

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	164,913,023	108,509,001	56,404,022
	Adjustments			
	Adjusted Net Operating Income (Loss)	164,913,023	108,509,001	56,404,022
E-APL	Electric Net Rate Base	2,226,540,594	1,471,979,889	754,560,705
	RATE OF RETURN	7.407%	7.372%	7.475%

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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2016

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers	9-01-2016 thru 09-30-2016	375,312	246,393	128,919
		Percent		100.000%	65.650%	34.350%
3	E-OPS	Direct Distribution Operating Expense	10-01-2015 thru 09-30-2016	25,632,522	17,423,225	8,209,297
		Percent		100.000%	67.973%	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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2016

Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2016

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
		Total Percentages		400.000%	313.930%	86.070%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	9-01-2016 thru 09-30-2016	1,035,789,137	684,598,760	351,190,377	
				100.000%	66.094%	33.906%	
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

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	9-01-2016 thru 09-30-2016	2,695,023,244 100.000%	1,778,011,408 65.974%	917,011,836 34.026%
13	E-PLT	Net Electric General Plant Percent	9-01-2016 thru 09-30-2016	232,316,503 100.000%	153,899,925 66.246%	78,416,578 33.754%
14		Net Allocated Schedule M's Percent	10-01-2015 thru 09-30-2016	-297,560,790 100.000%	-192,641,214 64.740%	-104,919,576 35.260%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended September 30, 2016
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	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	500000	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
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	27,158,067	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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended September 30, 2016
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,780,789	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	226,415	226,415	0	118,467	118,467
2	902000	Meter Reading Expenses	3,099,714	144,316	3,244,030	2,780,851	94,743	2,875,594	318,863	49,573	368,436
2	903XXX	Customer Records & Collection Expenses	1,734,284	7,879,872	9,614,156	1,112,814	5,173,136	6,285,950	621,470	2,706,736	3,328,206
2	904000	Uncollectible Accounts	0	3,137,851	3,137,851	0	2,059,999	2,059,999	0	1,077,852	1,077,852
2	905000	Misc Customer Accounts	0	257,014	257,014	0	168,730	168,730	0	88,284	88,284
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,833,998	11,763,935	16,597,933	3,893,665	7,723,023	11,616,688	940,333	4,040,912	4,981,245
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	22,473,281	424,172	22,897,453	16,139,531	278,469	16,418,000	6,333,750	145,703	6,479,453
2	909000	Advertising	43,448	956,775	1,000,223	43,448	628,123	671,571	0	328,652	328,652
2	910000	Misc Customer Service & Info Exp	0	196,459	196,459	0	128,975	128,975	0	67,484	67,484
TOTAL CUSTOMER SERVICE & INFO EXP			22,516,729	1,577,406	24,094,135	16,182,979	1,035,567	17,218,546	6,333,750	541,839	6,875,589
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		
Ending Balance Basis		

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,744,412	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	395,879,750	524,279,889	42,232,748	203,484,534	245,717,282
		NET OPERATING INCOME (LOSS) BEFORE FIT			227,234,627			149,002,404			78,232,223
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(53,430,978)			(34,404,129)			(19,026,849)
E-FIT		DEFERRED FEDERAL INCOME TAX			116,118,704			75,137,818			40,980,886
E-FIT		AMORTIZED ITC - NOXON			(366,122)			(240,286)			(125,836)
		ELECTRIC NET OPERATING INCOME (LOSS)			164,913,023			108,509,001			56,404,022

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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
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	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-555-12E
For Twelve Months Ended September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	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-557-12E
For Twelve Months Ended September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	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-908-12E
For Twelve Months Ended September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	354,840	424,172	779,012	266,842	278,469	545,311	87,998	145,703	233,701
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	278,469	16,418,000	6,333,750	145,703	6,479,453

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended September 30, 2016 Ending Balance 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	2,226,540,594	1,471,979,889	754,560,705
	Interest Deduction for FIT Calculation	60,388,726	40,023,133	20,365,593
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 September 30, 2016 Ending Balance 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	384,726,249	193,790,409
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	149,002,404	78,232,223
E-INT	Less: Interest Expense	60,388,726	40,023,133	20,365,593
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(272,110,674)	(176,312,851)	(95,797,823)
	Taxable Net Operating Income	(105,264,773)	(67,192,064)	(38,072,709)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(36,842,670)	(23,517,222)	(13,325,448)
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	(53,430,978)	(34,404,129)	(19,026,849)
E-DTE	Deferred FIT	116,118,704	75,137,818	40,980,886
1	411400 Amortized Investment Tax Credit - Noxon	(366,122)	(240,286)	(125,836)
	Total Net FIT/Deferred FIT	62,321,604	40,493,403	21,828,201

