

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	164,079,644	107,948,489	56,131,155
	Adjustments			
	Adjusted Net Operating Income (Loss)	164,079,644	107,948,489	56,131,155
E-APL	Electric Net Rate Base	2,138,755,763	1,413,114,747	725,641,016
	RATE OF RETURN	7.672%	7.639%	7.735%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended 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 - AMA Percent	10-01-2015 thru 09-30-2016	373,520 100.000%	245,266 65.663%	128,254 34.337%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2015 thru 09-30-2016	25,632,522 100.000%	17,423,225 67.973%	8,209,297 32.027%
	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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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 Average (CD AN/ID/WA)		400.000%	313.930%	86.070%	0.000%
				100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	09-01-2015 thru 09-30-2016	1,006,970,436	661,787,601	345,182,835	
				100.000%	65.721%	34.279%	
11		Book Depreciation Percent	10-01-2015 thru 09-30-2016	100,466,644	65,302,454	35,164,190	
				100.000%	64.999%	35.001%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended September 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	09-01-2015 thru 09-30-2016	2,563,960,603 100.000%	1,688,926,312 65.872%	875,034,291 34.128%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2015 thru 09-30-2016	226,128,024 100.000%	150,584,752 66.593%	75,543,272 33.407%
14		Net Allocated Schedule M's - AMA Percent	10-01-2015 thru 09-30-2016	-297,560,789 100.000%	-192,606,126 64.728%	-104,954,663 35.272%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended September 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	333,680,851	0	333,680,851	225,804,555	0	225,804,555	107,876,296	0	107,876,296
99	442200	Commercial - Firm & Int.	303,743,969	0	303,743,969	216,221,022	0	216,221,022	87,522,947	0	87,522,947
1	442300	Industrial	107,262,618	0	107,262,618	62,579,031	0	62,579,031	44,683,587	0	44,683,587
99	444000	Public Street & Highway Lighting	7,637,784	0	7,637,784	5,135,207	0	5,135,207	2,502,577	0	2,502,577
99	448000	Interdepartmental Revenue	1,185,953	0	1,185,953	941,873	0	941,873	244,080	0	244,080
99	499XXX	Unbilled Revenue	763,209	0	763,209	1,082,169	0	1,082,169	(318,960)	0	(318,960)
		TOTAL SALES TO ULTIMATE CUSTOMERS	754,274,384	0	754,274,384	511,763,857	0	511,763,857	242,510,527	0	242,510,527
1	447XXX	Sales for Resale	0	121,309,733	121,309,733	0	79,615,578	79,615,578	0	41,694,155	41,694,155
		TOTAL SALES OF ELECTRICITY	754,274,384	121,309,733	875,584,117	511,763,857	79,615,578	591,379,435	242,510,527	41,694,155	284,204,682
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	274,018	0	274,018	601,099	0	601,099	(327,081)	0	(327,081)
99	451000	Miscellaneous Service Revenue	403,219	0	403,219	248,966	0	248,966	154,253	0	154,253
1	453000	Sales of Water & Water Power	0	368,916	368,916	0	242,120	242,120	0	126,796	126,796
1	454000	Rent from Electric Property	2,327,979	71,392	2,399,371	1,325,506	46,855	1,372,361	1,002,473	24,537	1,027,010
1	456XXX	Other Electric Revenues	18,707,065	99,495,092	118,202,157	14,139,683	65,298,629	79,438,312	4,567,382	34,196,463	38,763,845
		TOTAL OTHER OPERATING REVENUE	21,712,281	99,935,400	121,647,681	16,315,254	65,587,604	81,902,858	5,397,027	34,347,796	39,744,823
		TOTAL ELECTRIC REVENUE	775,986,665	221,245,133	997,231,798	528,079,111	145,203,182	673,282,293	247,907,554	76,041,951	323,949,505

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	50000	Supervision & Engineering	0	299,406	299,406	0	196,500	196,500	0	102,906	102,906
1	501XXX	Fuel	0	31,068,136	31,068,136	0	20,390,018	20,390,018	0	10,678,118	10,678,118
1	502000	Steam Expense	0	4,437,747	4,437,747	0	2,912,493	2,912,493	0	1,525,254	1,525,254
1	505000	Electric Expense	0	1,162,631	1,162,631	0	763,035	763,035	0	399,596	399,596
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,851,139	3,851,139	0	2,527,503	2,527,503	0	1,323,636	1,323,636
1	507000	Rent	0	30,818	30,818	0	20,226	20,226	0	10,592	10,592
MAINTENANCE											
1	510000	Supervision & Engineering	0	603,120	603,120	0	395,828	395,828	0	207,292	207,292
1	511000	Structures	0	646,436	646,436	0	424,256	424,256	0	222,180	222,180
1	512000	Boiler Plant	0	6,553,731	6,553,731	0	4,301,214	4,301,214	0	2,252,517	2,252,517
1	513000	Electric Plant	0	1,898,817	1,898,817	0	1,246,194	1,246,194	0	652,623	652,623
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,553,783	1,553,783	0	1,019,748	1,019,748	0	534,035	534,035
TOTAL STEAM POWER GENERATION EXP			0	52,105,764	52,105,764	0	34,197,015	34,197,015	0	17,908,749	17,908,749
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,656,626	2,656,626	0	1,743,544	1,743,544	0	913,082	913,082
1	536000	Water for Power	0	1,141,941	1,141,941	0	749,456	749,456	0	392,485	392,485
1	537000	Hydraulic Expense	4,590,428	2,975,016	7,565,444	2,999,329	1,952,503	4,951,832	1,591,099	1,022,513	2,613,612
1	538000	Electric Expense	0	7,011,969	7,011,969	0	4,601,955	4,601,955	0	2,410,014	2,410,014
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	825,909	825,909	0	542,044	542,044	0	283,865	283,865
1	540000	Rent	0	1,296,457	1,296,457	0	850,865	850,865	0	445,592	445,592
1	540100	MT Trust Funds Land Settlement Rents	5,673,556	0	5,673,556	3,709,307	0	3,709,307	1,964,249	0	1,964,249
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,375,808	1,375,808	0	902,943	902,943	0	472,865	472,865
1	542000	Structures	0	482,496	482,496	0	316,662	316,662	0	165,834	165,834
1	543000	Reservoirs, Dams, & Waterways	0	1,073,408	1,073,408	0	704,478	704,478	0	368,930	368,930
1	544000	Electric Plant	0	3,047,703	3,047,703	0	2,000,207	2,000,207	0	1,047,496	1,047,496
1	545000	Miscellaneous Hydraulic Plant	0	680,914	680,914	0	446,884	446,884	0	234,030	234,030
TOTAL HYDRO POWER GENERATION EXP			10,263,984	22,568,247	32,832,231	6,708,636	14,811,541	21,520,177	3,555,348	7,756,706	11,312,054
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,210,012	1,210,012	0	794,131	794,131	0	415,881	415,881
1	547XXX	Fuel	0	83,058,365	83,058,365	0	54,511,205	54,511,205	0	28,547,160	28,547,160
1	548000	Generation Expense	0	1,845,343	1,845,343	0	1,211,099	1,211,099	0	634,244	634,244
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	454,886	454,886	0	298,542	298,542	0	156,344	156,344
1	550000	Rent	0	(33,670)	(33,670)	0	(22,098)	(22,098)	0	(11,572)	(11,572)
MAINTENANCE											
1	551000	Supervision & Engineering	0	139,562	139,562	0	91,595	91,595	0	47,967	47,967
1	552000	Structures	0	100,820	100,820	0	66,168	66,168	0	34,652	34,652
1	553000	Generating & Electric Equipment	(131,007)	2,671,635	2,540,628	(131,007)	1,753,394	1,622,387	0	918,241	918,241
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	230,464	230,464	0	151,254	151,254	0	79,210	79,210
TOTAL OTHER POWER GENERATION EXP			(131,007)	89,677,417	89,546,410	(131,007)	58,855,290	58,724,283	0	30,822,127	30,822,127

			***** 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	149,204,870	149,208,323	3,453	97,923,156	97,926,609	0	51,281,714	51,281,714
1	556000	System Control & Load Dispatching	0	840,762	840,762	0	551,792	551,792	0	288,970	288,970
E-557	557XXX	Other Expense	4,286,701	71,651,358	75,938,059	3,170,927	47,024,787	50,195,714	1,115,774	24,626,571	25,742,345
TOTAL OTHER POWER SUPPLY EXPENSE			4,290,154	221,696,990	225,987,144	3,174,380	145,499,735	148,674,115	1,115,774	76,197,255	77,313,029
TOTAL PRODUCTION OPERATING EXP			14,423,131	386,048,418	400,471,549	9,752,009	253,363,581	263,115,590	4,671,122	132,684,837	137,355,959
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,478,192	2,478,192	0	1,626,437	1,626,437	0	851,755	851,755
1	561000	Load Dispatching	0	2,715,300	2,715,300	0	1,782,051	1,782,051	0	933,249	933,249
1	562000	Station Expense	0	497,888	497,888	0	326,764	326,764	0	171,124	171,124
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	465,478	465,478	0	305,493	305,493	0	159,985	159,985
1	565XXX	Transmission of Electricity by Others	0	17,295,361	17,295,361	0	11,350,945	11,350,945	0	5,944,416	5,944,416
1	566000	Miscellaneous Transmission Expense	0	2,396,301	2,396,301	0	1,572,692	1,572,692	0	823,609	823,609
1	567000	Rent	0	195,545	195,545	0	128,336	128,336	0	67,209	67,209
MAINTENANCE											
1	568000	Supervision & Engineering	5,464	993,758	999,222	5,464	652,203	657,667	0	341,555	341,555
1	569000	Structures	10,068	677,364	687,432	9,349	444,554	453,903	719	232,810	233,529
1	570000	Station Equipment	1,155	1,292,728	1,293,883	18	848,417	848,435	1,137	444,311	445,448
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	27,025	1,385,982	1,413,007	16,825	909,620	926,445	10,200	476,362	486,562
1	572000	Underground Lines	0	1,656	1,656	0	1,087	1,087	0	569	569
1	573000	Service Miscellaneous	16,940	83,788	100,728	16,326	54,990	71,316	614	28,798	29,412
TOTAL TRANSMISSION OPERATING EXP			60,652	30,479,341	30,539,993	47,982	20,003,589	20,051,571	12,670	10,475,752	10,488,422

