

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	162,903,540	106,391,644	56,511,896
	Adjustments			
	Adjusted Net Operating Income (Loss)	162,903,540	106,391,644	56,511,896
E-APL	Electric Net Rate Base	2,252,104,137	1,488,881,751	763,222,386
	RATE OF RETURN	7.233%	7.146%	7.404%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers Percent	8-01-2016 thru 08-31-2016	374,085 100.000%	245,641 65.664%	128,444 34.336%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2015 thru 08-31-2016	25,735,545 100.000%	17,482,605 67.932%	8,252,940 32.068%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended August 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2016 Ending Balance 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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
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 Percent	8-01-2016 thru 08-31-2016	1,031,255,378	680,815,488	350,439,890	
				100.000%	66.018%	33.982%	
11		Book Depreciation Percent	09-01-2015 thru 08-31-2016	99,991,327	64,976,128	35,015,199	
				100.000%	64.982%	35.018%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	8-01-2016 thru 08-31-2016	2,687,239,811 100.000%	1,772,240,881 65.950%	914,998,930 34.050%
13	E-PLT	Net Electric General Plant Percent	8-01-2016 thru 08-31-2016	232,220,020 100.000%	153,955,749 66.297%	78,264,271 33.703%
14		Net Allocated Schedule M's Percent	09-01-2015 thru 08-31-2016	-296,457,714 100.000%	-191,963,419 64.752%	-104,494,295 35.248%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 2016		
Ending Balance 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	332,867,897	0	332,867,897	224,894,960	0	224,894,960	107,972,937	0	107,972,937
99	442200	Commercial - Firm & Int.	304,044,741	0	304,044,741	216,224,134	0	216,224,134	87,820,607	0	87,820,607
1	442300	Industrial	107,304,103	0	107,304,103	62,502,867	0	62,502,867	44,801,236	0	44,801,236
99	444000	Public Street & Highway Lighting	7,630,714	0	7,630,714	5,123,363	0	5,123,363	2,507,351	0	2,507,351
99	448000	Interdepartmental Revenue	1,187,294	0	1,187,294	940,073	0	940,073	247,221	0	247,221
99	499XXX	Unbilled Revenue	401,766	0	401,766	425,830	0	425,830	(24,064)	0	(24,064)
		TOTAL SALES TO ULTIMATE CUSTOMERS	753,436,515	0	753,436,515	510,111,227	0	510,111,227	243,325,288	0	243,325,288
1	447XXX	Sales for Resale	0	121,697,563	121,697,563	0	79,870,111	79,870,111	0	41,827,452	41,827,452
		TOTAL SALES OF ELECTRICITY	753,436,515	121,697,563	875,134,078	510,111,227	79,870,111	589,981,338	243,325,288	41,827,452	285,152,740
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,180,863)	0	(2,180,863)	(693,782)	0	(693,782)	(1,487,081)	0	(1,487,081)
99	451000	Miscellaneous Service Revenue	404,503	0	404,503	250,770	0	250,770	153,733	0	153,733
1	453000	Sales of Water & Water Power	0	373,000	373,000	0	244,800	244,800	0	128,200	128,200
1	454000	Rent from Electric Property	2,384,474	6,967	2,391,441	1,380,829	4,572	1,385,401	1,003,645	2,395	1,006,040
1	456XXX	Other Electric Revenues	19,339,422	98,889,406	118,228,828	14,508,523	64,901,117	79,409,640	4,830,899	33,988,289	38,819,188
		TOTAL OTHER OPERATING REVENUE	19,947,536	99,269,373	119,216,909	15,446,340	65,150,489	80,596,829	4,501,196	34,118,884	38,620,080
		TOTAL ELECTRIC REVENUE	773,384,051	220,966,936	994,350,987	525,557,567	145,020,600	670,578,167	247,826,484	75,946,336	323,772,820

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 2016		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	50000	Supervision & Engineering	0	282,751	282,751	0	185,569	185,569	0	97,182	97,182
1	501XXX	Fuel	0	31,008,232	31,008,232	0	20,350,703	20,350,703	0	10,657,529	10,657,529
1	50200	Steam Expense	0	4,576,797	4,576,797	0	3,003,752	3,003,752	0	1,573,045	1,573,045
1	505000	Electric Expense	0	1,181,455	1,181,455	0	775,389	775,389	0	406,066	406,066
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,057,507	4,057,507	0	2,662,942	2,662,942	0	1,394,565	1,394,565
1	507000	Rent	0	34,292	34,292	0	22,506	22,506	0	11,786	11,786
MAINTENANCE											
1	510000	Supervision & Engineering	0	620,537	620,537	0	407,258	407,258	0	213,279	213,279
1	511000	Structures	0	683,261	683,261	0	448,424	448,424	0	234,837	234,837
1	512000	Boiler Plant	0	6,606,080	6,606,080	0	4,335,570	4,335,570	0	2,270,510	2,270,510
1	513000	Electric Plant	0	1,535,177	1,535,177	0	1,007,537	1,007,537	0	527,640	527,640
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,542,100	1,542,100	0	1,012,080	1,012,080	0	530,020	530,020
TOTAL STEAM POWER GENERATION EXP			0	52,128,189	52,128,189	0	34,211,730	34,211,730	0	17,916,459	17,916,459
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,644,000	2,644,000	0	1,735,257	1,735,257	0	908,743	908,743
1	536000	Water for Power	0	1,158,480	1,158,480	0	760,310	760,310	0	398,170	398,170
1	537000	Hydraulic Expense	4,988,479	2,949,485	7,937,964	3,254,849	1,935,747	5,190,596	1,733,630	1,013,738	2,747,368
1	538000	Electric Expense	0	6,960,804	6,960,804	0	4,568,376	4,568,376	0	2,392,428	2,392,428
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	812,755	812,755	0	533,411	533,411	0	279,344	279,344
1	540000	Rent	0	1,303,958	1,303,958	0	855,788	855,788	0	448,170	448,170
1	540100	MT Trust Funds Land Settlement Rents	5,705,790	0	5,705,790	3,726,862	0	3,726,862	1,978,928	0	1,978,928
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,579,987	1,579,987	0	1,036,945	1,036,945	0	543,042	543,042
1	542000	Structures	0	392,099	392,099	0	257,335	257,335	0	134,764	134,764
1	543000	Reservoirs, Dams, & Waterways	0	1,238,594	1,238,594	0	812,889	812,889	0	425,705	425,705
1	544000	Electric Plant	0	2,923,080	2,923,080	0	1,918,417	1,918,417	0	1,004,663	1,004,663
1	545000	Miscellaneous Hydraulic Plant	0	694,276	694,276	0	455,653	455,653	0	238,623	238,623
TOTAL HYDRO POWER GENERATION EXP			10,694,269	22,657,518	33,351,787	6,981,711	14,870,128	21,851,839	3,712,558	7,787,390	11,499,948
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,238,066	1,238,066	0	812,543	812,543	0	425,523	425,523
1	547XXX	Fuel	0	82,856,774	82,856,774	0	54,378,901	54,378,901	0	28,477,873	28,477,873
1	548000	Generation Expense	0	1,944,319	1,944,319	0	1,276,057	1,276,057	0	668,262	668,262
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	392,122	392,122	0	257,350	257,350	0	134,772	134,772
1	550000	Rent	0	(33,822)	(33,822)	0	(22,197)	(22,197)	0	(11,625)	(11,625)
MAINTENANCE											
1	551000	Supervision & Engineering	0	344,282	344,282	0	225,952	225,952	0	118,330	118,330
1	552000	Structures	0	103,898	103,898	0	68,188	68,188	0	35,710	35,710
1	553000	Generating & Electric Equipment	(114,760)	2,585,802	2,471,042	(114,760)	1,697,062	1,582,302	0	888,740	888,740
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	184,299	184,299	0	120,955	120,955	0	63,344	63,344
TOTAL OTHER POWER GENERATION EXP			(114,760)	89,615,740	89,500,980	(114,760)	58,814,811	58,700,051	0	30,800,929	30,800,929