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 September 30, 2016	
Ending Balance 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	3,922,232	3,922,232	0	2,022,886	2,022,886
2	997002 Injuries and Damages	0	19,800	19,800	0	12,999	12,999	0	6,801	6,801
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	839,183	839,183	0	432,808	432,808
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	(25,053,604)	(25,053,604)	0	(12,921,362)	(12,921,362)
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	(2,452,159)	(2,452,159)	0	(1,264,697)	(1,264,697)
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-12E
For Twelve Months Ended September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	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	(402,079)	(402,079)	0	(210,380)	(210,380)
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	(192,641,212)	(176,312,851)	9,121,754	(104,919,577)	(95,797,823)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.999%	35.001%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.974%	34.026%
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 September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	109,014,137	109,014,137	0	70,575,752	70,575,752	0	38,438,385	38,438,385
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	70,575,752	76,368,370	2,727,269	38,438,385	41,165,654
14	411100	Deferred Federal Income Tax Expense - Allocate	0	28,064	28,064	0	18,169	18,169	0	9,895	9,895
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)	18,169	(1,230,552)	(194,663)	9,895	(184,768)
Total Deferred Federal Income Tax Expense			7,076,503	109,042,201	116,118,704	4,543,897	70,593,921	75,137,818	2,532,606	38,448,280	40,980,886

E-ALL	14	Net Allocated Schedule M's	100.000%	64.740%	35.260%
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 September 30, 2016		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,418,788	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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2016
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,600,000	8,600,000	0	5,644,180	5,644,180	0	2,955,820	2,955,820
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	1,220,162	1,220,162	0	800,792	800,792	0	419,370	419,370
1	182381	CDA Settlement Past Storage	0	32,969,026	32,969,026	0	21,637,572	21,637,572	0	11,331,454	11,331,454
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	44,683,103	48,992,120	4,210,398	30,402,383	34,612,781	98,619	14,280,720	14,379,339
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,410,261	4,410,261	0	3,000,742	3,000,742	0	1,409,519	1,409,519
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	226,697,255	231,762,155	4,966,281	151,852,233	156,818,514	98,619	74,845,022	74,943,641
		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	132,981,253	132,981,253	0	87,275,596	87,275,596	0	45,705,657	45,705,657
1	312000	Boiler Plant	0	177,964,612	177,964,612	0	116,798,175	116,798,175	0	61,166,437	61,166,437
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,408,889	55,408,889	0	36,364,854	36,364,854	0	19,044,035	19,044,035
1	315000	Accessory Electric Equipment	0	27,470,218	27,470,218	0	18,028,704	18,028,704	0	9,441,514	9,441,514
1	316000	Miscellaneous Power Plant Equipment	0	17,602,339	17,602,339	0	11,552,415	11,552,415	0	6,049,924	6,049,924
		TOTAL STEAM PRODUCTION PLANT	0	415,012,253	415,012,253	0	272,372,541	272,372,541	0	142,639,712	142,639,712
		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	75,639,997	75,639,997	0	49,642,530	49,642,530	0	25,997,467	25,997,467
1	332XXX	Reservoirs, Dams, & Waterways	0	170,461,912	170,461,912	0	111,874,153	111,874,153	0	58,587,759	58,587,759
1	333000	Waterwheels, Turbines, & Generators	0	221,482,901	221,482,901	0	145,359,228	145,359,228	0	76,123,673	76,123,673
1	334000	Accessory Electric Equipment	0	59,246,445	59,246,445	0	38,883,442	38,883,442	0	20,363,003	20,363,003
1	335XXX	Miscellaneous Power Plant Equipment	0	12,417,809	12,417,809	0	8,149,808	8,149,808	0	4,268,001	4,268,001
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	601,876,451	601,876,451	0	395,011,515	395,011,515	0	206,864,936	206,864,936
		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	16,856,906	16,856,906	0	11,063,187	11,063,187	0	5,793,719	5,793,719
1	342000	Fuel Holders, Producers, & Accessories	0	21,329,270	21,329,270	0	13,998,400	13,998,400	0	7,330,870	7,330,870
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	218,049,106	218,049,106	0	143,105,628	143,105,628	0	74,943,478	74,943,478
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	20,630,870	20,630,870	0	13,540,040	13,540,040	0	7,090,830	7,090,830
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	1,708,478	1,708,478	0	1,121,274	1,121,274	0	587,204	587,204
		TOTAL OTHER PRODUCTION PLANT	0	303,572,147	303,572,147	0	199,234,399	199,234,399	0	104,337,748	104,337,748
		TOTAL PRODUCTION PLANT	0	1,320,460,851	1,320,460,851	0	866,618,455	866,618,455	0	453,842,396	453,842,396

