

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	168,517,279	110,574,036	57,943,243
	Adjustments			
	Adjusted Net Operating Income (Loss)	168,517,279	110,574,036	57,943,243
E-APL	Electric Net Rate Base	2,209,229,609	1,461,399,400	747,830,209
	RATE OF RETURN	7.628%	7.566%	7.748%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers - AMA Percent	03-01-2016 thru 02-28-2017	375,271 100.000%	246,445 65.671%	128,826 34.329%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2016 thru 02-28-2017	23,156,175 100.000%	15,383,378 66.433%	7,772,797 33.567%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages		400.000%	273.079%	126.921%
		Percent		100.000%	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
		Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
		Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	0
		Adjustments		0	0	0	0
		Total		120,618,749	93,945,705	17,874,624	8,798,420
		Percentage		100.000%	77.887%	14.819%	7.294%
		Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
		Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
		Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	0
		Total		92,218,982	67,133,294	17,802,110	7,283,578
		Percentage		100.000%	72.798%	19.304%	7.898%
		Number of Customers at		717,579	377,285	239,822	100,472
		Percentage		100.000%	52.577%	33.421%	14.002%
		Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
		Percentage		100.000%	78.050%	14.236%	7.714%
		Total Percentages		400.000%	281.311%	81.781%	36.908%
		Average (CD AA)		100.000%	70.328%	20.445%	9.227%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		11,097,236	0	6,996,391 4,100,845
		Direct O & M Accts 901 - 935		13,037,852	0	8,731,019 4,306,833
		Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076 0
		Total		25,561,164	0	17,153,486 8,407,678
		Percentage		100.000%	0.000%	67.108% 32.892%
		Direct Labor Accts 500 - 894		14,019,483	0	10,089,186 3,930,297
		Direct Labor Accts 901 - 935		1,733,128	0	225,934 1,507,194
		Direct Labor Accts 901 - 905 Utility 9 Only		3,804,730	0	3,804,730 0
		Total		19,557,341	0	14,119,850 5,437,491
		Percentage		100.000%	0.000%	72.197% 27.803%
		Number of Customers at		340,294	0	239,822 100,472
		Percentage		100.000%	0.000%	70.475% 29.525%
		Net Direct Plant		701,014,767	0	451,825,089 249,189,678
		Percentage		100.000%	0.000%	64.453% 35.547%
		Total Percentages		400.000%	0.000%	274.233% 125.767%
		Average (GD AA)		100.000%	0.000%	68.558% 31.442%

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ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at Percentage		617,107	377,285	239,822	0
				100.000%	61.138%	38.862%	0.000%
		Net Direct Plant Percentage		2,956,680,102	2,504,855,013	451,825,089	0
				100.000%	84.718%	15.282%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	311.234%	88.766%	0.000%
				100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	02-01-2016 thru 02-28-2017	1,032,042,772	681,880,822	350,161,950	
				100.000%	66.071%	33.929%	
11		Book Depreciation Percent	03-01-2016 thru 02-28-2017	102,501,535	66,763,098	35,738,437	
				100.000%	65.134%	34.866%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	02-01-2016 thru 02-28-2017	2,654,582,330 100.000%	1,753,400,942 66.052%	901,181,388 33.948%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2016 thru 02-28-2017	230,289,887 100.000%	153,242,570 66.543%	77,047,317 33.457%
14		Net Allocated Schedule M's - AMA Percent	03-01-2016 thru 02-28-2017	-260,763,963 100.000%	-168,825,000 64.742%	-91,938,963 35.258%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	352,334,408	0	352,334,408	239,625,432	0	239,625,432	112,708,976	0	112,708,976
99	442200	Commercial - Firm & Int.	307,496,739	0	307,496,739	219,097,193	0	219,097,193	88,399,546	0	88,399,546
1	442300	Industrial	107,441,557	0	107,441,557	63,268,561	0	63,268,561	44,172,996	0	44,172,996
99	444000	Public Street & Highway Lighting	7,640,536	0	7,640,536	5,114,835	0	5,114,835	2,525,701	0	2,525,701
99	448000	Interdepartmental Revenue	1,228,002	0	1,228,002	967,569	0	967,569	260,433	0	260,433
99	499XXX	Unbilled Revenue	2,638,972	0	2,638,972	1,931,104	0	1,931,104	707,868	0	707,868
		TOTAL SALES TO ULTIMATE CUSTOMERS	778,780,214	0	778,780,214	530,004,694	0	530,004,694	248,775,520	0	248,775,520
1	447XXX	Sales for Resale	0	114,413,105	114,413,105	0	75,203,734	75,203,734	0	39,209,371	39,209,371
		TOTAL SALES OF ELECTRICITY	778,780,214	114,413,105	893,193,319	530,004,694	75,203,734	605,208,428	248,775,520	39,209,371	287,984,891
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	931,768	0	931,768	220,462	0	220,462	711,306	0	711,306
99	451000	Miscellaneous Service Revenue	425,975	0	425,975	257,835	0	257,835	168,140	0	168,140
1	453000	Sales of Water & Water Power	0	348,496	348,496	0	229,066	229,066	0	119,430	119,430
1	454000	Rent from Electric Property	2,740,668	76,727	2,817,395	1,783,401	50,433	1,833,834	957,267	26,294	983,561
1	456XXX	Other Electric Revenues	6,275,158	102,667,779	108,942,937	3,819,761	67,483,531	71,303,292	2,455,397	35,184,248	37,639,645
		TOTAL OTHER OPERATING REVENUE	10,373,569	103,093,002	113,466,571	6,081,459	67,763,030	73,844,489	4,292,110	35,329,972	39,622,082
		TOTAL ELECTRIC REVENUE	789,153,783	217,506,107	1,006,659,890	536,086,153	142,966,764	679,052,917	253,067,630	74,539,343	327,606,973

			***** 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	320,304	320,304	0	210,536	210,536	0	109,768	109,768
1	501XXX	Fuel	0	30,084,999	30,084,999	0	19,774,870	19,774,870	0	10,310,129	10,310,129
1	502000	Steam Expense	0	4,498,045	4,498,045	0	2,956,565	2,956,565	0	1,541,480	1,541,480
1	505000	Electric Expense	0	1,199,132	1,199,132	0	788,189	788,189	0	410,943	410,943
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,109,292	3,109,292	0	2,043,738	2,043,738	0	1,065,554	1,065,554
1	507000	Rent	0	34,637	34,637	0	22,767	22,767	0	11,870	11,870
MAINTENANCE											
1	510000	Supervision & Engineering	0	542,621	542,621	0	356,665	356,665	0	185,956	185,956
1	511000	Structures	0	681,265	681,265	0	447,795	447,795	0	233,470	233,470
1	512000	Boiler Plant	0	7,215,987	7,215,987	0	4,743,068	4,743,068	0	2,472,919	2,472,919
1	513000	Electric Plant	0	2,704,574	2,704,574	0	1,777,716	1,777,716	0	926,858	926,858
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,608,955	1,608,955	0	1,057,566	1,057,566	0	551,389	551,389
TOTAL STEAM POWER GENERATION EXP			0	51,999,811	51,999,811	0	34,179,475	34,179,475	0	17,820,336	17,820,336
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,772,065	2,772,065	0	1,822,078	1,822,078	0	949,987	949,987
1	536000	Water for Power	0	1,058,709	1,058,709	0	695,889	695,889	0	362,820	362,820
1	537000	Hydraulic Expense	4,200,653	3,075,872	7,276,525	2,755,090	2,021,771	4,776,861	1,445,563	1,054,101	2,499,664
1	538000	Electric Expense	0	7,234,673	7,234,673	0	4,755,351	4,755,351	0	2,479,322	2,479,322
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	988,235	988,235	0	649,567	649,567	0	338,668	338,668
1	540000	Rent	0	1,302,183	1,302,183	0	855,925	855,925	0	446,258	446,258
1	540100	MT Trust Funds Land Settlement Rents	5,389,190	0	5,389,190	3,593,417	0	3,593,417	1,795,773	0	1,795,773
MAINTENANCE											
1	541000	Supervision & Engineering	0	901,276	901,276	0	592,409	592,409	0	308,867	308,867
1	542000	Structures	0	555,877	555,877	0	365,378	365,378	0	190,499	190,499
1	543000	Reservoirs, Dams, & Waterways	0	2,285,341	2,285,341	0	1,502,155	1,502,155	0	783,186	783,186
1	544000	Electric Plant	0	3,061,278	3,061,278	0	2,012,178	2,012,178	0	1,049,100	1,049,100
1	545000	Miscellaneous Hydraulic Plant	0	736,557	736,557	0	484,139	484,139	0	252,418	252,418
TOTAL HYDRO POWER GENERATION EXP			9,589,843	23,972,066	33,561,909	6,348,507	15,756,840	22,105,347	3,241,336	8,215,226	11,456,562
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,184,733	1,184,733	0	778,725	778,725	0	406,008	406,008
1	547XXX	Fuel	0	74,951,182	74,951,182	0	49,265,412	49,265,412	0	25,685,770	25,685,770
1	548000	Generation Expense	0	1,430,610	1,430,610	0	940,340	940,340	0	490,270	490,270
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	632,668	632,668	0	415,853	415,853	0	216,815	216,815
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)	(11,539)
MAINTENANCE											
1	551000	Supervision & Engineering	0	620,549	620,549	0	407,887	407,887	0	212,662	212,662
1	552000	Structures	0	260,339	260,339	0	171,121	171,121	0	89,218	89,218
1	553000	Generating & Electric Equipment	0	3,402,780	3,402,780	0	2,236,647	2,236,647	0	1,166,133	1,166,133
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	275,932	275,932	0	181,370	181,370	0	94,562	94,562
TOTAL OTHER POWER GENERATION EXP			0	82,725,122	82,725,122	0	54,375,223	54,375,223	0	28,349,899	28,349,899

