

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	8,884,380	6,793,963	2,090,417
	Adjustments			
	Adjusted Net Operating Income (Loss)	8,884,380	6,793,963	2,090,417
E-APL	Electric Net Rate Base	2,239,322,354	1,480,471,450	758,850,904
	RATE OF RETURN	0.397%	0.459%	0.275%

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-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers	9-01-2016 thru 09-30-2016	375,312	246,393	128,919
		Percent		100.000%	65.650%	34.350%
3	E-OPS	Direct Distribution Operating Expense	9-01-2016 thru 09-30-2016	1,795,297	1,264,446	530,851
		Percent		100.000%	70.431%	29.569%
	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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
9		Total Percentages		400.000%	313.930%	86.070%	0.000%
		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	08-01-2016 thru 09-30-2016	1,033,522,256	682,757,270	350,764,986	
				100.000%	66.061%	33.939%	
11		Book Depreciation Percent	9-01-2016 thru 09-30-2016	8,568,287	5,571,973	2,996,314	
				100.000%	65.030%	34.970%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	08-01-2016 thru 09-30-2016	2,691,131,528 100.000%	1,775,176,291 65.964%	915,955,237 34.036%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2016 thru 09-30-2016	232,268,261 100.000%	153,927,836 66.272%	78,340,425 33.728%
14		Net Allocated Schedule M's - AMA Percent	9-01-2016 thru 09-30-2016	-18,434,422 100.000%	-12,010,292 65.151%	-6,424,130 34.849%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	25,475,773	0	25,475,773	17,826,887	0	17,826,887	7,648,886	0	7,648,886
99	442200	Commercial - Firm & Int.	26,765,270	0	26,765,270	19,230,464	0	19,230,464	7,534,806	0	7,534,806
1	442300	Industrial	9,559,862	0	9,559,862	5,668,513	0	5,668,513	3,891,349	0	3,891,349
99	444000	Public Street & Highway Lighting	630,788	0	630,788	427,544	0	427,544	203,244	0	203,244
99	448000	Interdepartmental Revenue	96,410	0	96,410	80,646	0	80,646	15,764	0	15,764
99	499XXX	Unbilled Revenue	(5,683,633)	0	(5,683,633)	(3,388,230)	0	(3,388,230)	(2,295,403)	0	(2,295,403)
		TOTAL SALES TO ULTIMATE CUSTOMERS	56,844,470	0	56,844,470	39,845,824	0	39,845,824	16,998,646	0	16,998,646
1	447XXX	Sales for Resale	0	8,656,636	8,656,636	0	5,681,350	5,681,350	0	2,975,286	2,975,286
		TOTAL SALES OF ELECTRICITY	56,844,470	8,656,636	65,501,106	39,845,824	5,681,350	45,527,174	16,998,646	2,975,286	19,973,932
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	354,881	0	354,881	354,881	0	354,881	0	0	0
99	451000	Miscellaneous Service Revenue	34,306	0	34,306	20,322	0	20,322	13,984	0	13,984
1	453000	Sales of Water & Water Power	0	31,083	31,083	0	20,400	20,400	0	10,683	10,683
1	454000	Rent from Electric Property	208,681	1,282	209,963	125,467	841	126,308	83,214	441	83,655
1	456XXX	Other Electric Revenues	246,738	10,340,438	10,587,176	505,922	6,786,429	7,292,351	(259,184)	3,554,009	3,294,825
		TOTAL OTHER OPERATING REVENUE	844,606	10,372,803	11,217,409	1,006,592	6,807,670	7,814,262	(161,986)	3,565,133	3,403,147
		TOTAL ELECTRIC REVENUE	57,689,076	19,029,439	76,718,515	40,852,416	12,489,020	53,341,436	16,836,660	6,540,419	23,377,079

			***** 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	41,743	41,743	0	27,396	27,396	0	14,347	14,347
1	501XXX	Fuel	0	2,945,208	2,945,208	0	1,932,940	1,932,940	0	1,012,268	1,012,268
1	502000	Steam Expense	0	304,030	304,030	0	199,535	199,535	0	104,495	104,495
1	505000	Electric Expense	0	101,314	101,314	0	66,492	66,492	0	34,822	34,822
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	132,136	132,136	0	86,721	86,721	0	45,415	45,415
1	507000	Rent	0	1,173	1,173	0	770	770	0	403	403
MAINTENANCE											
1	510000	Supervision & Engineering	0	36,256	36,256	0	23,795	23,795	0	12,461	12,461
1	511000	Structures	0	55,682	55,682	0	36,544	36,544	0	19,138	19,138
1	512000	Boiler Plant	0	336,133	336,133	0	220,604	220,604	0	115,529	115,529
1	513000	Electric Plant	0	382,669	382,669	0	251,146	251,146	0	131,523	131,523
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	57,773	57,773	0	37,916	37,916	0	19,857	19,857
TOTAL STEAM POWER GENERATION EXP			0	4,394,117	4,394,117	0	2,883,859	2,883,859	0	1,510,258	1,510,258
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	189,435	189,435	0	124,326	124,326	0	65,109	65,109
1	536000	Water for Power	0	84,527	84,527	0	55,475	55,475	0	29,052	29,052
1	537000	Hydraulic Expense	229,942	252,644	482,586	150,761	165,810	316,571	79,181	86,834	166,015
1	538000	Electric Expense	0	584,990	584,990	0	383,929	383,929	0	201,061	201,061
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	68,018	68,018	0	44,640	44,640	0	23,378	23,378
1	540000	Rent	0	101,070	101,070	0	66,332	66,332	0	34,738	34,738
1	540100	MT Trust Funds Land Settlement Rents	445,660	0	445,660	292,139	0	292,139	153,521	0	153,521
MAINTENANCE											
1	541000	Supervision & Engineering	0	60,621	60,621	0	39,786	39,786	0	20,835	20,835
1	542000	Structures	0	111,111	111,111	0	72,922	72,922	0	38,189	38,189
1	543000	Reservoirs, Dams, & Waterways	0	(18,894)	(18,894)	0	(12,400)	(12,400)	0	(6,494)	(6,494)
1	544000	Electric Plant	0	358,360	358,360	0	235,192	235,192	0	123,168	123,168
1	545000	Miscellaneous Hydraulic Plant	0	42,278	42,278	0	27,747	27,747	0	14,531	14,531
TOTAL HYDRO POWER GENERATION EXP			675,602	1,834,160	2,509,762	442,900	1,203,759	1,646,659	232,702	630,401	863,103
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	118,562	118,562	0	77,812	77,812	0	40,750	40,750
1	547XXX	Fuel	0	8,586,774	8,586,774	0	5,635,500	5,635,500	0	2,951,274	2,951,274
1	548000	Generation Expense	0	117,284	117,284	0	76,973	76,973	0	40,311	40,311
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	48,619	48,619	0	31,909	31,909	0	16,710	16,710
1	550000	Rent	0	(2,667)	(2,667)	0	(1,750)	(1,750)	0	(917)	(917)
MAINTENANCE											
1	551000	Supervision & Engineering	0	71,402	71,402	0	46,861	46,861	0	24,541	24,541
1	552000	Structures	0	7,671	7,671	0	5,034	5,034	0	2,637	2,637
1	553000	Generating & Electric Equipment	0	217,223	217,223	0	142,563	142,563	0	74,660	74,660
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	133,736	133,736	0	87,771	87,771	0	45,965	45,965
TOTAL OTHER POWER GENERATION EXP			0	9,298,604	9,298,604	0	6,102,673	6,102,673	0	3,195,931	3,195,931

