200			66,073	60,345	3,987	1,741		60,345	41,198	41,198		19,147	19,147	
Total Amortization Expense			23,994,021	17,656,356	4,420,632	1,917,033		941,624	16,714,732	17,656,356		922,278	11,381,530	12,303,808

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended December 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	
Electric Production														
1	Steam (ED-AN)	(295,455,326)	(295,455,326)			(295,455,326)	(295,455,326)		(194,202,786)	(194,202,786)		(101,252,540)	(101,252,540)	
1	Hydro (ED-AN)	(122,766,709)	(122,766,709)			(122,766,709)	(122,766,709)		(80,694,558)	(80,694,558)		(42,072,151)	(42,072,151)	
1	Other (ED-AN)	(109,752,186)	(109,752,186)			(109,752,186)	(109,752,186)		(72,140,112)	(72,140,112)		(37,612,074)	(37,612,074)	
Total Electric Production		(527,974,221)	(527,974,221)			(527,974,221)	(527,974,221)		(347,037,456)	(347,037,456)		(180,936,765)	(180,936,765)	
Electric Transmission														
1	ED-AN	(207,099,715)	(207,099,715)			(207,099,715)	(207,099,715)		(136,126,643)	(136,126,643)		(70,973,072)	(70,973,072)	
Total Electric Transmissic		(207,099,715)	(207,099,715)			(207,099,715)	(207,099,715)		(136,126,643)	(136,126,643)		(70,973,072)	(70,973,072)	
Electric Distribution														
3	ED-AN	(78,128)	(78,128)				(78,128)		(51,984)	(51,984)		(26,144)	(26,144)	
	ED-ID	(190,299,398)	(190,299,398)			(190,299,398)	(190,299,398)				(190,299,398)		(190,299,398)	
	ED-WA	(305,046,582)	(305,046,582)			(305,046,582)	(305,046,582)	(305,046,582)		(305,046,582)				
Total Electric Distribution		(495,424,108)	(495,424,108)			(495,345,980)	(78,128)	(495,424,108)	(305,046,582)	(51,984)	(305,098,566)	(190,299,398)	(26,144)	(190,325,542)
Gas Underground Storage														
	GD-AN	(14,607,405)		(14,607,405)										
	GD-OR	(875,787)					(875,787)							
Total Gas Underground S		(15,483,192)		(14,607,405)			(875,787)							
Gas Distribution														
	GD-AN	(1,671,855)		(1,671,855)										
	GD-ID	(68,272,855)		(68,272,855)										
	GD-WA	(131,686,420)		(131,686,420)										
	GD-OR	(102,418,442)					(102,418,442)							
Total Gas Distribution		(304,049,572)		(201,631,130)			(102,418,442)							
General Plant														
4	ED-AN	(44,849,487)	(44,849,487)			(44,849,487)	(44,849,487)		(30,618,745)	(30,618,745)		(14,230,742)	(14,230,742)	
	ED-ID	(8,808,859)	(8,808,859)			(8,808,859)	(8,808,859)				(8,808,859)		(8,808,859)	
	ED-WA	(19,321,097)	(19,321,097)			(19,321,097)	(19,321,097)	(19,321,097)						
7,4	CD-AA	(50,184,418)	(35,794,538)	(10,015,806)	(4,374,074)		(35,794,538)		(24,436,931)	(24,436,931)		(11,357,607)	(11,357,607)	
9,4	CD-AN	(11,404,204)	(8,950,362)	(2,453,842)			(8,950,362)		(6,110,412)	(6,110,412)		(2,839,950)	(2,839,950)	
9	CD-ID	(5,582,271)	(4,381,134)	(1,201,137)		(4,381,134)	(4,381,134)				(4,381,134)		(4,381,134)	
9	CD-WA	(3,657,104)	(2,870,205)	(786,899)		(2,870,205)	(2,870,205)	(2,870,205)		(2,870,205)				
8	GD-AA	(2,157,338)		(1,502,241)	(655,097)									
	GD-AN	(2,457,319)		(2,457,319)										
	GD-ID	(1,393,880)		(1,393,880)										
	GD-WA	(5,416,737)		(5,416,737)										
	GD-OR	(4,701,295)			(4,701,295)									
Total General Plant		(159,934,009)	(124,975,682)	(25,227,861)	(9,730,466)	(35,381,295)	(89,594,387)	(124,975,682)	(22,191,302)	(61,166,088)	(83,357,390)	(13,189,993)	(28,428,299)	(41,618,292)
Total Accumulated Depr		(1,709,964,817)	(1,355,473,726)	(241,466,396)	(113,024,695)	(530,727,275)	(824,746,451)	(1,355,473,726)	(327,237,884)	(544,382,171)	(871,620,055)	(203,489,391)	(280,364,280)	(483,853,671)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended December 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	
Production/Transmission														
1	Franchises (302000) ED-AN	(10,141,354)	(10,141,354)			(10,141,354)	(10,141,354)		(6,665,912)	(6,665,912)		(3,475,442)	(3,475,442)	
1	Misc Intangible Plt (3030 ED-AN)	(1,372,941)	(1,372,941)			(1,372,941)	(1,372,941)		(902,434)	(902,434)		(470,507)	(470,507)	
Total Production/Transmission		(11,514,295)	(11,514,295)			(11,514,295)	(11,514,295)		(7,568,346)	(7,568,346)		(3,945,949)	(3,945,949)	
