

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	170,437,069	111,598,758	58,838,311
	Adjustments			
	Adjusted Net Operating Income (Loss)	170,437,069	111,598,758	58,838,311
E-APL	Electric Net Rate Base	2,221,080,022	1,469,563,135	751,516,887
	RATE OF RETURN	7.674%	7.594%	7.829%

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 March 31, 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	04-01-2016 thru 03-31-2017	375,667 100.000%	246,722 65.676%	128,945 34.324%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2016 thru 03-31-2017	22,632,643 100.000%	14,908,581 65.872%	7,724,062 34.128%
	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 Percent		400.000%	273.079%	126.921%
				100.000%	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 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%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 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%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	03-01-2016 thru 03-31-2017	1,036,165,032	685,187,686	350,977,346	
				100.000%	66.127%	33.873%	
11		Book Depreciation Percent	04-01-2016 thru 03-31-2017	102,886,432	67,015,304	35,871,128	
				100.000%	65.135%	34.865%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 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	03-01-2016 thru 03-31-2017	2,671,771,169 100.000%	1,765,237,642 66.070%	906,533,527 33.930%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2016 thru 03-31-2017	231,169,354 100.000%	153,765,376 66.516%	77,403,978 33.484%
14		Net Allocated Schedule M's - AMA Percent	04-01-2016 thru 03-31-2017	-262,100,293 100.000%	-169,692,429 64.743%	-92,407,864 35.257%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	357,916,554	0	357,916,554	243,482,694	0	243,482,694	114,433,860	0	114,433,860
99	442200	Commercial - Firm & Int.	308,792,398	0	308,792,398	219,808,635	0	219,808,635	88,983,763	0	88,983,763
1	442300	Industrial	108,523,752	0	108,523,752	63,618,010	0	63,618,010	44,905,742	0	44,905,742
99	444000	Public Street & Highway Lighting	7,628,876	0	7,628,876	5,093,484	0	5,093,484	2,535,392	0	2,535,392
99	448000	Interdepartmental Revenue	1,247,902	0	1,247,902	981,880	0	981,880	266,022	0	266,022
99	499XXX	Unbilled Revenue	518,210	0	518,210	240,770	0	240,770	277,440	0	277,440
		TOTAL SALES TO ULTIMATE CUSTOMERS	784,627,692	0	784,627,692	533,225,473	0	533,225,473	251,402,219	0	251,402,219
1	447XXX	Sales for Resale	0	111,280,359	111,280,359	0	73,144,580	73,144,580	0	38,135,779	38,135,779
		TOTAL SALES OF ELECTRICITY	784,627,692	111,280,359	895,908,051	533,225,473	73,144,580	606,370,053	251,402,219	38,135,779	289,537,998
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(117,893)	0	(117,893)	(829,199)	0	(829,199)	711,306	0	711,306
99	451000	Miscellaneous Service Revenue	422,054	0	422,054	253,886	0	253,886	168,168	0	168,168
1	453000	Sales of Water & Water Power	0	344,412	344,412	0	226,382	226,382	0	118,030	118,030
1	454000	Rent from Electric Property	2,637,034	70,953	2,707,987	1,672,073	46,637	1,718,710	964,961	24,316	989,277
1	456XXX	Other Electric Revenues	3,983,023	103,984,157	107,967,180	2,244,945	68,348,786	70,593,731	1,738,078	35,635,371	37,373,449
		TOTAL OTHER OPERATING REVENUE	6,924,218	104,399,522	111,323,740	3,341,705	68,621,805	71,963,510	3,582,513	35,777,717	39,360,230
		TOTAL ELECTRIC REVENUE	791,551,910	215,679,881	1,007,231,791	536,567,178	141,766,385	678,333,563	254,984,732	73,913,496	328,898,228

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	317,115	317,115	0	208,440	208,440	0	108,675	108,675
1	501XXX	Fuel	0	29,648,307	29,648,307	0	19,487,832	19,487,832	0	10,160,475	10,160,475
1	502000	Steam Expense	0	4,521,522	4,521,522	0	2,971,996	2,971,996	0	1,549,526	1,549,526
1	505000	Electric Expense	0	1,224,129	1,224,129	0	804,620	804,620	0	419,509	419,509
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,204,208	3,204,208	0	2,106,126	2,106,126	0	1,098,082	1,098,082
1	507000	Rent	0	37,059	37,059	0	24,359	24,359	0	12,700	12,700
MAINTENANCE											
1	510000	Supervision & Engineering	0	548,195	548,195	0	360,329	360,329	0	187,866	187,866
1	511000	Structures	0	662,956	662,956	0	435,761	435,761	0	227,195	227,195
1	512000	Boiler Plant	0	7,062,678	7,062,678	0	4,642,298	4,642,298	0	2,420,380	2,420,380
1	513000	Electric Plant	0	2,642,896	2,642,896	0	1,737,176	1,737,176	0	905,720	905,720
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,618,255	1,618,255	0	1,063,679	1,063,679	0	554,576	554,576
TOTAL STEAM POWER GENERATION EXP			0	51,487,320	51,487,320	0	33,842,616	33,842,616	0	17,644,704	17,644,704
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,744,058	2,744,058	0	1,803,669	1,803,669	0	940,389	940,389
1	536000	Water for Power	0	1,051,751	1,051,751	0	691,316	691,316	0	360,435	360,435
1	537000	Hydraulic Expense	4,129,405	3,095,232	7,224,637	2,708,330	2,034,496	4,742,826	1,421,075	1,060,736	2,481,811
1	538000	Electric Expense	0	7,220,292	7,220,292	0	4,745,898	4,745,898	0	2,474,394	2,474,394
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,024,408	1,024,408	0	673,343	673,343	0	351,065	351,065
1	540000	Rent	0	1,316,339	1,316,339	0	865,230	865,230	0	451,109	451,109
1	540100	MT Trust Funds Land Settlement Rents	5,300,936	0	5,300,936	3,536,240	0	3,536,240	1,764,696	0	1,764,696
MAINTENANCE											
1	541000	Supervision & Engineering	0	906,771	906,771	0	596,021	596,021	0	310,750	310,750
1	542000	Structures	0	541,757	541,757	0	356,097	356,097	0	185,660	185,660
1	543000	Reservoirs, Dams, & Waterways	0	2,281,187	2,281,187	0	1,499,424	1,499,424	0	781,763	781,763
1	544000	Electric Plant	0	3,166,502	3,166,502	0	2,081,342	2,081,342	0	1,085,160	1,085,160
1	545000	Miscellaneous Hydraulic Plant	0	755,885	755,885	0	496,843	496,843	0	259,042	259,042
TOTAL HYDRO POWER GENERATION EXP			9,430,341	24,104,182	33,534,523	6,244,570	15,843,679	22,088,249	3,185,771	8,260,503	11,446,274
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,192,201	1,192,201	0	783,634	783,634	0	408,567	408,567
1	547XXX	Fuel	0	72,184,630	72,184,630	0	47,446,957	47,446,957	0	24,737,673	24,737,673
1	548000	Generation Expense	0	1,427,756	1,427,756	0	938,464	938,464	0	489,292	489,292
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	635,077	635,077	0	417,436	417,436	0	217,641	217,641
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)	(11,539)
MAINTENANCE											
1	551000	Supervision & Engineering	0	614,747	614,747	0	404,073	404,073	0	210,674	210,674
1	552000	Structures	0	255,906	255,906	0	168,207	168,207	0	87,699	87,699
1	553000	Generating & Electric Equipment	0	3,627,684	3,627,684	0	2,384,477	2,384,477	0	1,243,207	1,243,207
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	308,309	308,309	0	202,652	202,652	0	105,657	105,657
TOTAL OTHER POWER GENERATION EXP			0	80,212,639	80,212,639	0	52,723,768	52,723,768	0	27,488,871	27,488,871