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	25,183,741	25,183,741	0	16,528,089	16,528,089	0	8,655,652	8,655,652
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,979,635	23,979,635	0	15,737,834	15,737,834	0	8,241,801	8,241,801
1	353000	Station Equipment	0	255,544,731	255,544,731	0	167,714,007	167,714,007	0	87,830,724	87,830,724
1	354000	Towers & Fixtures	0	17,173,486	17,173,486	0	11,270,959	11,270,959	0	5,902,527	5,902,527
1	355000	Poles & Fixtures	0	200,280,666	200,280,666	0	131,444,201	131,444,201	0	68,836,465	68,836,465
1	356000	Overhead Conductors & Devices	0	133,114,172	133,114,172	0	87,362,831	87,362,831	0	45,751,341	45,751,341
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	662,670,245	662,670,245	0	434,910,481	434,910,481	0	227,759,764	227,759,764
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	5,683,503	0	5,683,503	4,231,185	0	4,231,185	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	21,195,402	0	21,195,402	14,702,893	0	14,702,893	6,492,509	0	6,492,509
3	362000	Station Equipment	125,808,818	2,085,820	127,894,638	81,608,237	1,417,794	83,026,031	44,200,581	668,026	44,868,607
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	353,066,435	0	353,066,435	225,614,627	0	225,614,627	127,451,808	0	127,451,808
99	365000	Overhead Conductors & Devices	225,309,460	0	225,309,460	141,066,981	0	141,066,981	84,242,479	0	84,242,479
99	366000	Underground Conduit	102,306,999	0	102,306,999	65,446,604	0	65,446,604	36,860,395	0	36,860,395
99	367000	Underground Conductors & Devices	181,620,134	0	181,620,134	117,765,101	0	117,765,101	63,855,033	0	63,855,033
99	368000	Line Transformers	240,273,168	0	240,273,168	164,234,790	0	164,234,790	76,038,378	0	76,038,378
99	369XXX	Services	156,080,938	0	156,080,938	102,067,904	0	102,067,904	54,013,034	0	54,013,034
99	370000	Meters	50,680,272	0	50,680,272	27,981,361	0	27,981,361	22,698,911	0	22,698,911
99	373XXX	Street Light & Signal Systems	54,882,846	0	54,882,846	36,717,784	0	36,717,784	18,165,062	0	18,165,062
		TOTAL DISTRIBUTION PLANT	1,522,365,055	2,085,820	1,524,450,875	984,370,608	1,417,794	985,788,402	537,994,447	668,026	538,662,473
		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	14,409,203	85,265,278	99,674,481	6,638,769	58,014,495	64,653,264	7,770,434	27,250,783	35,021,217
4	391XXX	Office Furniture & Equipment	2,689,312	45,983,749	48,673,061	2,622,527	31,287,343	33,909,870	66,785	14,696,406	14,763,191
4	392XXX	Transportation Equipment	27,651,129	14,886,380	42,537,509	19,662,826	10,128,693	29,791,519	7,988,303	4,757,687	12,745,990
4	393000	Stores Equipment	251,977	3,310,358	3,562,335	115,353	2,252,368	2,367,721	136,624	1,057,990	1,194,614
4	394000	Tools, Shop & Garage Equipment	1,894,617	11,672,844	13,567,461	865,999	7,942,203	8,808,202	1,028,618	3,730,641	4,759,259
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	583,833	822,847	211,930	397,240	609,170	27,084	186,593	213,677
4	396XXX	Power Operated Equipment	25,053,358	8,900,223	33,953,581	14,861,871	6,055,712	20,917,583	10,191,487	2,844,511	13,035,998
4	397XXX	Communications Equipment	23,166,127	76,963,960	100,130,087	13,760,926	52,366,278	66,127,204	9,405,201	24,597,682	34,002,883
4	398000	Miscellaneous Equipment	3,913	424,700	428,613	3,913	288,966	292,879	0	135,734	135,734
		TOTAL GENERAL PLANT	96,776,778	255,593,931	352,370,709	59,456,816	173,906,111	233,362,927	37,319,962	81,687,820	119,007,782
		TOTAL PLANT IN SERVICE	1,624,206,733	2,467,508,102	4,091,714,835	1,048,793,705	1,628,705,074	2,677,498,779	575,413,028	838,803,028	1,414,216,056