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended September 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	27,158,067	27,158,067	0	17,823,839	17,823,839	0	9,334,228	9,334,228
E-DEPX		Depreciation Expense-Transmission	0	11,608,829	11,608,829	0	7,618,874	7,618,874	0	3,989,955	3,989,955
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,432	1,158,432	0	760,279	760,279	0	398,153	398,153
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	226,667	0	226,667	226,667	0	226,667	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	87,917	0	87,917	0	0	0	87,917	0	87,917
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,474,010	0	2,474,010	1,070,487	0	1,070,487	1,403,523	0	1,403,523
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	501,443	0	501,443	0	0	0	501,443	0	501,443
99	407380	Amortization of Wartsila Generators	38,307	0	38,307	38,307	0	38,307	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	231,281	0	231,281	185,097	0	185,097	46,184	0	46,184
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	(1,267,212)	0	(1,267,212)	(1,038,418)	0	(1,038,418)	(228,794)	0	(228,794)
99	407455	Amortization of Colstrip Refund	(149,987)	0	(149,987)	0	0	0	(149,987)	0	(149,987)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(373,492)	0	(373,492)	0	0	0	(373,492)	0	(373,492)
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	122,917	0	122,917	122,917	0	122,917	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,523)	(5,523)	0	(2,892)	(2,892)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,829,811	20,829,811	0	13,670,606	13,670,606	0	7,159,205	7,159,205
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,757,346	61,863,529	66,620,875	3,337,240	40,601,034	43,938,274	1,420,106	21,262,495	22,682,601
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	19,241,129	478,391,288	497,632,417	13,137,231	313,968,204	327,105,435	6,103,898	164,423,084	170,526,982

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,780,789	2,538,791	4,319,580	1,393,889	1,725,692	3,119,581	386,900	813,099	1,199,999
3	582000	Station Expense	672,372	78,987	751,359	357,973	53,690	411,663	314,399	25,297	339,696
3	583000	Overhead Line Expense	1,758,676	356,976	2,115,652	1,064,105	242,647	1,306,752	694,571	114,329	808,900
3	584000	Underground Line Expense	1,274,161	23	1,274,184	777,392	16	777,408	496,769	7	496,776
3	584100	Energy Storage Equipment	16,382	0	16,382	16,382	0	16,382	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,852	0	9,852	6,599	0	6,599	3,253	0	3,253
3	586000	Meter Expense	1,833,813	68,235	1,902,048	1,450,872	46,381	1,497,253	382,941	21,854	404,795
3	587000	Customer Installations Expense	567,294	109,264	676,558	303,589	74,270	377,859	263,705	34,994	298,699
3	588000	Miscellaneous Distribution Expense	3,986,781	3,795,601	7,782,382	2,520,512	2,579,984	5,100,496	1,466,269	1,215,617	2,681,886
3	589000	Rent	59	306,277	306,336	59	208,186	208,245	0	98,091	98,091
MAINTENANCE:											
3	590000	Supervision & Engineering	855,774	1,195,467	2,051,241	745,145	812,595	1,557,740	110,629	382,872	493,501
3	591000	Structures	428,513	8,200	436,713	248,221	5,574	253,795	180,292	2,626	182,918
3	592000	Station Equipment	773,544	163,487	937,031	582,198	111,127	693,325	191,346	52,360	243,706
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,517,365	5,292	9,522,657	6,431,523	3,597	6,435,120	3,085,842	1,695	3,087,537
3	594000	Underground Lines	652,282	0	652,282	411,877	0	411,877	240,405	0	240,405
3	595000	Line Transformers	291,388	96,301	387,689	243,007	65,459	308,466	48,381	30,842	79,223
3	596000	Street Light & Signal System Maintenance Exp	450,285	195	450,480	326,031	133	326,164	124,254	62	124,316
3	597000	Meters	23,746	0	23,746	17,240	0	17,240	6,506	0	6,506
3	598000	Miscellaneous Distribution Expense	739,446	451,154	1,190,600	526,611	306,663	833,274	212,835	144,491	357,326
TOTAL DISTRIBUTION OPERATING EXP			25,632,522	9,174,250	34,806,772	17,423,225	6,236,014	23,659,239	8,209,297	2,938,236	11,147,533
E-DEPX		Depreciation Expense-Distribution	43,232,958	41,091	43,274,049	27,251,688	27,931	27,279,619	15,981,270	13,160	15,994,430
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	50,955,335	0	50,955,335	44,801,651	0	44,801,651	6,153,684	0	6,153,684
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			94,215,290	41,091	94,256,381	72,080,336	27,931	72,108,267	22,134,954	13,160	22,148,114
TOTAL DISTRIBUTION EXPENSES			119,847,812	9,215,341	129,063,153	89,503,561	6,263,945	95,767,506	30,344,251	2,951,396	33,295,647

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	344,882	344,882	0	226,460	226,460	0	118,422	118,422
2	902000	Meter Reading Expenses	3,099,714	144,316	3,244,030	2,780,851	94,762	2,875,613	318,863	49,554	368,417
2	903XXX	Customer Records & Collection Expenses	1,734,284	7,879,872	9,614,156	1,112,814	5,174,160	6,286,974	621,470	2,705,712	3,327,182
2	904000	Uncollectible Accounts	0	3,137,851	3,137,851	0	2,060,407	2,060,407	0	1,077,444	1,077,444
2	905000	Misc Customer Accounts	0	257,014	257,014	0	168,763	168,763	0	88,251	88,251
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,833,998	11,763,935	16,597,933	3,893,665	7,724,552	11,618,217	940,333	4,039,383	4,979,716
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	22,473,281	424,172	22,897,453	16,139,531	278,524	16,418,055	6,333,750	145,648	6,479,398
2	909000	Advertising	43,448	956,775	1,000,223	43,448	628,247	671,695	0	328,528	328,528
2	910000	Misc Customer Service & Info Exp	0	196,459	196,459	0	129,001	129,001	0	67,458	67,458
TOTAL CUSTOMER SERVICE & INFO EXP			22,516,729	1,577,406	24,094,135	16,182,979	1,035,772	17,218,751	6,333,750	541,634	6,875,384
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	401,655	32,035,865	32,437,520	272,320	21,797,203	22,069,523	129,335	10,238,662	10,367,997
4	921000	Office Supplies & Expenses	143,384	4,206,930	4,350,314	143,384	2,862,395	3,005,779	0	1,344,535	1,344,535
4	922000	Admin Exp Transferred--Credit	0	(123,421)	(123,421)	0	(83,976)	(83,976)	0	(39,445)	(39,445)
4	923000	Outside Services Employed	118,839	7,474,647	7,593,486	66,262	5,085,750	5,152,012	52,577	2,388,897	2,441,474
4	924000	Property Insurance Premium	0	1,266,117	1,266,117	0	861,466	861,466	0	404,651	404,651
4	925XXX	Injuries and Damages	235	3,407,875	3,408,110	78	2,318,718	2,318,796	157	1,089,157	1,089,314
4	926XXX	Employee Pensions and Benefits	2,365	1,106,228	1,108,593	2,365	752,678	755,043	0	353,550	353,550
4	927000	Franchise Requirements	2,678	0	2,678	0	0	0	2,678	0	2,678
1	928000	Regulatory Commission Expenses	3,046,213	3,040,108	6,086,321	2,253,745	1,995,223	4,248,968	792,468	1,044,885	1,837,353
4	930000	Miscellaneous General Expenses	133,233	3,734,528	3,867,761	92,626	2,540,973	2,633,599	40,607	1,193,555	1,234,162
4	931000	Rents	9,478	1,022,806	1,032,284	5,278	695,917	701,195	4,200	326,889	331,089
4	935000	Maintenance of General Plant	1,039,356	9,937,157	10,976,513	640,968	6,761,242	7,402,210	398,388	3,175,915	3,574,303
TOTAL ADMIN & GEN OPERATING EXP			4,897,436	67,108,840	72,006,276	3,477,026	45,587,589	49,064,615	1,420,410	21,521,251	22,941,661

RESULTS OF OPERATIONS		
ELECTRIC OPERATING STATEMENT		
For Twelve Months Ended September 30, 2016		
Average of Monthly Averages Basis		