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	149,230,876	149,230,876	0	98,089,455	98,089,455	0	51,141,421	51,141,421
1	556000	System Control & Load Dispatching	0	684,340	684,340	0	449,817	449,817	0	234,523	234,523
E-557	557XXX	Other Expense	6,919,096	73,299,401	80,218,497	3,892,147	48,179,695	52,071,842	3,026,949	25,119,706	28,146,655
TOTAL OTHER POWER SUPPLY EXPENSE			6,919,096	223,214,617	230,133,713	3,892,147	146,718,967	150,611,114	3,026,949	76,495,650	79,522,599
TOTAL PRODUCTION OPERATING EXP			16,349,437	379,018,758	395,368,195	10,136,717	249,129,030	259,265,747	6,212,720	129,889,728	136,102,448
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,386,448	2,386,448	0	1,568,612	1,568,612	0	817,836	817,836
1	561000	Load Dispatching	0	2,868,080	2,868,080	0	1,885,189	1,885,189	0	982,891	982,891
1	562000	Station Expense	0	413,538	413,538	0	271,819	271,819	0	141,719	141,719
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	507,519	507,519	0	333,592	333,592	0	173,927	173,927
1	565XXX	Transmission of Electricity by Others	0	17,234,264	17,234,264	0	11,328,082	11,328,082	0	5,906,182	5,906,182
1	566000	Miscellaneous Transmission Expense	0	2,393,319	2,393,319	0	1,573,129	1,573,129	0	820,190	820,190
1	567000	Rent	0	190,662	190,662	0	125,322	125,322	0	65,340	65,340
MAINTENANCE											
1	568000	Supervision & Engineering	5,139	948,893	954,032	5,139	623,707	628,846	0	325,186	325,186
1	569000	Structures	8,579	657,724	666,303	7,974	432,322	440,296	605	225,402	226,007
1	570000	Station Equipment	574	1,362,832	1,363,406	574	895,789	896,363	0	467,043	467,043
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,662	1,621,718	1,645,380	11,498	1,065,955	1,077,453	12,164	555,763	567,927
1	572000	Underground Lines	477	1,671	2,148	32	1,098	1,130	445	573	1,018
1	573000	Service Miscellaneous	1,368	66,053	67,421	754	43,417	44,171	614	22,636	23,250
TOTAL TRANSMISSION OPERATING EXP			39,799	30,652,721	30,692,520	25,971	20,148,033	20,174,004	13,828	10,504,688	10,518,516

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	28,451,174	28,451,174	0	18,700,957	18,700,957	0	9,750,217	9,750,217
E-DEPX		Depreciation Expense-Transmission	0	11,954,721	11,954,721	0	7,857,838	7,857,838	0	4,096,883	4,096,883
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,272	1,158,272	0	761,332	761,332	0	396,940	396,940
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	2,293,082	0	2,293,082	827,054	0	827,054	1,466,028	0	1,466,028
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	224,596	0	224,596	179,079	0	179,079	45,517	0	45,517
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	(1,477,172)	0	(1,477,172)	(946,304)	0	(946,304)	(530,868)	0	(530,868)
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	(455,233)	0	(455,233)	0	0	0	(455,233)	0	(455,233)
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	141,678	0	141,678	141,678	0	141,678	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	22,424,332	22,424,332	0	14,739,514	14,739,514	0	7,684,818	7,684,818
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,178,276	65,096,889	69,275,165	2,934,134	42,788,186	45,722,320	1,244,142	22,308,703	23,552,845
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	20,567,512	474,768,368	495,335,880	13,096,822	312,065,249	325,162,071	7,470,690	162,703,119	170,173,809

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,234,601	2,548,827	3,783,428	917,345	1,678,963	2,596,308	317,256	869,864	1,187,120
3	582000	Station Expense	673,685	74,843	748,528	376,845	49,301	426,146	296,840	25,542	322,382
3	583000	Overhead Line Expense	1,759,258	348,510	2,107,768	1,132,077	229,571	1,361,648	627,181	118,939	746,120
3	584000	Underground Line Expense	1,201,231	0	1,201,231	715,627	0	715,627	485,604	0	485,604
3	584100	Energy Storage Equipment	79,334	0	79,334	79,334	0	79,334	0	0	0
3	585000	Street Light & Signal System Operation Expense	11,275	141	11,416	6,007	93	6,100	5,268	48	5,316
3	586000	Meter Expense	1,811,101	64,002	1,875,103	1,448,416	42,159	1,490,575	362,685	21,843	384,528
3	587000	Customer Installations Expense	632,928	112,686	745,614	369,383	74,229	443,612	263,545	38,457	302,002
3	588000	Miscellaneous Distribution Expense	3,919,531	3,907,333	7,826,864	2,468,726	2,573,838	5,042,564	1,450,805	1,333,495	2,784,300
3	589000	Rent	122	323,097	323,219	57	212,830	212,887	65	110,267	110,332
MAINTENANCE:											
3	590000	Supervision & Engineering	244,592	1,170,882	1,415,474	161,326	771,283	932,609	83,266	399,599	482,865
3	591000	Structures	502,770	43	502,813	326,668	28	326,696	176,102	15	176,117
3	592000	Station Equipment	723,422	212,459	935,881	527,502	139,951	667,453	195,920	72,508	268,428
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,119,162	167	8,119,329	5,141,483	110	5,141,593	2,977,679	57	2,977,736
3	594000	Underground Lines	756,559	0	756,559	508,877	0	508,877	247,682	0	247,682
3	595000	Line Transformers	429,558	22,160	451,718	377,728	14,597	392,325	51,830	7,563	59,393
3	596000	Street Light & Signal System Maintenance Exp	244,841	0	244,841	203,373	0	203,373	41,468	0	41,468
3	597000	Meters	26,260	0	26,260	19,631	0	19,631	6,629	0	6,629
3	598000	Miscellaneous Distribution Expense	262,413	133,905	396,318	128,176	88,206	216,382	134,237	45,699	179,936
TOTAL DISTRIBUTION OPERATING EXP			22,632,643	8,919,055	31,551,698	14,908,581	5,875,159	20,783,740	7,724,062	3,043,896	10,767,958
E-DEPX		Depreciation Expense-Distribution	44,696,576	42,280	44,738,856	28,326,206	27,851	28,354,057	16,370,370	14,429	16,384,799
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	28,516	0	28,516	28,516	0	28,516	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,075,552	0	54,075,552	46,296,929	0	46,296,929	7,778,623	0	7,778,623
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			98,800,644	42,280	98,842,924	74,651,651	27,851	74,679,502	24,148,993	14,429	24,163,422
TOTAL DISTRIBUTION EXPENSES			121,433,287	8,961,335	130,394,622	89,560,232	5,903,010	95,463,242	31,873,055	3,058,325	34,931,380

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	314,538	314,538	0	206,576	206,576	0	107,962	107,962
2	902000	Meter Reading Expenses	3,177,608	128,444	3,306,052	2,882,010	84,357	2,966,367	295,598	44,087	339,685
2	903XXX	Customer Records & Collection Expenses	1,904,944	7,635,368	9,540,312	1,277,617	5,014,604	6,292,221	627,327	2,620,764	3,248,091
2	904000	Uncollectible Accounts	0	3,166,185	3,166,185	0	2,079,424	2,079,424	0	1,086,761	1,086,761
2	905000	Misc Customer Accounts	0	237,125	237,125	0	155,734	155,734	0	81,391	81,391
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,082,552	11,481,660	16,564,212	4,159,627	7,540,695	11,700,322	922,925	3,940,965	4,863,890
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,053,573	201,083	25,254,656	18,478,877	132,063	18,610,940	6,574,696	69,020	6,643,716
2	909000	Advertising	39,963	886,525	926,488	39,963	582,234	622,197	0	304,291	304,291
2	910000	Misc Customer Service & Info Exp	0	264,164	264,164	0	173,492	173,492	0	90,672	90,672
TOTAL CUSTOMER SERVICE & INFO EXP			25,093,536	1,351,772	26,445,308	18,518,840	887,789	19,406,629	6,574,696	463,983	7,038,679
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	428,014	33,934,438	34,362,452	289,342	23,167,041	23,456,383	138,672	10,767,397	10,906,069
4	921000	Office Supplies & Expenses	102,152	4,185,678	4,287,830	102,152	2,857,562	2,959,714	0	1,328,116	1,328,116
4	922000	Admin Exp Transferred--Credit	0	(125,447)	(125,447)	0	(85,643)	(85,643)	0	(39,804)	(39,804)
4	923000	Outside Services Employed	127,079	7,607,650	7,734,729	106,417	5,193,743	5,300,160	20,662	2,413,907	2,434,569
4	924000	Property Insurance Premium	0	1,236,161	1,236,161	0	843,927	843,927	0	392,234	392,234
4	925XXX	Injuries and Damages	(2,512)	3,289,397	3,286,885	(2,512)	2,245,671	2,243,159	0	1,043,726	1,043,726
4	926XXX	Employee Pensions and Benefits	2,838	1,386,209	1,389,047	2,838	946,365	949,203	0	439,844	439,844
4	927000	Franchise Requirements	4,401	0	4,401	0	0	0	4,401	0	4,401
1	928000	Regulatory Commission Expenses	2,943,692	3,115,533	6,059,225	2,167,808	2,047,840	4,215,648	775,884	1,067,693	1,843,577
4	930000	Miscellaneous General Expenses	141,399	3,430,063	3,571,462	102,589	2,341,704	2,444,293	38,810	1,088,359	1,127,169
4	931000	Rents	9,470	1,116,429	1,125,899	5,270	762,186	767,456	4,200	354,243	358,443
4	935000	Maintenance of General Plant	1,162,418	10,576,932	11,739,350	671,738	7,220,871	7,892,609	490,680	3,356,061	3,846,741
TOTAL ADMIN & GEN OPERATING EXP			4,918,951	69,753,043	74,671,994	3,445,642	47,541,267	50,986,909	1,473,309	22,211,776	23,685,085