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	151,178,610	151,178,610	0	99,218,521	99,218,521	0	51,960,089	51,960,089
1	556000	System Control & Load Dispatching	0	909,869	909,869	0	597,147	597,147	0	312,722	312,722
E-557	557XXX	Other Expense	4,244,852	71,979,995	76,224,847	3,247,900	47,240,471	50,488,371	996,952	24,739,524	25,736,476
TOTAL OTHER POWER SUPPLY EXPENSE			4,244,852	224,068,474	228,313,326	3,247,900	147,056,139	150,304,039	996,952	77,012,335	78,009,287
TOTAL PRODUCTION OPERATING EXP			14,824,361	388,469,921	403,294,282	10,114,851	254,952,808	265,067,659	4,709,510	133,517,113	138,226,623
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,424,468	2,424,468	0	1,591,178	1,591,178	0	833,290	833,290
1	561000	Load Dispatching	0	2,742,728	2,742,728	0	1,800,052	1,800,052	0	942,676	942,676
1	562000	Station Expense	0	500,510	500,510	0	328,485	328,485	0	172,025	172,025
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	400,424	400,424	0	262,798	262,798	0	137,626	137,626
1	565XXX	Transmission of Electricity by Others	0	17,159,781	17,159,781	0	11,261,964	11,261,964	0	5,897,817	5,897,817
1	566000	Miscellaneous Transmission Expense	0	2,450,750	2,450,750	0	1,608,427	1,608,427	0	842,323	842,323
1	567000	Rent	0	194,878	194,878	0	127,898	127,898	0	66,980	66,980
MAINTENANCE											
1	568000	Supervision & Engineering	2,619	952,028	954,647	2,280	624,816	627,096	339	327,212	327,551
1	569000	Structures	1,099	691,912	693,011	205	454,102	454,307	894	237,810	238,704
1	570000	Station Equipment	1,155	1,158,718	1,159,873	18	760,467	760,485	1,137	398,251	399,388
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	27,025	1,375,070	1,402,095	16,825	902,458	919,283	10,200	472,612	482,812
1	572000	Underground Lines	0	1,656	1,656	0	1,087	1,087	0	569	569
1	573000	Service Miscellaneous	15,348	82,944	98,292	14,734	54,436	69,170	614	28,508	29,122
TOTAL TRANSMISSION OPERATING EXP			47,246	30,135,867	30,183,113	34,062	19,778,168	19,812,230	13,184	10,357,699	10,370,883

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2016	
Ending Balance 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	26,926,874	26,926,874	0	17,672,107	17,672,107	0	9,254,767	9,254,767
E-DEPX		Depreciation Expense-Transmission	0	11,542,211	11,542,211	0	7,575,153	7,575,153	0	3,967,058	3,967,058
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	340,000	0	340,000	340,000	0	340,000	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	78,149	0	78,149	0	0	0	78,149	0	78,149
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	2,453,116	0	2,453,116	1,059,732	0	1,059,732	1,393,384	0	1,393,384
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	445,727	0	445,727	0	0	0	445,727	0	445,727
99	407380	Amortization of Wartsila Generators	51,068	0	51,068	51,068	0	51,068	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	225,667	0	225,667	179,109	0	179,109	46,558	0	46,558
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	(1,853,052)	0	(1,853,052)	(1,448,587)	0	(1,448,587)	(404,465)	0	(404,465)
99	407455	Amortization of Colstrip Refund	(133,322)	0	(133,322)	0	0	0	(133,322)	0	(133,322)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(676,290)	0	(676,290)	0	0	0	(676,290)	0	(676,290)
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	160,845	0	160,845	160,845	0	160,845	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	20,268,071	20,268,071	0	13,301,936	13,301,936	0	6,966,135	6,966,135
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,957,403	61,003,978	64,961,381	3,074,350	40,036,911	43,111,261	883,053	20,967,067	21,850,120
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	18,829,010	479,609,766	498,438,776	13,223,263	314,767,887	327,991,150	5,605,747	164,841,879	170,447,626

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2016	
Ending Balance 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	1,748,657	2,580,848	4,329,505	1,402,312	1,753,222	3,155,534	346,345	827,626	1,173,971
3	582000	Station Expense	669,618	74,133	743,751	342,026	50,360	392,386	327,592	23,773	351,365
3	583000	Overhead Line Expense	1,665,476	373,622	2,039,098	1,008,274	253,809	1,262,083	657,202	119,813	777,015
3	584000	Underground Line Expense	1,266,106	23	1,266,129	767,669	16	767,685	498,437	7	498,444
3	584100	Energy Storage Equipment	9,828	0	9,828	9,828	0	9,828	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,795	0	9,795	6,542	0	6,542	3,253	0	3,253
3	586000	Meter Expense	1,814,868	66,596	1,881,464	1,428,452	45,240	1,473,692	386,416	21,356	407,772
3	587000	Customer Installations Expense	568,402	106,162	674,564	294,756	72,118	366,874	273,646	34,044	307,690
3	588000	Miscellaneous Distribution Expense	4,140,955	3,758,976	7,899,931	2,626,234	2,553,548	5,179,782	1,514,721	1,205,428	2,720,149
3	589000	Rent	59	299,683	299,742	59	203,581	203,640	0	96,102	96,102
MAINTENANCE:											
3	590000	Supervision & Engineering	846,610	1,211,190	2,057,800	725,511	822,786	1,548,297	121,099	388,404	509,503
3	591000	Structures	429,333	8,200	437,533	248,796	5,570	254,366	180,537	2,630	183,167
3	592000	Station Equipment	793,425	155,200	948,625	608,740	105,430	714,170	184,685	49,770	234,455
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,483,560	5,292	9,488,852	6,390,031	3,595	6,393,626	3,093,529	1,697	3,095,226
3	594000	Underground Lines	740,689	0	740,689	491,939	0	491,939	248,750	0	248,750
3	595000	Line Transformers	291,658	95,611	387,269	238,735	64,950	303,685	52,923	30,661	83,584
3	596000	Street Light & Signal System Maintenance Exp	485,468	195	485,663	342,171	132	342,303	143,297	63	143,360
3	597000	Meters	21,316	0	21,316	13,955	0	13,955	7,361	0	7,361
3	598000	Miscellaneous Distribution Expense	749,722	457,545	1,207,267	536,575	310,819	847,394	213,147	146,726	359,873
TOTAL DISTRIBUTION OPERATING EXP			25,735,545	9,193,276	34,928,821	17,482,605	6,245,176	23,727,781	8,252,940	2,948,100	11,201,040
E-DEPX		Depreciation Expense-Distribution	42,950,744	41,091	42,991,835	27,043,803	27,914	27,071,717	15,906,941	13,177	15,920,118
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	50,982,152	0	50,982,152	44,635,503	0	44,635,503	6,346,649	0	6,346,649
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			93,959,893	41,091	94,000,984	71,706,303	27,914	71,734,217	22,253,590	13,177	22,266,767
TOTAL DISTRIBUTION EXPENSES			119,695,438	9,234,367	128,929,805	89,188,908	6,273,090	95,461,998	30,506,530	2,961,277	33,467,807

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 2016		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	349,427	349,427	0	229,448	229,448	0	119,979	119,979
2	902000	Meter Reading Expenses	3,103,127	153,691	3,256,818	2,788,004	100,920	2,888,924	315,123	52,771	367,894
2	903XXX	Customer Records & Collection Expenses	1,716,050	7,898,960	9,615,010	1,099,961	5,186,773	6,286,734	616,089	2,712,187	3,328,276
2	904000	Uncollectible Accounts	0	3,127,122	3,127,122	0	2,053,393	2,053,393	0	1,073,729	1,073,729
2	905000	Misc Customer Accounts	0	278,000	278,000	0	182,546	182,546	0	95,454	95,454
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,819,177	11,807,200	16,626,377	3,887,965	7,753,080	11,641,045	931,212	4,054,120	4,985,332
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	22,350,467	445,253	22,795,720	15,995,786	292,371	16,288,157	6,354,681	152,882	6,507,563
2	909000	Advertising	36,117	943,234	979,351	36,117	619,365	655,482	0	323,869	323,869
2	910000	Misc Customer Service & Info Exp	0	203,436	203,436	0	133,584	133,584	0	69,852	69,852
TOTAL CUSTOMER SERVICE & INFO EXP			22,386,584	1,591,923	23,978,507	16,031,903	1,045,320	17,077,223	6,354,681	546,603	6,901,284
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	398,649	32,087,810	32,486,459	271,890	21,832,546	22,104,436	126,759	10,255,264	10,382,023
4	921000	Office Supplies & Expenses	147,057	4,186,819	4,333,876	147,057	2,848,712	2,995,769	0	1,338,107	1,338,107
4	922000	Admin Exp Transferred--Credit	0	(122,839)	(122,839)	0	(83,580)	(83,580)	0	(39,259)	(39,259)
4	923000	Outside Services Employed	116,291	7,786,519	7,902,810	64,538	5,297,948	5,362,486	51,753	2,488,571	2,540,324
4	924000	Property Insurance Premium	0	1,270,443	1,270,443	0	864,409	864,409	0	406,034	406,034
4	925XXX	Injuries and Damages	314	3,425,459	3,425,773	157	2,330,682	2,330,839	157	1,094,777	1,094,934
4	926XXX	Employee Pensions and Benefits	2,365	1,080,948	1,083,313	2,365	735,477	737,842	0	345,471	345,471
4	927000	Franchise Requirements	2,905	0	2,905	0	0	0	2,905	0	2,905
1	928000	Regulatory Commission Expenses	2,959,886	3,156,849	6,116,735	2,109,748	2,071,840	4,181,588	850,138	1,085,009	1,935,147
4	930000	Miscellaneous General Expenses	135,253	3,881,476	4,016,729	91,051	2,640,956	2,732,007	44,202	1,240,520	1,284,722
4	931000	Rents	9,480	1,009,167	1,018,647	5,280	686,637	691,917	4,200	322,530	326,730
4	935000	Maintenance of General Plant	1,017,920	9,888,827	10,906,747	618,254	6,728,358	7,346,612	399,666	3,160,469	3,560,135
TOTAL ADMIN & GEN OPERATING EXP			4,790,120	67,651,478	72,441,598	3,310,340	45,953,985	49,264,325	1,479,780	21,697,493	23,177,273