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended September 30, 2016
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(294,537,228)	(294,537,228)	0	(193,304,783)	(193,304,783)	0	(101,232,445)	(101,232,445)
E-ADEP		Hydro Production Plant	0	(130,690,456)	(130,690,456)	0	(85,772,146)	(85,772,146)	0	(44,918,310)	(44,918,310)
E-ADEP		Other Production Plant	0	(107,613,166)	(107,613,166)	0	(70,626,521)	(70,626,521)	0	(36,986,645)	(36,986,645)
E-ADEP		Transmission Plant	0	(209,210,315)	(209,210,315)	0	(137,304,730)	(137,304,730)	0	(71,905,585)	(71,905,585)
E-ADEP		Distribution Plant	(488,597,441)	(64,297)	(488,661,738)	(301,145,937)	(43,705)	(301,189,642)	(187,451,504)	(20,592)	(187,472,096)
E-ADEP		General Plant	(34,215,671)	(85,838,535)	(120,054,206)	(21,058,463)	(58,404,539)	(79,463,002)	(13,157,208)	(27,433,996)	(40,591,204)
TOTAL ACCUMULATED DEPRECIATION			(522,813,112)	(827,953,997)	(1,350,767,109)	(322,204,400)	(545,456,424)	(867,660,824)	(200,608,712)	(282,497,573)	(483,106,285)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,224,687)	(11,224,687)	0	(7,366,762)	(7,366,762)	0	(3,857,925)	(3,857,925)
E-AAMT		Distribution-Franchises/Misc Intangibles	(196,359)	0	(196,359)	(196,359)	0	(196,359)	0	0	0
E-AAMT		General Plant - 303000	0	(1,322,107)	(1,322,107)	0	(897,962)	(897,962)	0	(424,145)	(424,145)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,546,547)	(30,224,463)	(32,771,010)	(2,487,086)	(20,564,725)	(23,051,811)	(59,461)	(9,659,738)	(9,719,199)
E-AAMT		General Plant - 390200, 396200	(119,014)	(291,305)	(410,319)	(115,453)	(198,204)	(313,657)	(3,561)	(93,101)	(96,662)
TOTAL ACCUMULATED AMORTIZATION			(2,861,920)	(43,062,562)	(45,924,482)	(2,798,898)	(29,027,653)	(31,826,551)	(63,022)	(14,034,909)	(14,097,931)
TOTAL ACCUMULATED DEPR/AMORT			(525,675,032)	(871,016,559)	(1,396,691,591)	(325,003,298)	(574,484,077)	(899,487,375)	(200,671,734)	(296,532,482)	(497,204,216)
NET ELECTRIC UTILITY PLANT before DFIT			1,098,531,701	1,596,491,543	2,695,023,244	723,790,407	1,054,220,997	1,778,011,404	374,741,294	542,270,546	917,011,840
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	(80,046)	(80,046)	0	(52,534)	(52,534)	0	(27,512)	(27,512)
12		ADFIT - Electric Plant In Service (282900)	0	(486,401,078)	(486,401,078)	0	(320,898,247)	(320,898,247)	0	(165,502,831)	(165,502,831)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,800,967)	(44,800,967)	0	(30,482,578)	(30,482,578)	0	(14,318,389)	(14,318,389)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,539,159)	(11,539,159)	0	(7,573,150)	(7,573,150)	0	(3,966,009)	(3,966,009)
1		ADFIT - CDA Settlement Costs (283333)	0	389,628	389,628	0	255,713	255,713	0	133,915	133,915
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,009,933)	(3,009,933)	0	(1,985,773)	(1,985,773)	0	(1,024,160)	(1,024,160)
TOTAL ACCUMULATED DFIT			0	(545,441,555)	(545,441,555)	0	(360,736,569)	(360,736,569)	0	(184,704,986)	(184,704,986)
NET ELECTRIC UTILITY PLANT			1,098,531,701	1,051,049,988	2,149,581,689	723,790,407	693,484,428	1,417,274,835	374,741,294	357,565,560	732,306,854