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

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	3,453	9,475,204	9,478,657	3,453	6,218,576	6,222,029	0	3,256,628	3,256,628
1	556000	System Control & Load Dispatching	0	41,277	41,277	0	27,090	27,090	0	14,187	14,187
E-557	557XXX	Other Expense	577,590	7,029,654	7,607,244	173,849	4,613,562	4,787,411	403,741	2,416,092	2,819,833
TOTAL OTHER POWER SUPPLY EXPENSE			581,043	16,546,135	17,127,178	177,302	10,859,228	11,036,530	403,741	5,686,907	6,090,648
TOTAL PRODUCTION OPERATING EXP			1,256,645	32,073,016	33,329,661	620,202	21,049,519	21,669,721	636,443	11,023,497	11,659,940
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	219,078	219,078	0	143,781	143,781	0	75,297	75,297
1	561000	Load Dispatching	0	192,413	192,413	0	126,281	126,281	0	66,132	66,132
1	562000	Station Expense	0	34,344	34,344	0	22,540	22,540	0	11,804	11,804
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	105,014	105,014	0	68,921	68,921	0	36,093	36,093
1	565XXX	Transmission of Electricity by Others	0	1,552,705	1,552,705	0	1,019,040	1,019,040	0	533,665	533,665
1	566000	Miscellaneous Transmission Expense	0	61,426	61,426	0	40,314	40,314	0	21,112	21,112
1	567000	Rent	0	11,734	11,734	0	7,701	7,701	0	4,033	4,033
MAINTENANCE											
1	568000	Supervision & Engineering	3,184	94,799	97,983	3,184	62,217	65,401	0	32,582	32,582
1	569000	Structures	9,174	53,893	63,067	9,144	35,370	44,514	30	18,523	18,553
1	570000	Station Equipment	0	191,542	191,542	0	125,709	125,709	0	65,833	65,833
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	177,813	177,813	0	116,699	116,699	0	61,114	61,114
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	1,592	4,934	6,526	1,592	3,238	4,830	0	1,696	1,696
TOTAL TRANSMISSION OPERATING EXP			13,950	2,699,695	2,713,645	13,920	1,771,811	1,785,731	30	927,884	927,914

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,414,202	2,414,202	0	1,584,440	1,584,440	0	829,762	829,762
E-DEPX		Depreciation Expense-Transmission	0	993,922	993,922	0	652,311	652,311	0	341,611	341,611
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,537	96,537	0	63,357	63,357	0	33,180	33,180
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,793)	0	(11,793)	11,793	0	11,793
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
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	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,939	11,861	0	5,728	5,728
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
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	2,727	2,727	0	1,790	1,790	0	937	937
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	211,391	0	211,391	91,896	0	91,896	119,495	0	119,495
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	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,352	48,352	0	25,322	25,322
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	24,084	0	24,084	20,462	0	20,462	3,622	0	3,622
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
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	(54,940)	0	(54,940)	(41,425)	0	(41,425)	(13,515)	0	(13,515)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	36,352	0	36,352	0	0	0	36,352	0	36,352
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	14,041	0	14,041	14,041	0	14,041	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)	(241)
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	2,354,342	2,354,342	0	1,545,155	1,545,155	0	809,187	809,187
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	518,539	5,951,370	6,469,909	312,656	3,905,884	4,218,540	205,883	2,045,486	2,251,369
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,789,134	40,724,081	42,513,215	946,778	26,727,214	27,673,992	842,356	13,996,867	14,839,223

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

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	101,581	191,616	293,197	77,250	134,957	212,207	24,331	56,659	80,990
3	582000	Station Expense	52,841	8,115	60,956	40,316	5,715	46,031	12,525	2,400	14,925
3	583000	Overhead Line Expense	213,390	32,769	246,159	142,271	23,080	165,351	71,119	9,689	80,808
3	584000	Underground Line Expense	122,307	0	122,307	76,837	0	76,837	45,470	0	45,470
3	584100	Energy Storage Equipment	6,554	0	6,554	6,554	0	6,554	0	0	0
3	585000	Street Light & Signal System Operation Expense	88	0	88	88	0	88	0	0	0
3	586000	Meter Expense	190,684	12,192	202,876	165,502	8,587	174,089	25,182	3,605	28,787
3	587000	Customer Installations Expense	51,221	12,535	63,756	33,369	8,829	42,198	17,852	3,706	21,558
3	588000	Miscellaneous Distribution Expense	212,925	328,433	541,358	131,842	231,319	363,161	81,083	97,114	178,197
3	589000	Rent	0	24,605	24,605	0	17,330	17,330	0	7,275	7,275
MAINTENANCE:											
3	590000	Supervision & Engineering	31,204	78,597	109,801	29,255	55,357	84,612	1,949	23,240	25,189
3	591000	Structures	47,040	0	47,040	34,906	0	34,906	12,134	0	12,134
3	592000	Station Equipment	59,146	16,221	75,367	36,909	11,425	48,334	22,237	4,796	27,033
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	625,842	0	625,842	443,853	0	443,853	181,989	0	181,989
3	594000	Underground Lines	45,903	0	45,903	23,181	0	23,181	22,722	0	22,722
3	595000	Line Transformers	21,811	9,013	30,824	18,651	6,348	24,999	3,160	2,665	5,825
3	596000	Street Light & Signal System Maintenance Exp	10,606	0	10,606	8,757	0	8,757	1,849	0	1,849
3	597000	Meters	4,201	0	4,201	3,768	0	3,768	433	0	433
3	598000	Miscellaneous Distribution Expense	(2,047)	11,762	9,715	(8,863)	8,284	(579)	6,816	3,478	10,294
TOTAL DISTRIBUTION OPERATING EXP			1,795,297	725,858	2,521,155	1,264,446	511,231	1,775,677	530,851	214,627	745,478
E-DEPX		Depreciation Expense-Distribution	3,716,412	3,425	3,719,837	2,353,528	2,412	2,355,940	1,362,884	1,013	1,363,897
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,902,877	0	3,902,877	3,568,492	0	3,568,492	334,385	0	334,385
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,621,539	3,425	7,624,964	5,924,270	2,412	5,926,682	1,697,269	1,013	1,698,282
TOTAL DISTRIBUTION EXPENSES			9,416,836	729,283	10,146,119	7,188,716	513,643	7,702,359	2,228,120	215,640	2,443,760

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	22,569	22,569	0	14,817	14,817	0	7,752	7,752
2	902000	Meter Reading Expenses	255,581	9,237	264,818	226,462	6,064	232,526	29,119	3,173	32,292
2	903XXX	Customer Records & Collection Expenses	158,076	596,620	754,696	100,792	391,681	492,473	57,284	204,939	262,223
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,428	173,428	0	90,742	90,742
2	905000	Misc Customer Accounts	0	21,407	21,407	0	14,054	14,054	0	7,353	7,353
TOTAL CUSTOMER ACCOUNTS EXPENSES			413,657	914,003	1,327,660	327,254	600,044	927,298	86,403	313,959	400,362
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,907,559	18,429	1,925,988	1,472,621	12,099	1,484,720	434,938	6,330	441,268
2	909000	Advertising	7,331	78,604	85,935	7,331	51,604	58,935	0	27,000	27,000
2	910000	Misc Customer Service & Info Exp	0	7,304	7,304	0	4,795	4,795	0	2,509	2,509
TOTAL CUSTOMER SERVICE & INFO EXP			1,914,890	104,337	2,019,227	1,479,952	68,498	1,548,450	434,938	35,839	470,777
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	36,441	2,668,915	2,705,356	24,120	1,815,930	1,840,050	12,321	852,985	865,306
4	921000	Office Supplies & Expenses	4,030	356,467	360,497	4,030	242,540	246,570	0	113,927	113,927
4	922000	Admin Exp Transferred--Credit	0	(11,566)	(11,566)	0	(7,870)	(7,870)	0	(3,696)	(3,696)
4	923000	Outside Services Employed	5,847	558,937	564,784	4,762	380,301	385,063	1,085	178,636	179,721
4	924000	Property Insurance Premium	0	115,009	115,009	0	78,252	78,252	0	36,757	36,757
4	925XXX	Injuries and Damages	0	266,867	266,867	0	181,576	181,576	0	85,291	85,291
4	926XXX	Employee Pensions and Benefits	0	92,026	92,026	0	62,614	62,614	0	29,412	29,412
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	360,609	147,265	507,874	321,485	96,650	418,135	39,124	50,615	89,739
4	930000	Miscellaneous General Expenses	17,532	291,661	309,193	17,675	198,446	216,121	(143)	93,215	93,072
4	931000	Rents	790	109,526	110,316	440	74,521	74,961	350	35,005	35,355
4	935000	Maintenance of General Plant	103,510	853,273	956,783	74,249	580,567	654,816	29,261	272,706	301,967
TOTAL ADMIN & GEN OPERATING EXP			528,859	5,448,380	5,977,239	446,761	3,703,527	4,150,288	82,098	1,744,853	1,826,951