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,744,412	16,582,242	18,326,654	1,265,822	11,282,558	12,548,380	478,590	5,299,684	5,778,274
E-AMTX		Amortization Expense-General Plant - 303000	0	434,093	434,093	0	295,173	295,173	0	138,920	138,920
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	959,201	14,236,076	15,195,277	939,855	9,686,226	10,626,081	19,346	4,549,850	4,569,196
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	55,063	55,063	0	37,465	37,465	0	17,598	17,598
99	407229	Idaho Earnings Test Amortization	(2,643,220)	0	(2,643,220)	0	0	0	(2,643,220)	0	(2,643,220)
99	407468	Project Compass Deferral - ID	(764,610)	0	(764,610)	0	0	0	(764,610)	0	(764,610)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(704,217)	31,307,474	30,603,257	2,205,677	21,301,422	23,507,099	(2,909,894)	10,006,052	7,096,158
		TOTAL ADMIN & GENERAL EXPENSES	4,193,219	98,416,314	102,609,533	5,682,703	66,889,011	72,571,714	(1,489,484)	31,527,303	30,037,819
		TOTAL EXPENSES BEFORE FIT	170,632,887	599,364,284	769,997,171	128,400,139	395,881,484	524,281,623	42,232,748	203,482,800	245,715,548
		NET OPERATING INCOME (LOSS) BEFORE FIT			227,234,627			149,000,670			78,233,957
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(52,597,599)			(33,832,266)			(18,765,333)
E-FIT		DEFERRED FEDERAL INCOME TAX			116,118,704			75,124,733			40,993,971
E-FIT		AMORTIZED ITC - NOXON			(366,122)			(240,286)			(125,836)
		ELECTRIC NET OPERATING INCOME (LOSS)			164,079,644			107,948,489			56,131,155

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.663%	34.337%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.973%	32.027%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended September 30, 2016
Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	17,962	947,158	965,120	16,662	621,620	638,282	1,300	325,538	326,838
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,566,374	30,566,374	0	20,060,711	20,060,711	0	10,505,663	10,505,663
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	4,634,649	4,634,649	0	3,041,720	3,041,720	0	1,592,929	1,592,929
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	4,945,550	4,945,550	0	3,245,764	3,245,764	0	1,699,786	1,699,786
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,538	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	277,108	277,108	0	181,866	181,866	0	95,242	95,242
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,329,035	10,329,035	0	6,778,946	6,778,946	0	3,550,089	3,550,089
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,094,910	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,643,785	1,643,785	0	1,078,816	1,078,816	0	564,969	564,969
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	14,184,072	0	14,184,072	11,461,668	0	11,461,668	2,722,404	0	2,722,404
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	4,354,388	0	4,354,388	2,561,491	0	2,561,491	1,792,897	0	1,792,897
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	99,862	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,295,940	1,295,940	0	850,525	850,525	0	445,415	445,415
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(378,460)	(378,460)	0	(248,383)	(248,383)	0	(130,077)	(130,077)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	378,460	378,460	0	248,383	248,383	0	130,077	130,077
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	41,603,249	41,603,249	0	27,304,212	27,304,212	0	14,299,037	14,299,037
TOTAL ACCOUNT 456			18,707,065	99,495,092	118,202,157	14,139,683	65,298,628	79,438,311	4,567,382	34,196,464	38,763,846

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-555-12A
For Twelve Months 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	143,558,594	143,562,047	3,453	94,217,505	94,220,958	0	49,341,089	49,341,089
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	58,842	58,842	0	38,618	38,618	0	20,224	20,224
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,943,649	3,943,649	0	2,588,217	2,588,217	0	1,355,432	1,355,432
1	555710	Intercompany Purchase	0	1,643,785	1,643,785	0	1,078,816	1,078,816	0	564,969	564,969
TOTAL ACCOUNT 555			3,453	149,204,870	149,208,323	3,453	97,923,156	97,926,609	0	51,281,714	51,281,714

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-557-12A
For Twelve Months 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	5,952,298	5,952,298	0	3,906,493	3,906,493	0	2,045,805	2,045,805
1	557010	Other Power Supply Expense - Financial	0	50,570,513	50,570,513	0	33,189,428	33,189,428	0	17,381,085	17,381,085
1	557150	Fuel - Economic Dispatch	0	(37,628,154)	(37,628,154)	0	(24,695,357)	(24,695,357)	0	(12,932,797)	(12,932,797)
1	557160	Power Supply Expense - Miscellaneous	602,591	394	602,985	602,591	259	602,850	0	135	135
99	557161	Unbilled Add-Ons	29,248	0	29,248	281,320	0	281,320	(252,072)	0	(252,072)
1	557165	Other Resource Costs-CAISO Charges	0	7,218	7,218	0	4,737	4,737	0	2,481	2,481
1	557170	Broker Fees - Power	0	388,182	388,182	0	254,764	254,764	0	133,418	133,418
1	557171	REC Broker Fees	33,234	25,013	58,247	33,234	16,416	49,650	0	8,597	8,597
1	557172	Trade Reporting	0	2,625	2,625	0	1,723	1,723	0	902	902
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	5,844,261	0	5,844,261	5,844,261	0	5,844,261	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	(2,525,289)	0	(2,525,289)	(2,525,289)	0	(2,525,289)	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	3,172,026	0	3,172,026	3,172,026	0	3,172,026	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(4,734,714)	0	(4,734,714)	(4,734,714)	0	(4,734,714)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,737,374	0	1,737,374	0	0	0	1,737,374	0	1,737,374
99	557390	Idaho PCA Amortization	(690,732)	0	(690,732)	0	0	0	(690,732)	0	(690,732)
1	557395	Optional Renewable Power Expense Offset	0	476	476	0	312	312	0	164	164
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,394,270	1,394,270	0	915,059	915,059	0	479,211	479,211
1	557711	Turbine Gas Bookout Offset	0	(1,394,270)	(1,394,270)	0	(915,059)	(915,059)	0	(479,211)	(479,211)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,332,793	52,332,793	0	34,346,012	34,346,012	0	17,986,781	17,986,781
TOTAL ACCOUNT 557			4,286,701	71,651,358	75,938,059	3,170,927	47,024,787	50,195,714	1,115,774	24,626,571	25,742,345

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-908-12A
For Twelve Months 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	354,840	424,172	779,012	266,842	278,524	545,366	87,998	145,648	233,646
99	908600	Public Purpose Tariff Rider Expense Offset	21,861,068	0	21,861,068	15,608,830	0	15,608,830	6,252,238	0	6,252,238
99	908610	Limited Income Tax Refund Program	131,609	0	131,609	131,609	0	131,609	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	125,764	0	125,764	132,250	0	132,250	(6,486)	0	(6,486)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			22,473,281	424,172	22,897,453	16,139,531	278,524	16,418,055	6,333,750	145,648	6,479,398

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.663%	34.337%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended 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	2,138,755,763	1,413,114,747	725,641,016
	Interest Deduction for FIT Calculation	58,007,641	38,422,590	19,585,051
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	997,231,798	673,282,293	323,949,505
E-OPS	Less: Operating & Maintenance Expense	578,516,658	384,727,983	193,788,675
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	119,695,367	81,081,383	38,613,984
E-OTX	Less: Taxes Other than FIT	71,785,146	58,472,257	13,312,889
	Net Operating Income Before FIT	227,234,627	149,000,670	78,233,957
E-INT	Less: Interest Expense	58,007,641	38,422,590	19,585,051
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(272,110,674)	(176,277,764)	(95,832,910)
	Taxable Net Operating Income	(102,883,688)	(65,558,168)	(37,325,520)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(36,009,291)	(22,945,359)	(13,063,932)
1	Production Tax Credit	(149,003)	(97,791)	(51,212)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(52,597,599)	(33,832,266)	(18,765,333)
E-DTE	Deferred FIT	116,118,704	75,124,733	40,993,971
1	411400 Amortized Investment Tax Credit - Noxon	(366,122)	(240,286)	(125,836)
	Total Net FIT/Deferred FIT	63,154,983	41,052,181	22,102,802