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 2016		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,751,025	16,680,336	18,431,361	1,276,108	11,349,301	12,625,409	474,917	5,331,035	5,805,952
E-AMTX		Amortization Expense-General Plant - 303000	0	433,629	433,629	0	294,857	294,857	0	138,772	138,772
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	974,868	14,021,957	14,996,825	955,781	9,540,540	10,496,321	19,087	4,481,417	4,500,504
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	51,218	51,218	0	34,849	34,849	0	16,369	16,369
99	407229	Idaho Earnings Test Amortization	(2,647,171)	0	(2,647,171)	0	0	0	(2,647,171)	0	(2,647,171)
99	407468	Project Compass Deferral - ID	(1,019,480)	0	(1,019,480)	0	0	0	(1,019,480)	0	(1,019,480)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(940,758)	31,187,140	30,246,382	2,231,889	21,219,547	23,451,436	(3,172,647)	9,967,593	6,794,946
		TOTAL ADMIN & GENERAL EXPENSES	3,849,362	98,838,618	102,687,980	5,542,229	67,173,532	72,715,761	(1,692,867)	31,665,086	29,972,219
		TOTAL EXPENSES BEFORE FIT	169,579,571	601,081,874	770,661,445	127,874,268	397,012,909	524,887,177	41,705,303	204,068,965	245,774,268
		NET OPERATING INCOME (LOSS) BEFORE FIT			223,689,542			145,690,990			77,998,552
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(52,809,737)			(34,143,013)			(18,666,724)
E-FIT		DEFERRED FEDERAL INCOME TAX			113,943,808			73,670,797			40,273,011
E-FIT		AMORTIZED ITC - NOXON			(348,069)			(228,438)			(119,631)
		ELECTRIC NET OPERATING INCOME (LOSS)			162,903,540			106,391,644			56,511,896

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.932%	32.068%
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 August 31, 2016
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	15,792	970,586	986,378	14,392	636,996	651,388	1,400	333,590	334,990
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,316,143	30,316,143	0	19,896,485	19,896,485	0	10,419,658	10,419,658
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	4,574,755	4,574,755	0	3,002,412	3,002,412	0	1,572,343	1,572,343
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	4,754,832	4,754,832	0	3,120,596	3,120,596	0	1,634,236	1,634,236
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	277,133	277,133	0	181,882	181,882	0	95,251	95,251
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,249,180	10,249,180	0	6,726,537	6,726,537	0	3,522,643	3,522,643
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	1,601,559	1,601,559	0	1,051,103	1,051,103	0	550,456	550,456
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	15,125,300	0	15,125,300	12,211,822	0	12,211,822	2,913,478	0	2,913,478
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	4,047,687	0	4,047,687	2,182,447	0	2,182,447	1,865,240	0	1,865,240
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	1,234,774	1,234,774	0	810,382	810,382	0	424,392	424,392
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	41,658,199	41,658,199	0	27,340,276	27,340,276	0	14,317,923	14,317,923
TOTAL ACCOUNT 456			19,339,422	98,889,405	118,228,827	14,508,523	64,901,117	79,409,640	4,830,899	33,988,288	38,819,187

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	146,150,471	146,150,471	0	95,918,554	95,918,554	0	50,231,917	50,231,917
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	361	361	0	189	189
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	21,963	21,963	0	14,414	14,414	0	7,549	7,549
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,404,067	3,404,067	0	2,234,089	2,234,089	0	1,169,978	1,169,978
1	555710	Intercompany Purchase	0	1,601,559	1,601,559	0	1,051,103	1,051,103	0	550,456	550,456
TOTAL ACCOUNT 555			0	151,178,610	151,178,610	0	99,218,521	99,218,521	0	51,960,089	51,960,089

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,905,328	5,905,328	0	3,875,667	3,875,667	0	2,029,661	2,029,661
1	557010	Other Power Supply Expense - Financial	0	50,211,364	50,211,364	0	32,953,718	32,953,718	0	17,257,646	17,257,646
1	557150	Fuel - Economic Dispatch	0	(35,632,708)	(35,632,708)	0	(23,385,746)	(23,385,746)	0	(12,246,962)	(12,246,962)
1	557160	Power Supply Expense - Miscellaneous	602,591	273	602,864	602,591	179	602,770	0	94	94
99	557161	Unbilled Add-Ons	38,018	0	38,018	358,153	0	358,153	(320,135)	0	(320,135)
1	557165	Other Resource Costs-CAISO Charges	0	3,496	3,496	0	2,294	2,294	0	1,202	1,202
1	557170	Broker Fees - Power	0	396,410	396,410	0	260,164	260,164	0	136,246	136,246
1	557171	REC Broker Fees	37,062	34,537	71,599	37,062	22,667	59,729	0	11,870	11,870
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	6,927,370	0	6,927,370	6,927,370	0	6,927,370	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	(3,173,414)	0	(3,173,414)	(3,173,414)	0	(3,173,414)	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	3,041,488	0	3,041,488	3,041,488	0	3,041,488	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,042,848)	0	(5,042,848)	(5,042,848)	0	(5,042,848)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,022,759	0	1,022,759	0	0	0	1,022,759	0	1,022,759
99	557390	Idaho PCA Amortization	(26,876)	0	(26,876)	0	0	0	(26,876)	0	(26,876)
1	557395	Optional Renewable Power Expense Offset	0	480	480	0	315	315	0	165	165
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,314,020	1,314,020	0	862,391	862,391	0	451,629	451,629
1	557711	Turbine Gas Bookout Offset	0	(1,314,020)	(1,314,020)	0	(862,391)	(862,391)	0	(451,629)	(451,629)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,058,190	51,058,190	0	33,509,490	33,509,490	0	17,548,700	17,548,700
TOTAL ACCOUNT 557			4,244,852	71,979,995	76,224,847	3,247,900	47,240,471	50,488,371	996,952	24,739,524	25,736,476

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	352,157	445,253	797,410	259,286	292,371	551,657	92,871	152,882	245,753
99	908600	Public Purpose Tariff Rider Expense Offset	21,622,794	0	21,622,794	15,363,747	0	15,363,747	6,259,047	0	6,259,047
99	908610	Limited Income Tax Refund Program	242,637	0	242,637	242,637	0	242,637	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	132,879	0	132,879	130,116	0	130,116	2,763	0	2,763
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	22,350,467	445,253	22,795,720	15,995,786	292,371	16,288,157	6,354,681	152,882	6,507,563