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	138,449	1,293,627	1,432,076	96,455	880,184	976,639	41,994	413,443	455,437
E-AMTX		Amortization Expense-General Plant - 303000	0	36,237	36,237	0	24,640	24,640	0	11,597	11,597
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	72,148	1,294,247	1,366,395	70,535	880,606	951,141	1,613	413,641	415,254
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	5,472	5,472	0	3,723	3,723	0	1,749	1,749
99	407229	Idaho Earnings Test Amortization	(187,397)	0	(187,397)	0	0	0	(187,397)	0	(187,397)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	23,200	2,629,583	2,652,783	166,990	1,789,153	1,956,143	(143,790)	840,430	696,640
		TOTAL ADMIN & GENERAL EXPENSES	552,059	8,077,963	8,630,022	613,751	5,492,680	6,106,431	(61,692)	2,585,283	2,523,591
		TOTAL EXPENSES BEFORE FIT	14,086,576	50,549,667	64,636,243	10,556,451	33,402,079	43,958,530	3,530,125	17,147,588	20,677,713
		NET OPERATING INCOME (LOSS) BEFORE FIT			12,082,272			9,382,906			2,699,366
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(3,279,994)			(1,850,436)			(1,429,558)
E-FIT		DEFERRED FEDERAL INCOME TAX			6,515,256			4,463,905			2,051,351
E-FIT		AMORTIZED ITC - NOXON			(37,370)			(24,526)			(12,844)
		ELECTRIC NET OPERATING INCOME (LOSS)			8,884,380			6,793,963			2,090,417

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.431%	29.569%
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-456-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	2,570	77,770	80,340	2,570	51,040	53,610	0	26,730	26,730
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	2,335,252	2,335,252	0	1,532,626	1,532,626	0	802,626	802,626
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	74,417	74,417	0	48,840	48,840	0	25,577	25,577
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	447,977	447,977	0	294,007	294,007	0	153,970	153,970
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,295	3,295	0	1,725	1,725
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	0	0	0	0	0	0	0	0
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,095,457	1,095,457	0	718,948	718,948	0	376,509	376,509
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,576	174,576	0	91,424	91,424
1	456130	ANCILLARY SERVICES REVENUE	0	154,371	154,371	0	101,314	101,314	0	53,057	53,057
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(89,272)	0	(89,272)	101,802	0	101,802	(191,074)	0	(191,074)
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	320,886	0	320,886	393,228	0	393,228	(72,342)	0	(72,342)
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	12,554	0	12,554	8,322	0	8,322	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	90,949	90,949	0	47,629	47,629
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	5,745,596	5,745,596	0	3,770,835	3,770,835	0	1,974,761	1,974,761
TOTAL ACCOUNT 456			246,738	10,340,438	10,587,176	505,922	6,786,430	7,292,352	(259,184)	3,554,008	3,294,824

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-555-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	3,453	8,620,843	8,624,296	3,453	5,657,859	5,661,312	0	2,962,984	2,962,984
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	11,414	11,414	0	7,491	7,491	0	3,923	3,923
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	688,576	688,576	0	451,912	451,912	0	236,664	236,664
1	555710	Intercompany Purchase	0	154,371	154,371	0	101,314	101,314	0	53,057	53,057
TOTAL ACCOUNT 555			3,453	9,475,204	9,478,657	3,453	6,218,576	6,222,029	0	3,256,628	3,256,628

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-557-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	537,889	537,889	0	353,017	353,017	0	184,872	184,872
1	557010	Other Power Supply Expense - Financial	0	3,166,571	3,166,571	0	2,078,221	2,078,221	0	1,088,350	1,088,350
1	557150	Fuel - Economic Dispatch	0	(4,636,059)	(4,636,059)	0	(3,042,646)	(3,042,646)	0	(1,593,413)	(1,593,413)
1	557160	Power Supply Expense - Miscellaneous	0	121	121	0	79	79	0	42	42
99	557161	Unbilled Add-Ons	8,854	0	8,854	0	0	0	8,854	0	8,854
1	557165	Other Resource Costs-CAISO Charges	0	3,722	3,722	0	2,443	2,443	0	1,279	1,279
1	557170	Broker Fees - Power	0	25,577	25,577	0	16,786	16,786	0	8,791	8,791
1	557171	REC Broker Fees	0	3,794	3,794	0	2,490	2,490	0	1,304	1,304
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	0	0	0	0	0	0	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	289,563	0	289,563	289,563	0	289,563	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(157,172)	0	(157,172)	(157,172)	0	(157,172)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	442,883	0	442,883	0	0	0	442,883	0	442,883
99	557390	Idaho PCA Amortization	(74,763)	0	(74,763)	0	0	0	(74,763)	0	(74,763)
1	557395	Optional Renewable Power Expense Offset	0	60	60	0	39	39	0	21	21
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	356,896	356,896	0	234,231	234,231	0	122,665	122,665
1	557711	Turbine Gas Bookout Offset	0	(356,896)	(356,896)	0	(234,231)	(234,231)	0	(122,665)	(122,665)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,927,979	7,927,979	0	5,203,133	5,203,133	0	2,724,846	2,724,846
TOTAL ACCOUNT 557			577,590	7,029,654	7,607,244	173,849	4,613,562	4,787,411	403,741	2,416,092	2,819,833

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-908-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	31,339	18,429	49,768	24,932	12,099	37,031	6,407	6,330	12,737
99	908600	Public Purpose Tariff Rider Expense Offset	2,023,709	0	2,023,709	1,528,920	0	1,528,920	494,789	0	494,789
99	908610	Limited Income Tax Refund Program	70,783	0	70,783	70,783	0	70,783	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(218,272)	0	(218,272)	(152,014)	0	(152,014)	(66,258)	0	(66,258)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,907,559	18,429	1,925,988	1,472,621	12,099	1,484,720	434,938	6,330	441,268