Distribution														
	Franchises (302000) ED-WA	(169,389)	(169,389)			(169,389)	(169,389)	(169,389)		(169,389)				
	Misc Intangible Plt (3030 ED-WA)	(34,411)	(34,411)			(34,411)	(34,411)	(34,411)		(34,411)				
Total Distribution		(203,800)	(203,800)			(203,800)	(203,800)	(203,800)		(203,800)				
General Plant - 303000														
7,4	CD-AA	(1,910,247)	(1,362,503)	(381,247)	(166,497)	(1,362,503)	(1,362,503)		(930,181)	(930,181)		(432,322)	(432,322)	
9,1	CD-AN	(87,039)	(68,311)	(18,728)		(68,311)	(68,311)		(44,901)	(44,901)		(23,410)	(23,410)	
	GD-ID	(71,447)		(71,447)										
	GD-WA	(166,428)		(166,428)										
	GD-OR	(80,618)			(80,618)									
Total General Plant - 303000		(2,315,779)	(1,430,814)	(637,850)	(247,115)	(1,430,814)	(1,430,814)		(975,082)	(975,082)		(455,732)	(455,732)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(44,453,625)	(31,706,993)	(8,872,054)	(3,874,578)	(31,706,993)	(31,706,993)		(21,646,365)	(21,646,365)		(10,060,628)	(10,060,628)	
9,4	CD-AN	(34,910)	(27,398)	(7,512)		(27,398)	(27,398)		(18,705)	(18,705)		(8,693)	(8,693)	
9	CD-ID	(52,960)	(41,565)	(11,395)		(41,565)	(41,565)					(41,565)	(41,565)	
4	ED-AN	(1,362,550)	(1,362,550)			(1,362,550)	(1,362,550)		(930,213)	(930,213)		(432,337)	(432,337)	
	ED-ID	(22,732)	(22,732)			(22,732)	(22,732)					(22,732)	(22,732)	
	ED-WA	(2,695,110)	(2,695,110)			(2,695,110)	(2,695,110)	(2,695,110)		(2,695,110)				
8	GD-AA	(832,754)		(579,880)	(252,874)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(49,454,641)	(35,856,348)	(9,470,841)	(4,127,452)	(2,759,407)	(33,096,941)	(35,856,348)	(2,695,110)	(22,595,283)	(25,290,393)	(64,297)	(10,501,658)	(10,565,955)
Gas Underground Storage														
	GD-AN	(240,315)		(240,315)										
Total Gas Underground Storage		(240,315)		(240,315)										
General Plant - 390200, 396200														
7,4	CD-AA	(130,866)	(93,341)	(26,119)	(11,406)		(93,341)	(93,341)		(63,724)	(63,724)		(29,617)	(29,617)
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	(114,669)	(114,669)			(114,669)	(114,669)		(78,285)	(78,285)		(36,384)	(36,384)	
	ED-WA	0	0			0	0	0		0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(256,156)	(216,346)	(28,404)	(11,406)	(8,336)	(208,010)	(216,346)	(4,775)	(142,009)	(146,784)	(3,561)	(66,001)	(69,562)
Total Accumulated Amortization		(63,984,986)	(49,221,603)	(10,377,410)	(4,385,973)	(2,971,543)	(46,250,060)	(49,221,603)	(2,903,685)	(31,280,720)	(34,184,405)	(67,858)	(14,969,340)	(15,037,198)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 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	8,094,586	1,052,423	2,416,083	4,626,080	8,094,586	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	102,478,015	0	0	73,093,469	73,093,469	0	0	20,452,562	20,452,562	0	8,931,984	8,931,984
9	CD-WA / ID / AN	24,949,267	5,586,345	5,624,765	8,369,823	19,580,933	1,531,560	1,542,093	2,294,681	5,368,334	0	0	0
	TOTAL ACCOUNT	141,359,709	6,638,768	8,040,848	86,089,372	100,768,988	3,764,848	1,542,093	22,747,243	28,054,184	3,604,553	8,931,984	12,536,537
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,382,466	2,656,452	0	5,726,014	8,382,466	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	59,271,284	0	0	42,275,836	42,275,836	0	0	11,829,363	11,829,363	0	5,166,085	5,166,085
9	CD-WA / ID / AN	683,946	324,933	66,785	145,063	536,781	89,084	18,310	39,771	147,165	0	0	0
	TOTAL ACCOUNT	68,959,280	2,981,385	66,785	48,146,913	51,195,083	89,084	18,310	12,303,987	12,411,381	0	5,352,816	5,352,816
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,781,329	18,262,202	7,658,756	12,860,371	38,781,329	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,144,252	0	0	0	0	8,084,705	2,364,994	1,694,553	12,144,252	0	0	0
99	GD-OR / AS	4,212,262	0	0	0	0	0	0	0	0	4,212,262	0	4,212,262
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	6,114,249	2,027,436	835,730	1,935,480	4,798,646	555,844	229,125	530,634	1,315,603	0	0	0
	TOTAL ACCOUNT	61,832,304	20,289,638	8,494,486	15,209,693	43,993,817	8,640,549	2,594,119	2,340,986	13,575,654	4,212,262	50,571	4,262,833