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,652,197	15,990,435	17,642,632	1,154,038	10,916,670	12,070,708	498,159	5,073,765	5,571,924
E-AMTX		Amortization Expense-General Plant - 303000	0	428,783	428,783	0	292,538	292,538	0	136,245	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	868,263	15,692,362	16,560,625	849,438	10,713,176	11,562,614	18,825	4,979,186	4,998,011
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	56,146	56,146	0	38,331	38,331	0	17,815	17,815
99	407229	Idaho Earnings Test Amortization	(2,710,892)	0	(2,710,892)	0	0	0	(2,710,892)	0	(2,710,892)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(190,432)	32,167,726	31,977,294	2,003,476	21,960,715	23,964,191	(2,193,908)	10,207,011	8,013,103
		TOTAL ADMIN & GENERAL EXPENSES	4,728,519	101,920,769	106,649,288	5,449,118	69,501,982	74,951,100	(720,599)	32,418,787	31,698,188
		TOTAL EXPENSES BEFORE FIT	176,905,406	598,483,904	775,389,310	130,784,639	395,898,725	526,683,364	46,120,767	202,585,179	248,705,946
		NET OPERATING INCOME (LOSS) BEFORE FIT			231,842,481			151,650,199			80,192,282
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(24,445,562)			(14,366,811)			(10,078,751)
E-FIT		DEFERRED FEDERAL INCOME TAX			86,338,801			54,738,901			31,599,900
E-FIT		AMORTIZED ITC - NOXON			(487,827)			(320,649)			(167,178)
		ELECTRIC NET OPERATING INCOME (LOSS)			170,437,069			111,598,758			58,838,311

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.676%	34.324%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.872%	34.128%
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 March 31, 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	21,014	938,945	959,959	20,414	617,169	637,583	600	321,776	322,376
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	25,985,154	25,985,154	0	17,080,042	17,080,042	0	8,905,112	8,905,112
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	9,136,404	9,136,404	0	6,005,358	6,005,358	0	3,131,046	3,131,046
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,890,184	5,890,184	0	3,871,618	3,871,618	0	2,018,566	2,018,566
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	314,604	314,604	0	206,789	206,789	0	107,815	107,815
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,961,588	10,961,588	0	7,205,052	7,205,052	0	3,756,536	3,756,536
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	2,085,573	2,085,573	0	1,370,847	1,370,847	0	714,726	714,726
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	(290,445)	0	(290,445)	0	0	0	(290,445)	0	(290,445)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	4,277,610	0	4,277,610	3,425,923	0	3,425,923	851,687	0	851,687
1	456329	AMORTIZATION RES DECOUPLING DE	(3,160,573)	0	(3,160,573)	(3,160,573)	0	(3,160,573)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	1,753,119	0	1,753,119	627,664	0	627,664	1,125,455	0	1,125,455
1	456339	AMORTIZATION NON-RES DECOUPLIN	1,228,900	0	1,228,900	1,228,900	0	1,228,900	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	153,398	0	153,398	102,617	0	102,617	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,662,936	1,662,936	0	1,093,048	1,093,048	0	569,888	569,888
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(29,800)	(29,800)	0	(19,588)	(19,588)	0	(10,212)	(10,212)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	29,800	29,800	0	19,588	19,588	0	10,212	10,212
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	43,756,525	43,756,525	0	28,761,164	28,761,164	0	14,995,361	14,995,361
TOTAL ACCOUNT 456			3,983,023	103,984,157	107,967,180	2,244,945	68,348,787	70,593,732	1,738,078	35,635,370	37,373,448

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 March 31, 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	140,551,326	140,551,326	0	92,384,387	92,384,387	0	48,166,939	48,166,939
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	111,584	111,584	0	73,344	73,344	0	38,240	38,240
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,483,038	6,483,038	0	4,261,301	4,261,301	0	2,221,737	2,221,737
1	555710	Intercompany Purchase	0	2,084,928	2,084,928	0	1,370,423	1,370,423	0	714,505	714,505
TOTAL ACCOUNT 555			0	149,230,876	149,230,876	0	98,089,455	98,089,455	0	51,141,421	51,141,421

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 March 31, 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	179	6,291,805	6,291,984	179	4,135,603	4,135,782	0	2,156,202	2,156,202
1	557010	Other Power Supply Expense - Financial	0	38,778,277	38,778,277	0	25,488,961	25,488,961	0	13,289,316	13,289,316
1	557150	Fuel - Economic Dispatch	0	(24,255,126)	(24,255,126)	0	(15,942,894)	(15,942,894)	0	(8,312,232)	(8,312,232)
1	557160	Power Supply Expense - Miscellaneous	176,494	346	176,840	176,494	227	176,721	0	119	119
99	557161	Unbilled Add-Ons	15,453	0	15,453	0	0	0	15,453	0	15,453
1	557165	Other Resource Costs-CAISO Charges	0	62,360	62,360	0	40,989	40,989	0	21,371	21,371
1	557170	Broker Fees - Power	0	439,401	439,401	0	288,818	288,818	0	150,583	150,583
1	557171	REC Broker Fees	5,437	31,935	37,372	5,437	20,991	26,428	0	10,944	10,944
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	2,330,827	0	2,330,827	2,330,827	0	2,330,827	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	3,782,577	0	3,782,577	3,782,577	0	3,782,577	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,900,865)	0	(2,900,865)	(2,900,865)	0	(2,900,865)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,416,594	0	3,416,594	0	0	0	3,416,594	0	3,416,594
99	557390	Idaho PCA Amortization	(726,302)	0	(726,302)	0	0	0	(726,302)	0	(726,302)
1	557395	Optional Renewable Power Expense Offset	0	454	454	0	298	298	0	156	156
1	557610	Other Expenses - Exposure	0	7,445	7,445	0	4,894	4,894	0	2,551	2,551
1	557700	Turbine Gas Bookout Expense	0	789,063	789,063	0	518,651	518,651	0	270,412	270,412
1	557711	Turbine Gas Bookout Offset	0	(789,063)	(789,063)	0	(518,651)	(518,651)	0	(270,412)	(270,412)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,941,754	51,941,754	0	34,141,315	34,141,315	0	17,800,439	17,800,439
TOTAL ACCOUNT 557			6,919,096	73,299,401	80,218,497	3,892,147	48,179,695	52,071,842	3,026,949	25,119,706	28,146,655

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 March 31, 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	353,720	201,083	554,803	270,928	132,063	402,991	82,792	69,020	151,812
99	908600	Public Purpose Tariff Rider Expense Offset	24,396,619	0	24,396,619	17,907,493	0	17,907,493	6,489,126	0	6,489,126
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	126,474	0	126,474	123,696	0	123,696	2,778	0	2,778
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,053,573	201,083	25,254,656	18,478,877	132,063	18,610,940	6,574,696	69,020	6,643,716

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.676%	34.324%
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 March 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.58%	52.58%
2	Cost of Debt		5.264%	5.227%
	Total Weighted Cost		2.768%	2.748%
E-APL	Net Rate Base	2,221,080,022	1,469,563,135	751,516,887
	Interest Deduction for FIT Calculation	61,329,192	40,677,508	20,651,684
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 March 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,007,231,791	678,333,563	328,898,228
E-OPS	Less: Operating & Maintenance Expense	575,293,927	382,317,351	192,976,576
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	123,595,499	83,329,570	40,265,929
E-OTX	Less: Taxes Other than FIT	76,499,884	61,036,443	15,463,441
	Net Operating Income Before FIT	231,842,481	151,650,199	80,192,282
E-INT	Less: Interest Expense	61,329,192	40,677,508	20,651,684
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(231,338,295)	(146,233,306)	(85,104,989)
	Taxable Net Operating Income	(60,825,006)	(35,119,543)	(25,705,463)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(21,288,752)	(12,291,840)	(8,996,912)
1	Production Tax Credit	(177,656)	(116,773)	(60,883)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(24,445,562)	(14,366,811)	(10,078,751)
E-DTE	Deferred FIT	86,338,801	54,738,901	31,599,900
1	411400 Amortized Investment Tax Credit - Noxon	(487,827)	(320,649)	(167,178)
	Total Net FIT/Deferred FIT	61,405,412	40,051,441	21,353,971