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.168%	5.130%
	Total Weighted Cost		2.721%	2.701%
E-APL	Net Rate Base	2,252,104,137	1,488,881,751	763,222,386
	Interest Deduction for FIT Calculation	61,127,109	40,512,472	20,614,637
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended August 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	994,350,987	670,578,167	323,772,820
E-OPS	Less: Operating & Maintenance Expense	581,452,698	386,590,263	194,862,435
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	117,958,524	80,359,475	37,599,049
E-OTX	Less: Taxes Other than FIT	71,250,223	57,937,439	13,312,784
	Net Operating Income Before FIT	223,689,542	145,690,990	77,998,552
E-INT	Less: Interest Expense	61,127,109	40,512,472	20,614,637
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(266,056,629)	(171,768,940)	(94,287,689)
	Taxable Net Operating Income	(103,494,196)	(66,448,906)	(37,045,290)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(36,222,969)	(23,257,117)	(12,965,852)
1	Production Tax Credit	(147,463)	(96,780)	(50,683)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(52,809,737)	(34,143,013)	(18,666,724)
E-DTE	Deferred FIT	113,943,808	73,670,797	40,273,011
1	411400 Amortized Investment Tax Credit - Noxon	(348,069)	(228,438)	(119,631)
	Total Net FIT/Deferred FIT	60,786,002	39,299,346	21,486,656

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	45,703,634	70,855,748	116,559,382	29,302,689	47,254,999	76,557,688	16,400,945	23,600,749	40,001,694
12	997001 Contributions In Aid of Construction	0	5,988,505	5,988,505	0	3,949,419	3,949,419	0	2,039,086	2,039,086
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	2,320,919	2,320,919	0	1,579,153	1,579,153	0	741,766	741,766
99	997007 Idaho PCA	995,883	0	995,883	0	0	0	995,883	0	995,883
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	622,367	622,367	0	423,459	423,459	0	198,908	198,908
12	997016 Redemption Expense Amortization	0	1,271,471	1,271,471	0	838,535	838,535	0	432,936	432,936
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	(4,671,794)	0	(4,671,794)	(2,994,566)	0	(2,994,566)	(1,677,228)	0	(1,677,228)
99	997019 CSS Temporary Service Fees	(370,857)	0	(370,857)	(256,843)	0	(256,843)	(114,014)	0	(114,014)
4	997020 FAS87 Current Pension Accrual	0	5,394,370	5,394,370	0	3,670,329	3,670,329	0	1,724,041	1,724,041
99	997021 Wartsilla Generators Amortization	51,068	0	51,068	51,068	0	51,068	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	(18,221,204)	0	(18,221,204)	(13,442,487)	0	(13,442,487)	(4,778,717)	0	(4,778,717)
12	997032 Interest Rate Swaps	0	(44,764,420)	(44,764,420)	0	(29,522,135)	(29,522,135)	0	(15,242,285)	(15,242,285)
4	997033 BPA Residential Exchange	349,488	0	349,488	32,976	0	32,976	316,512	0	316,512
99	997034 Montana Hydro Settlement	1,037,284	0	1,037,284	676,600	0	676,600	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(245,533)	(245,533)	0	(161,143)	(161,143)	0	(84,390)	(84,390)
99	997043 Washington Deferred Power Costs	3,898,091	0	3,898,091	3,898,091	0	3,898,091	0	0	0
1	997044 Non-Monetary Power Costs	0	21,963	21,963	0	14,414	14,414	0	7,549	7,549
1	997045 Section 199 Manufacturing Deduction	0	(1,000,000)	(1,000,000)	0	(656,300)	(656,300)	0	(343,700)	(343,700)
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	(3,550,737)	(3,550,737)	0	(2,341,711)	(2,341,711)	0	(1,209,026)	(1,209,026)
11	997049 Tax Depreciation	0	(279,122,338)	(279,122,338)	0	(181,379,278)	(181,379,278)	0	(97,743,060)	(97,743,060)
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	37,062	37,062	0	25,217	25,217	0	11,845	11,845
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(133,322)	0	(133,322)	0	0	0	(133,322)	0	(133,322)

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

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	788,891	0	788,891	971,706	0	971,706	(182,815)	0	(182,815)
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	340,000	0	340,000	340,000	0	340,000	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	5,828,036	5,828,036	0	3,787,174	3,787,174	0	2,040,862	2,040,862
4	997081 Deferred Compensation	0	(455,049)	(455,049)	0	(309,615)	(309,615)	0	(145,434)	(145,434)
4	997082 Meal Disallowances	0	540,861	540,861	0	368,002	368,002	0	172,859	172,859
4	997083 Paid Time Off	0	260,768	260,768	0	177,427	177,427	0	83,341	83,341
2	997084 Customer Uncollectibles	0	(1,039,864)	(1,039,864)	0	(682,816)	(682,816)	0	(357,048)	(357,048)
99	997088 Deferred O&M Colstrip & CS2	1,776,826	0	1,776,826	1,059,732	0	1,059,732	717,094	0	717,094
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	(2,852,452)	0	(2,852,452)	(2,852,452)	0	(2,852,452)	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	(4,354,671)	0	(4,354,671)	(205,119)	0	(205,119)	(4,149,552)	0	(4,149,552)
1	997099 Kettle Falls Diesel Leak	0	70,162	70,162	0	46,047	46,047	0	24,115	24,115
99	997100 WA REC Amort	757,884	0	757,884	757,884	0	757,884	0	0	0
1	997101 Repairs 481 (a)	0	(60,428,612)	(60,428,612)	0	(39,659,298)	(39,659,298)	0	(20,769,314)	(20,769,314)
1	997102 Amort Idaho Earnings Test (254229)	2,990,040	0	2,990,040	0	0	0	2,990,040	0	2,990,040
99	997103 Def Project Compass	(573,753)	0	(573,753)	0	0	0	(573,753)	0	(573,753)
99	997104 Spokane River TDG	368,544	0	368,544	290,395	0	290,395	78,149	0	78,149
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		30,606,294	(296,457,714)	(266,056,629)	20,194,479	(191,963,419)	(171,768,940)	10,206,606	(104,494,295)	(94,287,689)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.982%	35.018%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.950%	34.050%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	107,870,250	107,870,250	0	69,848,144	69,848,144	0	38,022,106	38,022,106
99	410100	Deferred Federal Income Tax Expense - Washin	5,019,958	0	5,019,958	5,019,958	0	5,019,958	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,363,746	0	2,363,746	0	0	0	2,363,746	0	2,363,746
	410100	Total	7,383,704	107,870,250	115,253,954	5,019,958	69,848,144	74,868,102	2,363,746	38,022,106	40,385,852
14	411100	Deferred Federal Income Tax Expense - Allocate	0	346,507	346,507	0	224,370	224,370	0	122,137	122,137
99	411100	Deferred Federal Income Tax Expense - Washin	(1,421,675)	0	(1,421,675)	(1,421,675)	0	(1,421,675)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(234,978)	0	(234,978)	0	0	0	(234,978)	0	(234,978)
	411100	Total	(1,656,653)	346,507	(1,310,146)	(1,421,675)	224,370	(1,197,305)	(234,978)	122,137	(112,841)
Total Deferred Federal Income Tax Expense			5,727,051	108,216,757	113,943,808	3,598,283	70,072,514	73,670,797	2,128,768	38,144,243	40,273,011

E-ALL	14	Net Allocated Schedule M's	100.000%	64.752%	35.248%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended August 31, 2016		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,413,446	1,413,446	0	927,645	927,645	0	485,801	485,801
1	408150	R&P Property Tax--Production	0	13,776,617	13,776,617	0	9,041,594	9,041,594	0	4,735,023	4,735,023
1	408180	R&P Property Tax--Transmission	0	5,453,620	5,453,620	0	3,579,211	3,579,211	0	1,874,409	1,874,409
1	409100	State Income Tax--Montana & Oregon	0	(395,097)	(395,097)	0	(259,302)	(259,302)	0	(135,795)	(135,795)
TOTAL PRODUCTION & TRANSMISSION			0	20,268,071	20,268,071	0	13,301,936	13,301,936	0	6,966,135	6,966,135
DISTRIBUTION											
99	408110	State Excise Tax	19,608,362	0	19,608,362	19,608,362	0	19,608,362	0	0	0
99	408120	Municipal Occupation & License Tax	20,928,558	0	20,928,558	17,570,053	0	17,570,053	3,358,505	0	3,358,505
99	408160	Miscellaneous State or Local Tax--WA & ID	137	0	137	0	0	0	137	0	137
99	408170	R&P Property Tax--Distribution	10,432,689	0	10,432,689	7,457,088	0	7,457,088	2,975,601	0	2,975,601
99	409100	State Income Tax--Idaho	12,406	0	12,406	0	0	0	12,406	0	12,406
TOTAL DISTRIBUTION			50,982,152	0	50,982,152	44,635,503	0	44,635,503	6,346,649	0	6,346,649
TOTAL TAXES OTHER THAN FIT			50,982,152	20,268,071	71,250,223	44,635,503	13,301,936	57,937,439	6,346,649	6,966,135	13,312,784