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)	100.000%	65.974%	34.026%
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
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	#####	1,051,049,988	2,149,581,689	723,790,407	693,484,428	1,417,274,835	374,741,294	357,565,560	732,306,854
	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	(470,733)	0	(470,733)	470,733	0	470,733
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)	(2,946,645)	0	(2,946,645)	(944,349)	0	(944,349)	(2,002,296)	0	(2,002,296)
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)	7,742,835	0	7,742,835	4,943,811	0	4,943,811	2,799,024	0	2,799,024
99	ADFIT - Kettle Falls Disallowed (190420)	121,393	0	121,393	121,393	0	121,393	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)	1,514,624	0	1,514,624	0	0	0	1,514,624	0	1,514,624
99	ADFIT - Boulder Park Disallowed (190040)	379,881	0	379,881	0	0	0	379,881	0	379,881
99	Investment in WNP3 Exchange Power (124900, 12493)	7,145,531	0	7,145,531	7,145,531	0	7,145,531	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,284,207)	0	(1,284,207)	(1,284,207)	0	(1,284,207)	0	0	0
99	CDA Lake Settlement - WA (182382)	633,826	0	633,826	633,826	0	633,826	0	0	0
99	CDA Lake Settlement - ID (186382)	123,900	0	123,900	0	0	0	123,900	0	123,900
99	ADFIT - CDA Lake Settlement - Direct (283382)	(265,205)	0	(265,205)	(221,840)	0	(221,840)	(43,365)	0	(43,365)
99	CDA CDR Fund - Direct (182324)	46,105	0	46,105	46,105	0	46,105	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	327,102	0	327,102	303,915	0	303,915	23,187	0	23,187
99	ADFIT - Spokane River Relicensing (283322)	(114,461)	0	(114,461)	(106,351)	0	(106,351)	(8,110)	0	(8,110)
99	Spokane River PM&Es (182323)	300,966	0	300,966	192,983	0	192,983	107,983	0	107,983
99	ADFIT - Spokane River PM&Es (283323)	(105,362)	0	(105,362)	(67,568)	0	(67,568)	(37,794)	0	(37,794)
99	Montana Riverbed Settlement (186360)	169,146	0	169,146	169,146	0	169,146	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	(59,201)	0	(59,201)	(59,202)	0	(59,202)	1	0	1
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,209,727)	0	(2,209,727)	(647,976)	0	(647,976)	(1,561,751)	0	(1,561,751)
99	Customer Deposits (235199)	(1,808,992)	0	(1,808,992)	(1,808,992)	0	(1,808,992)	0	0	0
C-WKC	Working Capital	50,896,288	23,682,282	74,578,570	50,896,288	0	50,896,288	0	23,682,282	23,682,282
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	53,276,623	23,682,282	76,958,905	54,705,054	0	54,705,054	(1,428,431)	23,682,282	22,253,851
	NET RATE BASE	#####	1,074,732,270	2,226,540,594	778,495,461	693,484,428	1,471,979,889	373,312,863	381,247,842	754,560,705

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 September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	67.973%	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
Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		602,746	602,746		315,654	315,654	
1	Misc Intangible Plt (303000)	ED-AN	240,032	240,032		240,032	240,032		157,533	157,533		82,499	82,499	
Total Production/Transmission			1,158,432	1,158,432		1,158,432	1,158,432		760,279	760,279		398,153	398,153	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	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	426,458	426,458		290,162	290,162	136,296	136,296	
9,1		CD-AN	9,729	7,635	2,094		7,635	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	434,093	434,093		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	13,630,992	13,630,992		9,274,527	9,274,527	4,356,465	4,356,465	
9,4		CD-AN	9,161	7,190	1,971		7,190	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	14,599	
4		ED-AN	597,894	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	4,747	
		ED-WA	939,855	939,855			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	959,201	14,236,076	15,195,277	939,855	9,686,226	10,626,081	19,346	4,549,850
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	18,999	18,999		12,927	12,927	6,072	6,072	
4		ED-AN	36,064	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	55,063	55,063		37,465	37,465	17,598	17,598	
Total Amortization Expense			22,906,548	16,869,862	4,210,413	1,826,273	986,198	15,883,664	16,869,862	966,852	10,779,143	11,745,995	19,346	5,104,521