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-12A
For Twelve Months 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	45,963,566	71,273,895	117,237,461	29,484,361	47,532,346	77,016,707	16,479,205	23,741,549	40,220,754
12	997001 Contributions In Aid of Construction	0	5,945,118	5,945,118	0	3,916,168	3,916,168	0	2,028,950	2,028,950
2	997002 Injuries and Damages	0	19,800	19,800	0	13,001	13,001	0	6,799	6,799
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	2,233,992	2,233,992	0	1,520,008	1,520,008	0	713,984	713,984
99	997007 Idaho PCA	1,046,642	0	1,046,642	0	0	0	1,046,642	0	1,046,642
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	622,207	622,207	0	423,350	423,350	0	198,857	198,857
12	997016 Redemption Expense Amortization	0	1,271,991	1,271,991	0	837,886	837,886	0	434,105	434,105
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	(7,365,316)	0	(7,365,316)	(4,669,387)	0	(4,669,387)	(2,695,929)	0	(2,695,929)
99	997019 CSS Temporary Service Fees	(1,726,484)	0	(1,726,484)	(1,602,914)	0	(1,602,914)	(123,570)	0	(123,570)
4	997020 FAS87 Current Pension Accrual	0	5,928,593	5,928,593	0	4,033,815	4,033,815	0	1,894,778	1,894,778
99	997021 Wartsilla Generators Amortization	38,307	0	38,307	38,307	0	38,307	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	(18,481,662)	0	(18,481,662)	(13,966,362)	0	(13,966,362)	(4,515,300)	0	(4,515,300)
12	997032 Interest Rate Swaps	0	(37,974,966)	(37,974,966)	0	(25,014,870)	(25,014,870)	0	(12,960,096)	(12,960,096)
4	997033 BPA Residential Exchange	607,546	0	607,546	226,019	0	226,019	381,527	0	381,527
99	997034 Montana Hydro Settlement	1,037,280	0	1,037,280	676,596	0	676,596	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(240,730)	(240,730)	0	(157,991)	(157,991)	0	(82,739)	(82,739)
99	997043 Washington Deferred Power Costs	3,480,564	0	3,480,564	3,480,564	0	3,480,564	0	0	0
1	997044 Non-Monetary Power Costs	0	58,842	58,842	0	38,618	38,618	0	20,224	20,224
1	997045 Section 199 Manufacturing Deduction	0	(250,000)	(250,000)	0	(164,075)	(164,075)	0	(85,925)	(85,925)
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	(3,716,856)	(3,716,856)	0	(2,448,367)	(2,448,367)	0	(1,268,489)	(1,268,489)
11	997049 Tax Depreciation	0	(287,457,938)	(287,457,938)	0	(186,844,785)	(186,844,785)	0	(100,613,153)	(100,613,153)
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	33,234	33,234	0	22,612	22,612	0	10,622	10,622
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(149,987)	0	(149,987)	0	0	0	(149,987)	0	(149,987)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months 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	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	629,633	0	629,633	783,275	0	783,275	(153,642)	0	(153,642)
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	226,667	0	226,667	226,667	0	226,667	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,524,768	5,524,768	0	3,591,044	3,591,044	0	1,933,724	1,933,724
4	997081 Deferred Compensation	0	71,969	71,969	0	48,968	48,968	0	23,001	23,001
4	997082 Meal Disallowances	0	537,948	537,948	0	366,020	366,020	0	171,928	171,928
4	997083 Paid Time Off	0	213,414	213,414	0	145,207	145,207	0	68,207	68,207
2	997084 Customer Uncollectibles	0	(612,459)	(612,459)	0	(402,159)	(402,159)	0	(210,300)	(210,300)
99	997088 Deferred O&M Colstrip & CS2	2,100,518	0	2,100,518	1,070,487	0	1,070,487	1,030,031	0	1,030,031
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	1	0	1	1	0	1	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	(2,272,212)	0	(2,272,212)	(2,272,212)	0	(2,272,212)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(547,751)	0	(547,751)	(601,099)	0	(601,099)	53,348	0	53,348
1	997099 Kettle Falls Diesel Leak	0	174,978	174,978	0	114,838	114,838	0	60,140	60,140
99	997100 WA REC Amort	598,859	0	598,859	598,859	0	598,859	0	0	0
1	997101 Repairs 481 (a)	0	(62,135,396)	(62,135,396)	0	(40,779,460)	(40,779,460)	0	(21,355,936)	(21,355,936)
1	997102 Amort Idaho Earnings Test (254229)	(2,372,705)	0	(2,372,705)	0	0	0	(2,372,705)	0	(2,372,705)
99	997103 Def Project Compass	(263,167)	0	(263,167)	0	0	0	(263,167)	0	(263,167)
99	997104 Spokane River TDG	378,312	0	378,312	290,395	0	290,395	87,917	0	87,917
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	25,334,970	(297,560,789)	(272,110,674)	16,328,361	(192,606,125)	(176,277,764)	9,121,754	(104,954,664)	(95,832,910)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.663%	34.337%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.999%	35.001%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.872%	34.128%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended 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	109,014,137	109,014,137	0	70,562,671	70,562,671	0	38,451,466	38,451,466
99	410100	Deferred Federal Income Tax Expense - Washin	5,792,618	0	5,792,618	5,792,618	0	5,792,618	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,727,269	0	2,727,269	0	0	0	2,727,269	0	2,727,269
	410100	Total	8,519,887	109,014,137	117,534,024	5,792,618	70,562,671	76,355,289	2,727,269	38,451,466	41,178,735
14	411100	Deferred Federal Income Tax Expense - Allocate	0	28,064	28,064	0	18,165	18,165	0	9,899	9,899
99	411100	Deferred Federal Income Tax Expense - Washin	(1,248,721)	0	(1,248,721)	(1,248,721)	0	(1,248,721)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(194,663)	0	(194,663)	0	0	0	(194,663)	0	(194,663)
	411100	Total	(1,443,384)	28,064	(1,415,320)	(1,248,721)	18,165	(1,230,556)	(194,663)	9,899	(184,764)
Total Deferred Federal Income Tax Expense			7,076,503	109,042,201	116,118,704	4,543,897	70,580,836	75,124,733	2,532,606	38,461,365	40,993,971

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.728%	35.272%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended 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	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,418,788	1,418,788	0	931,151	931,151	0	487,637	487,637
1	408150	R&P Property Tax--Production	0	14,286,725	14,286,725	0	9,376,378	9,376,378	0	4,910,347	4,910,347
1	408180	R&P Property Tax--Transmission	0	5,449,653	5,449,653	0	3,576,607	3,576,607	0	1,873,046	1,873,046
1	409100	State Income Tax--Montana & Oregon	0	(344,840)	(344,840)	0	(226,318)	(226,318)	0	(118,522)	(118,522)
TOTAL PRODUCTION & TRANSMISSION			0	20,829,811	20,829,811	0	13,670,606	13,670,606	0	7,159,205	7,159,205
DISTRIBUTION											
99	408110	State Excise Tax	19,819,344	0	19,819,344	19,819,344	0	19,819,344	0	0	0
99	408120	Municipal Occupation & License Tax	20,982,528	0	20,982,528	17,632,274	0	17,632,274	3,350,254	0	3,350,254
99	408160	Miscellaneous State or Local Tax--WA & ID	138	0	138	0	0	0	138	0	138
99	408170	R&P Property Tax--Distribution	10,232,239	0	10,232,239	7,350,033	0	7,350,033	2,882,206	0	2,882,206
99	409100	State Income Tax--Idaho	(78,914)	0	(78,914)	0	0	0	(78,914)	0	(78,914)
TOTAL DISTRIBUTION			50,955,335	0	50,955,335	44,801,651	0	44,801,651	6,153,684	0	6,153,684
TOTAL TAXES OTHER THAN FIT			50,955,335	20,829,811	71,785,146	44,801,651	13,670,606	58,472,257	6,153,684	7,159,205	13,312,889

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-12A
For Twelve Months 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	8,700,000	8,700,000	0	5,709,810	5,709,810	0	2,990,190	2,990,190
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	1,236,522	1,236,522	0	811,529	811,529	0	424,993	424,993
1	182381	CDA Settlement Past Storage	0	33,411,070	33,411,070	0	21,927,685	21,927,685	0	11,483,385	11,483,385
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	16,856,109	17,009,288	153,179	11,216,829	11,370,008	0	5,639,280	5,639,280
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,968,598	61,318,188	66,286,786	4,869,979	41,720,895	46,590,874	98,619	19,597,293	19,695,912
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,156,833	4,156,833	0	2,828,309	2,828,309	0	1,328,524	1,328,524
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	50,089,109	50,089,109	0	34,080,630	34,080,630	0	16,008,479	16,008,479
		TOTAL INTANGIBLE PLANT	5,724,481	221,817,049	227,541,530	5,625,862	148,517,789	154,143,651	98,619	73,299,260	73,397,879
		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	131,803,518	131,803,518	0	86,502,649	86,502,649	0	45,300,869	45,300,869
1	312000	Boiler Plant	0	175,609,014	175,609,014	0	115,252,196	115,252,196	0	60,356,818	60,356,818
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,753,797	54,753,797	0	35,934,917	35,934,917	0	18,818,880	18,818,880
1	315000	Accessory Electric Equipment	0	27,180,405	27,180,405	0	17,838,500	17,838,500	0	9,341,905	9,341,905
1	316000	Miscellaneous Power Plant Equipment	0	17,290,043	17,290,043	0	11,347,455	11,347,455	0	5,942,588	5,942,588
		TOTAL STEAM PRODUCTION PLANT	0	410,221,719	410,221,719	0	269,228,514	269,228,514	0	140,993,205	140,993,205
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,910,326	59,910,326	0	39,319,147	39,319,147	0	20,591,179	20,591,179
1	331XXX	Structures & Improvements	0	65,090,058	65,090,058	0	42,718,605	42,718,605	0	22,371,453	22,371,453
1	332XXX	Reservoirs, Dams, & Waterways	0	163,517,336	163,517,336	0	107,316,428	107,316,428	0	56,200,908	56,200,908
1	333000	Waterwheels, Turbines, & Generators	0	188,718,400	188,718,400	0	123,855,886	123,855,886	0	64,862,514	64,862,514
1	334000	Accessory Electric Equipment	0	46,058,091	46,058,091	0	30,227,925	30,227,925	0	15,830,166	15,830,166
1	335XXX	Miscellaneous Power Plant Equipment	0	10,210,600	10,210,600	0	6,701,217	6,701,217	0	3,509,383	3,509,383
1	336000	Roads, Railroads, & Bridges	0	2,684,271	2,684,271	0	1,761,687	1,761,687	0	922,584	922,584
		TOTAL HYDRAULIC PRODUCTION PLANT	0	536,189,082	536,189,082	0	351,900,895	351,900,895	0	184,288,187	184,288,187
		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	16,817,200	16,817,200	0	11,037,128	11,037,128	0	5,780,072	5,780,072
1	342000	Fuel Holders, Producers, & Accessories	0	21,385,069	21,385,069	0	14,035,021	14,035,021	0	7,350,048	7,350,048
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	210,030,040	210,030,040	0	137,842,715	137,842,715	0	72,187,325	72,187,325
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	20,659,509	20,659,509	0	13,558,836	13,558,836	0	7,100,673	7,100,673
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	1,789,421	1,789,421	0	1,174,397	1,174,397	0	615,024	615,024
		TOTAL OTHER PRODUCTION PLANT	0	295,678,756	295,678,756	0	194,053,967	194,053,967	0	101,624,789	101,624,789
		TOTAL PRODUCTION PLANT	0	1,242,089,557	1,242,089,557	0	815,183,376	815,183,376	0	426,906,181	426,906,181