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	148,650,211	148,650,211	0	97,707,783	97,707,783	0	50,942,428	50,942,428
1	556000	System Control & Load Dispatching	0	698,469	698,469	0	459,104	459,104	0	239,365	239,365
E-557	557XXX	Other Expense	6,948,048	72,752,830	79,700,878	4,432,629	47,820,434	52,253,063	2,515,419	24,932,396	27,447,815
TOTAL OTHER POWER SUPPLY EXPENSE			6,948,048	222,101,510	229,049,558	4,432,629	145,987,321	150,419,950	2,515,419	76,114,189	78,629,608
TOTAL PRODUCTION OPERATING EXP			16,537,891	380,798,509	397,336,400	10,781,136	250,298,859	261,079,995	5,756,755	130,499,650	136,256,405
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,485,306	2,485,306	0	1,633,592	1,633,592	0	851,714	851,714
1	561000	Load Dispatching	0	2,872,331	2,872,331	0	1,887,983	1,887,983	0	984,348	984,348
1	562000	Station Expense	0	413,453	413,453	0	271,763	271,763	0	141,690	141,690
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	520,720	520,720	0	342,269	342,269	0	178,451	178,451
1	565XXX	Transmission of Electricity by Others	0	17,233,305	17,233,305	0	11,327,451	11,327,451	0	5,905,854	5,905,854
1	566000	Miscellaneous Transmission Expense	0	2,377,738	2,377,738	0	1,562,887	1,562,887	0	814,851	814,851
1	567000	Rent	0	190,521	190,521	0	125,229	125,229	0	65,292	65,292
MAINTENANCE											
1	568000	Supervision & Engineering	5,139	950,443	955,582	5,139	624,726	629,865	0	325,717	325,717
1	569000	Structures	8,579	691,804	700,383	7,974	454,723	462,697	605	237,081	237,686
1	570000	Station Equipment	574	1,386,646	1,387,220	574	911,442	912,016	0	475,204	475,204
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,123	1,715,807	1,738,930	11,498	1,127,800	1,139,298	11,625	588,007	599,632
1	572000	Underground Lines	32	1,671	1,703	32	1,098	1,130	0	573	573
1	573000	Service Miscellaneous	1,368	73,132	74,500	754	48,070	48,824	614	25,062	25,676
TOTAL TRANSMISSION OPERATING EXP			38,815	30,912,877	30,951,692	25,971	20,319,033	20,345,004	12,844	10,593,844	10,606,688

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	28,274,159	28,274,159	0	18,584,605	18,584,605	0	9,689,554	9,689,554
E-DEPX		Depreciation Expense-Transmission	0	11,906,191	11,906,191	0	7,825,939	7,825,939	0	4,080,252	4,080,252
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,319	1,158,319	0	761,363	761,363	0	396,956	396,956
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,506	21,506	0	11,213	11,213
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,374,282	0	2,374,282	918,950	0	918,950	1,455,332	0	1,455,332
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	221,808	0	221,808	176,374	0	176,374	45,434	0	45,434
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	(1,374,684)	0	(1,374,684)	(889,930)	0	(889,930)	(484,754)	0	(484,754)
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(467,791)	0	(467,791)	0	0	0	(467,791)	0	(467,791)
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	129,129	0	129,129	129,129	0	129,129	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,624,528	22,624,528	0	14,871,102	14,871,102	0	7,753,426	7,753,426
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,334,069	65,071,587	69,405,656	3,067,150	42,771,554	45,838,704	1,266,919	22,300,033	23,566,952
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	20,910,775	476,782,973	497,693,748	13,874,257	313,389,446	327,263,703	7,036,518	163,393,527	170,430,045

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,389,164	2,539,664	3,928,828	1,058,111	1,687,175	2,745,286	331,053	852,489	1,183,542
3	582000	Station Expense	674,785	78,973	753,758	373,010	52,464	425,474	301,775	26,509	328,284
3	583000	Overhead Line Expense	1,819,690	354,872	2,174,562	1,181,357	235,752	1,417,109	638,333	119,120	757,453
3	584000	Underground Line Expense	1,214,565	0	1,214,565	725,239	0	725,239	489,326	0	489,326
3	584100	Energy Storage Equipment	62,045	0	62,045	62,045	0	62,045	0	0	0
3	585000	Street Light & Signal System Operation Expense	11,422	141	11,563	6,169	94	6,263	5,253	47	5,300
3	586000	Meter Expense	1,809,552	67,477	1,877,029	1,441,457	44,827	1,486,284	368,095	22,650	390,745
3	587000	Customer Installations Expense	648,835	121,466	770,301	379,070	80,694	459,764	269,765	40,772	310,537
3	588000	Miscellaneous Distribution Expense	4,133,070	3,908,211	8,041,281	2,626,897	2,596,342	5,223,239	1,506,173	1,311,869	2,818,042
3	589000	Rent	57	243,114	243,171	57	161,508	161,565	0	81,606	81,606
MAINTENANCE:											
3	590000	Supervision & Engineering	273,965	1,192,929	1,466,894	187,755	792,499	980,254	86,210	400,430	486,640
3	591000	Structures	471,166	43	471,209	311,452	29	311,481	159,714	14	159,728
3	592000	Station Equipment	734,724	201,288	936,012	535,119	133,722	668,841	199,605	67,566	267,171
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,206,824	167	8,206,991	5,241,380	111	5,241,491	2,965,444	56	2,965,500
3	594000	Underground Lines	695,311	0	695,311	459,054	0	459,054	236,257	0	236,257
3	595000	Line Transformers	443,917	28,988	472,905	395,453	19,258	414,711	48,464	9,730	58,194
3	596000	Street Light & Signal System Maintenance Exp	248,088	14	248,102	211,696	9	211,705	36,392	5	36,397
3	597000	Meters	27,648	0	27,648	20,801	0	20,801	6,847	0	6,847
3	598000	Miscellaneous Distribution Expense	291,347	151,120	442,467	167,256	100,394	267,650	124,091	50,726	174,817
TOTAL DISTRIBUTION OPERATING EXP			23,156,175	8,888,467	32,044,642	15,383,378	5,904,878	21,288,256	7,772,797	2,983,589	10,756,386
E-DEPX		Depreciation Expense-Distribution	44,481,086	41,417	44,522,503	28,171,167	27,515	28,198,682	16,309,919	13,902	16,323,821
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	28,240	0	28,240	28,240	0	28,240	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,835,859	0	53,835,859	46,279,743	0	46,279,743	7,556,116	0	7,556,116
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			98,345,185	41,417	98,386,602	74,479,150	27,515	74,506,665	23,866,035	13,902	23,879,937
TOTAL DISTRIBUTION EXPENSES			121,501,360	8,929,884	130,431,244	89,862,528	5,932,393	95,794,921	31,638,832	2,997,491	34,636,323