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 September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(294,537,228)	(294,537,228)			(294,537,228)	(294,537,228)		(193,304,783)	(193,304,783)		(101,232,445)	(101,232,445)	
1	Hydro (ED-AN)	(130,690,456)	(130,690,456)			(130,690,456)	(130,690,456)		(85,772,146)	(85,772,146)		(44,918,310)	(44,918,310)	
1	Other (ED-AN)	(107,613,166)	(107,613,166)			(107,613,166)	(107,613,166)		(70,626,521)	(70,626,521)		(36,986,645)	(36,986,645)	
Total Electric Production		(532,840,850)	(532,840,850)			(532,840,850)	(532,840,850)		(349,703,450)	(349,703,450)		(183,137,400)	(183,137,400)	
Electric Transmission														
1	ED-AN	(209,210,315)	(209,210,315)			(209,210,315)	(209,210,315)		(137,304,730)	(137,304,730)		(71,905,585)	(71,905,585)	
Total Electric Transmissic		(209,210,315)	(209,210,315)			(209,210,315)	(209,210,315)		(137,304,730)	(137,304,730)		(71,905,585)	(71,905,585)	
Electric Distribution														
3	ED-AN	(64,297)	(64,297)			(64,297)	(64,297)		(43,705)	(43,705)		(20,592)	(20,592)	
	ED-ID	(187,451,504)	(187,451,504)		(187,451,504)	(187,451,504)	(187,451,504)				(187,451,504)	(187,451,504)	(187,451,504)	
	ED-WA	(301,145,937)	(301,145,937)		(301,145,937)	(301,145,937)	(301,145,937)	(301,145,937)			(301,145,937)	(301,145,937)	(301,145,937)	
Total Electric Distribution		(488,661,738)	(488,661,738)		(488,597,441)	(64,297)	(488,661,738)		(301,145,937)	(43,705)	(301,189,642)	(187,451,504)	(20,592)	(187,472,096)
Gas Underground Storage														
	GD-AN	(14,443,104)		(14,443,104)										
	GD-OR	(842,558)				(842,558)								
Total Gas Underground S		(15,285,662)		(14,443,104)		(842,558)								
Gas Distribution														
	GD-AN	(1,621,597)		(1,621,597)										
	GD-ID	(67,100,776)		(67,100,776)										
	GD-WA	(130,136,076)		(130,136,076)										
	GD-OR	(101,608,639)				(101,608,639)								
Total Gas Distribution		(300,467,088)		(198,858,449)		(101,608,639)								
General Plant														
4	ED-AN	(44,026,332)	(44,026,332)			(44,026,332)	(44,026,332)		(29,955,516)	(29,955,516)		(14,070,816)	(14,070,816)	
	ED-ID	(8,613,024)	(8,613,024)		(8,613,024)	(8,613,024)	(8,613,024)				(8,613,024)		(8,613,024)	
	ED-WA	(18,514,913)	(18,514,913)		(18,514,913)	(18,514,913)	(18,514,913)	(18,514,913)						
7,4	CD-AA	(46,189,170)	(32,944,887)	(9,218,435)	(4,025,848)	(32,944,887)	(32,944,887)		(22,415,701)	(22,415,701)		(10,529,186)	(10,529,186)	
9,4	CD-AN	(11,298,391)	(8,867,316)	(2,431,075)		(8,867,316)	(8,867,316)		(6,033,322)	(6,033,322)		(2,833,994)	(2,833,994)	
9	CD-ID	(5,790,023)	(4,544,184)	(1,245,839)		(4,544,184)	(4,544,184)				(4,544,184)		(4,544,184)	
9	CD-WA	(3,240,893)	(2,543,550)	(697,343)		(2,543,550)	(2,543,550)		(2,543,550)	(2,543,550)				
8	GD-AA	(2,015,298)		(1,403,333)	(611,965)									
	GD-AN	(2,393,206)		(2,393,206)										
	GD-ID	(1,475,099)		(1,475,099)										
	GD-WA	(5,562,529)		(5,562,529)										
	GD-OR	(4,572,395)			(4,572,395)									
Total General Plant		(153,691,273)	(120,054,206)	(24,426,859)	(9,210,208)	(34,215,671)	(85,838,535)	(120,054,206)	(21,058,463)	(58,404,539)	(79,463,002)	(13,157,208)	(27,433,996)	(40,591,204)
Total Accumulated Depr		(1,700,156,926)	(1,350,767,109)	(237,728,412)	(111,661,405)	(522,813,112)	(827,953,997)	(1,350,767,109)	(322,204,400)	(545,456,424)	(867,660,824)	(200,608,712)	(282,497,573)	(483,106,285)