RESULTS OF OPERATIONS		
ELECTRIC UTILITY PLANT		
For Twelve Months Ended September 30, 2016		
Average of Monthly Averages Basis		

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,922,703	21,922,703	0	14,387,870	14,387,870	0	7,534,833	7,534,833
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	22,524,384	22,524,384	0	14,782,753	14,782,753	0	7,741,631	7,741,631
1	353000	Station Equipment	0	247,356,100	247,356,100	0	162,339,808	162,339,808	0	85,016,292	85,016,292
1	354000	Towers & Fixtures	0	17,172,651	17,172,651	0	11,270,411	11,270,411	0	5,902,240	5,902,240
1	355000	Poles & Fixtures	0	196,488,464	196,488,464	0	128,955,379	128,955,379	0	67,533,085	67,533,085
1	356000	Overhead Conductors & Devices	0	131,436,819	131,436,819	0	86,261,984	86,261,984	0	45,174,835	45,174,835
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	2,342,255	2,342,255	0	1,537,222	1,537,222	0	805,033	805,033
1	359000	Roads & Trails	0	1,999,683	1,999,683	0	1,312,392	1,312,392	0	687,291	687,291
TOTAL TRANSMISSION PLANT			0	644,230,149	644,230,149	0	422,808,246	422,808,246	0	221,421,903	221,421,903
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,232,856	0	5,232,856	3,824,416	0	3,824,416	1,408,440	0	1,408,440
99	360400	Land Easements	2,460,563	0	2,460,563	335,064	0	335,064	2,125,499	0	2,125,499
99	360500	Land Ease Perpetual	107,290	0	107,290	0	0	0	107,290	0	107,290
99	361000	Structures & Improvements	20,631,214	0	20,631,214	14,139,292	0	14,139,292	6,491,922	0	6,491,922
3	362000	Station Equipment	123,890,858	2,085,820	125,976,678	80,035,644	1,417,794	81,453,438	43,855,214	668,026	44,523,240
99	363000	Energy Storage Equipment	2,571,536	0	2,571,536	2,571,536	0	2,571,536	0	0	0
99	364000	Poles, Towers, & Fixtures	341,240,671	0	341,240,671	216,966,807	0	216,966,807	124,273,864	0	124,273,864
99	365000	Overhead Conductors & Devices	216,996,142	0	216,996,142	135,609,405	0	135,609,405	81,386,737	0	81,386,737
99	366000	Underground Conduit	99,013,696	0	99,013,696	63,027,849	0	63,027,849	35,985,847	0	35,985,847
99	367000	Underground Conductors & Devices	175,118,992	0	175,118,992	113,113,888	0	113,113,888	62,005,104	0	62,005,104
99	368000	Line Transformers	235,196,630	0	235,196,630	160,413,089	0	160,413,089	74,783,541	0	74,783,541
99	369XXX	Services	152,417,969	0	152,417,969	99,474,274	0	99,474,274	52,943,695	0	52,943,695
99	370000	Meters	49,876,705	0	49,876,705	27,356,977	0	27,356,977	22,519,728	0	22,519,728
99	373XXX	Street Light & Signal Systems	50,706,756	0	50,706,756	33,389,179	0	33,389,179	17,317,577	0	17,317,577
TOTAL DISTRIBUTION PLANT			1,475,461,878	2,085,820	1,477,547,698	950,257,420	1,417,794	951,675,214	525,204,458	668,026	525,872,484
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,374,443	7,155,164	8,529,607	669,017	4,868,374	5,537,391	705,426	2,286,790	2,992,216
4	390XXX	Structures & Improvements	13,731,397	78,566,978	92,298,375	6,599,781	53,456,972	60,056,753	7,131,616	25,110,006	32,241,622
4	391XXX	Office Furniture & Equipment	3,321,531	51,326,898	54,648,429	3,243,148	34,922,821	38,165,969	78,383	16,404,077	16,482,460
4	392XXX	Transportation Equipment	25,863,062	14,373,095	40,236,157	18,690,046	9,779,454	28,469,500	7,173,016	4,593,641	11,766,657
4	393000	Stores Equipment	260,181	3,043,968	3,304,149	117,539	2,071,116	2,188,655	142,642	972,852	1,115,494
4	394000	Tools, Shop & Garage Equipment	1,972,895	10,982,985	12,955,880	933,945	7,472,823	8,406,768	1,038,950	3,510,162	4,549,112
4	394100	Electric Charging Stations	0	40,366	40,366	0	27,465	27,465	0	12,901	12,901
4	395000	Laboratory Equipment	254,608	649,095	903,703	219,242	441,644	660,886	35,366	207,451	242,817
4	396XXX	Power Operated Equipment	25,759,361	9,048,467	34,807,828	15,535,627	6,156,577	21,692,204	10,223,734	2,891,890	13,115,624
4	397XXX	Communications Equipment	21,656,891	74,849,919	96,506,810	12,890,303	50,927,885	63,818,188	8,766,588	23,922,034	32,688,622
4	398000	Miscellaneous Equipment	5,733	393,704	399,437	3,913	267,876	271,789	1,820	125,828	127,648
TOTAL GENERAL PLANT			94,200,102	250,430,639	344,630,741	58,902,561	170,393,007	229,295,568	35,297,541	80,037,632	115,335,173
TOTAL PLANT IN SERVICE			1,575,386,461	2,360,653,214	3,936,039,675	1,014,785,843	1,558,320,212	2,573,106,055	560,600,618	802,333,002	1,362,933,620

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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	(291,760,384)	(291,760,384)	0	(191,482,340)	(191,482,340)	0	(100,278,044)	(100,278,044)
E-ADEP		Hydro Production Plant	0	(139,155,152)	(139,155,152)	0	(91,327,526)	(91,327,526)	0	(47,827,626)	(47,827,626)
E-ADEP		Other Production Plant	0	(104,708,031)	(104,708,031)	0	(68,719,881)	(68,719,881)	0	(35,988,150)	(35,988,150)
E-ADEP		Transmission Plant	0	(204,401,806)	(204,401,806)	0	(134,148,905)	(134,148,905)	0	(70,252,901)	(70,252,901)
E-ADEP		Distribution Plant	(470,533,510)	(43,752)	(470,577,262)	(289,857,873)	(29,740)	(289,887,613)	(180,675,637)	(14,012)	(180,689,649)
E-ADEP		General Plant	(33,555,579)	(84,947,138)	(118,502,717)	(20,912,783)	(57,798,033)	(78,710,816)	(12,642,796)	(27,149,105)	(39,791,901)
TOTAL ACCUMULATED DEPRECIATION			(504,089,089)	(825,016,263)	(1,329,105,352)	(310,770,656)	(543,506,425)	(854,277,081)	(193,318,433)	(281,509,838)	(474,828,271)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,645,595)	(10,645,595)	0	(6,986,704)	(6,986,704)	0	(3,658,891)	(3,658,891)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(182,861)	0	(182,861)	(182,861)	0	(182,861)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,104,752)	(1,104,752)	0	(750,165)	(750,165)	0	(354,587)	(354,587)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,746,520)	(27,913,373)	(30,659,893)	(2,696,733)	(18,992,259)	(21,688,992)	(49,787)	(8,921,114)	(8,970,901)
E-AAAMT		General Plant - 390200, 396200	(120,558)	(260,060)	(380,618)	(116,997)	(176,945)	(293,942)	(3,561)	(83,115)	(86,676)
TOTAL ACCUMULATED AMORTIZATION			(3,049,939)	(39,923,780)	(42,973,719)	(2,996,591)	(26,906,073)	(29,902,664)	(53,348)	(13,017,707)	(13,071,055)
TOTAL ACCUMULATED DEPR/AMORT			(507,139,028)	(864,940,043)	(1,372,079,071)	(313,767,247)	(570,412,498)	(884,179,745)	(193,371,781)	(294,527,545)	(487,899,326)
NET ELECTRIC UTILITY PLANT before DFIT			1,068,247,433	1,495,713,171	2,563,960,604	701,018,596	987,907,714	1,688,926,310	367,228,837	507,805,457	875,034,294
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	(123,319)	(123,319)	0	(80,934)	(80,934)	0	(42,385)	(42,385)
12		ADFIT - Electric Plant In Service (282900)	0	(451,927,807)	(451,927,807)	0	(297,693,885)	(297,693,885)	0	(154,233,922)	(154,233,922)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,173,818)	(49,173,818)	0	(33,457,866)	(33,457,866)	0	(15,715,952)	(15,715,952)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(1,492,982)	(1,492,982)	0	(1,015,825)	(1,015,825)	0	(477,157)	(477,157)
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	(11,693,875)	(11,693,875)	0	(7,674,690)	(7,674,690)	0	(4,019,185)	(4,019,185)
1		ADFIT - CDA Settlement Costs (283333)	0	383,902	383,902	0	251,955	251,955	0	131,947	131,947
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,191,725)	(3,191,725)	0	(2,102,453)	(2,102,453)	0	(1,089,272)	(1,089,272)
TOTAL ACCUMULATED DFIT			0	(517,219,624)	(517,219,624)	0	(341,773,698)	(341,773,698)	0	(175,445,926)	(175,445,926)
NET ELECTRIC UTILITY PLANT			1,068,247,433	978,493,547	2,046,740,980	701,018,596	646,134,016	1,347,152,612	367,228,837	332,359,531	699,588,368