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	330,340	330,340	0	216,938	216,938	0	113,402	113,402
2	902000	Meter Reading Expenses	3,170,310	131,334	3,301,644	2,859,199	86,248	2,945,447	311,111	45,086	356,197
2	903XXX	Customer Records & Collection Expenses	1,887,764	7,633,653	9,521,417	1,261,413	5,013,096	6,274,509	626,351	2,620,557	3,246,908
2	904000	Uncollectible Accounts	0	3,167,470	3,167,470	0	2,080,109	2,080,109	0	1,087,361	1,087,361
2	905000	Misc Customer Accounts	0	242,337	242,337	0	159,145	159,145	0	83,192	83,192
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,058,074	11,505,134	16,563,208	4,120,612	7,555,536	11,676,148	937,462	3,949,598	4,887,060
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,455,350	213,190	24,668,540	18,009,167	140,004	18,149,171	6,446,183	73,186	6,519,369
2	909000	Advertising	37,208	903,103	940,311	37,208	593,077	630,285	0	310,026	310,026
2	910000	Misc Customer Service & Info Exp	0	255,918	255,918	0	168,064	168,064	0	87,854	87,854
TOTAL CUSTOMER SERVICE & INFO EXP			24,492,558	1,372,211	25,864,769	18,046,375	901,145	18,947,520	6,446,183	471,066	6,917,249
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	421,039	34,072,051	34,493,090	283,193	23,260,989	23,544,182	137,846	10,811,062	10,948,908
4	921000	Office Supplies & Expenses	107,766	4,287,008	4,394,774	107,766	2,926,740	3,034,506	0	1,360,268	1,360,268
4	922000	Admin Exp Transferred--Credit	0	(125,570)	(125,570)	0	(85,727)	(85,727)	0	(39,843)	(39,843)
4	923000	Outside Services Employed	90,826	7,579,357	7,670,183	73,321	5,174,427	5,247,748	17,505	2,404,930	2,422,435
4	924000	Property Insurance Premium	0	1,241,025	1,241,025	0	847,248	847,248	0	393,777	393,777
4	925XXX	Injuries and Damages	18,785	3,297,999	3,316,784	18,785	2,251,544	2,270,329	0	1,046,455	1,046,455
4	926XXX	Employee Pensions and Benefits	2,528	1,341,539	1,344,067	2,528	915,869	918,397	0	425,670	425,670
4	927000	Franchise Requirements	4,394	0	4,394	0	0	0	4,394	0	4,394
1	928000	Regulatory Commission Expenses	2,874,801	3,127,702	6,002,503	2,078,128	2,055,839	4,133,967	796,673	1,071,863	1,868,536
4	930000	Miscellaneous General Expenses	129,378	3,570,365	3,699,743	90,113	2,437,488	2,527,601	39,265	1,132,877	1,172,142
4	931000	Rents	9,470	1,049,668	1,059,138	5,270	716,608	721,878	4,200	333,060	337,260
4	935000	Maintenance of General Plant	1,172,405	10,374,239	11,546,644	691,586	7,082,493	7,774,079	480,819	3,291,746	3,772,565
TOTAL ADMIN & GEN OPERATING EXP			4,831,392	69,815,383	74,646,775	3,350,690	47,583,518	50,934,208	1,480,702	22,231,865	23,712,567

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended February 28, 2017
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,682,854	16,016,782	17,699,636	1,187,473	10,934,657	12,122,130	495,381	5,082,125	5,577,506
E-AMTX		Amortization Expense-General Plant - 303000	0	428,779	428,779	0	292,535	292,535	0	136,244	136,244
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	880,920	15,551,394	16,432,314	861,699	10,616,937	11,478,636	19,221	4,934,457	4,953,678
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	57,479	57,479	0	39,241	39,241	0	18,238	18,238
99	407229	Idaho Earnings Test Amortization	(2,689,495)	0	(2,689,495)	0	0	0	(2,689,495)	0	(2,689,495)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(125,721)	32,054,434	31,928,713	2,049,172	21,883,370	23,932,542	(2,174,893)	10,171,064	7,996,171
		TOTAL ADMIN & GENERAL EXPENSES	4,705,671	101,869,817	106,575,488	5,399,862	69,466,888	74,866,750	(694,191)	32,402,929	31,708,738
		TOTAL EXPENSES BEFORE FIT	176,668,438	600,460,019	777,128,457	131,303,634	397,245,408	528,549,042	45,364,804	203,214,611	248,579,415
		NET OPERATING INCOME (LOSS) BEFORE FIT			229,531,433			150,503,875			79,027,558
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(24,406,049)			(13,692,152)			(10,713,897)
E-FIT		DEFERRED FEDERAL INCOME TAX			85,916,311			53,948,083			31,968,228
E-FIT		AMORTIZED ITC - NOXON			(496,108)			(326,092)			(170,016)
		ELECTRIC NET OPERATING INCOME (LOSS)			168,517,279			110,574,036			57,943,243

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.671%	34.329%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.433%	33.567%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	20,941	970,215	991,156	20,341	637,722	658,063	600	332,493	333,093
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	27,494,280	27,494,280	0	18,071,990	18,071,990	0	9,422,290	9,422,290
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	6,846,638	6,846,638	0	4,500,295	4,500,295	0	2,346,343	2,346,343
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,624,498	5,624,498	0	3,696,983	3,696,983	0	1,927,515	1,927,515
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	302,680	302,680	0	198,952	198,952	0	103,728	103,728
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,680,266	10,680,266	0	7,020,139	7,020,139	0	3,660,127	3,660,127
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	2,016,838	2,016,838	0	1,325,668	1,325,668	0	691,170	691,170
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	(361,917)	0	(361,917)	0	0	0	(361,917)	0	(361,917)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	6,032,837	0	6,032,837	4,555,939	0	4,555,939	1,476,898	0	1,476,898
1	456329	AMORTIZATION RES DECOUPLING DE	(2,617,383)	0	(2,617,383)	(2,617,383)	0	(2,617,383)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	2,057,114	0	2,057,114	768,079	0	768,079	1,289,035	0	1,289,035
1	456339	AMORTIZATION NON-RES DECOUPLIN	990,627	0	990,627	990,627	0	990,627	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	152,939	0	152,939	102,158	0	102,158	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,601,770	1,601,770	0	1,052,843	1,052,843	0	548,927	548,927
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(17,950)	(17,950)	0	(11,799)	(11,799)	0	(6,151)	(6,151)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	17,950	17,950	0	11,799	11,799	0	6,151	6,151
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	43,878,350	43,878,350	0	28,841,239	28,841,239	0	15,037,111	15,037,111
TOTAL ACCOUNT 456			6,275,158	102,667,779	108,942,937	3,819,761	67,483,531	71,303,292	2,455,397	35,184,248	37,639,645

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	140,397,726	140,397,726	0	92,283,425	92,283,425	0	48,114,301	48,114,301
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	55,217	55,217	0	36,294	36,294	0	18,923	18,923
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,181,076	6,181,076	0	4,062,821	4,062,821	0	2,118,255	2,118,255
1	555710	Intercompany Purchase	0	2,016,192	2,016,192	0	1,325,243	1,325,243	0	690,949	690,949
TOTAL ACCOUNT 555			0	148,650,211	148,650,211	0	97,707,783	97,707,783	0	50,942,428	50,942,428

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	83	6,262,296	6,262,379	83	4,116,207	4,116,290	0	2,146,089	2,146,089
1	557010	Other Power Supply Expense - Financial	0	41,624,998	41,624,998	0	27,360,111	27,360,111	0	14,264,887	14,264,887
1	557150	Fuel - Economic Dispatch	0	(28,099,338)	(28,099,338)	0	(18,469,695)	(18,469,695)	0	(9,629,643)	(9,629,643)
1	557160	Power Supply Expense - Miscellaneous	176,494	346	176,840	176,494	227	176,721	0	119	119
99	557161	Unbilled Add-Ons	14,135	0	14,135	0	0	0	14,135	0	14,135
1	557165	Other Resource Costs-CAISO Charges	0	(9,694)	(9,694)	0	(6,372)	(6,372)	0	(3,322)	(3,322)
1	557170	Broker Fees - Power	0	427,280	427,280	0	280,851	280,851	0	146,429	146,429
1	557171	REC Broker Fees	10,875	30,266	41,141	10,875	19,894	30,769	0	10,372	10,372
1	557172	Trade Reporting	0	750	750	0	493	493	0	257	257
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,320,016	0	3,320,016	3,320,016	0	3,320,016	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,614,244	0	3,614,244	3,614,244	0	3,614,244	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,186,581)	0	(3,186,581)	(3,186,581)	0	(3,186,581)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,936,703	0	2,936,703	0	0	0	2,936,703	0	2,936,703
99	557390	Idaho PCA Amortization	(756,623)	0	(756,623)	0	0	0	(756,623)	0	(756,623)
1	557395	Optional Renewable Power Expense Offset	0	488	488	0	321	321	0	167	167
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	957,350	957,350	0	629,266	629,266	0	328,084	328,084
1	557711	Turbine Gas Bookout Offset	0	(957,350)	(957,350)	0	(629,266)	(629,266)	0	(328,084)	(328,084)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,515,438	52,515,438	0	34,518,397	34,518,397	0	17,997,041	17,997,041
TOTAL ACCOUNT 557			6,948,048	72,752,830	79,700,878	4,432,629	47,820,434	52,253,063	2,515,419	24,932,396	27,447,815