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 March 31, 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	47,245,553	73,774,173	121,019,726	30,358,199	49,308,692	79,666,891	16,887,354	24,465,481	41,352,835
12	997001 Contributions In Aid of Construction	0	4,653,762	4,653,762	0	3,074,741	3,074,741	0	1,579,021	1,579,021
2	997002 Injuries and Damages	0	34,800	34,800	0	22,855	22,855	0	11,945	11,945
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	2,302,527	2,302,527	0	1,571,935	1,571,935	0	730,592	730,592
99	997007 Idaho PCA	2,690,292	0	2,690,292	0	0	0	2,690,292	0	2,690,292
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	619,550	619,550	0	422,967	422,967	0	196,583	196,583
12	997016 Redemption Expense Amortization	0	1,270,720	1,270,720	0	839,565	839,565	0	431,155	431,155
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	(21,973,864)	0	(21,973,864)	(13,180,129)	0	(13,180,129)	(8,793,735)	0	(8,793,735)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	1,148,773	1,148,773	0	784,267	784,267	0	364,506	364,506
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	(3,851,051)	0	(3,851,051)	(2,164,354)	0	(2,164,354)	(1,686,697)	0	(1,686,697)
12	997032 Interest Rate Swaps	0	(37,307,715)	(37,307,715)	0	(24,649,207)	(24,649,207)	0	(12,658,508)	(12,658,508)
4	997033 BPA Residential Exchange	(163,313)	0	(163,313)	(63,067)	0	(63,067)	(100,246)	0	(100,246)
99	997034 Montana Hydro Settlement	687,780	0	687,780	507,438	0	507,438	180,342	0	180,342
1	997041 Rathdrum Turbine Lease, Tax	0	(217,875)	(217,875)	0	(143,209)	(143,209)	0	(74,666)	(74,666)
99	997043 Washington Deferred Power Costs	2,574,245	0	2,574,245	2,574,245	0	2,574,245	0	0	0
1	997044 Non-Monetary Power Costs	0	111,584	111,584	0	73,344	73,344	0	38,240	38,240
1	997045 Section 199 Manufacturing Deduction	0	187,500	187,500	0	123,244	123,244	0	64,256	64,256
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	(3,650,050)	(3,650,050)	0	(2,411,588)	(2,411,588)	0	(1,238,462)	(1,238,462)
11	997049 Tax Depreciation	0	(304,233,928)	(304,233,928)	0	(198,162,769)	(198,162,769)	0	(106,071,159)	(106,071,159)
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	5,437	5,437	0	3,712	3,712	0	1,725	1,725
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 March 31, 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	231,191	0	231,191	234,604	0	234,604	(3,413)	0	(3,413)
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	11,053,262	11,053,262	0	7,199,542	7,199,542	0	3,853,720	3,853,720
4	997081 Deferred Compensation	0	1,007,147	1,007,147	0	687,579	687,579	0	319,568	319,568
4	997082 Meal Disallowances	0	459,147	459,147	0	313,460	313,460	0	145,687	145,687
4	997083 Paid Time Off	0	132,423	132,423	0	90,405	90,405	0	42,018	42,018
2	997084 Customer Uncollectibles	0	504,764	504,764	0	331,509	331,509	0	173,255	173,255
99	997088 Deferred O&M Colstrip & CS2	1,837,849	0	1,837,849	827,054	0	827,054	1,010,795	0	1,010,795
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	638,294	0	638,294	638,294	0	638,294	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	160,332	0	160,332	871,638	0	871,638	(711,306)	0	(711,306)
1	997099 Kettle Falls Diesel Leak	0	181,361	181,361	0	119,209	119,209	0	62,152	62,152
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(17,726,838)	(17,726,838)	0	(11,651,851)	(11,651,851)	0	(6,074,987)	(6,074,987)
1	997102 Amort Idaho Earnings Test (254229)	(2,713,040)	0	(2,713,040)	0	0	0	(2,713,040)	0	(2,713,040)
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	2,672,377	2,672,377	0	1,756,553	1,756,553	0	915,824	915,824
	TOTAL SCHEDULE M ADJUSTMENTS	29,685,789	(262,100,292)	(231,338,295)	23,459,121	(169,692,427)	(146,233,306)	7,302,876	(92,407,865)	(85,104,989)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.676%	34.324%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.135%	34.865%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.070%	33.930%
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 March 31, 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	80,780,947	80,780,947	0	52,300,009	52,300,009	0	28,480,938	28,480,938
99	410100	Deferred Federal Income Tax Expense - Washin	3,685,643	0	3,685,643	3,685,643	0	3,685,643	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,495,741	0	3,495,741	0	0	0	3,495,741	0	3,495,741
	410100	Total	7,181,384	80,780,947	87,962,331	3,685,643	52,300,009	55,985,652	3,495,741	28,480,938	31,976,679
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(671,054)	(671,054)	0	(434,460)	(434,460)	0	(236,594)	(236,594)
99	411100	Deferred Federal Income Tax Expense - Washin	(812,291)	0	(812,291)	(812,291)	0	(812,291)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(140,185)	0	(140,185)	0	0	0	(140,185)	0	(140,185)
	411100	Total	(952,476)	(671,054)	(1,623,530)	(812,291)	(434,460)	(1,246,751)	(140,185)	(236,594)	(376,779)
Total Deferred Federal Income Tax Expense			6,228,908	80,109,893	86,338,801	2,873,352	51,865,549	54,738,901	3,355,556	28,244,344	31,599,900

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.743%	35.257%
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 March 31, 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	1,519,018	1,519,018	0	998,451	998,451	0	520,567	520,567
1	408150	R&P Property Tax--Production	0	15,219,481	15,219,481	0	10,003,765	10,003,765	0	5,215,716	5,215,716
1	408180	R&P Property Tax--Transmission	0	5,670,739	5,670,739	0	3,727,377	3,727,377	0	1,943,362	1,943,362
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	22,424,332	22,424,332	0	14,739,514	14,739,514	0	7,684,818	7,684,818
DISTRIBUTION											
99	408110	State Excise Tax	20,709,808	0	20,709,808	20,709,808	0	20,709,808	0	0	0
99	408120	Municipal Occupation & License Tax	21,859,565	0	21,859,565	18,391,078	0	18,391,078	3,468,487	0	3,468,487
99	408160	Miscellaneous State or Local Tax--WA & ID	214	0	214	0	0	0	214	0	214
99	408170	R&P Property Tax--Distribution	10,246,625	0	10,246,625	7,196,043	0	7,196,043	3,050,582	0	3,050,582
99	409100	State Income Tax--Idaho	1,259,340	0	1,259,340	0	0	0	1,259,340	0	1,259,340
TOTAL DISTRIBUTION			54,075,552	0	54,075,552	46,296,929	0	46,296,929	7,778,623	0	7,778,623
TOTAL TAXES OTHER THAN FIT			54,075,552	22,424,332	76,499,884	46,296,929	14,739,514	61,036,443	7,778,623	7,684,818	15,463,441