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.70%	52.70%
2	Cost of Debt		5.160%	5.122%
	Total Weighted Cost		2.719%	2.699%
E-APL	Net Rate Base	2,239,322,354	1,480,471,450	758,850,904
	Interest Deduction for FIT Calculation	60,735,405	40,254,019	20,481,386
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended September 30, 2016						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	76,718,515	53,341,436	23,377,079		
E-OPS	Less: Operating & Maintenance Expense	47,888,587	31,857,165	16,031,422		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,490,437	6,987,718	3,502,719		
E-OTX	Less: Taxes Other than FIT	6,257,219	5,113,647	1,143,572		
	Net Operating Income Before FIT	12,082,272	9,382,906	2,699,366		
E-INT	Less: Monthly Interest Expense	5,061,284	3,354,502	1,706,782		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793		
E-SCM	Plus: Schedule M Adjustments	(16,374,166)	(11,315,190)	(5,058,976)		
	Taxable Net Operating Income	(9,353,178)	(5,274,993)	(4,078,185)		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	(3,273,613)	(1,846,248)	(1,427,365)		
1	Production Tax Credit	(6,381)	(4,188)	(2,193)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	(3,279,994)	(1,850,436)	(1,429,558)		
E-DTE	Deferred FIT	6,515,256	4,463,905	2,051,351		
1	411400 Amortized Investment Tax Credit - Noxon	(37,370)	(24,526)	(12,844)		
	Total Net FIT/Deferred FIT	3,197,892	2,588,943	608,949		
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-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,929,257	6,137,663	10,066,920	2,522,767	4,091,670	6,614,437	1,406,490	2,045,993	3,452,483
12	997001 Contributions In Aid of Construction	0	399,240	399,240	0	263,355	263,355	0	135,885	135,885
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	133,687	133,687	0	90,961	90,961	0	42,726	42,726
99	997007 Idaho PCA	368,120	0	368,120	0	0	0	368,120	0	368,120
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	51,810	51,810	0	35,252	35,252	0	16,558	16,558
12	997016 Redemption Expense Amortization	0	106,195	106,195	0	70,050	70,050	0	36,145	36,145
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(2,107,217)	0	(2,107,217)	(1,374,391)	0	(1,374,391)	(732,826)	0	(732,826)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(4,173,666)	(4,173,666)	0	(2,839,762)	(2,839,762)	0	(1,333,904)	(1,333,904)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	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	(231,613)	0	(231,613)	(495,030)	0	(495,030)	263,417	0	263,417
12	997032 Interest Rate Swaps	0	100,391	100,391	0	66,222	66,222	0	34,169	34,169
4	997033 BPA Residential Exchange	20,520	0	20,520	9,749	0	9,749	10,771	0	10,771
99	997034 Montana Hydro Settlement	86,439	0	86,439	56,382	0	56,382	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(23,284)	(23,284)	0	(15,281)	(15,281)	0	(8,003)	(8,003)
99	997043 Washington Deferred Power Costs	17,457	0	17,457	17,457	0	17,457	0	0	0
1	997044 Non-Monetary Power Costs	0	11,414	11,414	0	7,491	7,491	0	3,923	3,923
1	997045 Section 199 Manufacturing Deduction	0	500,000	500,000	0	328,150	328,150	0	171,850	171,850
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(429,358)	(429,358)	0	(283,222)	(283,222)	0	(146,136)	(146,136)
11	997049 Tax Depreciation	0	(20,006,813)	(20,006,813)	0	(13,010,430)	(13,010,430)	0	(6,996,383)	(6,996,383)
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	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,352	61,029	2,581	25,322	27,903
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(160,741)	0	(160,741)	(131,716)	0	(131,716)	(29,025)	0	(29,025)
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	166,667	166,667	0	109,384	109,384	0	57,283	57,283
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	179,953	179,953	0	117,023	117,023	0	62,930	62,930
4	997081 Deferred Compensation	0	(14,410)	(14,410)	0	(9,805)	(9,805)	0	(4,605)	(4,605)
4	997082 Meal Disallowances	0	37,390	37,390	0	25,440	25,440	0	11,950	11,950
4	997083 Paid Time Off	0	29,458	29,458	0	20,043	20,043	0	9,415	9,415
2	997084 Customer Uncollectibles	0	(9,801)	(9,801)	0	(6,434)	(6,434)	0	(3,367)	(3,367)
99	997088 Deferred O&M Colstrip & CS2	247,743	0	247,743	91,896	0	91,896	155,847	0	155,847
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	114,934	0	114,934	114,934	0	114,934	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(354,881)	0	(354,881)	(354,881)	0	(354,881)	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(576)	(576)	0	(378)	(378)	0	(198)	(198)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(1,706,783)	(1,706,783)	0	(1,120,162)	(1,120,162)	0	(586,621)	(586,621)
1	997102 Amort Idaho Earnings Test (254229)	(212,573)	0	(212,573)	0	0	0	(212,573)	0	(212,573)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	1,970,571	(18,434,422)	(16,374,166)	695,101	(12,010,291)	(11,315,190)	1,365,155	(6,424,131)	(5,058,976)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.030%	34.970%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.964%	34.036%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	5,819,910	5,819,910	0	3,791,730	3,791,730	0	2,028,180	2,028,180
99	410100	Deferred Federal Income Tax Expense - Washin	687,893	0	687,893	687,893	0	687,893	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	25,597	0	25,597	0	0	0	25,597	0	25,597
	410100	Total	713,490	5,819,910	6,533,400	687,893	3,791,730	4,479,623	25,597	2,028,180	2,053,777
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(8,783)	(8,783)	0	(5,722)	(5,722)	0	(3,061)	(3,061)
99	411100	Deferred Federal Income Tax Expense - Washin	(9,996)	0	(9,996)	(9,996)	0	(9,996)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	635	0	635	0	0	0	635	0	635
	411100	Total	(9,361)	(8,783)	(18,144)	(9,996)	(5,722)	(15,718)	635	(3,061)	(2,426)
Total Deferred Federal Income Tax Expense			704,129	5,811,127	6,515,256	677,897	3,786,008	4,463,905	26,232	2,025,119	2,051,351

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.151%	34.849%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	93,766	93,766	0	61,539	61,539	0	32,227	32,227
1	408150	R&P Property Tax--Production	0	1,791,666	1,791,666	0	1,175,870	1,175,870	0	615,796	615,796
1	408180	R&P Property Tax--Transmission	0	480,748	480,748	0	315,515	315,515	0	165,233	165,233
1	409100	State Income Tax--Montana & Oregon	0	(11,838)	(11,838)	0	(7,769)	(7,769)	0	(4,069)	(4,069)
TOTAL PRODUCTION & TRANSMISSION			0	2,354,342	2,354,342	0	1,545,155	1,545,155	0	809,187	809,187
DISTRIBUTION											
99	408110	State Excise Tax	1,610,053	0	1,610,053	1,610,053	0	1,610,053	0	0	0
99	408120	Municipal Occupation & License Tax	1,769,344	0	1,769,344	1,492,036	0	1,492,036	277,308	0	277,308
99	408160	Miscellaneous State or Local Tax--WA & ID	15	0	15	0	0	0	15	0	15
99	408170	R&P Property Tax--Distribution	668,505	0	668,505	466,403	0	466,403	202,102	0	202,102
99	409100	State Income Tax--Idaho	(145,040)	0	(145,040)	0	0	0	(145,040)	0	(145,040)
TOTAL DISTRIBUTION			3,902,877	0	3,902,877	3,568,492	0	3,568,492	334,385	0	334,385
TOTAL TAXES OTHER THAN FIT			3,902,877	2,354,342	6,257,219	3,568,492	1,545,155	5,113,647	334,385	809,187	1,143,572