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	357,157	213,190	570,347	275,360	140,004	415,364	81,797	73,186	154,983
99	908600	Public Purpose Tariff Rider Expense Offset	23,721,711	0	23,721,711	17,371,329	0	17,371,329	6,350,382	0	6,350,382
99	908610	Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	199,722	0	199,722	185,718	0	185,718	14,004	0	14,004
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			24,455,350	213,190	24,668,540	18,009,167	140,004	18,149,171	6,446,183	73,186	6,519,369

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.671%	34.329%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.222%	5.186%
	Total Weighted Cost		2.750%	2.731%
E-APL	Net Rate Base	2,209,229,609	1,461,399,400	747,830,209
	Interest Deduction for FIT Calculation	60,611,727	40,188,484	20,423,243
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,006,659,890	679,052,917	327,606,973
E-OPS	Less: Operating & Maintenance Expense	577,407,486	384,271,131	193,136,355
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	123,260,584	83,127,066	40,133,518
E-OTX	Less: Taxes Other than FIT	76,460,387	61,150,845	15,309,542
	Net Operating Income Before FIT	229,531,433	150,503,875	79,027,558
E-INT	Less: Interest Expense	60,611,727	40,188,484	20,423,243
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(229,652,504)	(143,662,006)	(85,990,498)
	Taxable Net Operating Income	(60,732,798)	(33,205,543)	(27,527,255)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(21,256,479)	(11,621,940)	(9,634,539)
1	Production Tax Credit	(170,416)	(112,014)	(58,402)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(24,406,049)	(13,692,152)	(10,713,897)
E-DTE	Deferred FIT	85,916,311	53,948,083	31,968,228
1	411400 Amortized Investment Tax Credit - Noxon	(496,108)	(326,092)	(170,016)
	Total Net FIT/Deferred FIT	61,014,154	39,929,839	21,084,315

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	47,073,100	73,434,519	120,507,619	30,248,579	49,082,791	79,331,370	16,824,521	24,351,728	41,176,249
12	997001 Contributions In Aid of Construction	0	4,760,965	4,760,965	0	3,144,713	3,144,713	0	1,616,252	1,616,252
2	997002 Injuries and Damages	0	34,800	34,800	0	22,854	22,854	0	11,946	11,946
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	2,277,637	2,277,637	0	1,554,943	1,554,943	0	722,694	722,694
99	997007 Idaho PCA	2,180,080	0	2,180,080	0	0	0	2,180,080	0	2,180,080
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	620,275	620,275	0	423,462	423,462	0	196,813	196,813
12	997016 Redemption Expense Amortization	0	1,271,928	1,271,928	0	840,134	840,134	0	431,794	431,794
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	(21,362,762)	0	(21,362,762)	(12,419,051)	0	(12,419,051)	(8,943,711)	0	(8,943,711)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	1,353,550	1,353,550	0	924,069	924,069	0	429,481	429,481
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(3,713,846)	0	(3,713,846)	(1,311,495)	0	(1,311,495)	(2,402,351)	0	(2,402,351)
12	997032 Interest Rate Swaps	0	(37,454,146)	(37,454,146)	0	(24,739,213)	(24,739,213)	0	(12,714,933)	(12,714,933)
4	997033 BPA Residential Exchange	(53,092)	0	(53,092)	(924)	0	(924)	(52,168)	0	(52,168)
99	997034 Montana Hydro Settlement	774,219	0	774,219	563,820	0	563,820	210,399	0	210,399
1	997041 Rathdrum Turbine Lease, Tax	0	(241,159)	(241,159)	0	(158,514)	(158,514)	0	(82,645)	(82,645)
99	997043 Washington Deferred Power Costs	3,557,178	0	3,557,178	3,557,178	0	3,557,178	0	0	0
1	997044 Non-Monetary Power Costs	0	55,217	55,217	0	36,294	36,294	0	18,923	18,923
1	997045 Section 199 Manufacturing Deduction	0	125,001	125,001	0	82,163	82,163	0	42,838	42,838
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	(3,754,201)	(3,754,201)	0	(2,479,725)	(2,479,725)	0	(1,274,476)	(1,274,476)
11	997049 Tax Depreciation	0	(300,164,389)	(300,164,389)	0	(195,509,073)	(195,509,073)	0	(104,655,316)	(104,655,316)
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	10,875	10,875	0	7,424	7,424	0	3,451	3,451
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	275,718	0	275,718	278,151	0	278,151	(2,433)	0	(2,433)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	10,076,606	10,076,606	0	6,563,297	6,563,297	0	3,513,309	3,513,309
4	997081 Deferred Compensation	0	805,830	805,830	0	550,140	550,140	0	255,690	255,690
4	997082 Meal Disallowances	0	462,844	462,844	0	315,984	315,984	0	146,860	146,860
4	997083 Paid Time Off	0	197,069	197,069	0	134,539	134,539	0	62,530	62,530
2	997084 Customer Uncollectibles	0	440,024	440,024	0	288,968	288,968	0	151,056	151,056
99	997088 Deferred O&M Colstrip & CS2	1,906,491	0	1,906,491	918,950	0	918,950	987,541	0	987,541
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	639,922	0	639,922	639,922	0	639,922	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(889,329)	0	(889,329)	(178,023)	0	(178,023)	(711,306)	0	(711,306)
1	997099 Kettle Falls Diesel Leak	0	157,984	157,984	0	103,843	103,843	0	54,141	54,141
99	997100 WA REC Amort	10,685	0	10,685	10,685	0	10,685	0	0	0
1	997101 Repairs 481 (a)	0	(17,933,582)	(17,933,582)	0	(11,787,743)	(11,787,743)	0	(6,145,839)	(6,145,839)
1	997102 Amort Idaho Earnings Test (254229)	(2,684,635)	0	(2,684,635)	0	0	0	(2,684,635)	0	(2,684,635)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	1,781,584	1,781,584	0	1,171,035	1,171,035	0	610,549	610,549
	TOTAL SCHEDULE M ADJUSTMENTS	30,035,250	(260,763,962)	(229,652,504)	25,162,991	(168,824,997)	(143,662,006)	5,948,467	(91,938,965)	(85,990,498)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.671%	34.329%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.134%	34.866%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.052%	33.948%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	80,470,672	80,470,672	0	52,098,322	52,098,322	0	28,372,350	28,372,350
99	410100	Deferred Federal Income Tax Expense - Washin	3,066,108	0	3,066,108	3,066,108	0	3,066,108	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,948,151	0	3,948,151	0	0	0	3,948,151	0	3,948,151
	410100	Total	7,014,259	80,470,672	87,484,931	3,066,108	52,098,322	55,164,430	3,948,151	28,372,350	32,320,501
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(600,560)	(600,560)	0	(388,815)	(388,815)	0	(211,745)	(211,745)
99	411100	Deferred Federal Income Tax Expense - Washin	(827,532)	0	(827,532)	(827,532)	0	(827,532)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(140,528)	0	(140,528)	0	0	0	(140,528)	0	(140,528)
	411100	Total	(968,060)	(600,560)	(1,568,620)	(827,532)	(388,815)	(1,216,347)	(140,528)	(211,745)	(352,273)
Total Deferred Federal Income Tax Expense			6,046,199	79,870,112	85,916,311	2,238,576	51,709,507	53,948,083	3,807,623	28,160,605	31,968,228

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.742%	35.258%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended February 28, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,476,225	1,476,225	0	970,323	970,323	0	505,902	505,902
1	408150	R&P Property Tax--Production	0	15,336,819	15,336,819	0	10,080,891	10,080,891	0	5,255,928	5,255,928
1	408180	R&P Property Tax--Transmission	0	5,796,390	5,796,390	0	3,809,967	3,809,967	0	1,986,423	1,986,423
1	409100	State Income Tax--Montana & Oregon	0	(11,838)	(11,838)	0	(7,781)	(7,781)	0	(4,057)	(4,057)
TOTAL PRODUCTION & TRANSMISSION			0	22,624,528	22,624,528	0	14,871,102	14,871,102	0	7,753,426	7,753,426
DISTRIBUTION											
99	408110	State Excise Tax	20,515,456	0	20,515,456	20,515,456	0	20,515,456	0	0	0
99	408120	Municipal Occupation & License Tax	21,677,095	0	21,677,095	18,243,387	0	18,243,387	3,433,708	0	3,433,708
99	408160	Miscellaneous State or Local Tax--WA & ID	163	0	163	0	0	0	163	0	163
99	408170	R&P Property Tax--Distribution	10,578,046	0	10,578,046	7,520,900	0	7,520,900	3,057,146	0	3,057,146
99	409100	State Income Tax--Idaho	1,065,099	0	1,065,099	0	0	0	1,065,099	0	1,065,099
TOTAL DISTRIBUTION			53,835,859	0	53,835,859	46,279,743	0	46,279,743	7,556,116	0	7,556,116
TOTAL TAXES OTHER THAN FIT			53,835,859	22,624,528	76,460,387	46,279,743	14,871,102	61,150,845	7,556,116	7,753,426	15,309,542