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 March 31, 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	8,600,000	8,600,000	0	5,652,780	5,652,780	0	2,947,220	2,947,220
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	1,220,163	1,220,163	0	802,013	802,013	0	418,150	418,150
1	182381	CDA Settlement Past Storage	0	32,969,026	32,969,026	0	21,670,541	21,670,541	0	11,298,485	11,298,485
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)	236,732	16,767,252	17,003,984	236,732	11,181,597	11,418,329	0	5,585,655	5,585,655
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,491,768	45,237,459	49,729,227	4,394,775	30,883,613	35,278,388	96,993	14,353,846	14,450,839
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,411,788	4,411,788	0	3,011,928	3,011,928	0	1,399,860	1,399,860
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,772,322	70,772,322	0	48,316,264	48,316,264	0	22,456,058	22,456,058
		TOTAL INTANGIBLE PLANT	5,331,204	226,027,228	231,358,432	5,234,211	151,786,887	157,021,098	96,993	74,240,341	74,337,334
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,059	3,578,059	0	2,351,858	2,351,858	0	1,226,201	1,226,201
1	311XXX	Structures & Improvements	0	132,867,216	132,867,216	0	87,333,621	87,333,621	0	45,533,595	45,533,595
1	312000	Boiler Plant	0	177,252,933	177,252,933	0	116,508,353	116,508,353	0	60,744,580	60,744,580
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	55,572,930	55,572,930	0	36,528,087	36,528,087	0	19,044,843	19,044,843
1	315000	Accessory Electric Equipment	0	27,426,451	27,426,451	0	18,027,406	18,027,406	0	9,399,045	9,399,045
1	316000	Miscellaneous Power Plant Equipment	0	17,606,975	17,606,975	0	11,573,065	11,573,065	0	6,033,910	6,033,910
		TOTAL STEAM PRODUCTION PLANT	0	414,311,334	414,311,334	0	272,326,840	272,326,840	0	141,984,494	141,984,494
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	60,521,004	60,521,004	0	39,780,456	39,780,456	0	20,740,548	20,740,548
1	331XXX	Structures & Improvements	0	72,763,764	72,763,764	0	47,827,622	47,827,622	0	24,936,142	24,936,142
1	332XXX	Reservoirs, Dams, & Waterways	0	168,817,141	168,817,141	0	110,963,507	110,963,507	0	57,853,634	57,853,634
1	333000	Waterwheels, Turbines, & Generators	0	211,714,532	211,714,532	0	139,159,962	139,159,962	0	72,554,570	72,554,570
1	334000	Accessory Electric Equipment	0	54,092,453	54,092,453	0	35,554,969	35,554,969	0	18,537,484	18,537,484
1	335XXX	Miscellaneous Power Plant Equipment	0	11,551,524	11,551,524	0	7,592,817	7,592,817	0	3,958,707	3,958,707
1	336000	Roads, Railroads, & Bridges	0	2,841,314	2,841,314	0	1,867,596	1,867,596	0	973,718	973,718
		TOTAL HYDRAULIC PRODUCTION PLANT	0	582,301,732	582,301,732	0	382,746,929	382,746,929	0	199,554,803	199,554,803
		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	16,906,580	16,906,580	0	11,112,695	11,112,695	0	5,793,885	5,793,885
1	342000	Fuel Holders, Producers, & Accessories	0	21,359,489	21,359,489	0	14,039,592	14,039,592	0	7,319,897	7,319,897
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	215,105,961	215,105,961	0	141,389,148	141,389,148	0	73,716,813	73,716,813
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	20,581,707	20,581,707	0	13,528,356	13,528,356	0	7,053,351	7,053,351
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	1,770,578	1,770,578	0	1,163,801	1,163,801	0	606,777	606,777
		TOTAL OTHER PRODUCTION PLANT	0	300,721,833	300,721,833	0	197,664,461	197,664,461	0	103,057,372	103,057,372
		TOTAL PRODUCTION PLANT	0	1,297,334,899	1,297,334,899	0	852,738,230	852,738,230	0	444,596,669	444,596,669

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended March 31, 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	23,760,201	23,760,201	0	15,617,580	15,617,580	0	8,142,621	8,142,621
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,037,631	24,037,631	0	15,799,935	15,799,935	0	8,237,696	8,237,696
1	353000	Station Equipment	0	253,798,013	253,798,013	0	166,821,434	166,821,434	0	86,976,579	86,976,579
1	354000	Towers & Fixtures	0	17,173,476	17,173,476	0	11,288,126	11,288,126	0	5,885,350	5,885,350
1	355000	Poles & Fixtures	0	204,294,042	204,294,042	0	134,282,474	134,282,474	0	70,011,568	70,011,568
1	356000	Overhead Conductors & Devices	0	134,175,147	134,175,147	0	88,193,324	88,193,324	0	45,981,823	45,981,823
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	2,342,895	2,342,895	0	1,539,985	1,539,985	0	802,910	802,910
1	359000	Roads & Trails	0	2,058,447	2,058,447	0	1,353,017	1,353,017	0	705,430	705,430
TOTAL TRANSMISSION PLANT			0	664,626,942	664,626,942	0	436,859,289	436,859,289	0	227,767,653	227,767,653
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,536,092	0	5,536,092	4,083,774	0	4,083,774	1,452,318	0	1,452,318
99	360400	Land Easements	2,510,118	0	2,510,118	336,502	0	336,502	2,173,616	0	2,173,616
99	360500	Land Ease Perpetual	291,215	0	291,215	0	0	0	291,215	0	291,215
99	361000	Structures & Improvements	20,994,718	0	20,994,718	14,528,676	0	14,528,676	6,466,042	0	6,466,042
3	362000	Station Equipment	124,904,520	2,144,461	127,048,981	80,939,605	1,412,599	82,352,204	43,964,915	731,862	44,696,777
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	353,131,690	0	353,131,690	225,645,057	0	225,645,057	127,486,633	0	127,486,633
99	365000	Overhead Conductors & Devices	225,825,302	0	225,825,302	141,637,263	0	141,637,263	84,188,039	0	84,188,039
99	366000	Underground Conduit	102,209,385	0	102,209,385	65,351,420	0	65,351,420	36,857,965	0	36,857,965
99	367000	Underground Conductors & Devices	181,511,091	0	181,511,091	117,727,239	0	117,727,239	63,783,852	0	63,783,852
99	368000	Line Transformers	240,357,378	0	240,357,378	164,414,290	0	164,414,290	75,943,088	0	75,943,088
99	369XXX	Services	156,229,100	0	156,229,100	102,253,182	0	102,253,182	53,975,918	0	53,975,918
99	371XXX	Installations on Customers' Premises	104,527	0	104,527	104,527	0	104,527	0	0	0
99	370000	Meters	50,223,904	0	50,223,904	27,545,173	0	27,545,173	22,678,731	0	22,678,731
99	373XXX	Street Light & Signal Systems	55,134,905	0	55,134,905	36,871,993	0	36,871,993	18,262,912	0	18,262,912
TOTAL DISTRIBUTION PLANT			1,521,561,790	2,144,461	1,523,706,251	984,036,546	1,412,599	985,449,145	537,525,244	731,862	538,257,106
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,409,178	7,370,946	8,780,124	706,699	5,032,145	5,738,844	702,479	2,338,801	3,041,280
4	390XXX	Structures & Improvements	14,228,598	82,885,333	97,113,931	6,575,241	56,585,817	63,161,058	7,653,357	26,299,516	33,952,873
4	391XXX	Office Furniture & Equipment	2,686,476	47,653,263	50,339,739	2,615,991	32,532,883	35,148,874	70,485	15,120,380	15,190,865
4	392XXX	Transportation Equipment	27,671,488	14,937,920	42,609,408	19,767,421	10,198,118	29,965,539	7,904,067	4,739,802	12,643,869
4	393000	Stores Equipment	249,679	3,260,287	3,509,966	114,339	2,225,798	2,340,137	135,340	1,034,489	1,169,829
4	394000	Tools, Shop & Garage Equipment	1,900,046	11,609,386	13,509,432	878,432	7,925,728	8,804,160	1,021,614	3,683,658	4,705,272
4	394100	Electric Charging Stations	0	54,214	54,214	0	37,012	37,012	0	17,202	17,202
4	395000	Laboratory Equipment	243,175	726,086	969,261	213,876	495,699	709,575	29,299	230,387	259,686
4	396XXX	Power Operated Equipment	25,193,812	8,874,450	34,068,262	15,102,706	6,058,587	21,161,293	10,091,106	2,815,863	12,906,969
4	397XXX	Communications Equipment	22,780,341	77,926,726	100,707,067	13,620,376	53,200,576	66,820,952	9,159,965	24,726,150	33,886,115
4	398000	Miscellaneous Equipment	5,406	403,334	408,740	3,880	275,356	279,236	1,526	127,978	129,504
TOTAL GENERAL PLANT			96,368,199	255,701,945	352,070,144	59,598,961	174,567,719	234,166,680	36,769,238	81,134,226	117,903,464
TOTAL PLANT IN SERVICE			1,623,261,193	2,445,835,475	4,069,096,668	1,048,869,718	1,617,364,724	2,666,234,442	574,391,475	828,470,751	1,402,862,226