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,608,333	8,608,333	0	5,649,649	5,649,649	0	2,958,684	2,958,684
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	1,221,525	1,221,525	0	801,687	801,687	0	419,838	419,838
1	182381	CDA Settlement Past Storage	0	33,005,863	33,005,863	0	21,661,748	21,661,748	0	11,344,115	11,344,115
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)	153,179	16,846,621	16,999,800	153,179	11,210,867	11,364,046	0	5,635,754	5,635,754
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,309,017	44,504,697	48,813,714	4,210,398	30,280,996	34,491,394	98,619	14,223,701	14,322,320
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,390,301	4,390,301	0	2,987,161	2,987,161	0	1,403,140	1,403,140
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	5,064,900	226,545,422	231,610,322	4,966,281	151,747,805	156,714,086	98,619	74,797,617	74,896,236
		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	132,877,736	132,877,736	0	87,207,658	87,207,658	0	45,670,078	45,670,078
1	312000	Boiler Plant	0	177,757,339	177,757,339	0	116,662,142	116,662,142	0	61,095,197	61,095,197
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,288,440	55,288,440	0	36,285,803	36,285,803	0	19,002,637	19,002,637
1	315000	Accessory Electric Equipment	0	27,490,085	27,490,085	0	18,041,743	18,041,743	0	9,448,342	9,448,342
1	316000	Miscellaneous Power Plant Equipment	0	17,566,461	17,566,461	0	11,528,868	11,528,868	0	6,037,593	6,037,593
		TOTAL STEAM PRODUCTION PLANT	0	414,565,003	414,565,003	0	272,079,011	272,079,011	0	142,485,992	142,485,992
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,938,248	59,938,248	0	39,337,472	39,337,472	0	20,600,776	20,600,776
1	331XXX	Structures & Improvements	0	75,371,514	75,371,514	0	49,466,325	49,466,325	0	25,905,189	25,905,189
1	332XXX	Reservoirs, Dams, & Waterways	0	170,903,817	170,903,817	0	112,164,175	112,164,175	0	58,739,642	58,739,642
1	333000	Waterwheels, Turbines, & Generators	0	224,910,734	224,910,734	0	147,608,915	147,608,915	0	77,301,819	77,301,819
1	334000	Accessory Electric Equipment	0	58,914,004	58,914,004	0	38,665,261	38,665,261	0	20,248,743	20,248,743
1	335XXX	Miscellaneous Power Plant Equipment	0	12,410,370	12,410,370	0	8,144,926	8,144,926	0	4,265,444	4,265,444
1	336000	Roads, Railroads, & Bridges	0	2,689,139	2,689,139	0	1,764,882	1,764,882	0	924,257	924,257
		TOTAL HYDRAULIC PRODUCTION PLANT	0	605,137,826	605,137,826	0	397,151,956	397,151,956	0	207,985,870	207,985,870
		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	16,856,875	16,856,875	0	11,063,167	11,063,167	0	5,793,708	5,793,708
1	342000	Fuel Holders, Producers, & Accessories	0	21,329,196	21,329,196	0	13,998,351	13,998,351	0	7,330,845	7,330,845
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	217,798,947	217,798,947	0	142,941,449	142,941,449	0	74,857,498	74,857,498
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	20,630,862	20,630,862	0	13,540,035	13,540,035	0	7,090,827	7,090,827
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	1,708,441	1,708,441	0	1,121,250	1,121,250	0	587,191	587,191
		TOTAL OTHER PRODUCTION PLANT	0	303,321,838	303,321,838	0	199,070,122	199,070,122	0	104,251,716	104,251,716
		TOTAL PRODUCTION PLANT	0	1,323,024,667	1,323,024,667	0	868,301,089	868,301,089	0	454,723,578	454,723,578

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended September 30, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	23,581,030	23,581,030	0	15,476,230	15,476,230	0	8,104,800	8,104,800
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,979,494	23,979,494	0	15,737,742	15,737,742	0	8,241,752	8,241,752
1	353000	Station Equipment	0	255,677,391	255,677,391	0	167,801,072	167,801,072	0	87,876,319	87,876,319
1	354000	Towers & Fixtures	0	17,173,265	17,173,265	0	11,270,814	11,270,814	0	5,902,451	5,902,451
1	355000	Poles & Fixtures	0	200,261,776	200,261,776	0	131,431,804	131,431,804	0	68,829,972	68,829,972
1	356000	Overhead Conductors & Devices	0	133,069,549	133,069,549	0	87,333,545	87,333,545	0	45,736,004	45,736,004
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,907	2,342,907	0	1,537,650	1,537,650	0	805,257	805,257
1	359000	Roads & Trails	0	2,063,817	2,063,817	0	1,354,483	1,354,483	0	709,334	709,334
TOTAL TRANSMISSION PLANT			0	661,136,319	661,136,319	0	433,903,767	433,903,767	0	227,232,552	227,232,552
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,514,799	0	5,514,799	4,062,481	0	4,062,481	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,191,893	0	21,191,893	14,699,384	0	14,699,384	6,492,509	0	6,492,509
3	362000	Station Equipment	125,940,494	2,085,820	128,026,314	81,790,265	1,469,064	83,259,329	44,150,229	616,756	44,766,985
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	352,117,648	0	352,117,648	224,823,258	0	224,823,258	127,294,390	0	127,294,390
99	365000	Overhead Conductors & Devices	224,475,581	0	224,475,581	140,454,466	0	140,454,466	84,021,115	0	84,021,115
99	366000	Underground Conduit	101,957,741	0	101,957,741	65,150,459	0	65,150,459	36,807,282	0	36,807,282
99	367000	Underground Conductors & Devices	180,887,882	0	180,887,882	117,257,944	0	117,257,944	63,629,938	0	63,629,938
99	368000	Line Transformers	239,893,412	0	239,893,412	163,978,443	0	163,978,443	75,914,969	0	75,914,969
99	369XXX	Services	155,887,118	0	155,887,118	101,935,935	0	101,935,935	53,951,183	0	53,951,183
99	370000	Meters	50,641,090	0	50,641,090	27,947,818	0	27,947,818	22,693,272	0	22,693,272
99	373XXX	Street Light & Signal Systems	54,743,103	0	54,743,103	36,598,826	0	36,598,826	18,144,277	0	18,144,277
TOTAL DISTRIBUTION PLANT			1,518,707,841	2,085,820	1,520,793,661	981,632,420	1,469,064	983,101,484	537,075,421	616,756	537,692,177
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,551,348	8,969,476	712,702	5,137,937	5,850,639	705,426	2,413,411	3,118,837
4	390XXX	Structures & Improvements	14,391,122	84,971,048	99,362,170	6,621,896	57,814,301	64,436,197	7,769,226	27,156,747	34,925,973
4	391XXX	Office Furniture & Equipment	2,689,312	45,883,713	48,573,025	2,622,527	31,219,278	33,841,805	66,785	14,664,435	14,731,220
4	392XXX	Transportation Equipment	27,567,032	14,842,510	42,409,542	19,560,972	10,098,844	29,659,816	8,006,060	4,743,666	12,749,726
4	393000	Stores Equipment	251,977	3,310,350	3,562,327	115,353	2,252,362	2,367,715	136,624	1,057,988	1,194,612
4	394000	Tools, Shop & Garage Equipment	1,904,535	11,626,382	13,530,917	875,917	7,910,590	8,786,507	1,028,618	3,715,792	4,744,410
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	577,187	816,201	211,930	392,718	604,648	27,084	184,469	211,553
4	396XXX	Power Operated Equipment	25,069,160	8,973,527	34,042,687	14,877,673	6,105,588	20,983,261	10,191,487	2,867,939	13,059,426
4	397XXX	Communications Equipment	23,040,731	76,809,436	99,850,167	13,755,120	52,261,140	66,016,260	9,285,611	24,548,296	33,833,907
4	398000	Miscellaneous Equipment	3,913	397,209	401,122	3,913	270,261	274,174	0	126,948	126,948
TOTAL GENERAL PLANT			96,574,924	254,993,968	351,568,892	59,358,003	173,497,895	232,855,898	37,216,921	81,496,073	118,712,994
TOTAL PLANT IN SERVICE			1,620,347,665	2,467,786,196	4,088,133,861	1,045,956,704	1,628,919,620	2,674,876,324	574,390,961	838,866,576	1,413,257,537