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,616,667	8,616,667	0	5,663,735	5,663,735	0	2,952,932	2,952,932
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,314,600	1,314,600	0	685,400	685,400
1	182333	CDA Settlement Costs	0	1,222,889	1,222,889	0	803,805	803,805	0	419,084	419,084
1	182381	CDA Settlement Past Storage	0	33,042,700	33,042,700	0	21,718,967	21,718,967	0	11,323,733	11,323,733
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	221,541	16,769,763	16,991,304	221,541	11,183,246	11,404,787	0	5,586,517	5,586,517
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,576,046	44,240,067	48,816,113	4,478,072	30,202,694	34,680,766	97,974	14,037,373	14,135,347
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,351,626	4,351,626	0	2,970,855	2,970,855	0	1,380,771	1,380,771
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,491,829	70,491,829	0	48,124,772	48,124,772	0	22,367,057	22,367,057
		TOTAL INTANGIBLE PLANT	5,400,291	224,784,759	230,185,050	5,302,317	150,936,225	156,238,542	97,974	73,848,534	73,946,508
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,091	3,578,091	0	2,351,879	2,351,879	0	1,226,212	1,226,212
1	311XXX	Structures & Improvements	0	132,695,932	132,695,932	0	87,221,036	87,221,036	0	45,474,896	45,474,896
1	312000	Boiler Plant	0	176,957,208	176,957,208	0	116,313,973	116,313,973	0	60,643,235	60,643,235
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	55,402,466	55,402,466	0	36,416,041	36,416,041	0	18,986,425	18,986,425
1	315000	Accessory Electric Equipment	0	27,373,018	27,373,018	0	17,992,285	17,992,285	0	9,380,733	9,380,733
1	316000	Miscellaneous Power Plant Equipment	0	17,558,719	17,558,719	0	11,541,346	11,541,346	0	6,017,373	6,017,373
		TOTAL STEAM PRODUCTION PLANT	0	413,572,204	413,572,204	0	271,841,010	271,841,010	0	141,731,194	141,731,194
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	60,339,254	60,339,254	0	39,660,992	39,660,992	0	20,678,262	20,678,262
1	331XXX	Structures & Improvements	0	71,562,959	71,562,959	0	47,038,333	47,038,333	0	24,524,626	24,524,626
1	332XXX	Reservoirs, Dams, & Waterways	0	167,365,640	167,365,640	0	110,009,435	110,009,435	0	57,356,205	57,356,205
1	333000	Waterwheels, Turbines, & Generators	0	208,850,329	208,850,329	0	137,277,321	137,277,321	0	71,573,008	71,573,008
1	334000	Accessory Electric Equipment	0	52,625,850	52,625,850	0	34,590,971	34,590,971	0	18,034,879	18,034,879
1	335XXX	Miscellaneous Power Plant Equipment	0	11,317,779	11,317,779	0	7,439,176	7,439,176	0	3,878,603	3,878,603
1	336000	Roads, Railroads, & Bridges	0	2,808,832	2,808,832	0	1,846,245	1,846,245	0	962,587	962,587
		TOTAL HYDRAULIC PRODUCTION PLANT	0	574,870,643	574,870,643	0	377,862,473	377,862,473	0	197,008,170	197,008,170
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	16,885,579	16,885,579	0	11,098,891	11,098,891	0	5,786,688	5,786,688
1	342000	Fuel Holders, Producers, & Accessories	0	21,360,490	21,360,490	0	14,040,250	14,040,250	0	7,320,240	7,320,240
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	214,249,198	214,249,198	0	140,825,998	140,825,998	0	73,423,200	73,423,200
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,587,526	20,587,526	0	13,532,181	13,532,181	0	7,055,345	7,055,345
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,778,943	1,778,943	0	1,169,299	1,169,299	0	609,644	609,644
		TOTAL OTHER PRODUCTION PLANT	0	299,859,254	299,859,254	0	197,097,488	197,097,488	0	102,761,766	102,761,766
		TOTAL PRODUCTION PLANT	0	1,288,302,101	1,288,302,101	0	846,800,971	846,800,971	0	441,501,130	441,501,130

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended February 28, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	23,460,893	23,460,893	0	15,420,845	15,420,845	0	8,040,048	8,040,048
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,923,784	23,923,784	0	15,725,103	15,725,103	0	8,198,681	8,198,681
1	353000	Station Equipment	0	253,202,665	253,202,665	0	166,430,112	166,430,112	0	86,772,553	86,772,553
1	354000	Towers & Fixtures	0	17,173,333	17,173,333	0	11,288,032	11,288,032	0	5,885,301	5,885,301
1	355000	Poles & Fixtures	0	202,693,884	202,693,884	0	133,230,690	133,230,690	0	69,463,194	69,463,194
1	356000	Overhead Conductors & Devices	0	133,733,682	133,733,682	0	87,903,149	87,903,149	0	45,830,533	45,830,533
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,963,414	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,342,827	2,342,827	0	1,539,940	1,539,940	0	802,887	802,887
1	359000	Roads & Trails	0	2,050,814	2,050,814	0	1,348,000	1,348,000	0	702,814	702,814
TOTAL TRANSMISSION PLANT			0	661,568,972	661,568,972	0	434,849,285	434,849,285	0	226,719,687	226,719,687
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,492,988	0	5,492,988	4,040,670	0	4,040,670	1,452,318	0	1,452,318
99	360400	Land Easements	2,502,781	0	2,502,781	336,042	0	336,042	2,166,739	0	2,166,739
99	360500	Land Ease Perpetual	260,560	0	260,560	0	0	0	260,560	0	260,560
99	361000	Structures & Improvements	20,956,143	0	20,956,143	14,482,813	0	14,482,813	6,473,330	0	6,473,330
3	362000	Station Equipment	124,853,205	2,100,664	126,953,869	80,879,813	1,395,534	82,275,347	43,973,392	705,130	44,678,522
99	363000	Energy Storage Equipment	2,587,695	0	2,587,695	2,587,695	0	2,587,695	0	0	0
99	364000	Poles, Towers, & Fixtures	351,447,156	0	351,447,156	224,391,536	0	224,391,536	127,055,620	0	127,055,620
99	365000	Overhead Conductors & Devices	224,197,729	0	224,197,729	140,506,577	0	140,506,577	83,691,152	0	83,691,152
99	366000	Underground Conduit	101,769,501	0	101,769,501	65,016,214	0	65,016,214	36,753,287	0	36,753,287
99	367000	Underground Conductors & Devices	180,562,519	0	180,562,519	117,058,817	0	117,058,817	63,503,702	0	63,503,702
99	368000	Line Transformers	239,578,531	0	239,578,531	163,813,560	0	163,813,560	75,764,971	0	75,764,971
99	369XXX	Services	155,661,965	0	155,661,965	101,879,420	0	101,879,420	53,782,545	0	53,782,545
99	371XXX	Installations on Customers' Premises	74,632	0	74,632	74,632	0	74,632	0	0	0
99	370000	Meters	50,248,029	0	50,248,029	27,594,339	0	27,594,339	22,653,690	0	22,653,690
99	373XXX	Street Light & Signal Systems	54,650,915	0	54,650,915	36,512,872	0	36,512,872	18,138,043	0	18,138,043
TOTAL DISTRIBUTION PLANT			1,514,844,349	2,100,664	1,516,945,013	979,175,000	1,395,534	980,570,534	535,669,349	705,130	536,374,479
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,409,178	7,390,396	8,799,574	706,699	5,045,423	5,752,122	702,479	2,344,973	3,047,452
4	390XXX	Structures & Improvements	14,124,054	82,468,853	96,592,907	6,572,638	56,301,486	62,874,124	7,551,416	26,167,367	33,718,783
4	391XXX	Office Furniture & Equipment	2,858,845	47,978,988	50,837,833	2,787,140	32,755,255	35,542,395	71,705	15,223,733	15,295,438
4	392XXX	Transportation Equipment	27,417,239	14,845,805	42,263,044	19,624,414	10,135,231	29,759,645	7,792,825	4,710,574	12,503,399
4	393000	Stores Equipment	251,045	3,220,980	3,472,025	114,712	2,198,963	2,313,675	136,333	1,022,017	1,158,350
4	394000	Tools, Shop & Garage Equipment	1,910,323	11,499,316	13,409,639	887,225	7,850,583	8,737,808	1,023,098	3,648,733	4,671,831
4	394100	Electric Charging Stations	0	52,234	52,234	0	35,660	35,660	0	16,574	16,574
4	395000	Laboratory Equipment	244,378	687,205	931,583	214,440	469,155	683,595	29,938	218,050	247,988
4	396XXX	Power Operated Equipment	25,288,949	8,905,389	34,194,338	15,150,285	6,079,709	21,229,994	10,138,664	2,825,680	12,964,344
4	397XXX	Communications Equipment	22,623,359	77,150,846	99,774,205	13,501,688	52,670,883	66,172,571	9,121,671	24,479,963	33,601,634
4	398000	Miscellaneous Equipment	5,027	401,340	406,367	3,880	273,995	277,875	1,147	127,345	128,492
TOTAL GENERAL PLANT			96,132,397	254,601,352	350,733,749	59,563,121	173,816,343	233,379,464	36,569,276	80,785,009	117,354,285
TOTAL PLANT IN SERVICE			1,616,377,037	2,431,357,848	4,047,734,885	1,044,040,438	1,607,798,358	2,651,838,796	572,336,599	823,559,490	1,395,896,089