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended March 31, 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	(294,265,876)	(294,265,876)	0	(193,420,960)	(193,420,960)	0	(100,844,916)	(100,844,916)
E-ADEP		Hydro Production Plant	0	(131,816,732)	(131,816,732)	0	(86,643,138)	(86,643,138)	0	(45,173,594)	(45,173,594)
E-ADEP		Other Production Plant	0	(108,160,989)	(108,160,989)	0	(71,094,218)	(71,094,218)	0	(37,066,771)	(37,066,771)
E-ADEP		Transmission Plant	0	(207,505,577)	(207,505,577)	0	(136,393,416)	(136,393,416)	0	(71,112,161)	(71,112,161)
E-ADEP		Distribution Plant	(487,475,528)	(65,691)	(487,541,219)	(300,218,187)	(43,272)	(300,261,459)	(187,257,341)	(22,419)	(187,279,760)
E-ADEP		General Plant	(34,328,695)	(86,572,095)	(120,900,790)	(21,298,534)	(59,102,770)	(80,401,304)	(13,030,161)	(27,469,325)	(40,499,486)
TOTAL ACCUMULATED DEPRECIATION			(521,804,223)	(828,386,960)	(1,350,191,183)	(321,516,721)	(546,697,774)	(868,214,495)	(200,287,502)	(281,689,186)	(481,976,688)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,224,787)	(11,224,787)	0	(7,378,053)	(7,378,053)	0	(3,846,734)	(3,846,734)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(196,710)	0	(196,710)	(196,710)	0	(196,710)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,303,967)	(1,303,967)	0	(888,546)	(888,546)	0	(415,421)	(415,421)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,726,000)	(31,346,262)	(34,072,262)	(2,667,862)	(21,400,093)	(24,067,955)	(58,138)	(9,946,169)	(10,004,307)
E-AAAMT		General Plant - 390200, 396200	(78,095)	(258,494)	(336,589)	(74,564)	(176,474)	(251,038)	(3,531)	(82,020)	(85,551)
TOTAL ACCUMULATED AMORTIZATION			(3,000,805)	(44,133,510)	(47,134,315)	(2,939,136)	(29,843,166)	(32,782,302)	(61,669)	(14,290,344)	(14,352,013)
TOTAL ACCUMULATED DEPR/AMORT			(524,805,028)	(872,520,470)	(1,397,325,498)	(324,455,857)	(576,540,940)	(900,996,797)	(200,349,171)	(295,979,530)	(496,328,701)
NET ELECTRIC UTILITY PLANT before DFIT			1,098,456,165	1,573,315,005	2,671,771,170	724,413,861	1,040,823,784	1,765,237,645	374,042,304	532,491,221	906,533,525
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	(80,705)	(80,705)	0	(53,047)	(53,047)	0	(27,658)	(27,658)
12		ADFIT - Electric Plant In Service (282900)	0	(487,111,197)	(487,111,197)	0	(321,834,368)	(321,834,368)	0	(165,276,829)	(165,276,829)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,484,321)	(48,484,321)	0	(33,100,246)	(33,100,246)	0	(15,384,075)	(15,384,075)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(704,044)	(704,044)	0	(480,651)	(480,651)	0	(223,393)	(223,393)
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	(7,584,689)	(7,584,689)	0	(3,954,470)	(3,954,470)
1		ADFIT - CDA Settlement Costs (283333)	0	389,629	389,629	0	256,103	256,103	0	133,526	133,526
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,967,817)	(2,967,817)	0	(1,960,837)	(1,960,837)	0	(1,006,980)	(1,006,980)
TOTAL ACCUMULATED DFIT			0	(550,497,614)	(550,497,614)	0	(364,757,735)	(364,757,735)	0	(185,739,879)	(185,739,879)
NET ELECTRIC UTILITY PLANT			1,098,456,165	1,022,817,391	2,121,273,556	724,413,861	676,066,049	1,400,479,910	374,042,304	346,751,342	720,793,646

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.872%	34.128%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.070%	33.930%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended March 31, 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	#####	1,022,817,391	2,121,273,556	724,413,861	676,066,049	1,400,479,910	374,042,304	346,751,342	720,793,646
	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	(469,089)	0	(469,089)	469,089	0	469,089
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)	235,375	0	235,375	190,289	0	190,289	45,086	0	45,086
99	ADFIT - Montana Riverbed Settlement (283365)	(82,601)	0	(82,601)	(66,822)	0	(66,822)	(15,779)	0	(15,779)
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)	(2,185,917)	(618)	(2,186,535)	(631,667)	(422)	(632,089)	(1,554,250)	(196)	(1,554,446)
99	Customer Deposits (235199)	(1,763,303)	0	(1,763,303)	(1,763,303)	0	(1,763,303)	0	0	0
C-WKC	Working Capital	65,197,716	32,116,705	97,314,421	65,197,716	0	65,197,716	0	32,116,705	32,116,705
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	67,690,379	32,116,087	99,806,466	69,083,647	(422)	69,083,225	(1,393,268)	32,116,509	30,723,241
	NET RATE BASE	#####	1,054,933,478	2,221,080,022	793,497,508	676,065,627	1,469,563,135	372,649,036	378,867,851	751,516,887

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 March 31, 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	
Electric Production														
1	Steam (ED-AN)	7,943,892	7,943,892			7,943,892	7,943,892		5,221,520	5,221,520		2,722,372	2,722,372	
1	Hydro (ED-AN)	10,898,171	10,898,171			10,898,171	10,898,171		7,163,368	7,163,368		3,734,803	3,734,803	
1	Other (ED-AN)	9,609,111	9,609,111			9,609,111	9,609,111		6,316,069	6,316,069		3,293,042	3,293,042	
Total Electric Production		28,451,174	28,451,174			28,451,174	28,451,174		18,700,957	18,700,957		9,750,217	9,750,217	
Electric Transmission														
1	ED-AN	11,954,721	11,954,721			11,954,721	11,954,721		7,857,838	7,857,838		4,096,883	4,096,883	
Total Electric Transmissio		11,954,721	11,954,721			11,954,721	11,954,721		7,857,838	7,857,838		4,096,883	4,096,883	
Electric Distribution														
3	ED-AN	42,280	42,280				42,280		27,851	27,851		14,429	14,429	
	ED-ID	16,370,370	16,370,370			16,370,370	16,370,370					16,370,370	16,370,370	
	ED-WA	28,326,206	28,326,206			28,326,206	28,326,206	28,326,206		28,326,206				
Total Electric Distribution		44,738,856	44,738,856			44,696,576	42,280	44,738,856	28,326,206	27,851	28,354,057	16,370,370	14,429	16,384,799
Gas Underground Storage														
	GD-AN	717,578		717,578										
	GD-OR	129,765			129,765									
Total Gas Underground St		847,343		717,578	129,765									
Gas Distribution														
	GD-AN	98,708		98,708										
	GD-ID	4,947,858		4,947,858										
	GD-WA	9,981,256		9,981,256										
	GD-OR	6,732,308			6,732,308									
Total Gas Distribution		21,760,130		15,027,822	6,732,308									
General Plant														
4	ED-AN	2,786,177	2,786,177			2,786,177	2,786,177		1,902,123	1,902,123		884,054	884,054	
	ED-ID	225,876	225,876			225,876	225,876					225,876	225,876	
	ED-WA	968,611	968,611			968,611	968,611	968,611		968,611				
7,4	CD-AA	17,860,591	12,560,996	3,651,598	1,647,997		12,560,996	12,560,996		8,575,392	8,575,392	3,985,604	3,985,604	
9,4	CD-AN	826,720	643,262	183,458			643,262	643,262		439,155	439,155	204,107	204,107	
9	CD-ID	349,938	272,283	77,655		272,283	272,283					272,283	272,283	
9	CD-WA	238,311	185,427	52,884		185,427	185,427	185,427		185,427				
8	GD-AA	356,620		244,492	112,128									
	GD-AN	35,624		35,624										
	GD-ID	60,393		60,393										
	GD-WA	249,967		249,967										
	GD-OR	190,633			190,633									
Total General Plant		24,149,461	17,642,632	4,556,071	1,950,758	1,652,197	15,990,435	17,642,632	1,154,038	10,916,670	12,070,708	498,159	5,073,765	5,571,924
Total Depreciation Expens		131,901,685	102,787,383	20,301,471	8,812,831	46,348,773	56,438,610	102,787,383	29,480,244	37,503,316	66,983,560	16,868,529	18,935,294	35,803,823