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.973%	32.027%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.872%	34.128%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	978,493,547	2,046,740,980	701,018,596	646,134,016	1,347,152,612	367,228,837	332,359,531	699,588,368
	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	(601,414)	0	(601,414)	601,414	0	601,414
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)	(2,897,121)	0	(2,897,121)	(928,477)	0	(928,477)	(1,968,644)	0	(1,968,644)
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)	7,632,313	0	7,632,313	4,876,281	0	4,876,281	2,756,032	0	2,756,032
99	ADFIT - Kettle Falls Disallowed (190420)	149,409	0	149,409	149,409	0	149,409	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)	1,458,484	0	1,458,484	0	0	0	1,458,484	0	1,458,484
99	ADFIT - Boulder Park Disallowed (190040)	399,530	0	399,530	0	0	0	399,530	0	399,530
99	Investment in WNP3 Exchange Power (124900, 12493)	8,370,546	0	8,370,546	8,370,546	0	8,370,546	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,504,359)	0	(1,504,359)	(1,504,359)	0	(1,504,359)	0	0	0
99	CDA Lake Settlement - WA (182382)	709,885	0	709,885	709,885	0	709,885	0	0	0
99	CDA Lake Settlement - ID (186382)	139,387	0	139,387	0	0	0	139,387	0	139,387
99	ADFIT - CDA Lake Settlement - Direct (283382)	(297,247)	0	(297,247)	(248,461)	0	(248,461)	(48,786)	0	(48,786)
99	CDA CDR Fund - Direct (182324)	51,637	0	51,637	51,637	0	51,637	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	366,469	0	366,469	340,384	0	340,384	26,085	0	26,085
99	ADFIT - Spokane River Relicensing (283322)	(128,241)	0	(128,241)	(119,116)	0	(119,116)	(9,125)	0	(9,125)
99	Spokane River PM&Es (182323)	337,622	0	337,622	216,141	0	216,141	121,481	0	121,481
99	ADFIT - Spokane River PM&Es (283323)	(118,192)	0	(118,192)	(75,674)	0	(75,674)	(42,518)	0	(42,518)
99	Montana Riverbed Settlement (186360)	687,782	0	687,782	507,440	0	507,440	180,342	0	180,342
99	ADFIT - Montana Riverbed Settlement (283365)	(241,184)	0	(241,184)	(178,065)	0	(178,065)	(63,119)	0	(63,119)
99	Lancaster Generation (182312)	18,889	0	18,889	18,889	0	18,889	0	0	0
99	ADFIT - Lancaster Generation (283312)	(6,611)	0	(6,611)	(6,611)	0	(6,611)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,395	0	59,395	0	0	0	59,395	0	59,395
4	Customer Advances (252000)	(2,107,507)	(106)	(2,107,613)	(564,003)	(72)	(564,075)	(1,543,504)	(34)	(1,543,538)
99	Customer Deposits (235199)	(1,669,635)	0	(1,669,635)	(1,669,635)	0	(1,669,635)	0	0	0
C-WKC	Working Capital	60,754,136	27,240,031	87,994,167	60,754,136	0	60,754,136	0	27,240,031	27,240,031
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	64,774,858	27,239,925	92,014,783	65,962,207	(72)	65,962,135	(1,187,349)	27,239,997	26,052,648
	NET RATE BASE	#####	1,005,733,472	2,138,755,763	766,980,803	646,133,944	1,413,114,747	366,041,488	359,599,528	725,641,016

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-12A
For Twelve Months 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	
Electric Production														
1	Steam (ED-AN)	7,862,974	7,862,974			7,862,974	7,862,974		5,160,470	5,160,470		2,702,504	2,702,504	
1	Hydro (ED-AN)	9,844,963	9,844,963			9,844,963	9,844,963		6,461,249	6,461,249		3,383,714	3,383,714	
1	Other (ED-AN)	9,450,130	9,450,130			9,450,130	9,450,130		6,202,120	6,202,120		3,248,010	3,248,010	
Total Electric Production		27,158,067	27,158,067			27,158,067	27,158,067		17,823,839	17,823,839		9,334,228	9,334,228	
Electric Transmission														
1	ED-AN	11,608,829	11,608,829			11,608,829	11,608,829		7,618,874	7,618,874		3,989,955	3,989,955	
Total Electric Transmissio		11,608,829	11,608,829			11,608,829	11,608,829		7,618,874	7,618,874		3,989,955	3,989,955	
Electric Distribution														
3	ED-AN	41,091	41,091			41,091	41,091		27,931	27,931		13,160	13,160	
	ED-ID	15,981,270	15,981,270			15,981,270	15,981,270				15,981,270		15,981,270	
	ED-WA	27,251,688	27,251,688			27,251,688	27,251,688	27,251,688		27,251,688				
Total Electric Distribution		43,274,049	43,274,049			43,232,958	41,091	43,274,049	27,251,688	27,931	27,279,619	15,981,270	13,160	15,994,430
Gas Underground Storage														
	GD-AN	680,493		680,493										
	GD-OR	125,458			125,458									
Total Gas Underground St		805,951		680,493	125,458									
Gas Distribution														
	GD-AN	64,599		64,599										
	GD-ID	4,789,128		4,789,128										
	GD-WA	9,614,099		9,614,099										
	GD-OR	6,420,252			6,420,252									
Total Gas Distribution		20,888,078		14,467,826	6,420,252									
General Plant														
4	ED-AN	2,789,363	2,789,363			2,789,363	2,789,363		1,897,883	1,897,883		891,480	891,480	
	ED-ID	211,428	211,428			211,428	211,428				211,428		211,428	
	ED-WA	1,114,147	1,114,147			1,114,147	1,114,147	1,114,147		1,114,147				
7,4	CD-AA	18,611,520	13,274,853	3,714,487	1,622,180		13,274,853	13,274,853		9,032,210		4,242,643	4,242,643	
9,4	CD-AN	660,049	518,026	142,023			518,026	518,026		352,465		165,561	165,561	
9	CD-ID	340,407	267,162	73,245			267,162	267,162			267,162		267,162	
9	CD-WA	193,258	151,675	41,583			151,675	151,675	151,675					
8	GD-AA	275,269		191,681	83,588									
	GD-AN	36,656		36,656										
	GD-ID	44,747		44,747										
	GD-WA	212,733		212,733										
	GD-OR	198,113			198,113									
Total General Plant		24,687,690	18,326,654	4,457,155	1,903,881	1,744,412	16,582,242	18,326,654	1,265,822	11,282,558	12,548,380	478,590	5,299,684	5,778,274
Total Depreciation Expens		128,422,664	100,367,599	19,605,474	8,449,591	44,977,370	55,390,229	100,367,599	28,517,510	36,753,202	65,270,712	16,459,860	18,637,027	35,096,887