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended February 28, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(293,730,265)	(293,730,265)	0	(193,068,903)	(193,068,903)	0	(100,661,362)	(100,661,362)
E-ADEP		Hydro Production Plant	0	(133,131,045)	(133,131,045)	0	(87,507,036)	(87,507,036)	0	(45,624,009)	(45,624,009)
E-ADEP		Other Production Plant	0	(107,573,056)	(107,573,056)	0	(70,707,770)	(70,707,770)	0	(36,865,286)	(36,865,286)
E-ADEP		Transmission Plant	0	(207,175,224)	(207,175,224)	0	(136,176,275)	(136,176,275)	0	(70,998,949)	(70,998,949)
E-ADEP		Distribution Plant	(484,840,322)	(61,919)	(484,902,241)	(298,648,577)	(41,135)	(298,689,712)	(186,191,745)	(20,784)	(186,212,529)
E-ADEP		General Plant	(34,279,260)	(86,164,602)	(120,443,862)	(21,312,320)	(58,824,574)	(80,136,894)	(12,966,940)	(27,340,028)	(40,306,968)
TOTAL ACCUMULATED DEPRECIATION			(519,119,582)	(827,836,111)	(1,346,955,693)	(319,960,897)	(546,325,693)	(866,286,590)	(199,158,685)	(281,510,418)	(480,669,103)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,128,262)	(11,128,262)	0	(7,314,607)	(7,314,607)	0	(3,813,655)	(3,813,655)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(194,346)	0	(194,346)	(194,346)	0	(194,346)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,268,235)	(1,268,235)	0	(864,168)	(864,168)	0	(404,067)	(404,067)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,737,552)	(30,518,738)	(33,256,290)	(2,680,019)	(20,835,142)	(23,515,161)	(57,533)	(9,683,596)	(9,741,129)
E-AAAMT		General Plant - 390200, 396200	(87,464)	(262,269)	(349,733)	(83,933)	(179,051)	(262,984)	(3,531)	(83,218)	(86,749)
TOTAL ACCUMULATED AMORTIZATION			(3,019,362)	(43,177,504)	(46,196,866)	(2,958,298)	(29,192,968)	(32,151,266)	(61,064)	(13,984,536)	(14,045,600)
TOTAL ACCUMULATED DEPR/AMORT			(522,138,944)	(871,013,615)	(1,393,152,559)	(322,919,195)	(575,518,661)	(898,437,856)	(199,219,749)	(295,494,954)	(494,714,703)
NET ELECTRIC UTILITY PLANT before DFIT			1,094,238,093	1,560,344,233	2,654,582,326	721,121,243	1,032,279,697	1,753,400,940	373,116,850	528,064,536	901,181,386
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	(87,915)	(87,915)	0	(57,787)	(57,787)	0	(30,128)	(30,128)
12		ADFIT - Electric Plant In Service (282900)	0	(482,388,237)	(482,388,237)	0	(318,627,078)	(318,627,078)	0	(163,761,159)	(163,761,159)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,809,354)	(47,809,354)	0	(32,639,446)	(32,639,446)	0	(15,169,908)	(15,169,908)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(832,052)	(832,052)	0	(568,042)	(568,042)	0	(264,010)	(264,010)
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	(11,564,945)	(11,564,945)	0	(7,601,638)	(7,601,638)	0	(3,963,307)	(3,963,307)
1		ADFIT - CDA Settlement Costs (283333)	0	388,674	388,674	0	255,475	255,475	0	133,199	133,199
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,997,617)	(2,997,617)	0	(1,979,986)	(1,979,986)	0	(1,017,631)	(1,017,631)
TOTAL ACCUMULATED DFIT			0	(545,291,446)	(545,291,446)	0	(361,218,502)	(361,218,502)	0	(184,072,944)	(184,072,944)
NET ELECTRIC UTILITY PLANT			1,094,238,093	1,015,052,787	2,109,290,880	721,121,243	671,061,195	1,392,182,438	373,116,850	343,991,592	717,108,442

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.433%	33.567%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.052%	33.948%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended February 28, 2017
Average of Monthly Averages Basis

Report ID:
E-APL-12A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,015,052,787	2,109,290,880	721,121,243	671,061,195	1,392,182,438	373,116,850	343,991,592	717,108,442
	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	(480,845)	0	(480,845)	480,845	0	480,845
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)	296,291	0	296,291	234,925	0	234,925	61,366	0	61,366
99	ADFIT - Montana Riverbed Settlement (283365)	(103,962)	0	(103,962)	(82,484)	0	(82,484)	(21,478)	0	(21,478)
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)	(2,173,956)	(205)	(2,174,161)	(618,100)	(140)	(618,240)	(1,555,856)	(65)	(1,555,921)
99	Customer Deposits (235199)	(1,745,592)	0	(1,745,592)	(1,745,592)	0	(1,745,592)	0	0	0
C-WKC	Working Capital	65,103,518	32,098,555	97,202,073	65,103,518	0	65,103,518	0	32,098,555	32,098,555
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	67,840,379	32,098,350	99,938,729	69,217,102	(140)	69,216,962	(1,376,723)	32,098,490	30,721,767
	NET RATE BASE	#####	1,047,151,137	2,209,229,609	790,338,345	671,061,055	1,461,399,400	371,740,127	376,090,082	747,830,209

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expe	66.433%	33.567%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended February 28, 2017
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		603,665	603,665		314,736	314,736	
1	Misc Intangible Plt (303000)	ED-AN	239,918	239,918		239,918	239,918		157,698	157,698		82,220	82,220	
Total Production/Transmission			1,158,319	1,158,319		1,158,319	1,158,319		761,363	761,363		396,956	396,956	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (303000)	ED-WA	4,087	4,087		4,087	4,087	4,087		4,087				
Total Distribution			28,240	28,240		28,240	28,240	28,240		28,240				
General Plant - 303000														
7,4		CD-AA	598,920	421,209	122,449	55,262			287,559	287,559		133,650	133,650	
9,1		CD-AN	9,728	7,570	2,158		7,570		4,976	4,976		2,594	2,594	
		GD-ID	14,941		14,941									
		GD-WA	24,862		24,862									
		GD-OR	5,926			5,926								
Total General Plant - 303000			654,377	428,779	164,410	61,188			292,535	292,535		136,244	136,244	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	21,128,167	14,859,017	4,319,654	1,949,496			10,144,251	10,144,251		4,714,766	4,714,766	
9,4		CD-AN	10,791	8,396	2,395		8,396		5,732	5,732		2,664	2,664	
9,4		CD-ID	18,602	14,474	4,128		14,474				14,474		14,474	
4		ED-AN	683,981	683,981			683,981		466,954	466,954		217,027	217,027	
		ED-ID	4,747	4,747			4,747				4,747		4,747	
		ED-WA	861,699	861,699			861,699	861,699		861,699				
8		GD-AA	309,255		212,019	97,236								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			23,017,242	16,432,314	4,538,196	2,046,732			861,699	10,616,937	11,478,636	19,221	4,934,457	4,953,678
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	15,538	10,927	3,177	1,434			7,460	7,460		3,467	3,467	
4		ED-AN	46,552	46,552			46,552		31,781	31,781		14,771	14,771	
		GD-OR	0			0								
Total General Plant - 390200, 396200			62,090	57,479	3,177	1,434			39,241	39,241		18,238	18,238	
Total Amortization Expense			24,920,495	18,105,131	4,706,010	2,109,354			889,939	11,710,076	12,600,015	19,221	5,485,895	5,505,116