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-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,616,666	8,616,666	0	5,655,118	5,655,118	0	2,961,548	2,961,548
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	1,222,889	1,222,889	0	802,582	802,582	0	420,307	420,307
1	182381	CDA Settlement Past Storage	0	33,042,700	33,042,700	0	21,685,924	21,685,924	0	11,356,776	11,356,776
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	44,326,292	48,635,309	4,210,398	30,159,609	34,370,007	98,619	14,166,683	14,265,302
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,370,343	4,370,343	0	2,973,581	2,973,581	0	1,396,762	1,396,762
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	226,393,593	231,458,493	4,966,281	151,643,378	156,609,659	98,619	74,750,215	74,848,834
		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	132,774,219	132,774,219	0	87,139,720	87,139,720	0	45,634,499	45,634,499
1	312000	Boiler Plant	0	177,550,066	177,550,066	0	116,526,108	116,526,108	0	61,023,958	61,023,958
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,167,992	55,167,992	0	36,206,753	36,206,753	0	18,961,239	18,961,239
1	315000	Accessory Electric Equipment	0	27,509,951	27,509,951	0	18,054,781	18,054,781	0	9,455,170	9,455,170
1	316000	Miscellaneous Power Plant Equipment	0	17,530,584	17,530,584	0	11,505,322	11,505,322	0	6,025,262	6,025,262
		TOTAL STEAM PRODUCTION PLANT	0	414,117,754	414,117,754	0	271,785,481	271,785,481	0	142,332,273	142,332,273
		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	75,103,031	75,103,031	0	49,290,119	49,290,119	0	25,812,912	25,812,912
1	332XXX	Reservoirs, Dams, & Waterways	0	171,345,721	171,345,721	0	112,454,197	112,454,197	0	58,891,524	58,891,524
1	333000	Waterwheels, Turbines, & Generators	0	228,338,568	228,338,568	0	149,858,602	149,858,602	0	78,479,966	78,479,966
1	334000	Accessory Electric Equipment	0	58,581,565	58,581,565	0	38,447,081	38,447,081	0	20,134,484	20,134,484
1	335XXX	Miscellaneous Power Plant Equipment	0	12,402,932	12,402,932	0	8,140,044	8,140,044	0	4,262,888	4,262,888
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	608,399,204	608,399,204	0	399,292,397	399,292,397	0	209,106,807	209,106,807
		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	16,856,845	16,856,845	0	11,063,147	11,063,147	0	5,793,698	5,793,698
1	342000	Fuel Holders, Producers, & Accessories	0	21,329,122	21,329,122	0	13,998,303	13,998,303	0	7,330,819	7,330,819
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	217,548,790	217,548,790	0	142,777,271	142,777,271	0	74,771,519	74,771,519
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	20,630,855	20,630,855	0	13,540,030	13,540,030	0	7,090,825	7,090,825
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	1,708,404	1,708,404	0	1,121,226	1,121,226	0	587,178	587,178
		TOTAL OTHER PRODUCTION PLANT	0	303,071,533	303,071,533	0	198,905,847	198,905,847	0	104,165,686	104,165,686
		TOTAL PRODUCTION PLANT	0	1,325,588,491	1,325,588,491	0	869,983,725	869,983,725	0	455,604,766	455,604,766

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,978,321	21,978,321	0	14,424,372	14,424,372	0	7,553,949	7,553,949
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,979,354	23,979,354	0	15,737,650	15,737,650	0	8,241,704	8,241,704
1	353000	Station Equipment	0	255,810,052	255,810,052	0	167,888,137	167,888,137	0	87,921,915	87,921,915
1	354000	Towers & Fixtures	0	17,173,043	17,173,043	0	11,270,668	11,270,668	0	5,902,375	5,902,375
1	355000	Poles & Fixtures	0	200,242,886	200,242,886	0	131,419,406	131,419,406	0	68,823,480	68,823,480
1	356000	Overhead Conductors & Devices	0	133,024,924	133,024,924	0	87,304,258	87,304,258	0	45,720,666	45,720,666
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	659,602,394	659,602,394	0	432,897,051	432,897,051	0	226,705,343	226,705,343
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,346,094	0	5,346,094	3,893,776	0	3,893,776	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	21,188,384	0	21,188,384	14,695,875	0	14,695,875	6,492,509	0	6,492,509
3	362000	Station Equipment	126,072,172	2,085,820	128,157,992	81,972,294	1,416,939	83,389,233	44,099,878	668,881	44,768,759
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	351,168,861	0	351,168,861	224,031,889	0	224,031,889	127,136,972	0	127,136,972
99	365000	Overhead Conductors & Devices	223,641,703	0	223,641,703	139,841,951	0	139,841,951	83,799,752	0	83,799,752
99	366000	Underground Conduit	101,608,484	0	101,608,484	64,854,315	0	64,854,315	36,754,169	0	36,754,169
99	367000	Underground Conductors & Devices	180,155,631	0	180,155,631	116,750,788	0	116,750,788	63,404,843	0	63,404,843
99	368000	Line Transformers	239,513,656	0	239,513,656	163,722,097	0	163,722,097	75,791,559	0	75,791,559
99	369XXX	Services	155,693,298	0	155,693,298	101,803,966	0	101,803,966	53,889,332	0	53,889,332
99	370000	Meters	50,601,908	0	50,601,908	27,914,275	0	27,914,275	22,687,633	0	22,687,633
99	373XXX	Street Light & Signal Systems	54,603,359	0	54,603,359	36,479,868	0	36,479,868	18,123,491	0	18,123,491
TOTAL DISTRIBUTION PLANT			1,515,050,630	2,085,820	1,517,136,450	978,894,235	1,416,939	980,311,174	536,156,395	668,881	536,825,276
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	14,373,040	84,676,818	99,049,858	6,605,022	57,614,107	64,219,129	7,768,018	27,062,711	34,830,729
4	391XXX	Office Furniture & Equipment	2,689,312	45,783,677	48,472,989	2,622,527	31,151,214	33,773,741	66,785	14,632,463	14,699,248
4	392XXX	Transportation Equipment	27,482,934	14,798,642	42,281,576	19,459,117	10,068,996	29,528,113	8,023,817	4,729,646	12,753,463
4	393000	Stores Equipment	251,977	3,310,342	3,562,319	115,353	2,252,357	2,367,710	136,624	1,057,985	1,194,609
4	394000	Tools, Shop & Garage Equipment	1,914,454	11,579,919	13,494,373	885,836	7,878,977	8,764,813	1,028,618	3,700,942	4,729,560
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	570,541	809,555	211,930	388,196	600,126	27,084	182,345	209,429
4	396XXX	Power Operated Equipment	25,084,962	9,046,831	34,131,793	14,893,474	6,155,464	21,048,938	10,191,488	2,891,367	13,082,855
4	397XXX	Communications Equipment	22,915,335	76,654,913	99,570,248	13,749,314	52,156,003	65,905,317	9,166,021	24,498,910	33,664,931
4	398000	Miscellaneous Equipment	3,913	369,718	373,631	3,913	251,556	255,469	0	118,162	118,162
TOTAL GENERAL PLANT			96,373,069	254,394,007	350,767,076	59,259,188	173,089,683	232,348,871	37,113,881	81,304,324	118,418,205
TOTAL PLANT IN SERVICE			1,616,488,599	2,468,064,305	4,084,552,904	1,043,119,704	1,629,030,776	2,672,150,480	573,368,895	839,033,529	1,412,402,424