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 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	4,196,439	104,613	121,879	3,066,999	3,293,491	28,681	33,415	840,852	902,948	0	0	
	TOTAL ACCOUNT	4,742,332	115,352	136,624	3,442,021	3,693,997	116,841	33,415	840,852	991,108	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,966,283	849,600	265,743	2,850,940	3,966,283	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,636,264	0	0	0	0	1,915,821	337,941	382,502	2,636,264	0	0	
99	GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	
8	GD-AA	3,311,835	0	0	0	0	0	0	2,306,163	2,306,163	0	1,005,672	
7	CD-AA	12,886,025	0	0	9,191,086	9,191,086	0	0	2,571,793	2,571,793	0	1,123,146	
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	24,961,011	865,998	1,028,618	12,212,026	14,106,642	1,920,317	547,092	5,307,065	7,774,474	951,077	2,128,818	3,079,895
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	915,711	210,611	26,663	678,437	915,711	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	1,643,000	211,930	27,084	953,261	1,192,275	15,602	5,085	309,140	329,827	40,917	79,981	120,898
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,261,354	14,805,581	9,582,365	7,873,408	32,261,354	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,036,711	0	0	0	0	2,458,498	747,719	830,494	4,036,711	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	
9	CD-WA / ID / AN	1,265,106	254,350	311,589	426,954	992,893	69,733	85,426	117,054	272,213	0	0	
	TOTAL ACCOUNT	38,135,484	15,059,931	9,893,954	8,677,305	33,631,190	2,528,231	833,145	1,053,022	4,414,398	43,834	46,062	89,896

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 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 December 31, 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	63,758,934	12,650,489	6,177,253	44,931,192	63,758,934	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	43,613,731	0	0	31,107,930	31,107,930	0	0	8,704,428	8,704,428	0	3,801,373	3,801,373
9	CD-WA/ ID / AN	15,123,198	1,390,142	2,968,009	7,510,989	11,869,140	381,123	813,713	2,059,222	3,254,058	0	0	0
	TOTAL ACCOUNT	125,901,635	14,040,631	9,145,262	83,550,111	106,736,004	1,071,058	1,308,510	11,455,068	13,834,636	1,228,108	4,102,887	5,330,995
	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	385,353	0	0	274,857	274,857	0	0	76,909	76,909	0	33,587	33,587
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	538,843	3,913	0	419,920	423,833	1,073	0	77,983	79,056	2,367	33,587	35,954
	TOTAL GENERAL PLANT	481,524,926	60,920,249	37,539,087	266,088,693	364,548,029	18,940,438	6,975,847	58,480,559	84,396,844	10,988,889	21,591,164	32,580,053

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2016
 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0
9		CD-WA / ID / AN	194,057	0	0	152,302	152,302	0	0	41,755	41,755	0
		TOTAL ACCOUNT	22,028,220	335,477	0	16,846,621	17,182,098	1,022,594	779,605	1,834,763	3,636,962	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,962,273	4,212,292	23,524	3,726,457	7,962,273	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,243,567	0	0	0	0	0	0	865,945	865,945	0
7		CD-AA	62,941,502	0	0	44,893,656	44,893,656	0	0	12,561,865	12,561,865	0
9		CD-WA / ID / AN	181,605	0	75,095	67,434	142,529	0	20,588	18,488	39,076	0
		TOTAL ACCOUNT	72,328,947	4,212,292	98,619	48,687,547	52,998,458	0	20,588	13,446,298	13,466,886	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,479,511	0	0	4,621,576	4,621,576	0	0	1,293,181	1,293,181	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,479,511	0	0	4,621,576	4,621,576	0	0	1,293,181	1,293,181	0
	303115	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	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
9		CD-WA / ID / AN	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
	TOTAL		201,667,882	4,547,769	98,619	142,074,608	146,720,996	1,022,594	800,193	36,698,134	38,520,921	426,123

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended December 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	(73,669,371)	(52,545,416)	(14,702,933)	(6,421,022)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(679,442)	(533,246)	(146,196)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(74,348,813)</u>	<u>(53,078,662)</u>	<u>(14,849,129)</u>	<u>(6,421,022)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended December 31, 2016
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			2,933,680	2,933,680					2,933,680
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			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(4)	(4)					(4)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	73,853,508	37,949,419		111,802,927	55,550,562	29,302,615	18,302,946	8,646,804	
TOTAL		73,853,508	37,949,419	2,933,676	114,736,603	55,550,562	29,302,615	18,302,946	8,646,804	2,933,676

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