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-12E
For Twelve Months Ended September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(9,911,754)	(9,911,754)			(9,911,754)	(9,911,754)		(6,505,084)	(6,505,084)		(3,406,670)	(3,406,670)		
1	Misc Intangible Plt (3030 ED-AN)	(1,312,933)	(1,312,933)			(1,312,933)	(1,312,933)		(861,678)	(861,678)		(451,255)	(451,255)		
Total Production/Transmission		(11,224,687)	(11,224,687)			(11,224,687)	(11,224,687)		(7,366,762)	(7,366,762)		(3,857,925)	(3,857,925)		
Distribution															
	Franchises (302000) ED-WA	(163,350)	(163,350)			(163,350)	(163,350)	(163,350)		(163,350)					
	Misc Intangible Plt (3030 ED-WA)	(33,009)	(33,009)			(33,009)	(33,009)	(33,009)		(33,009)					
Total Distribution		(196,359)	(196,359)			(196,359)	(196,359)	(196,359)		(196,359)					
General Plant - 303000															
7,4	CD-AA	(1,760,515)	(1,255,705)	(351,364)	(153,446)	(1,255,705)	(1,255,705)		(854,382)	(854,382)		(401,323)	(401,323)		
9,1	CD-AN	(84,607)	(66,402)	(18,205)		(66,402)	(66,402)		(43,580)	(43,580)		(22,822)	(22,822)		
	GD-ID	(67,712)		(67,712)											
	GD-WA	(160,213)		(160,213)											
	GD-OR	(78,601)			(78,601)										
Total General Plant - 303000		(2,151,648)	(1,322,107)	(597,494)	(232,047)		(1,322,107)	(1,322,107)		(897,962)	(897,962)		(424,145)	(424,145)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(40,682,496)	(29,017,198)	(8,119,412)	(3,545,886)	(29,017,198)	(29,017,198)		(19,743,302)	(19,743,302)		(9,273,896)	(9,273,896)		
9,4	CD-AN	(32,296)	(25,347)	(6,949)		(25,347)	(25,347)		(17,246)	(17,246)		(8,101)	(8,101)		
9	CD-ID	(48,310)	(37,915)	(10,395)		(37,915)	(37,915)					(37,915)	(37,915)		
4	ED-AN	(1,181,918)	(1,181,918)			(1,181,918)	(1,181,918)		(804,177)	(804,177)		(377,741)	(377,741)		
	ED-ID	(21,546)	(21,546)			(21,546)	(21,546)					(21,546)	(21,546)		
	ED-WA	(2,487,086)	(2,487,086)			(2,487,086)	(2,487,086)	(2,487,086)		(2,487,086)					
8	GD-AA	(913,470)		(636,086)	(277,384)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(45,367,122)	(32,771,010)	(8,772,842)	(3,823,270)		(2,546,547)	(30,224,463)	(32,771,010)	(2,487,086)	(20,564,725)	(23,051,811)	(59,461)	(9,659,738)	(9,719,199)
Gas Underground Storage															
	GD-AN	(240,257)		(240,257)											
Total Gas Underground Storage		(240,257)		(240,257)											
General Plant - 390200, 396200															
7,4	CD-AA	(263,874)	(188,211)	(52,664)	(22,999)		(188,211)	(188,211)		(128,059)	(128,059)		(60,152)	(60,152)	
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)		
9	CD-WA	(6,084)	(4,775)	(1,309)		(4,775)	(4,775)	(4,775)		(4,775)					
4	ED-AN	(103,094)	(103,094)			(103,094)	(103,094)		(70,145)	(70,145)		(32,949)	(32,949)		
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)					
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(488,267)	(410,319)	(54,949)	(22,999)		(119,014)	(291,305)	(410,319)	(115,453)	(198,204)	(313,657)	(3,561)	(93,101)	(96,662)
Total Accumulated Amortization		(59,668,340)	(45,924,482)	(9,665,542)	(4,078,316)		(2,861,920)	(43,062,562)	(45,924,482)	(2,798,898)	(29,027,653)	(31,826,551)	(63,022)	(14,034,909)	(14,097,931)

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 September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
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	7,799,342	1,052,423	2,154,217	4,592,702	7,799,342	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,233,288	0	0	0	0	2,233,288	0	0	2,233,288	0	0	
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	101,594,300	0	0	72,463,151	72,463,151	0	0	20,276,190	20,276,190	0	8,854,959	
9	CD-WA / ID / AN	24,734,001	5,586,345	5,616,217	8,209,424	19,411,986	1,531,560	1,539,749	2,250,706	5,322,015	0	0	
	TOTAL ACCOUNT	139,966,707	6,638,768	7,770,434	85,265,277	99,674,479	3,764,848	1,539,749	22,526,896	27,831,493	3,605,776	8,854,959	12,460,735
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,318,275	2,592,261	0	5,726,014	8,318,275	0	0	0	0	0	0	
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	56,336,182	0	0	40,182,345	40,182,345	0	0	11,243,575	11,243,575	0	4,910,262	
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	65,495,760	2,622,527	66,785	45,983,750	48,673,062	8,298	18,310	11,699,097	11,725,705	0	5,096,993	5,096,993
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	37,389,864	17,700,232	7,152,573	12,537,059	37,389,864	0	0	0	0	0	0	
99	GD-WA / ID / AN	11,041,868	0	0	0	0	7,199,465	2,256,214	1,586,189	11,041,868	0	0	
99	GD-OR / AS	4,025,580	0	0	0	0	0	0	0	0	4,025,580	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	6,031,630	1,962,594	835,730	1,935,480	4,733,804	538,067	229,125	530,634	1,297,826	0	0	
	TOTAL ACCOUNT	59,069,154	19,662,826	7,988,303	14,886,381	42,537,510	7,737,532	2,485,339	2,232,622	12,455,493	4,025,580	50,571	4,076,151