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Rat	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(293,730,265)	(293,730,265)			(293,730,265)	(293,730,265)		(193,068,903)	(193,068,903)		(100,661,362)	(100,661,362)	
1	Hydro (ED-AN)	(133,131,045)	(133,131,045)			(133,131,045)	(133,131,045)		(87,507,036)	(87,507,036)		(45,624,009)	(45,624,009)	
1	Other (ED-AN)	(107,573,056)	(107,573,056)			(107,573,056)	(107,573,056)		(70,707,770)	(70,707,770)		(36,865,286)	(36,865,286)	
Total Electric Production		(534,434,366)	(534,434,366)			(534,434,366)	(534,434,366)		(351,283,709)	(351,283,709)		(183,150,657)	(183,150,657)	
Electric Transmission														
1	ED-AN	(207,175,224)	(207,175,224)			(207,175,224)	(207,175,224)		(136,176,275)	(136,176,275)		(70,998,949)	(70,998,949)	
Total Electric Transmissic		(207,175,224)	(207,175,224)			(207,175,224)	(207,175,224)		(136,176,275)	(136,176,275)		(70,998,949)	(70,998,949)	
Electric Distribution														
3	ED-AN	(61,919)	(61,919)				(61,919)		(41,135)	(41,135)		(20,784)	(20,784)	
	ED-ID	(186,191,745)	(186,191,745)			(186,191,745)	(186,191,745)				(186,191,745)		(186,191,745)	
	ED-WA	(298,648,577)	(298,648,577)			(298,648,577)	(298,648,577)	(298,648,577)		(298,648,577)				
Total Electric Distribution		(484,902,241)	(484,902,241)			(484,840,322)	(61,919)	(484,902,241)	(298,648,577)	(41,135)	(298,689,712)	(186,191,745)	(20,784)	(186,212,529)
Gas Underground Storage														
	GD-AN	(14,474,758)		(14,474,758)										
	GD-OR	(832,253)					(832,253)							
Total Gas Underground S		(15,307,011)		(14,474,758)			(832,253)							
Gas Distribution														
	GD-AN	(1,623,319)		(1,623,319)										
	GD-ID	(66,713,068)		(66,713,068)										
	GD-WA	(129,166,981)		(129,166,981)										
	GD-OR	(100,993,100)					(100,993,100)							
Total Gas Distribution		(298,496,468)		(197,503,368)			(100,993,100)							
General Plant														
4	ED-AN	(43,752,133)	(43,752,133)			(43,752,133)	(43,752,133)		(29,869,581)	(29,869,581)		(13,882,552)	(13,882,552)	
	ED-ID	(8,585,257)	(8,585,257)			(8,585,257)	(8,585,257)				(8,585,257)		(8,585,257)	
	ED-WA	(18,784,412)	(18,784,412)			(18,784,412)	(18,784,412)	(18,784,412)						
7,4	CD-AA	(47,933,582)	(33,710,729)	(9,800,021)	(4,422,832)		(33,710,729)	(33,710,729)		(23,014,315)	(23,014,315)	(10,696,414)	(10,696,414)	
9,4	CD-AN	(11,183,462)	(8,701,740)	(2,481,722)			(8,701,740)	(8,701,740)		(5,940,678)	(5,940,678)	(2,761,062)	(2,761,062)	
9	CD-ID	(5,631,332)	(4,381,683)	(1,249,649)		(4,381,683)	(4,381,683)				(4,381,683)		(4,381,683)	
9	CD-WA	(3,248,863)	(2,527,908)	(720,955)		(2,527,908)	(2,527,908)		(2,527,908)	(2,527,908)				
8	GD-AA	(2,061,498)		(1,413,322)	(648,176)									
	GD-AN	(2,376,859)		(2,376,859)										
	GD-ID	(1,451,124)		(1,451,124)										
	GD-WA	(5,412,909)		(5,412,909)										
	GD-OR	(4,549,554)			(4,549,554)									
Total General Plant		(154,970,985)	(120,443,862)	(24,906,561)	(9,620,562)	(34,279,260)	(86,164,602)	(120,443,862)	(21,312,320)	(58,824,574)	(80,136,894)	(12,966,940)	(27,340,028)	(40,306,968)
Total Accumulated Depr		(1,695,286,295)	(1,346,955,693)	(236,884,687)	(111,445,915)	(519,119,582)	(827,836,111)	(1,346,955,693)	(319,960,897)	(546,325,693)	(866,286,590)	(199,158,685)	(281,510,418)	(480,669,103)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expense	66.433%	33.567%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000) ED-AN	(9,835,221)	(9,835,221)			(9,835,221)	(9,835,221)		(6,464,691)	(6,464,691)		(3,370,530)	(3,370,530)
1	Misc Intangible Plt (3030 ED-AN)	(1,293,041)	(1,293,041)			(1,293,041)	(1,293,041)		(849,916)	(849,916)		(443,125)	(443,125)
Total Production/Transmission		(11,128,262)	(11,128,262)			(11,128,262)	(11,128,262)		(7,314,607)	(7,314,607)		(3,813,655)	(3,813,655)
Distribution													
	Franchises (302000) ED-WA	(161,338)	(161,338)			(161,338)	(161,338)	(161,338)		(161,338)			
	Misc Intangible Plt (3030 ED-WA)	(33,008)	(33,008)			(33,008)	(33,008)	(33,008)		(33,008)			
Total Distribution		(194,346)	(194,346)			(194,346)	(194,346)	(194,346)		(194,346)			
General Plant - 303000													
7,4	CD-AA	(1,710,604)	(1,203,034)	(349,733)	(157,837)	(1,203,034)	(1,203,034)		(821,311)	(821,311)		(381,723)	(381,723)
9,1	CD-AN	(83,796)	(65,201)	(18,595)		(65,201)	(65,201)		(42,857)	(42,857)		(22,344)	(22,344)
	GD-ID	(66,467)		(66,467)									
	GD-WA	(158,141)		(158,141)									
	GD-OR	(80,003)			(80,003)								
Total General Plant - 303000		(2,099,011)	(1,268,235)	(592,936)	(237,840)	(1,268,235)	(1,268,235)		(864,168)	(864,168)		(404,067)	(404,067)
Miscellaneous IT Intangible Plant -3031XX													
7,4	CD-AA	(41,727,092)	(29,345,830)	(8,531,104)	(3,850,158)	(29,345,830)	(29,345,830)		(20,034,398)	(20,034,398)		(9,311,432)	(9,311,432)
9,4	CD-AN	(31,710)	(24,673)	(7,037)		(24,673)	(24,673)		(16,844)	(16,844)		(7,829)	(7,829)
9	CD-ID	(46,759)	(36,383)	(10,376)		(36,383)	(36,383)	(36,383)				(36,383)	(36,383)
4	ED-AN	(1,148,235)	(1,148,235)			(1,148,235)	(1,148,235)		(783,900)	(783,900)		(364,335)	(364,335)
	ED-ID	(21,150)	(21,150)			(21,150)	(21,150)					(21,150)	(21,150)
	ED-WA	(2,680,019)	(2,680,019)			(2,680,019)	(2,680,019)	(2,680,019)					
8	GD-AA	(970,133)		(665,104)	(305,029)								
	GD-AN	0		0									
	GD-OR	0			0								
Total Misc IT Intangible Plant - 3031XX		(46,625,098)	(33,256,290)	(9,213,621)	(4,155,187)	(2,737,552)	(30,518,738)	(33,256,290)	(2,680,019)	(20,835,142)	(23,515,161)	(57,533)	(9,683,596)
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	(231,632)	(162,902)	(47,357)	(21,373)	(162,902)	(162,902)		(111,213)	(111,213)		(51,689)	(51,689)
9	CD-ID	(4,538)	(3,531)	(1,007)		(3,531)	(3,531)					(3,531)	(3,531)
9	CD-WA	(7,115)	(5,536)	(1,579)		(5,536)	(5,536)	(5,536)					
4	ED-AN	(99,367)	(99,367)			(99,367)	(99,367)		(67,838)	(67,838)		(31,529)	(31,529)
	ED-WA	(78,397)	(78,397)			(78,397)	(78,397)	(78,397)					
	GD-WA	(1,009)		(1,009)									
	GD-OR	0			0								
Total General Plant - 390200, 396200		(422,058)	(349,733)	(50,952)	(21,373)	(87,464)	(262,269)	(349,733)	(83,933)	(179,051)	(262,984)	(3,531)	(83,218)
Total Accumulated Amortization		(60,709,013)	(46,196,866)	(10,097,747)	(4,414,400)	(3,019,362)	(43,177,504)	(46,196,866)	(2,958,298)	(29,192,968)	(32,151,266)	(61,064)	(13,984,536)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	751,560	0	0	0	0	751,560	0	0	751,560	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,143,906	0	0	7,134,006	7,134,006	0	0	2,073,922	2,073,922	0	935,978	935,978
9	CD-WA / ID / AN	1,628,224	693,088	340,200	233,616	1,266,904	197,668	97,025	66,627	361,320	0	0	0
	TOTAL ACCOUNT	13,770,898	706,699	702,479	7,390,396	8,799,574	949,228	97,025	2,140,549	3,186,802	848,544	935,978	1,784,522
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,825,182	1,052,423	2,208,904	4,563,855	7,825,182	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,238,415	0	0	0	0	2,238,415	0	0	2,238,415	0	0	0
99	GD-OR / AS	3,610,258	0	0	0	0	0	0	0	0	3,610,258	0	3,610,258
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	99,270,527	0	0	69,814,976	69,814,976	0	0	20,295,859	20,295,859	0	9,159,692	9,159,692
9	CD-WA / ID / AN	24,358,042	5,520,215	5,342,512	8,090,022	18,952,749	1,574,356	1,523,676	2,307,261	5,405,293	0	0	0
	TOTAL ACCOUNT	137,302,424	6,572,638	7,551,416	82,468,853	96,592,907	3,812,771	1,523,676	22,603,120	27,939,567	3,610,258	9,159,692	12,769,950
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,502,507	2,696,273	5,493	5,800,741	8,502,507	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	617,664	0	0	0	0	0	0	423,458	423,458	0	194,206	194,206
7	CD-AA	59,855,916	0	0	42,095,469	42,095,469	0	0	12,237,542	12,237,542	0	5,522,905	5,522,905
9	CD-WA / ID / AN	308,264	90,866	66,212	82,779	239,857	25,915	18,884	23,608	68,407	0	0	0
	TOTAL ACCOUNT	69,291,001	2,787,139	71,705	47,978,989	50,837,833	25,915	18,884	12,691,258	12,736,057	0	5,717,111	5,717,111
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	37,219,534	17,752,618	6,952,612	12,514,304	37,219,534	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,147,127	0	0	0	0	7,223,890	2,314,039	1,609,198	11,147,127	0	0	0
99	GD-OR / AS	3,960,068	0	0	0	0	0	0	0	0	3,960,068	0	3,960,068
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	600,637	0	0	422,416	422,416	0	0	122,800	122,800	0	55,421	55,421
9	CD-WA / ID / AN	5,939,025	1,871,796	840,214	1,909,086	4,621,096	533,833	239,628	544,468	1,317,929	0	0	0
	TOTAL ACCOUNT	58,866,391	19,624,414	7,792,826	14,845,806	42,263,046	7,757,723	2,553,667	2,276,466	12,587,856	3,960,068	55,421	4,015,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,350	10,705	14,697	374,948	400,350	0	0	0	0	0		
99		GD-WA / ID / AN	86,702	0	0	0	0	86,702	0	0	86,702	0		
99		GD-OR / AS	56,133	0	0	0	0	0	0	0	56,133	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	3,947,712	104,007	121,636	2,846,032	3,071,675	29,663	34,690	811,684	876,037	0	0	
		TOTAL ACCOUNT	4,490,897	114,712	136,333	3,220,980	3,472,025	116,365	34,690	811,684	962,739	56,133	0	56,133
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,712,640	870,582	266,757	2,575,301	3,712,640	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,628,313	0	0	0	0	1,925,616	344,841	357,856	2,628,313	0	0	
99		GD-OR / AS	952,389	0	0	0	0	0	0	0	0	952,389	0	
8		GD-AA	3,077,343	0	0	0	0	0	0	2,109,765	2,109,765	0	967,578	
7		CD-AA	12,446,162	0	0	8,753,137	8,753,137	0	0	2,544,618	2,544,618	0	1,148,407	1,148,407
9		CD-WA / ID / AN	1,213,053	16,644	756,342	170,879	943,865	4,747	215,707	48,734	269,188	0	0	0
		TOTAL ACCOUNT	24,029,900	887,226	1,023,099	11,499,317	13,409,642	1,930,363	560,548	5,060,973	7,551,884	952,389	2,115,985	3,068,374
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	52,233	0	0	52,233	52,233	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	52,233	0	0	52,233	52,233	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	653,539	212,807	29,417	411,315	653,539	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,059	0	0	0	0	15,178	4,950	119,931	140,059	0	0	
99		GD-OR / AS	44,390	0	0	0	0	0	0	0	0	44,390	0	
8		GD-AA	204,466	0	0	0	0	0	0	140,178	140,178	0	64,288	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9		CD-WA / ID / AN	35,877	1,634	522	25,759	27,915	466	149	7,347	7,962	0	0	0
		TOTAL ACCOUNT	1,433,994	214,441	29,939	687,205	931,585	15,644	5,099	340,171	360,914	44,390	97,105	141,495
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,682,061	14,898,119	9,829,750	7,954,192	32,682,061	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,510,675	0	0	0	0	2,755,882	924,299	830,494	4,510,675	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	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	
9		CD-WA / ID / AN	1,465,907	252,166	308,913	579,528	1,140,607	71,917	88,102	165,281	325,300	0	0	0
		TOTAL ACCOUNT	39,230,955	15,150,285	10,138,663	8,905,388	34,194,336	2,827,799	1,012,401	1,103,822	4,944,022	43,834	48,763	92,597