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended September 30, 2016			
Average of Monthly Averages 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	(294,227,727)	(294,227,727)	0	(193,101,657)	(193,101,657)	0	(101,126,070)	(101,126,070)
E-ADEP		Hydro Production Plant	0	(134,437,032)	(134,437,032)	0	(88,231,024)	(88,231,024)	0	(46,206,008)	(46,206,008)
E-ADEP		Other Production Plant	0	(107,209,906)	(107,209,906)	0	(70,361,861)	(70,361,861)	0	(36,848,045)	(36,848,045)
E-ADEP		Transmission Plant	0	(208,965,179)	(208,965,179)	0	(137,143,847)	(137,143,847)	0	(71,821,332)	(71,821,332)
E-ADEP		Distribution Plant	(487,208,820)	(62,585)	(487,271,405)	(300,300,135)	(44,079)	(300,344,214)	(186,908,685)	(18,506)	(186,927,191)
E-ADEP		General Plant	(34,131,545)	(85,169,086)	(119,300,631)	(20,979,016)	(57,949,046)	(78,928,062)	(13,152,529)	(27,220,040)	(40,372,569)
TOTAL ACCUMULATED DEPRECIATION			(521,340,365)	(830,071,515)	(1,351,411,880)	(321,279,151)	(546,831,514)	(868,110,665)	(200,061,214)	(283,240,001)	(483,301,215)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,176,420)	(11,176,420)	0	(7,335,084)	(7,335,084)	0	(3,841,336)	(3,841,336)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(195,235)	0	(195,235)	(195,235)	0	(195,235)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,303,990)	(1,303,990)	0	(885,642)	(885,642)	0	(418,348)	(418,348)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,510,473)	(29,996,762)	(32,507,235)	(2,451,819)	(20,409,797)	(22,861,616)	(58,654)	(9,586,965)	(9,645,619)
E-AAAMT		General Plant - 390200, 396200	(119,014)	(288,568)	(407,582)	(115,453)	(196,342)	(311,795)	(3,561)	(92,226)	(95,787)
TOTAL ACCUMULATED AMORTIZATION			(2,824,722)	(42,765,740)	(45,590,462)	(2,762,507)	(28,826,865)	(31,589,372)	(62,215)	(13,938,875)	(14,001,090)
TOTAL ACCUMULATED DEPR/AMORT			(524,165,087)	(872,837,255)	(1,397,002,342)	(324,041,658)	(575,658,379)	(899,700,037)	(200,123,429)	(297,178,876)	(497,302,305)
NET ELECTRIC UTILITY PLANT before DFIT			1,096,182,578	1,594,948,941	2,691,131,519	721,915,046	1,053,261,241	1,775,176,287	374,267,532	541,687,700	915,955,232
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	(83,520)	(83,520)	0	(54,814)	(54,814)	0	(28,706)	(28,706)
12		ADFIT - Electric Plant In Service (282900)	0	(484,417,531)	(484,417,531)	0	(319,541,180)	(319,541,180)	0	(164,876,351)	(164,876,351)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,377,483)	(46,377,483)	0	(31,555,239)	(31,555,239)	0	(14,822,244)	(14,822,244)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(778,947)	(778,947)	0	(529,996)	(529,996)	0	(248,951)	(248,951)
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	(11,552,052)	(11,552,052)	0	(7,581,612)	(7,581,612)	0	(3,970,440)	(3,970,440)
1		ADFIT - CDA Settlement Costs (283333)	0	389,151	389,151	0	255,400	255,400	0	133,751	133,751
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,025,044)	(3,025,044)	0	(1,995,440)	(1,995,440)	0	(1,029,604)	(1,029,604)
TOTAL ACCUMULATED DFIT			0	(545,845,426)	(545,845,426)	0	(361,002,881)	(361,002,881)	0	(184,842,545)	(184,842,545)
NET ELECTRIC UTILITY PLANT			1,096,182,578	1,049,103,515	2,145,286,093	721,915,046	692,258,360	1,414,173,406	374,267,532	356,845,155	731,112,687

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.431%	29.569%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.964%	34.036%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended September 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

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	#####	1,049,103,515	2,145,286,093	721,915,046	692,258,360	1,414,173,406	374,267,532	356,845,155	731,112,687
	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	(476,629)	0	(476,629)	476,629	0	476,629
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)	(2,942,517)	0	(2,942,517)	(943,026)	0	(943,026)	(1,999,491)	0	(1,999,491)
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)	7,733,625	0	7,733,625	4,938,184	0	4,938,184	2,795,441	0	2,795,441
99	ADFIT - Kettle Falls Disallowed (190420)	123,728	0	123,728	123,728	0	123,728	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)	1,509,946	0	1,509,946	0	0	0	1,509,946	0	1,509,946
99	ADFIT - Boulder Park Disallowed (190040)	381,519	0	381,519	0	0	0	381,519	0	381,519
99	Investment in WNP3 Exchange Power (124900, 124930)	7,247,615	0	7,247,615	7,247,615	0	7,247,615	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,302,553)	0	(1,302,553)	(1,302,553)	0	(1,302,553)	0	0	0
99	CDA Lake Settlement - WA (182382)	640,164	0	640,164	640,164	0	640,164	0	0	0
99	CDA Lake Settlement - ID (186382)	125,190	0	125,190	0	0	0	125,190	0	125,190
99	ADFIT - CDA Lake Settlement - Direct (283382)	(267,876)	0	(267,876)	(224,059)	0	(224,059)	(43,817)	0	(43,817)
99	CDA CDR Fund - Direct (182324)	46,566	0	46,566	46,566	0	46,566	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	330,382	0	330,382	306,954	0	306,954	23,428	0	23,428
99	ADFIT - Spokane River Relicensing (283322)	(115,610)	0	(115,610)	(107,415)	0	(107,415)	(8,195)	0	(8,195)
99	Spokane River PM&Es (182323)	304,021	0	304,021	194,913	0	194,913	109,108	0	109,108
99	ADFIT - Spokane River PM&Es (283323)	(106,432)	0	(106,432)	(68,244)	0	(68,244)	(38,188)	0	(38,188)
99	Montana Riverbed Settlement (186360)	212,366	0	212,366	197,337	0	197,337	15,029	0	15,029
99	ADFIT - Montana Riverbed Settlement (283365)	(74,568)	0	(74,568)	(69,309)	0	(69,309)	(5,259)	0	(5,259)
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)	(2,202,543)	0	(2,202,543)	(636,348)	0	(636,348)	(1,566,195)	0	(1,566,195)
99	Customer Deposits (235199)	(1,797,541)	0	(1,797,541)	(1,797,541)	0	(1,797,541)	0	0	0
C-WKC	Working Capital	62,364,433	29,157,520	91,521,953	62,364,433	0	62,364,433	0	29,157,520	29,157,520
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	64,878,741	29,157,520	94,036,261	66,298,044	0	66,298,044	(1,419,303)	29,157,520	27,738,217
	NET RATE BASE	#####	1,078,261,035	2,239,322,354	788,213,090	692,258,360	1,480,471,450	372,848,229	386,002,675	758,850,904

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-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	70.431%	29.569%
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 AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		50,229	50,229		26,305	26,305	
1	Misc Intangible Plt (30300)	ED-AN	20,003	20,003			20,003	20,003		13,128	13,128		6,875	6,875	
Total Production/Transmission			96,537	96,537			96,537	96,537		63,357	63,357		33,180	33,180	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013		2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	237	237		237		237	237		237				
Total Distribution			2,250	2,250		2,250		2,250	2,250		2,250				
General Plant - 303000															
7,4		CD-AA	49,911	35,600	9,961	4,350		35,600	35,600		24,222	24,222		11,378	11,378
9,1		CD-AN	811	637	174			637	637		418	418		219	219
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			54,711	36,237	13,452	5,022		36,237	36,237		24,640	24,640		11,597	11,597
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	1,736,940	1,238,889	346,659	151,392		1,238,889	1,238,889		842,940	842,940		395,949	395,949
9,4		CD-AN	763	599	164			599	599		408	408		191	191
9,4		CD-ID	1,551	1,217	334		1,217		1,217				1,217	1,217	
4		ED-AN	54,759	54,759				54,759	54,759		37,258	37,258		17,501	17,501
		ED-ID	396	396			396	396	396				396	396	
		ED-WA	70,535	70,535			70,535	70,535	70,535	70,535	70,535				
8		GD-AA	23,483		16,352	7,131									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			1,888,427	1,366,395	363,509	158,523		1,294,247	1,294,247		880,606	880,606		413,641	413,641
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	2,219	1,583	443	193		1,583	1,583		1,077	1,077		506	506
4		ED-AN	3,889	3,889				3,889	3,889		2,646	2,646		1,243	1,243
		GD-OR	0			0									
Total General Plant - 390200, 396200			6,108	5,472	443	193		5,472	5,472		3,723	3,723		1,749	1,749
Total Amortization Expense			2,048,052	1,506,891	377,423	163,738		1,432,493	1,432,493		972,326	972,326		460,167	460,167