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended March 31, 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	65.872%	34.128%
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 AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended March 31, 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	918,401	918,401		918,401	918,401		603,665	603,665		314,736	314,736				
1	Misc Intangible Plt (303000)	ED-AN	239,871	239,871		239,871	239,871		157,667	157,667		82,204	82,204				
Total Production/Transmission			1,158,272	1,158,272		1,158,272	1,158,272		761,332	761,332		396,940	396,940				
Distribution																	
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153							
	Misc Intangible Plt (303000)	ED-WA	4,363	4,363		4,363	4,363		4,363	4,363							
Total Distribution			28,516	28,516		28,516	28,516		28,516	28,516							
General Plant - 303000																	
7,4		CD-AA	598,927	421,213	122,451	55,263				287,562	287,562		133,651	133,651			
9,1		CD-AN	9,728	7,570	2,158		7,570	7,570		4,976	4,976		2,594	2,594			
		GD-ID	14,942		14,942												
		GD-WA	24,862		24,862												
		GD-OR	5,057			5,057											
Total General Plant - 303000			653,516	428,783	164,413	60,320		428,783	428,783		292,538	292,538		136,245	136,245		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	21,304,685	14,983,159	4,355,743	1,965,783		14,983,159	14,983,159		10,229,003	10,229,003		4,754,156	4,754,156		
9,4		CD-AN	11,468	8,923	2,545		8,923	8,923		6,092	6,092		2,831	2,831			
9,4		CD-ID	18,602	14,474	4,128		14,474	14,474				14,474		14,474			
4		ED-AN	700,280	700,280			700,280	700,280		478,081	478,081		222,199	222,199			
		ED-ID	4,351	4,351			4,351	4,351				4,351		4,351			
		ED-WA	849,438	849,438			849,438	849,438		849,438	849,438						
8		GD-AA	295,061		202,288	92,773											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			23,183,885	16,560,625	4,564,704	2,058,556		868,263	15,692,362	16,560,625		849,438	10,713,176	11,562,614	18,825	4,979,186	4,998,011
Gas Underground Storage																	
		GD-AN	227		227												
Total Gas Underground Storage			227		227												
General Plant - 390200, 396200																	
7,4		CD-AA	13,319	9,367	2,723	1,229		9,367	9,367		6,395	6,395		2,972	2,972		
4		ED-AN	46,779	46,779			46,779	46,779		31,936	31,936		14,843	14,843			
		GD-OR	0			0											
Total General Plant - 390200, 396200			60,098	56,146	2,723	1,229		56,146	56,146		38,331	38,331		17,815	17,815		
Total Amortization Expense			25,084,514	18,232,342	4,732,067	2,120,105		896,779	17,335,563	18,232,342		877,954	11,805,377	12,683,331	18,825	5,530,186	5,549,011

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 March 31, 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)	(294,265,876)	(294,265,876)			(294,265,876)	(294,265,876)		(193,420,960)	(193,420,960)		(100,844,916)	(100,844,916)	
1	Hydro (ED-AN)	(131,816,732)	(131,816,732)			(131,816,732)	(131,816,732)		(86,643,138)	(86,643,138)		(45,173,594)	(45,173,594)	
1	Other (ED-AN)	(108,160,989)	(108,160,989)			(108,160,989)	(108,160,989)		(71,094,218)	(71,094,218)		(37,066,771)	(37,066,771)	
Total Electric Production		(534,243,597)	(534,243,597)			(534,243,597)	(534,243,597)		(351,158,316)	(351,158,316)		(183,085,281)	(183,085,281)	
Electric Transmission														
1	ED-AN	(207,505,577)	(207,505,577)			(207,505,577)	(207,505,577)		(136,393,416)	(136,393,416)		(71,112,161)	(71,112,161)	
Total Electric Transmissic		(207,505,577)	(207,505,577)			(207,505,577)	(207,505,577)		(136,393,416)	(136,393,416)		(71,112,161)	(71,112,161)	
Electric Distribution														
3	ED-AN	(65,691)	(65,691)				(65,691)		(43,272)	(43,272)		(22,419)	(22,419)	
	ED-ID	(187,257,341)	(187,257,341)			(187,257,341)	(187,257,341)				(187,257,341)		(187,257,341)	
	ED-WA	(300,218,187)	(300,218,187)			(300,218,187)	(300,218,187)	(300,218,187)			(300,218,187)			
Total Electric Distribution		(487,541,219)	(487,541,219)			(487,475,528)	(65,691)	(487,541,219)	(300,218,187)	(43,272)	(300,261,459)	(187,257,341)	(22,419)	(187,279,760)
Gas Underground Storage														
	GD-AN	(14,518,850)		(14,518,850)										
	GD-OR	(843,092)					(843,092)							
Total Gas Underground S		(15,361,942)		(14,518,850)			(843,092)							
Gas Distribution														
	GD-AN	(1,631,546)		(1,631,546)										
	GD-ID	(67,107,983)		(67,107,983)										
	GD-WA	(129,782,170)		(129,782,170)										
	GD-OR	(101,378,918)					(101,378,918)							
Total Gas Distribution		(299,900,617)		(198,521,699)			(101,378,918)							
General Plant														
4	ED-AN	(44,050,343)	(44,050,343)			(44,050,343)	(44,050,343)		(30,073,169)	(30,073,169)		(13,977,174)	(13,977,174)	
	ED-ID	(8,641,083)	(8,641,083)			(8,641,083)	(8,641,083)				(8,641,083)		(8,641,083)	
	ED-WA	(18,720,836)	(18,720,836)			(18,720,836)	(18,720,836)	(18,720,836)			(18,720,836)			
7,4	CD-AA	(48,036,472)	(33,783,090)	(9,821,057)	(4,432,325)		(33,783,090)	(33,783,090)		(23,063,716)	(23,063,716)	(10,719,374)	(10,719,374)	
9,4	CD-AN	(11,230,914)	(8,738,662)	(2,492,252)			(8,738,662)	(8,738,662)		(5,965,885)	(5,965,885)	(2,772,777)	(2,772,777)	
9	CD-ID	(5,640,836)	(4,389,078)	(1,251,758)		(4,389,078)	(4,389,078)				(4,389,078)		(4,389,078)	
9	CD-WA	(3,312,853)	(2,577,698)	(735,155)		(2,577,698)	(2,577,698)	(2,577,698)			(2,577,698)			
8	GD-AA	(2,081,525)		(1,427,052)	(654,473)									
	GD-AN	(2,400,390)		(2,400,390)										
	GD-ID	(1,450,191)		(1,450,191)										
	GD-WA	(5,440,030)		(5,440,030)										
	GD-OR	(4,575,063)			(4,575,063)									
Total General Plant		(155,580,536)	(120,900,790)	(25,017,885)	(9,661,861)	(34,328,695)	(86,572,095)	(120,900,790)	(21,298,534)	(59,102,770)	(80,401,304)	(13,030,161)	(27,469,325)	(40,499,486)
Total Accumulated Depr		(1,700,133,488)	(1,350,191,183)	(238,058,434)	(111,883,871)	(521,804,223)	(828,386,960)	(1,350,191,183)	(321,516,721)	(546,697,774)	(868,214,495)	(200,287,502)	(281,689,186)	(481,976,688)

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	65.872%		34.128%				
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 March 31, 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	(9,911,754)	(9,911,754)			(9,911,754)	(9,911,754)		(6,514,996)	(6,514,996)		(3,396,758)	(3,396,758)	
1	Misc Intangible Plt (3030 ED-AN)	(1,313,033)	(1,313,033)			(1,313,033)	(1,313,033)		(863,057)	(863,057)		(449,976)	(449,976)	
Total Production/Transmission		(11,224,787)	(11,224,787)			(11,224,787)	(11,224,787)		(7,378,053)	(7,378,053)		(3,846,734)	(3,846,734)	
Distribution														
	Franchises (302000) ED-WA	(163,350)	(163,350)			(163,350)	(163,350)		(163,350)	(163,350)				
	Misc Intangible Plt (3030 ED-WA)	(33,360)	(33,360)			(33,360)	(33,360)		(33,360)	(33,360)				
Total Distribution		(196,710)	(196,710)			(196,710)	(196,710)		(196,710)	(196,710)				
General Plant - 303000														
7,4	CD-AA	(1,760,515)	(1,238,135)	(359,937)	(162,443)	(1,238,135)	(1,238,135)		(845,275)	(845,275)		(392,860)	(392,860)	
9,1	CD-AN	(84,607)	(65,832)	(18,775)		(65,832)	(65,832)		(43,271)	(43,271)		(22,561)	(22,561)	
	GD-ID	(67,712)		(67,712)										
	GD-WA	(160,213)		(160,213)										
	GD-OR	(80,461)			(80,461)									
Total General Plant - 303000		(2,153,508)	(1,303,967)	(606,637)	(242,904)	(1,303,967)	(1,303,967)		(888,546)	(888,546)		(415,421)	(415,421)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(42,825,156)	(30,118,076)	(8,755,603)	(3,951,477)	(30,118,076)	(30,118,076)		(20,561,610)	(20,561,610)		(9,556,466)	(9,556,466)	
9,4	CD-AN	(32,635)	(25,393)	(7,242)		(25,393)	(25,393)		(17,336)	(17,336)		(8,057)	(8,057)	
9	CD-ID	(48,309)	(37,589)	(10,720)		(37,589)	(37,589)					(37,589)	(37,589)	
4	ED-AN	(1,202,793)	(1,202,793)			(1,202,793)	(1,202,793)		(821,147)	(821,147)		(381,646)	(381,646)	
	ED-ID	(20,549)	(20,549)			(20,549)	(20,549)					(20,549)	(20,549)	
	ED-WA	(2,667,862)	(2,667,862)			(2,667,862)	(2,667,862)		(2,667,862)	(2,667,862)				
8	GD-AA	(940,045)		(644,476)	(295,569)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(47,737,349)	(34,072,262)	(9,418,041)	(4,247,046)	(2,726,000)	(31,346,262)	(34,072,262)	(2,667,862)	(21,400,093)	(24,067,955)	(58,138)	(9,946,169)	(10,004,307)
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	(220,784)	(155,273)	(45,139)	(20,372)		(155,273)	(155,273)		(106,005)	(106,005)		(49,268)	(49,268)
9	CD-ID	(4,538)	(3,531)	(1,007)		(3,531)	(3,531)					(3,531)	(3,531)	
9	CD-WA	(6,927)	(5,390)	(1,537)		(5,390)	(5,390)		(5,390)	(5,390)				
4	ED-AN	(103,221)	(103,221)			(103,221)	(103,221)		(70,469)	(70,469)		(32,752)	(32,752)	
	ED-WA	(69,174)	(69,174)			(69,174)	(69,174)		(69,174)	(69,174)				
	GD-WA	(854)		(854)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(405,498)	(336,589)	(48,537)	(20,372)	(78,095)	(258,494)	(336,589)	(74,564)	(176,474)	(251,038)	(3,531)	(82,020)	(85,551)
Total Accumulated Amortization		(61,958,109)	(47,134,315)	(10,313,472)	(4,510,322)	(3,000,805)	(44,133,510)	(47,134,315)	(2,939,136)	(29,843,166)	(32,782,302)	(61,669)	(14,290,344)	(14,352,013)