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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	67.973%	32.027%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended September 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		602,746	602,746		315,654	315,654	
1	Misc Intangible Plt (303000)	ED-AN	240,032	240,032		240,032	240,032		157,533	157,533		82,499	82,499	
Total Production/Transmission			1,158,432	1,158,432		1,158,432	1,158,432		760,279	760,279		398,153	398,153	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844				
Total Distribution			26,997	26,997		26,997	26,997		26,997	26,997				
General Plant - 303000														
7,4		CD-AA	597,900	426,458	119,329	52,113			290,162	290,162		136,296	136,296	
9,1		CD-AN	9,729	7,635	2,094			7,635	5,011	5,011		2,624	2,624	
		GD-ID	13,581		13,581									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			654,140	434,093	159,866	60,181			295,173	295,173		138,920	138,920	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	19,110,832	13,630,992	3,814,140	1,665,700			9,274,527	9,274,527		4,356,465	4,356,465	
9,4		CD-AN	9,161	7,190	1,971			7,190	4,892	4,892		2,298	2,298	
9,4		CD-ID	18,602	14,599	4,003			14,599			14,599		14,599	
4		ED-AN	597,894	597,894				597,894	406,807	406,807		191,087	191,087	
		ED-ID	4,747	4,747				4,747			4,747		4,747	
		ED-WA	939,855	939,855				939,855		939,855				
8		GD-AA	322,959		224,889	98,070								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			21,004,050	15,195,277	4,045,003	1,763,770			939,855	9,686,226	10,626,081	19,346	4,549,850	4,569,196
Gas Underground Storage														
		GD-AN	228		228									
Total Gas Underground Storage			228		228									
General Plant - 390200, 396200														
7,4		CD-AA	26,637	18,999	5,316	2,322			12,927	12,927		6,072	6,072	
4		ED-AN	36,064	36,064				36,064	24,538	24,538		11,526	11,526	
		GD-OR	0			0								
Total General Plant - 390200, 396200			62,701	55,063	5,316	2,322			37,465	37,465		17,598	17,598	
Total Amortization Expense			22,906,548	16,869,862	4,210,413	1,826,273			966,852	10,779,143	11,745,995	19,346	5,104,521	5,123,867

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-12A
For Twelve Months 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)	(291,760,384)	(291,760,384)			(291,760,384)	(291,760,384)		(191,482,340)	(191,482,340)		(100,278,044)	(100,278,044)	
1	Hydro (ED-AN)	(139,155,152)	(139,155,152)			(139,155,152)	(139,155,152)		(91,327,526)	(91,327,526)		(47,827,626)	(47,827,626)	
1	Other (ED-AN)	(104,708,031)	(104,708,031)			(104,708,031)	(104,708,031)		(68,719,881)	(68,719,881)		(35,988,150)	(35,988,150)	
Total Electric Production		(535,623,567)	(535,623,567)			(535,623,567)	(535,623,567)		(351,529,747)	(351,529,747)		(184,093,820)	(184,093,820)	
Electric Transmission														
1	ED-AN	(204,401,806)	(204,401,806)			(204,401,806)	(204,401,806)		(134,148,905)	(134,148,905)		(70,252,901)	(70,252,901)	
Total Electric Transmissic		(204,401,806)	(204,401,806)			(204,401,806)	(204,401,806)		(134,148,905)	(134,148,905)		(70,252,901)	(70,252,901)	
Electric Distribution														
3	ED-AN	(43,752)	(43,752)				(43,752)		(29,740)	(29,740)		(14,012)	(14,012)	
	ED-ID	(180,675,637)	(180,675,637)			(180,675,637)	(180,675,637)					(180,675,637)	(180,675,637)	
	ED-WA	(289,857,873)	(289,857,873)			(289,857,873)	(289,857,873)	(289,857,873)						
Total Electric Distribution		(470,577,262)	(470,577,262)			(470,533,510)	(43,752)	(470,577,262)	(289,857,873)	(29,740)	(289,887,613)	(180,675,637)	(14,012)	(180,689,649)
Gas Underground Storage														
	GD-AN	(14,258,973)		(14,258,973)										
	GD-OR	(779,129)			(779,129)									
Total Gas Underground S		(15,038,102)		(14,258,973)	(779,129)									
Gas Distribution														
	GD-AN	(1,589,297)		(1,589,297)										
	GD-ID	(64,768,172)		(64,768,172)										
	GD-WA	(126,072,394)		(126,072,394)										
	GD-OR	(98,838,197)			(98,838,197)									
Total Gas Distribution		(291,268,060)		(192,429,863)	(98,838,197)									
General Plant														
4	ED-AN	(42,492,172)	(42,492,172)			(42,492,172)	(42,492,172)		(28,911,674)	(28,911,674)		(13,580,498)	(13,580,498)	
	ED-ID	(8,241,530)	(8,241,530)			(8,241,530)	(8,241,530)				(8,241,530)		(8,241,530)	
	ED-WA	(18,572,549)	(18,572,549)			(18,572,549)	(18,572,549)	(18,572,549)						
7,4	CD-AA	(47,053,922)	(33,561,680)	(9,391,022)	(4,101,220)		(33,561,680)	(33,561,680)		(22,835,367)	(22,835,367)	(10,726,313)	(10,726,313)	
9,4	CD-AN	(11,331,481)	(8,893,286)	(2,438,195)			(8,893,286)	(8,893,286)		(6,050,992)	(6,050,992)	(2,842,294)	(2,842,294)	
9	CD-ID	(5,607,923)	(4,401,266)	(1,206,657)		(4,401,266)	(4,401,266)				(4,401,266)		(4,401,266)	
9	CD-WA	(2,981,835)	(2,340,234)	(641,601)		(2,340,234)	(2,340,234)	(2,340,234)			(2,340,234)			
8	GD-AA	(1,980,356)		(1,379,001)	(601,355)									
	GD-AN	(2,226,812)		(2,226,812)										
	GD-ID	(1,483,978)		(1,483,978)										
	GD-WA	(5,233,104)		(5,233,104)										
	GD-OR	(4,420,834)			(4,420,834)									
Total General Plant		(151,626,496)	(118,502,717)	(24,000,370)	(9,123,409)	(33,555,579)	(84,947,138)	(118,502,717)	(20,912,783)	(57,798,033)	(78,710,816)	(12,642,796)	(27,149,105)	(39,791,901)
Total Accumulated Depr		(1,668,535,293)	(1,329,105,352)	(230,689,206)	(108,740,735)	(504,089,089)	(825,016,263)	(1,329,105,352)	(310,770,656)	(543,506,425)	(854,277,081)	(193,318,433)	(281,509,838)	(474,828,271)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	67.973%		32.027%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months 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	(9,452,554)	(9,452,554)			(9,452,554)	(9,452,554)		(6,203,711)	(6,203,711)		(3,248,843)	(3,248,843)		
1	Misc Intangible Plt (3030 ED-AN)	(1,193,041)	(1,193,041)			(1,193,041)	(1,193,041)		(782,993)	(782,993)		(410,048)	(410,048)		
Total Production/Transmission		(10,645,595)	(10,645,595)			(10,645,595)	(10,645,595)		(6,986,704)	(6,986,704)		(3,658,891)	(3,658,891)		
Distribution															
	Franchises (302000) ED-WA	(151,274)	(151,274)			(151,274)	(151,274)		(151,274)	(151,274)					
	Misc Intangible Plt (3030 ED-WA)	(31,587)	(31,587)			(31,587)	(31,587)		(31,587)	(31,587)					
Total Distribution		(182,861)	(182,861)			(182,861)	(182,861)		(182,861)	(182,861)					
General Plant - 303000															
7,4	CD-AA	(1,461,134)	(1,042,168)	(291,614)	(127,352)	(1,042,168)	(1,042,168)		(709,091)	(709,091)		(333,077)	(333,077)		
9,1	CD-AN	(79,743)	(62,584)	(17,159)		(62,584)	(62,584)		(41,074)	(41,074)		(21,510)	(21,510)		
	GD-ID	(60,336)		(60,336)											
	GD-WA	(147,782)		(147,782)											
	GD-OR	(76,873)			(76,873)										
Total General Plant - 303000		(1,825,868)	(1,104,752)	(516,891)	(204,225)		(1,104,752)	(1,104,752)		(750,165)	(750,165)		(354,587)	(354,587)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(37,845,961)	(26,994,011)	(7,553,296)	(3,298,654)	(26,994,011)	(26,994,011)		(18,366,725)	(18,366,725)		(8,627,286)	(8,627,286)		
9,4	CD-AN	(27,716)	(21,752)	(5,964)		(21,752)	(21,752)		(14,800)	(14,800)		(6,952)	(6,952)		
9	CD-ID	(39,008)	(30,615)	(8,393)		(30,615)	(30,615)					(30,615)	(30,615)		
4	ED-AN	(897,610)	(897,610)			(897,610)	(897,610)		(610,734)	(610,734)		(286,876)	(286,876)		
	ED-ID	(19,172)	(19,172)			(19,172)	(19,172)					(19,172)	(19,172)		
	ED-WA	(2,696,733)	(2,696,733)			(2,696,733)	(2,696,733)		(2,696,733)	(2,696,733)					
8	GD-AA	(1,171,757)		(815,941)	(355,816)										
	GD-AN	(2,401)		(2,401)											
	GD-OR	(256)			(256)										
Total Misc IT Intangible Plant - 3031XX		(42,700,614)	(30,659,893)	(8,385,995)	(3,654,726)		(2,746,520)	(27,913,373)	(30,659,893)	(2,696,733)	(18,992,259)	(21,688,992)	(49,787)	(8,921,114)	(8,970,901)
Gas Underground Storage															
	GD-AN	(240,143)		(240,143)											
Total Gas Underground Storage		(240,143)		(240,143)											
General Plant - 390200, 396200															
7,4	CD-AA	(250,555)	(178,711)	(50,006)	(21,838)		(178,711)	(178,711)		(121,595)	(121,595)		(57,116)	(57,116)	
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)		
9	CD-WA	(8,051)	(6,319)	(1,732)		(6,319)	(6,319)		(6,319)	(6,319)					
4	ED-AN	(81,349)	(81,349)			(81,349)	(81,349)		(55,350)	(55,350)		(25,999)	(25,999)		
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)					
	GD-WA	(1,785)		(1,785)											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(456,955)	(380,618)	(54,499)	(21,838)		(120,558)	(260,060)	(380,618)	(116,997)	(176,945)	(293,942)	(3,561)	(83,115)	(86,676)
Total Accumulated Amortization		(56,052,036)	(42,973,719)	(9,197,528)	(3,880,789)		(3,049,939)	(39,923,780)	(42,973,719)	(2,996,591)	(26,906,073)	(29,902,664)	(53,348)	(13,017,707)	(13,071,055)