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-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(294,227,727)	(294,227,727)			(294,227,727)	(294,227,727)		(193,101,657)	(193,101,657)		(101,126,070)	(101,126,070)	
1	Hydro (ED-AN)	(134,437,032)	(134,437,032)			(134,437,032)	(134,437,032)		(88,231,024)	(88,231,024)		(46,206,008)	(46,206,008)	
1	Other (ED-AN)	(107,209,906)	(107,209,906)			(107,209,906)	(107,209,906)		(70,361,861)	(70,361,861)		(36,848,045)	(36,848,045)	
Total Electric Production		(535,874,665)	(535,874,665)			(535,874,665)	(535,874,665)		(351,694,542)	(351,694,542)		(184,180,123)	(184,180,123)	
Electric Transmission														
1	ED-AN	(208,965,179)	(208,965,179)			(208,965,179)	(208,965,179)		(137,143,847)	(137,143,847)		(71,821,332)	(71,821,332)	
Total Electric Transmissic		(208,965,179)	(208,965,179)			(208,965,179)	(208,965,179)		(137,143,847)	(137,143,847)		(71,821,332)	(71,821,332)	
Electric Distribution														
3	ED-AN	(62,585)	(62,585)				(62,585)		(44,079)	(44,079)		(18,506)	(18,506)	
	ED-ID	(186,908,685)	(186,908,685)			(186,908,685)	(186,908,685)				(186,908,685)	(186,908,685)	(186,908,685)	
	ED-WA	(300,300,135)	(300,300,135)			(300,300,135)	(300,300,135)	(300,300,135)		(300,300,135)				
Total Electric Distribution		(487,271,405)	(487,271,405)			(487,208,820)	(62,585)	(487,271,405)	(300,300,135)	(44,079)	(300,344,214)	(186,908,685)	(18,506)	(186,927,191)
Gas Underground Storage														
	GD-AN	(14,498,262)		(14,498,262)										
	GD-OR	(837,196)					(837,196)							
Total Gas Underground S		(15,335,458)		(14,498,262)			(837,196)							
Gas Distribution														
	GD-AN	(1,618,905)		(1,618,905)										
	GD-ID	(66,900,380)		(66,900,380)										
	GD-WA	(129,763,218)		(129,763,218)										
	GD-OR	(101,421,063)					(101,421,063)							
Total Gas Distribution		(299,703,566)		(198,282,503)			(101,421,063)							
General Plant														
4	ED-AN	(43,883,323)	(43,883,323)			(43,883,323)	(43,883,323)		(29,858,213)	(29,858,213)		(14,025,110)	(14,025,110)	
	ED-ID	(8,625,690)	(8,625,690)			(8,625,690)	(8,625,690)				(8,625,690)		(8,625,690)	
	ED-WA	(18,456,048)	(18,456,048)			(18,456,048)	(18,456,048)	(18,456,048)						
7,4	CD-AA	(45,495,361)	(32,450,021)	(9,079,964)	(3,965,376)		(32,450,021)	(32,450,021)		(22,078,994)	(22,078,994)	(10,371,027)	(10,371,027)	
9,4	CD-AN	(11,258,160)	(8,835,742)	(2,422,418)			(8,835,742)	(8,835,742)		(6,011,839)	(6,011,839)	(2,823,903)	(2,823,903)	
9	CD-ID	(5,767,923)	(4,526,839)	(1,241,084)		(4,526,839)	(4,526,839)				(4,526,839)		(4,526,839)	
9	CD-WA	(3,214,668)	(2,522,968)	(691,700)		(2,522,968)	(2,522,968)	(2,522,968)			(2,522,968)			
8	GD-AA	(2,043,269)		(1,422,810)	(620,459)									
	GD-AN	(2,401,833)		(2,401,833)										
	GD-ID	(1,468,532)		(1,468,532)										
	GD-WA	(5,486,243)		(5,486,243)										
	GD-OR	(4,551,179)			(4,551,179)									
Total General Plant		(152,652,229)	(119,300,631)	(24,214,584)	(9,137,014)	(34,131,545)	(85,169,086)	(119,300,631)	(20,979,016)	(57,949,046)	(78,928,062)	(13,152,529)	(27,220,040)	(40,372,569)
Total Accumulated Depr		(1,699,802,502)	(1,351,411,880)	(236,995,349)	(111,395,273)	(521,340,365)	(830,071,515)	(1,351,411,880)	(321,279,151)	(546,831,514)	(868,110,665)	(200,061,214)	(283,240,001)	(483,301,215)

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	70.431%		29.569%				
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-AAMT-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(9,873,488)	(9,873,488)			(9,873,488)	(9,873,488)		(6,479,970)	(6,479,970)		(3,393,518)	(3,393,518)			
1	Misc Intangible Plt (3030 ED-AN	(1,302,932)	(1,302,932)			(1,302,932)	(1,302,932)		(855,114)	(855,114)		(447,818)	(447,818)			
Total Production/Transmission		(11,176,420)	(11,176,420)			(11,176,420)	(11,176,420)		(7,335,084)	(7,335,084)		(3,841,336)	(3,841,336)			
Distribution																
	Franchises (302000) ED-WA	(162,344)	(162,344)			(162,344)	(162,344)		(162,344)	(162,344)						
	Misc Intangible Plt (3030 ED-WA	(32,891)	(32,891)			(32,891)	(32,891)		(32,891)	(32,891)						
Total Distribution		(195,235)	(195,235)			(195,235)	(195,235)		(195,235)	(195,235)						
General Plant - 303000																
7,4	CD-AA	(1,735,560)	(1,237,906)	(346,383)	(151,271)	(1,237,906)	(1,237,906)		(842,271)	(842,271)		(395,635)	(395,635)			
9,1	CD-AN	(84,202)	(66,084)	(18,118)		(66,084)	(66,084)		(43,371)	(43,371)		(22,713)	(22,713)			
	GD-ID	(67,089)		(67,089)												
	GD-WA	(159,177)		(159,177)												
	GD-OR	(78,264)			(78,264)											
Total General Plant - 303000		(2,124,292)	(1,303,990)	(590,767)	(229,535)		(1,303,990)	(1,303,990)		(885,642)	(885,642)		(418,348)	(418,348)		
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(40,402,063)	(28,817,176)	(8,063,443)	(3,521,444)		(28,817,176)	(28,817,176)		(19,607,207)	(19,607,207)		(9,209,969)	(9,209,969)		
9,4	CD-AN	(31,915)	(25,047)	(6,868)			(25,047)	(25,047)		(17,042)	(17,042)		(8,005)	(8,005)		
9	CD-ID	(47,534)	(37,306)	(10,228)		(37,306)	(37,306)					(37,306)	(37,306)			
4	ED-AN	(1,154,539)	(1,154,539)			(1,154,539)	(1,154,539)		(785,548)	(785,548)		(368,991)	(368,991)			
	ED-ID	(21,348)	(21,348)			(21,348)	(21,348)					(21,348)	(21,348)			
	ED-WA	(2,451,819)	(2,451,819)			(2,451,819)	(2,451,819)		(2,451,819)	(2,451,819)						
8	GD-AA	(955,632)		(665,445)	(290,187)											
	GD-AN	0		0												
	GD-OR	0			0											
Total Misc IT Intangible Plant - 3031XX		(45,064,850)	(32,507,235)	(8,745,984)	(3,811,631)		(2,510,473)	(29,996,762)	(32,507,235)		(2,451,819)	(20,409,797)	(22,861,616)	(58,654)	(9,586,965)	(9,645,619)
Gas Underground Storage																
	GD-AN	(240,248)		(240,248)												
Total Gas Underground Storage		(240,248)		(240,248)												
General Plant - 390200, 396200																
7,4	CD-AA	(262,764)	(187,419)	(52,442)	(22,903)		(187,419)	(187,419)		(127,520)	(127,520)		(59,899)	(59,899)		
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	(101,149)	(101,149)			(101,149)	(101,149)		(68,822)	(68,822)		(32,327)	(32,327)			
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)						
	GD-WA	(931)		(931)												
	GD-OR	0			0											
Total General Plant - 390200, 396200		(486,143)	(407,582)	(55,658)	(22,903)		(119,014)	(288,568)	(407,582)		(115,453)	(196,342)	(311,795)	(3,561)	(92,226)	(95,787)
Total Accumulated Amortization		(59,287,188)	(45,590,462)	(9,632,657)	(4,064,069)		(2,824,722)	(42,765,740)	(45,590,462)		(2,762,507)	(28,826,865)	(31,589,372)	(62,215)	(13,938,875)	(14,001,090)