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,938,683	12,337,546	6,033,792	44,567,345	62,938,683	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,200,107	0	0	0	0	690,215	509,892	0	1,200,107	0	0	0
99		GD-OR / AS	1,225,902	0	0	0	0	0	0	0	0	1,225,902	0	1,225,902
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7		CD-AA	38,364,442	0	0	26,980,945	26,980,945	0	0	7,843,610	7,843,610	0	3,539,887	3,539,887
9		CD-WA/ ID / AN	12,665,086	1,164,142	3,087,879	5,602,556	9,854,577	332,011	880,658	1,597,840	2,810,509	0	0	0
		TOTAL ACCOUNT	117,387,153	13,501,688	9,121,671	77,150,846	99,774,205	1,022,226	1,390,550	10,122,185	12,534,961	1,225,902	3,852,085	5,077,987
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	111,350	0	1,147	110,203	111,350	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	408,448	0	0	287,253	287,253	0	0	83,507	83,507	0	37,688	37,688
9		CD-WA/ ID / AN	9,978	3,880	0	3,884	7,764	1,106	0	1,108	2,214	0	0	0
		TOTAL ACCOUNT	532,143	3,880	1,147	401,340	406,367	1,106	0	84,615	85,721	2,367	37,688	40,055
		TOTAL GENERAL PLANT	466,387,989	59,563,122	36,569,278	254,601,353	350,733,753	18,459,140	7,196,540	57,234,843	82,890,523	10,743,885	22,019,828	32,763,713

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	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 February 28, 2017
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,522,172	221,541	0	10,300,631	10,522,172	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	691,370	0	0	0	0	0	0	0	0	691,370		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,983,815	0	0	6,318,137	6,318,137	0	0	1,836,741	1,836,741	828,937		
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0		
		TOTAL ACCOUNT	22,193,614	221,541	0	16,769,763	16,991,304	1,022,594	779,605	1,879,804	3,682,003	691,370	828,937	1,520,307
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,855,926	4,478,072	23,524	3,354,330	7,855,926	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	1,492,901	0	0	0	0	0	0	1,023,503	1,023,503	469,398		
7		CD-AA	58,074,567	0	0	40,842,682	40,842,682	0	0	11,873,345	11,873,345	5,358,540		
9		CD-WA / ID / AN	151,017	0	74,450	43,055	117,505	0	21,233	12,279	33,512	0	0	
		TOTAL ACCOUNT	67,574,411	4,478,072	97,974	44,240,067	48,816,113	0	21,233	12,909,127	12,930,360	0	5,827,938	5,827,938
	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	6,187,615	0	0	4,351,626	4,351,626	0	0	1,265,058	1,265,058	570,931		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,187,615	0	0	4,351,626	4,351,626	0	0	1,265,058	1,265,058	0	570,931	570,931
	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	100,232,950	0	0	70,491,829	70,491,829	0	0	20,492,627	20,492,627	9,248,494		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,232,950	0	0	70,491,829	70,491,829	0	0	20,492,627	20,492,627	0	9,248,494	9,248,494
	TOTAL		196,188,590	4,699,613	97,974	135,853,285	140,650,872	1,022,594	800,838	36,546,616	38,370,048	691,370	16,476,300	17,167,670

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.328%	20.445%	9.227%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(67,248,741)	(47,294,695)	(13,749,005)	(6,205,041)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(661,439)	(514,659)	(146,780)	0
7	283750	CD-AA	(1,183,102)	(832,052)	(241,885)	(109,165)
		Total	<u>(69,093,282)</u>	<u>(48,641,406)</u>	<u>(14,137,670)</u>	<u>(6,314,206)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,014,193	3,014,193					3,014,193
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			266	266					266
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,837)	(1,837)					(1,837)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			1	1					1
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	80,897,291	38,720,244		119,617,535	65,103,518	32,098,555	15,793,773	6,621,689	
TOTAL		80,897,291	38,720,244	3,012,623	122,630,158	65,103,518	32,098,555	15,793,773	6,621,689	3,012,623

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.270%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.328%	20.445%	9.227%	31.730%	29.713%	100.000%
99	Not Allocated						