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-12A
For Twelve Months 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	9,671,787	0	0	6,898,499	6,898,499	0	0	1,930,295	1,930,295	0	842,993	842,993
9	CD-WA / ID / AN	1,570,333	655,406	343,147	233,891	1,232,444	179,687	94,078	64,124	337,889	0	0	0
	TOTAL ACCOUNT	12,966,492	669,017	705,426	7,155,164	8,529,607	656,851	94,078	1,994,419	2,745,348	848,544	842,993	1,691,537
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,541,922	1,051,675	2,158,806	4,331,441	7,541,922	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,737	0	0	0	0	2,239,737	0	0	2,239,737	0	0	0
99	GD-OR / AS	3,594,102	0	0	0	0	0	0	0	0	3,594,102	0	3,594,102
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	93,027,078	0	0	66,352,494	66,352,494	0	0	18,566,344	18,566,344	0	8,108,240	8,108,240
9	CD-WA / ID / AN	23,449,613	5,548,106	4,972,810	7,883,044	18,403,960	1,521,076	1,363,352	2,161,225	5,045,653	0	0	0
	TOTAL ACCOUNT	129,852,452	6,599,781	7,131,616	78,566,979	92,298,376	3,760,813	1,363,352	20,727,569	25,851,734	3,594,102	8,108,240	11,702,342
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,222,675	3,212,882	11,597	5,998,196	9,222,675	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	625,571	0	0	0	0	0	0	435,610	435,610	0	189,961	189,961
7	CD-AA	63,445,744	0	0	45,253,311	45,253,311	0	0	12,662,502	12,662,502	0	5,529,931	5,529,931
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	73,520,359	3,243,148	78,382	51,326,898	54,648,428	8,298	18,310	13,125,431	13,152,039	0	5,719,892	5,719,892
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	35,262,771	16,931,924	6,289,135	12,041,712	35,262,771	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,745,912	0	0	0	0	6,921,060	2,304,801	1,520,051	10,745,912	0	0	0
99	GD-OR / AS	3,735,843	0	0	0	0	0	0	0	0	3,735,843	0	3,735,843
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	590,641	0	0	421,281	421,281	0	0	117,880	117,880	0	51,480	51,480
9	CD-WA / ID / AN	5,800,117	1,758,122	883,881	1,910,103	4,552,106	482,009	242,326	523,676	1,248,011	0	0	0
	TOTAL ACCOUNT	56,135,284	18,690,046	7,173,016	14,373,096	40,236,158	7,403,069	2,547,127	2,161,607	12,111,803	3,735,843	51,480	3,787,323

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	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	85,082	0	0	0	0	85,082	0	0	85,082	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,699,707	106,800	127,897	2,668,945	2,903,642	29,280	35,064	731,721	796,065	0
		TOTAL ACCOUNT	4,242,522	117,539	142,642	3,043,967	3,304,148	114,362	35,064	731,721	881,147	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,579,654	915,660	275,985	2,388,009	3,579,654	0	0	0	0	0
99		GD-WA / ID / AN	2,670,606	0	0	0	0	1,951,898	358,964	359,744	2,670,606	0
99		GD-OR / AS	966,494	0	0	0	0	0	0	0	0	966,494
8		GD-AA	2,810,751	0	0	0	0	0	0	1,957,238	1,957,238	0
7		CD-AA	11,795,925	0	0	8,413,561	8,413,561	0	0	2,354,231	2,354,231	0
9		CD-WA / ID / AN	1,226,589	18,285	762,965	181,414	962,664	5,013	209,175	49,737	263,925	0
		TOTAL ACCOUNT	23,050,019	933,945	1,038,950	10,982,984	12,955,879	1,956,911	568,139	4,720,950	7,246,000	966,494
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	40,365	0	0	40,365	40,365	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	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
		TOTAL ACCOUNT	40,365	0	0	40,365	40,365	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	611,866	216,971	34,641	360,254	611,866	0	0	0	0	0
99		GD-WA / ID / AN	149,214	0	0	0	0	18,157	5,922	125,135	149,214	0
99		GD-OR / AS	61,025	0	0	0	0	0	0	0	0	61,025
8		GD-AA	238,346	0	0	0	0	0	0	165,970	165,970	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	48,620	2,272	725	35,161	38,158	623	199	9,640	10,462	0
		TOTAL ACCOUNT	1,464,734	219,243	35,366	649,095	903,704	18,780	6,121	371,728	396,629	61,025
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	33,202,864	15,281,006	9,899,773	8,022,085	33,202,864	0	0	0	0	0
99		GD-WA / ID / AN	4,713,823	0	0	0	0	2,914,708	968,621	830,494	4,713,823	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	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
9		CD-WA / ID / AN	1,564,699	254,621	323,961	649,441	1,228,023	69,807	88,818	178,051	336,676	0
		TOTAL ACCOUNT	40,053,699	15,535,627	10,223,734	9,048,469	34,807,830	2,984,515	1,057,439	1,114,019	5,155,973	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	61,826,311	12,059,479	5,569,742	44,197,090	61,826,311	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,228,591	0	0	0	0	693,867	534,724	0	1,228,591	0	0	0
99		GD-OR / AS	1,226,415	0	0	0	0	0	0	0	0	1,226,415	0	1,226,415
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	35,393,452	0	0	25,244,734	25,244,734	0	0	7,063,825	7,063,825	0	3,084,893	3,084,893
9		CD-WA/ ID / AN	12,022,688	830,824	3,196,846	5,408,096	9,435,766	227,780	876,451	1,482,691	2,586,922	0	0	0
		TOTAL ACCOUNT	112,690,389	12,890,303	8,766,588	74,849,920	96,506,811	921,647	1,411,175	9,237,934	11,570,756	1,226,415	3,386,407	4,612,822
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	86,837	0	1,820	85,017	86,837	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	427,290	0	0	304,769	304,769	0	0	85,278	85,278	0	37,243	37,243
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	526,472	3,913	1,820	393,704	399,437	1,073	0	86,352	87,425	2,367	37,243	39,610
		TOTAL GENERAL PLANT	454,542,787	58,902,562	35,297,540	250,430,641	344,630,743	17,826,319	7,100,805	54,271,730	79,198,854	10,535,851	20,177,339	30,713,190

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 September 30, 2016
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,460,110	153,179	0	10,306,931	10,460,110	0	0	0	0	0		
99		GD-WA / ID / AN	1,727,378	0	0	0	0	1,022,594	704,784	0	1,727,378	0		
99		GD-OR / AS	809,193	0	0	0	0	0	0	0	0	809,193		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,968,504	0	0	6,396,875	6,396,875	0	0	1,789,934	1,789,934	0		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	22,159,243	153,179	0	16,856,109	17,009,288	1,022,594	704,784	1,831,689	3,559,067	809,193	781,695	1,590,888
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,892,585	4,869,979	23,524	2,999,082	7,892,585	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	1,834,671	0	0	0	0	0	0	1,277,555	1,277,555	0		
7		CD-AA	81,712,245	0	0	58,282,076	58,282,076	0	0	16,308,130	16,308,130	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	91,582,366	4,869,979	98,619	61,318,188	66,286,786	0	20,588	17,595,837	17,616,425	0	7,679,155	7,679,155
	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	2,401	0	0	0	0	0	0	2,401	2,401	0		
99		GD-OR / AS	256	0	0	0	0	0	0	0	0	256		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	5,827,935	0	0	4,156,833	4,156,833	0	0	1,163,139	1,163,139	0		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	5,830,592	0	0	4,156,833	4,156,833	0	0	1,165,540	1,165,540	256	507,963	508,219
	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	70,225,597	0	0	50,089,109	50,089,109	0	0	14,015,625	14,015,625	0		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	70,225,597	0	0	50,089,109	50,089,109	0	0	14,015,625	14,015,625	0	6,120,863	6,120,863
	TOTAL		189,797,798	5,023,158	98,619	132,420,239	137,542,016	1,022,594	725,372	34,608,691	36,356,657	809,449	15,089,676	15,899,125

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-Fact	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended 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	(68,239,553)	(48,672,544)	(13,619,250)	(5,947,759)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(638,705)	(501,275)	(137,430)	0
7	283750	CD-AA	(2,093,181)	(1,492,982)	(417,757)	(182,442)
		Total	<u>(70,971,439)</u>	<u>(50,666,801)</u>	<u>(14,174,437)</u>	<u>(6,130,201)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,700,826	2,700,826					2,700,826
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			402	402					402
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(896)	(896)					(896)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			44	44					44
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	75,798,277	32,519,709		108,317,986	60,754,136	27,240,031	15,044,141	5,279,678	
TOTAL		75,798,277	32,519,709	2,700,376	111,018,362	60,754,136	27,240,031	15,044,141	5,279,678	2,700,376

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						