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-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,227,242	0	0	7,294,683	7,294,683	0	0	2,041,153	2,041,153	0	891,406	891,406
9	CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
	TOTAL ACCOUNT	13,577,610	712,703	705,426	7,551,348	8,969,477	668,828	94,078	2,105,277	2,868,183	848,544	891,406	1,739,950
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,767,274	1,052,423	2,154,217	4,560,634	7,767,274	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,234,220	0	0	0	0	2,234,220	0	0	2,234,220	0	0	0
99	GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	3,605,776
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,270,351	0	0	72,232,090	72,232,090	0	0	20,211,537	20,211,537	0	8,826,724	8,826,724
9	CD-WA / ID / AN	24,671,336	5,569,472	5,615,009	8,178,323	19,362,804	1,526,934	1,539,418	2,242,180	5,308,532	0	0	0
	TOTAL ACCOUNT	139,548,957	6,621,895	7,769,226	84,971,047	99,362,168	3,761,154	1,539,418	22,453,717	27,754,289	3,605,776	8,826,724	12,432,500
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,318,178	2,592,261	0	5,725,917	8,318,178	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	56,196,065	0	0	40,082,405	40,082,405	0	0	11,215,611	11,215,611	0	4,898,049	4,898,049
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	65,355,546	2,622,527	66,785	45,883,713	48,573,025	8,298	18,310	11,671,133	11,697,741	0	5,084,780	5,084,780
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	37,287,714	17,624,194	7,170,330	12,493,190	37,287,714	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,878,369	0	0	0	0	7,030,265	2,261,915	1,586,189	10,878,369	0	0	0
99	GD-OR / AS	3,953,984	0	0	0	0	0	0	0	0	3,953,984	0	3,953,984
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	5,998,737	1,936,778	835,730	1,935,480	4,707,988	530,990	229,125	530,634	1,290,749	0	0	0
	TOTAL ACCOUNT	58,699,016	19,560,972	8,006,060	14,842,512	42,409,544	7,561,255	2,491,040	2,232,622	12,284,917	3,953,984	50,571	4,004,555

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0		
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,028,668	104,613	121,879	2,935,327	3,161,819	28,681	33,415	804,753	866,849	0	0	
		TOTAL ACCOUNT	4,574,561	115,352	136,624	3,310,349	3,562,325	116,841	33,415	804,753	955,009	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,600,114	859,519	265,743	2,474,852	3,600,114	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,596,560	0	0	0	0	1,915,821	337,941	342,798	2,596,560	0	0	
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	
8		GD-AA	3,099,772	0	0	0	0	0	0	2,158,495	2,158,495	0	941,277	
7		CD-AA	12,592,225	0	0	8,981,531	8,981,531	0	0	2,513,156	2,513,156	0	1,097,538	1,097,538
9		CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0	0
		TOTAL ACCOUNT	24,049,275	875,917	1,028,618	11,626,383	13,530,918	1,920,317	547,092	5,061,056	7,528,465	951,077	2,038,815	2,989,892
	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	539,635	210,611	26,663	302,361	539,635	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	201,146	0	0	0	0	0	0	140,066	140,066	0	61,080	
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	0
		TOTAL ACCOUNT	1,306,768	211,930	27,084	577,185	816,199	15,602	5,085	336,885	357,572	40,917	92,080	132,997
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,450,364	14,623,322	9,879,898	7,947,144	32,450,364	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,620,910	0	0	0	0	2,809,513	980,903	830,494	4,620,910	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	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
		TOTAL ACCOUNT	39,192,177	14,877,672	10,191,487	8,973,528	34,042,687	2,879,246	1,066,329	1,114,019	5,059,594	43,834	46,062	89,896

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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***** ELECTRIC *****

***** GAS NORTH *****

***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,182,152	12,388,955	6,067,742	44,725,455	63,182,152	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,189,156	0	0	0	0	689,935	499,221	0	1,189,156	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	37,666,897	0	0	26,866,291	26,866,291	0	0	7,517,559	7,517,559	0	3,283,047	3,283,047
9	CD-WA/ ID / AN	12,488,977	1,366,164	3,217,870	5,217,690	9,801,724	374,549	882,215	1,430,489	2,687,253	0	0	0
	TOTAL ACCOUNT	116,748,222	13,755,119	9,285,612	76,809,436	99,850,167	1,064,484	1,381,436	9,639,466	12,085,386	1,228,108	3,584,561	4,812,669
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	111,917	0	0	111,917	111,917	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	518,754	3,913	0	397,210	401,123	1,073	0	79,807	80,880	2,367	34,384	36,751
	TOTAL GENERAL PLANT	463,622,144	59,358,000	37,216,922	254,993,969	351,568,891	17,997,098	7,176,203	55,498,735	80,672,036	10,731,834	20,649,383	31,381,217

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	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	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		TOTAL ACCOUNT	21,845,923	153,179	0	16,846,622	16,999,801	1,022,594	779,605	1,834,763	3,636,962	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,512,824	4,210,398	23,524	3,278,902	7,512,824	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	1,457,111	0	0	0	0	0	0	1,014,645	1,014,645	0
7		CD-AA	57,747,198	0	0	41,188,766	41,188,766	0	0	11,525,186	11,525,186	0
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0
		TOTAL ACCOUNT	66,859,998	4,210,398	98,619	44,504,698	48,813,715	0	20,588	12,549,983	12,570,571	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	6,155,262	0	0	4,390,302	4,390,302	0	0	1,228,467	1,228,467	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,155,262	0	0	4,390,302	4,390,302	0	0	1,228,467	1,228,467	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		195,692,387	4,363,577	98,619	137,660,486	142,122,682	1,022,594	800,193	35,737,105	37,559,892	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-1A
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(64,291,563)	(45,856,600)	(12,831,310)	(5,603,653)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(663,689)	(520,883)	(142,806)	0
7	283750	CD-AA	(1,092,094)	(778,947)	(217,960)	(95,187)
		Total	<u>(66,047,346)</u>	<u>(47,156,430)</u>	<u>(13,192,076)</u>	<u>(5,698,840)</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 Month Ended September 30, 2016
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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			2,871,027	2,871,027					2,871,027
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			(10,294)	(10,294)					(10,294)
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	76,219,721	34,038,976		110,258,697	62,364,433	29,157,520	13,855,288	4,881,456	
TOTAL		76,219,721	34,038,976	2,860,729	113,119,426	62,364,433	29,157,520	13,855,288	4,881,456	2,860,729

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						