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(293,918,225)	(293,918,225)	0	(192,898,531)	(192,898,531)	0	(101,019,694)	(101,019,694)
E-ADEP		Hydro Production Plant	0	(138,183,608)	(138,183,608)	0	(90,689,902)	(90,689,902)	0	(47,493,706)	(47,493,706)
E-ADEP		Other Production Plant	0	(106,806,646)	(106,806,646)	0	(70,097,202)	(70,097,202)	0	(36,709,444)	(36,709,444)
E-ADEP		Transmission Plant	0	(208,720,043)	(208,720,043)	0	(136,982,964)	(136,982,964)	0	(71,737,079)	(71,737,079)
E-ADEP		Distribution Plant	(485,820,199)	(60,873)	(485,881,072)	(299,454,334)	(41,352)	(299,495,686)	(186,365,865)	(19,521)	(186,385,386)
E-ADEP		General Plant	(34,047,418)	(84,499,638)	(118,547,056)	(20,899,568)	(57,493,554)	(78,393,122)	(13,147,850)	(27,006,084)	(40,153,934)
TOTAL ACCUMULATED DEPRECIATION			(519,867,617)	(832,189,033)	(1,352,056,650)	(320,353,902)	(548,203,505)	(868,557,407)	(199,513,715)	(283,985,528)	(483,499,243)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,128,150)	(11,128,150)	0	(7,303,405)	(7,303,405)	0	(3,824,745)	(3,824,745)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(194,110)	0	(194,110)	(194,110)	0	(194,110)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,285,872)	(1,285,872)	0	(873,322)	(873,322)	0	(412,550)	(412,550)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,474,399)	(29,769,060)	(32,243,459)	(2,416,551)	(20,254,869)	(22,671,420)	(57,848)	(9,514,191)	(9,572,039)
E-AAAMT		General Plant - 390200, 396200	(119,014)	(285,832)	(404,846)	(115,453)	(194,480)	(309,933)	(3,561)	(91,352)	(94,913)
TOTAL ACCUMULATED AMORTIZATION			(2,787,523)	(42,468,914)	(45,256,437)	(2,726,114)	(28,626,076)	(31,352,190)	(61,409)	(13,842,838)	(13,904,247)
TOTAL ACCUMULATED DEPR/AMORT			(522,655,140)	(874,657,947)	(1,397,313,087)	(323,080,016)	(576,829,581)	(899,909,597)	(199,575,124)	(297,828,366)	(497,403,490)
NET ELECTRIC UTILITY PLANT before DFIT			1,093,833,459	1,593,406,358	2,687,239,817	720,039,688	1,052,201,195	1,772,240,883	373,793,771	541,205,163	914,998,934
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	(86,992)	(86,992)	0	(57,093)	(57,093)	0	(29,899)	(29,899)
12		ADFIT - Electric Plant In Service (282900)	0	(482,433,985)	(482,433,985)	0	(318,165,213)	(318,165,213)	0	(164,268,772)	(164,268,772)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,953,999)	(47,953,999)	0	(32,627,901)	(32,627,901)	0	(15,326,098)	(15,326,098)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(1,557,894)	(1,557,894)	0	(1,059,991)	(1,059,991)	0	(497,903)	(497,903)
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	(11,564,946)	(11,564,946)	0	(7,590,074)	(7,590,074)	0	(3,974,872)	(3,974,872)
1		ADFIT - CDA Settlement Costs (283333)	0	388,674	388,674	0	255,087	255,087	0	133,587	133,587
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,040,155)	(3,040,155)	0	(2,004,982)	(2,004,982)	0	(1,035,173)	(1,035,173)
TOTAL ACCUMULATED DFIT			0	(546,249,297)	(546,249,297)	0	(361,250,167)	(361,250,167)	0	(184,999,130)	(184,999,130)
NET ELECTRIC UTILITY PLANT			1,093,833,459	1,047,157,061	2,140,990,520	720,039,688	690,951,028	1,410,990,716	373,793,771	356,206,033	729,999,804

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.932%	32.068%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.950%	34.050%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended August 31, 2016
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,047,157,061	2,140,990,520	720,039,688	690,951,028	1,410,990,716	373,793,771	356,206,033	729,999,804
	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	(482,525)	0	(482,525)	482,525	0	482,525
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)	(2,938,390)	0	(2,938,390)	(941,703)	0	(941,703)	(1,996,687)	0	(1,996,687)
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)	7,724,414	0	7,724,414	4,932,556	0	4,932,556	2,791,858	0	2,791,858
99	ADFIT - Kettle Falls Disallowed (190420)	126,062	0	126,062	126,062	0	126,062	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)	1,505,267	0	1,505,267	0	0	0	1,505,267	0	1,505,267
99	ADFIT - Boulder Park Disallowed (190040)	383,156	0	383,156	0	0	0	383,156	0	383,156
99	Investment in WNP3 Exchange Power (124900, 12493)	7,349,700	0	7,349,700	7,349,700	0	7,349,700	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,320,899)	0	(1,320,899)	(1,320,899)	0	(1,320,899)	0	0	0
99	CDA Lake Settlement - WA (182382)	646,502	0	646,502	646,502	0	646,502	0	0	0
99	CDA Lake Settlement - ID (186382)	126,481	0	126,481	0	0	0	126,481	0	126,481
99	ADFIT - CDA Lake Settlement - Direct (283382)	(270,546)	0	(270,546)	(226,277)	0	(226,277)	(44,269)	0	(44,269)
99	CDA CDR Fund - Direct (182324)	47,027	0	47,027	47,027	0	47,027	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	333,663	0	333,663	309,993	0	309,993	23,670	0	23,670
99	ADFIT - Spokane River Relicensing (283322)	(116,758)	0	(116,758)	(108,479)	0	(108,479)	(8,279)	0	(8,279)
99	Spokane River PM&Es (182323)	307,076	0	307,076	196,843	0	196,843	110,233	0	110,233
99	ADFIT - Spokane River PM&Es (283323)	(107,501)	0	(107,501)	(68,919)	0	(68,919)	(38,582)	0	(38,582)
99	Montana Riverbed Settlement (186360)	255,585	0	255,585	225,528	0	225,528	30,057	0	30,057
99	ADFIT - Montana Riverbed Settlement (283365)	(89,935)	0	(89,935)	(79,416)	0	(79,416)	(10,519)	0	(10,519)
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)	(2,195,359)	0	(2,195,359)	(624,720)	0	(624,720)	(1,570,639)	0	(1,570,639)
99	Customer Deposits (235199)	(1,786,090)	0	(1,786,090)	(1,786,090)	0	(1,786,090)	0	0	0
C-WKC	Working Capital	73,832,578	34,632,758	108,465,336	73,832,578	0	73,832,578	0	34,632,758	34,632,758
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	76,480,859	34,632,758	111,113,617	77,891,035	0	77,891,035	(1,410,176)	34,632,758	33,222,582
	NET RATE BASE	#####	1,081,789,819	2,252,104,137	797,930,723	690,951,028	1,488,881,751	372,383,595	390,838,791	763,222,386

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,853,759	7,853,759			7,853,759	7,853,759		5,154,422	5,154,422		2,699,337	2,699,337	
1	Hydro (ED-AN)	9,647,340	9,647,340			9,647,340	9,647,340		6,331,549	6,331,549		3,315,791	3,315,791	
1	Other (ED-AN)	9,425,775	9,425,775			9,425,775	9,425,775		6,186,136	6,186,136		3,239,639	3,239,639	
Total Electric Production		26,926,874	26,926,874			26,926,874	26,926,874		17,672,107	17,672,107		9,254,767	9,254,767	
Electric Transmission														
1	ED-AN	11,542,211	11,542,211			11,542,211	11,542,211		7,575,153	7,575,153		3,967,058	3,967,058	
Total Electric Transmissio		11,542,211	11,542,211			11,542,211	11,542,211		7,575,153	7,575,153		3,967,058	3,967,058	
Electric Distribution														
3	ED-AN	41,091	41,091			41,091	41,091		27,914	27,914		13,177	13,177	
	ED-ID	15,906,941	15,906,941			15,906,941	15,906,941					15,906,941	15,906,941	
	ED-WA	27,043,803	27,043,803			27,043,803	27,043,803		27,043,803	27,043,803				
Total Electric Distribution		42,991,835	42,991,835			42,950,744	41,091	42,991,835	27,043,803	27,914	27,071,717	15,906,941	13,177	15,920,118
Gas Underground Storage														
	GD-AN	673,854		673,854										
	GD-OR	124,699			124,699									
Total Gas Underground St		798,553		673,854	124,699									
Gas Distribution														
	GD-AN	64,600		64,600										
	GD-ID	4,763,632		4,763,632										
	GD-WA	9,550,241		9,550,241										
	GD-OR	6,367,259			6,367,259									
Total Gas Distribution		20,745,732		14,378,473	6,367,259									
General Plant														
4	ED-AN	2,800,868	2,800,868			2,800,868	2,800,868		1,905,711	1,905,711		895,157	895,157	
	ED-ID	209,211	209,211			209,211	209,211					209,211	209,211	
	ED-WA	1,126,745	1,126,745			1,126,745	1,126,745		1,126,745	1,126,745				
7,4	CD-AA	18,729,451	13,358,968	3,738,024	1,632,459	13,358,968	13,358,968		9,089,442	9,089,442		4,269,526	4,269,526	
9,4	CD-AN	663,201	520,500	142,701		520,500	520,500		354,148	354,148		166,352	166,352	
9	CD-ID	338,552	265,706	72,846		265,706	265,706					265,706	265,706	
9	CD-WA	190,313	149,363	40,950		149,363	149,363		149,363	149,363				
8	GD-AA	273,520		190,463	83,057									
	GD-AN	37,082		37,082										
	GD-ID	45,066		45,066										
	GD-WA	213,151		213,151										
	GD-OR	199,837			199,837									
Total General Plant		24,826,997	18,431,361	4,480,283	1,915,353	1,751,025	16,680,336	18,431,361	1,276,108	11,349,301	12,625,409	474,917	5,331,035	5,805,952
Total Depreciation Expens		127,832,202	99,892,281	19,532,610	8,407,311	44,701,769	55,190,512	99,892,281	28,319,911	36,624,475	64,944,386	16,381,858	18,566,037	34,947,895