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	4,028,678	104,613	121,879	2,935,335	3,161,827	28,681	33,415	804,755	866,851	0	0	
	TOTAL ACCOUNT	4,574,571	115,352	136,624	3,310,357	3,562,333	116,841	33,415	804,755	955,011	57,227	0	
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,596,841	849,600	265,743	2,481,498	3,596,841	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	3,101,531	0	0	0	0	0	0	2,159,720	2,159,720	0	941,811	
7	CD-AA	12,648,048	0	0	9,021,347	9,021,347	0	0	2,524,297	2,524,297	0	1,102,404	
9	CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0	
	TOTAL ACCOUNT	24,103,584	865,998	1,028,618	11,672,845	13,567,461	1,920,317	547,092	5,073,422	7,540,831	951,077	2,044,215	
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	546,281	210,611	26,663	309,007	546,281	0	0	0	0	0	0	
99	GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	161,302	0	0	0	0	0	0	112,321	112,321	0	48,981	
7	CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9	CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	
	TOTAL ACCOUNT	1,273,570	211,930	27,084	583,831	822,845	15,602	5,085	309,140	329,827	40,917	79,981	
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,361,258	14,607,521	9,879,897	7,873,840	32,361,258	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,564,059	0	0	0	0	2,809,513	924,052	830,494	4,564,059	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	39,046,220	14,861,871	10,191,486	8,900,224	33,953,581	2,879,246	1,009,478	1,114,019	5,002,743	43,834	46,062	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,292,026	12,390,233	6,187,332	44,714,461	63,292,026	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	
99	GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7	CD-AA	37,678,190	0	0	26,874,346	26,874,346	0	0	7,519,813	7,519,813	0	3,284,031	
9	CD-WA/ ID / AN	12,695,381	1,370,693	3,217,870	5,375,153	9,963,716	375,791	882,215	1,473,659	2,731,665	0	0	
	TOTAL ACCOUNT	117,071,369	13,760,926	9,405,202	76,963,960	100,130,088	1,065,726	1,377,012	9,684,890	12,127,628	1,228,108	3,585,545	4,813,653
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	139,408	0	0	139,408	139,408	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8	GD-AA	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	
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	
	TOTAL ACCOUNT	546,245	3,913	0	424,701	428,614	1,073	0	79,807	80,880	2,367	34,384	36,751
	TOTAL GENERAL PLANT	464,776,048	59,456,814	37,319,962	255,593,932	352,370,708	18,178,311	7,109,558	55,629,925	80,917,794	10,803,430	20,684,116	31,487,546

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
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0	783,037	
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0	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	783,037	1,209,160
	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	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	1,403,207	0	0	0	0	0	0	977,109	977,109	0	426,098	
7		CD-AA	57,997,325	0	0	41,367,172	41,367,172	0	0	11,575,106	11,575,106	0	5,055,047	
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		TOTAL ACCOUNT	67,056,221	4,210,398	98,619	44,683,104	48,992,121	0	20,588	12,562,367	12,582,955	0	5,481,145	5,481,145
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	6,183,245	0	0	4,410,261	4,410,261	0	0	1,234,052	1,234,052	0	538,932	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,183,245	0	0	4,410,261	4,410,261	0	0	1,234,052	1,234,052	0	538,932	538,932
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	8,788,448
	TOTAL		195,916,593	4,363,577	98,619	137,858,851	142,321,047	1,022,594	800,193	35,755,074	37,577,861	426,123	15,591,562	16,017,685

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 September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(62,078,789)	(44,278,317)	(12,389,685)	(5,410,787)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(665,940)	(522,650)	(143,290)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(62,744,729)</u>	<u>(44,800,967)</u>	<u>(12,532,975)</u>	<u>(5,410,787)</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 September 30, 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			2,855,229	2,855,229					2,855,229
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(4)	(4)					(4)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	60,910,224	27,059,867		87,970,091	50,896,288	23,682,282	10,013,936	3,377,585	
TOTAL		60,910,224	27,059,867	2,855,225	90,825,316	50,896,288	23,682,282	10,013,936	3,377,585	2,855,225

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						