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

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	67.932%	32.068%
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-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	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	597,249	425,994	119,199	52,056			289,846	289,846		136,148	136,148	
9,1		CD-AN	9,729	7,635	2,094		7,635		5,011	5,011		2,624	2,624	
		GD-ID	12,674		12,674									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			652,582	433,629	158,829	60,124			294,857	294,857		138,772	138,772	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	18,834,027	13,433,558	3,758,895	1,641,574			9,140,193	9,140,193		4,293,365	4,293,365	
9,4		CD-AN	9,161	7,190	1,971		7,190		4,892	4,892		2,298	2,298	
9,4		CD-ID	18,271	14,340	3,931		14,340				14,340		14,340	
4		ED-AN	581,209	581,209			581,209		395,455	395,455		185,754	185,754	
		ED-ID	4,747	4,747			4,747				4,747		4,747	
		ED-WA	955,781	955,781			955,781		955,781	955,781				
8		GD-AA	329,732		229,606	100,126								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			20,732,928	14,996,825	3,994,403	1,741,700			955,781	9,540,540	10,496,321	19,087	4,481,417	4,500,504
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	32,219	32,219			32,219		21,922	21,922		10,297	10,297	
		GD-OR	0			0								
Total General Plant - 390200, 396200			58,856	51,218	5,316	2,322			34,849	34,849		16,369	16,369	
Total Amortization Expense			22,630,023	16,667,101	4,158,776	1,804,146			982,778	10,630,525	11,613,303	19,087	5,034,711	5,053,798

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(293,918,225)	(293,918,225)			(293,918,225)	(293,918,225)		(192,898,531)	(192,898,531)		(101,019,694)	(101,019,694)	
1	Hydro (ED-AN)	(138,183,608)	(138,183,608)			(138,183,608)	(138,183,608)		(90,689,902)	(90,689,902)		(47,493,706)	(47,493,706)	
1	Other (ED-AN)	(106,806,646)	(106,806,646)			(106,806,646)	(106,806,646)		(70,097,202)	(70,097,202)		(36,709,444)	(36,709,444)	
Total Electric Production		(538,908,479)	(538,908,479)			(538,908,479)	(538,908,479)		(353,685,635)	(353,685,635)		(185,222,844)	(185,222,844)	
Electric Transmission														
1	ED-AN	(208,720,043)	(208,720,043)			(208,720,043)	(208,720,043)		(136,982,964)	(136,982,964)		(71,737,079)	(71,737,079)	
Total Electric Transmissic		(208,720,043)	(208,720,043)			(208,720,043)	(208,720,043)		(136,982,964)	(136,982,964)		(71,737,079)	(71,737,079)	
Electric Distribution														
3	ED-AN	(60,873)	(60,873)				(60,873)		(41,352)	(41,352)		(19,521)	(19,521)	
	ED-ID	(186,365,865)	(186,365,865)			(186,365,865)					(186,365,865)		(186,365,865)	
	ED-WA	(299,454,334)	(299,454,334)			(299,454,334)		(299,454,334)		(299,454,334)				
Total Electric Distribution		(485,881,072)	(485,881,072)			(485,820,199)	(60,873)	(485,881,072)	(299,454,334)	(41,352)	(299,495,686)	(186,365,865)	(19,521)	(186,385,386)
Gas Underground Storage														
	GD-AN	(14,553,422)		(14,553,422)										
	GD-OR	(831,834)			(831,834)									
Total Gas Underground S		(15,385,256)		(14,553,422)	(831,834)									
Gas Distribution														
	GD-AN	(1,616,214)		(1,616,214)										
	GD-ID	(66,699,984)		(66,699,984)										
	GD-WA	(129,390,360)		(129,390,360)										
	GD-OR	(101,233,487)			(101,233,487)									
Total Gas Distribution		(298,940,045)		(197,706,558)	(101,233,487)									
General Plant														
4	ED-AN	(43,740,314)	(43,740,314)			(43,740,314)	(43,740,314)		(29,760,910)	(29,760,910)		(13,979,404)	(13,979,404)	
	ED-ID	(8,638,357)	(8,638,357)			(8,638,357)	(8,638,357)				(8,638,357)		(8,638,357)	
	ED-WA	(18,397,182)	(18,397,182)			(18,397,182)	(18,397,182)	(18,397,182)						
7,4	CD-AA	(44,801,553)	(31,955,156)	(8,941,494)	(3,904,903)	(31,955,156)	(31,955,156)		(21,742,288)	(21,742,288)		(10,212,868)	(10,212,868)	
9,4	CD-AN	(11,217,930)	(8,804,168)	(2,413,762)		(8,804,168)	(8,804,168)		(5,990,356)	(5,990,356)		(2,813,812)	(2,813,812)	
9	CD-ID	(5,745,821)	(4,509,493)	(1,236,328)		(4,509,493)	(4,509,493)				(4,509,493)		(4,509,493)	
9	CD-WA	(3,188,443)	(2,502,386)	(686,057)		(2,502,386)	(2,502,386)	(2,502,386)		(2,502,386)				
8	GD-AA	(2,071,241)		(1,442,288)	(628,953)									
	GD-AN	(2,410,459)		(2,410,459)										
	GD-ID	(1,461,965)		(1,461,965)										
	GD-WA	(5,409,957)		(5,409,957)										
	GD-OR	(4,529,963)			(4,529,963)									
Total General Plant		(151,613,185)	(118,547,056)	(24,002,310)	(9,063,819)	(34,047,418)	(84,499,638)	(118,547,056)	(20,899,568)	(57,493,554)	(78,393,122)	(13,147,850)	(27,006,084)	(40,153,934)
Total Accumulated Depr		(1,699,448,080)	(1,352,056,650)	(236,262,290)	(111,129,140)	(519,867,617)	(832,189,033)	(1,352,056,650)	(320,353,902)	(548,203,505)	(868,557,407)	(199,513,715)	(283,985,528)	(483,499,243)

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	67.932%		32.068%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(9,835,220)	(9,835,220)			(9,835,220)	(9,835,220)		(6,454,855)	(6,454,855)		(3,380,365)	(3,380,365)	
1	Misc Intangible Plt (3030 ED-AN)	(1,292,930)	(1,292,930)			(1,292,930)	(1,292,930)		(848,550)	(848,550)		(444,380)	(444,380)	
Total Production/Transmission		(11,128,150)	(11,128,150)			(11,128,150)	(11,128,150)		(7,303,405)	(7,303,405)		(3,824,745)	(3,824,745)	
Distribution														
	Franchises (302000) ED-WA	(161,338)	(161,338)			(161,338)	(161,338)		(161,338)	(161,338)				
	Misc Intangible Plt (3030 ED-WA)	(32,772)	(32,772)			(32,772)	(32,772)		(32,772)	(32,772)				
Total Distribution		(194,110)	(194,110)			(194,110)	(194,110)							
General Plant - 303000														
7,4	CD-AA	(1,710,604)	(1,220,106)	(341,402)	(149,096)		(1,220,106)	(1,220,106)		(830,160)	(830,160)		(389,946)	(389,946)
9,1	CD-AN	(83,797)	(65,766)	(18,031)			(65,766)	(65,766)		(43,162)	(43,162)		(22,604)	(22,604)
	GD-ID	(66,467)		(66,467)										
	GD-WA	(158,141)		(158,141)										
	GD-OR	(77,928)			(77,928)									
Total General Plant - 303000		(2,096,937)	(1,285,872)	(584,041)	(227,024)		(1,285,872)	(1,285,872)		(873,322)	(873,322)		(412,550)	(412,550)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(40,121,629)	(28,617,153)	(8,007,474)	(3,497,002)		(28,617,153)	(28,617,153)		(19,471,111)	(19,471,111)		(9,146,042)	(9,146,042)
9,4	CD-AN	(31,533)	(24,748)	(6,785)			(24,748)	(24,748)		(16,839)	(16,839)		(7,909)	(7,909)
9	CD-ID	(46,759)	(36,698)	(10,061)		(36,698)	(36,698)					(36,698)	(36,698)	
4	ED-AN	(1,127,159)	(1,127,159)				(1,127,159)	(1,127,159)		(766,919)	(766,919)		(360,240)	(360,240)
	ED-ID	(21,150)	(21,150)			(21,150)	(21,150)					(21,150)	(21,150)	
	ED-WA	(2,416,551)	(2,416,551)			(2,416,551)	(2,416,551)		(2,416,551)	(2,416,551)				
8	GD-AA	(997,794)		(694,804)	(302,990)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(44,762,575)	(32,243,459)	(8,719,124)	(3,799,992)		(2,474,399)	(29,769,060)	(32,243,459)	(2,416,551)	(20,254,869)	(22,671,420)	(57,848)	(9,514,191)
Gas Underground Storage														
	GD-AN	(240,238)		(240,238)										
Total Gas Underground Storage		(240,238)		(240,238)										
General Plant - 390200, 396200														
7,4	CD-AA	(261,654)	(186,627)	(52,221)	(22,806)		(186,627)	(186,627)		(126,981)	(126,981)		(59,646)	(59,646)
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	(99,205)	(99,205)				(99,205)	(99,205)		(67,499)	(67,499)		(31,706)	(31,706)
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(484,021)	(404,846)	(56,369)	(22,806)		(119,014)	(285,832)	(404,846)	(115,453)	(194,480)	(309,933)	(3,561)	(91,352)
Total Accumulated Amortization		(58,906,031)	(45,256,437)	(9,599,772)	(4,049,822)		(2,787,523)	(42,468,914)	(45,256,437)	(2,726,114)	(28,626,076)	(31,352,190)	(61,409)	(13,842,838)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	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	
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	
	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	7,735,206	1,052,423	2,154,217	4,528,566	7,735,206	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,235,151	0	0	0	0	2,235,151	0	0	2,235,151	0	0	
99	GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	100,946,401	0	0	72,001,030	72,001,030	0	0	20,146,883	20,146,883	0	8,798,488	
9	CD-WA / ID / AN	24,608,670	5,552,599	5,613,801	8,147,222	19,313,622	1,522,308	1,539,087	2,233,653	5,295,048	0	0	
	TOTAL ACCOUNT	139,131,204	6,605,022	7,768,018	84,676,818	99,049,858	3,757,459	1,539,087	22,380,536	27,677,082	3,605,776	8,798,488	12,404,264
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,318,081	2,592,261	0	5,725,820	8,318,081	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	
99	GD-OR / AS	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	
7	CD-AA	56,055,948	0	0	39,982,466	39,982,466	0	0	11,187,646	11,187,646	0	4,885,836	
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	
	TOTAL ACCOUNT	65,215,332	2,622,527	66,785	45,783,677	48,472,989	8,298	18,310	11,643,168	11,669,776	0	5,072,567	5,072,567
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	37,185,562	17,548,155	7,188,087	12,449,320	37,185,562	0	0	0	0	0	0	
99	GD-WA / ID / AN	10,714,870	0	0	0	0	6,861,065	2,267,616	1,586,189	10,714,870	0	0	
99	GD-OR / AS	3,882,388	0	0	0	0	0	0	0	0	3,882,388	0	
8	GD-AA	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	
9	CD-WA / ID / AN	5,965,843	1,910,962	835,730	1,935,480	4,682,172	523,912	229,125	530,634	1,283,671	0	0	
	TOTAL ACCOUNT	58,328,875	19,459,117	8,023,817	14,798,642	42,281,576	7,384,977	2,496,741	2,232,622	12,114,340	3,882,388	50,571	3,932,959

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	4,028,658	104,613	121,879	2,935,319	3,161,811	28,681	33,415	804,751	866,847	0	0	
	TOTAL ACCOUNT	4,574,551	115,352	136,624	3,310,341	3,562,317	116,841	33,415	804,751	955,007	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,603,386	869,438	265,743	2,468,205	3,603,386	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	3,098,011	0	0	0	0	0	0	2,157,269	2,157,269	0	940,742	
7	CD-AA	12,536,402	0	0	8,941,714	8,941,714	0	0	2,502,015	2,502,015	0	1,092,673	
9	CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0	
	TOTAL ACCOUNT	23,994,963	885,836	1,028,618	11,579,919	13,494,373	1,920,317	547,092	5,048,689	7,516,098	951,077	2,033,415	2,984,492
	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	532,989	210,611	26,663	295,715	532,989	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	240,989	0	0	0	0	0	0	167,810	167,810	0	73,179	
7	CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9	CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	
	TOTAL ACCOUNT	1,339,965	211,930	27,084	570,539	809,553	15,602	5,085	364,629	385,316	40,917	104,179	145,096
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,539,469	14,639,124	9,879,898	8,020,447	32,539,469	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,677,762	0	0	0	0	2,809,513	1,037,755	830,494	4,677,762	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	
	TOTAL ACCOUNT	39,338,134	14,893,474	10,191,487	9,046,831	34,131,792	2,879,246	1,123,181	1,114,019	5,116,446	43,834	46,062	89,896

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,072,280	12,387,678	5,948,152	44,736,450	63,072,280	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,193,581	0	0	0	0	689,935	503,646	0	1,193,581	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	37,655,604	0	0	26,858,236	26,858,236	0	0	7,515,306	7,515,306	0	3,282,062	3,282,062
9	CD-WA/ ID / AN	12,282,573	1,361,636	3,217,870	5,060,226	9,639,732	373,308	882,215	1,387,318	2,642,841	0	0	0
	TOTAL ACCOUNT	116,425,078	13,749,314	9,166,022	76,654,912	99,570,248	1,063,243	1,385,861	9,594,042	12,043,146	1,228,108	3,583,576	4,811,684
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	84,425	0	0	84,425	84,425	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	491,262	3,913	0	369,718	373,631	1,073	0	79,807	80,880	2,367	34,384	36,751
	TOTAL GENERAL PLANT	462,468,232	59,259,188	37,113,881	254,394,003	350,767,072	17,815,884	7,242,850	55,367,540	80,426,274	10,660,238	20,614,648	31,274,886

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 August 31, 2016
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	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	1,511,015	0	0	0	0	0	0	1,052,180	1,052,180	0
7		CD-AA	57,497,071	0	0	41,010,361	41,010,361	0	0	11,475,265	11,475,265	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	66,663,775	4,210,398	98,619	44,326,293	48,635,310	0	20,588	12,537,597	12,558,185	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	6,127,279	0	0	4,370,343	4,370,343	0	0	1,222,882	1,222,882	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,127,279	0	0	4,370,343	4,370,343	0	0	1,222,882	1,222,882	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		195,468,181	4,363,577	98,619	137,462,122	141,924,318	1,022,594	800,193	35,719,134	37,541,921	426,123

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(66,504,335)	(47,434,882)	(13,272,935)	(5,796,518)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(661,439)	(519,117)	(142,322)	0
7	283750	CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
		Total	<u>(69,349,962)</u>	<u>(49,511,893)</u>	<u>(13,851,177)</u>	<u>(5,986,892)</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-12E
For Twelve Months Ended August 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,886,824	2,886,824					2,886,824
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			(20,588)	(20,588)					(20,588)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(3)	(3)					(3)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	91,529,218	41,018,085		132,547,303	73,832,578	34,632,758	17,696,640	6,385,327	
TOTAL		91,529,218	41,018,085	2,866,233	135,413,536	73,832,578	34,632,758	17,696,640	6,385,327	2,866,233

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						