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 March 31, 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	920,205	0	0	0	0	920,205	0	0	920,205	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	10,115,546	0	0	7,114,062	7,114,062	0	0	2,068,123	2,068,123	0	933,361	933,361
9	CD-WA / ID / AN	1,628,860	693,088	340,200	234,111	1,267,399	197,668	97,025	66,768	361,461	0	0	0
	TOTAL ACCOUNT	13,911,819	706,699	702,479	7,370,947	8,780,125	1,117,873	97,025	2,134,891	3,349,789	848,544	933,361	1,781,905
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,856,036	1,052,423	2,229,739	4,573,874	7,856,036	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,370	0	0	0	0	2,239,370	0	0	2,239,370	0	0	0
99	GD-OR / AS	3,613,450	0	0	0	0	0	0	0	0	3,613,450	0	3,613,450
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	99,800,245	0	0	70,187,516	70,187,516	0	0	20,404,160	20,404,160	0	9,208,569	9,208,569
9	CD-WA / ID / AN	24,509,220	5,522,818	5,423,618	8,123,943	19,070,379	1,575,099	1,546,807	2,316,935	5,438,841	0	0	0
	TOTAL ACCOUNT	138,018,321	6,575,241	7,653,357	82,885,333	97,113,931	3,814,469	1,546,807	22,721,095	28,082,371	3,613,450	9,208,569	12,822,019
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,298,275	2,500,735	4,273	5,793,267	8,298,275	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	616,340	0	0	0	0	0	0	422,550	422,550	0	193,790	193,790
7	CD-AA	59,400,991	0	0	41,775,529	41,775,529	0	0	12,144,533	12,144,533	0	5,480,929	5,480,929
9	CD-WA / ID / AN	341,781	115,256	66,212	84,468	265,936	32,871	18,884	24,090	75,845	0	0	0
	TOTAL ACCOUNT	68,664,037	2,615,991	70,485	47,653,264	50,339,740	32,871	18,884	12,597,823	12,649,578	0	5,674,719	5,674,719
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	37,518,650	17,861,914	7,068,040	12,588,696	37,518,650	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,259,365	0	0	0	0	7,323,421	2,317,622	1,618,322	11,259,365	0	0	0
99	GD-OR / AS	3,995,912	0	0	0	0	0	0	0	0	3,995,912	0	3,995,912
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	623,848	0	0	438,740	438,740	0	0	127,546	127,546	0	57,562	57,562
9	CD-WA / ID / AN	5,978,762	1,905,506	836,026	1,910,483	4,652,015	543,447	238,433	544,867	1,326,747	0	0	0
	TOTAL ACCOUNT	59,376,537	19,767,420	7,904,066	14,937,919	42,609,405	7,866,868	2,556,055	2,290,735	12,713,658	3,995,912	57,562	4,053,474

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 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
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,245	10,682	14,665	374,898	400,245	0	0	0	0	0
99		GD-WA / ID / AN	87,026	0	0	0	0	87,026	0	0	87,026	0
99		GD-OR / AS	55,404	0	0	0	0	0	0	0	55,404	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	3,996,609	103,658	120,675	2,885,389	3,109,722	29,563	34,416	822,908	886,887	0
		TOTAL ACCOUNT	4,539,284	114,340	135,340	3,260,287	3,509,967	116,589	34,416	822,908	973,913	55,404
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,739,036	862,048	265,285	2,611,703	3,739,036	0	0	0	0	0
99		GD-WA / ID / AN	2,619,518	0	0	0	0	1,918,918	341,376	359,224	2,619,518	0
99		GD-OR / AS	948,593	0	0	0	0	0	0	0	0	948,593
8		GD-AA	3,124,474	0	0	0	0	0	0	2,142,077	2,142,077	0
7		CD-AA	12,553,147	0	0	8,828,377	8,828,377	0	0	2,566,491	2,566,491	0
9		CD-WA / ID / AN	1,210,683	16,384	756,329	169,307	942,020	4,673	215,704	48,286	268,663	0
		TOTAL ACCOUNT	24,195,451	878,432	1,021,614	11,609,387	13,509,433	1,923,591	557,080	5,116,078	7,596,749	948,593
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	54,213	0	0	54,213	54,213	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	54,213	0	0	54,213	54,213	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	692,386	212,316	28,801	451,269	692,386	0	0	0	0	0
99		GD-WA / ID / AN	139,933	0	0	0	0	15,137	4,937	119,859	139,933	0
99		GD-OR / AS	43,618	0	0	0	0	0	0	0	0	43,618
8		GD-AA	197,825	0	0	0	0	0	0	135,625	135,625	0
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0
9		CD-WA / ID / AN	34,374	1,561	498	24,687	26,746	445	142	7,041	7,628	0
		TOTAL ACCOUNT	1,463,799	213,877	29,299	726,087	969,263	15,582	5,079	335,240	355,901	43,618
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	32,574,367	14,850,540	9,782,193	7,941,634	32,574,367	0	0	0	0	0
99		GD-WA / ID / AN	4,443,870	0	0	0	0	2,710,484	902,892	830,494	4,443,870	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0
9		CD-WA / ID / AN	1,442,283	252,166	308,913	561,147	1,122,226	71,917	88,102	160,038	320,057	0
		TOTAL ACCOUNT	39,032,832	15,102,706	10,091,106	8,874,449	34,068,261	2,782,401	990,994	1,098,579	4,871,974	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 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 March 31, 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	63,152,909	12,386,924	6,090,022	44,675,963	63,152,909	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,194,680	0	0	0	0	689,646	505,034	0	1,194,680	0	0	0	0
99		GD-OR / AS	1,225,697	0	0	0	0	0	0	0	0	1,225,697	0	1,225,697	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198	
7		CD-AA	39,033,673	0	0	27,451,602	27,451,602	0	0	7,980,434	7,980,434	0	3,601,637	3,601,637	
9		CD-WA/ ID / AN	12,983,787	1,233,451	3,069,942	5,799,162	10,102,555	351,778	875,543	1,653,911	2,881,232	0	0	0	
		TOTAL ACCOUNT	118,583,679	13,620,375	9,159,964	77,926,727	100,707,066	1,041,424	1,380,577	10,315,080	12,737,081	1,225,697	3,913,835	5,139,532	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	116,598	0	1,526	115,072	116,598	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	404,359	0	0	284,378	284,378	0	0	82,671	82,671	0	37,310	37,310	
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	533,302	3,880	1,526	403,334	408,740	1,106	0	83,779	84,885	2,367	37,310	39,677	
		TOTAL GENERAL PLANT	468,373,274	59,598,961	36,769,236	255,701,947	352,070,144	18,712,774	7,186,917	57,516,208	83,415,899	10,777,419	22,109,812	32,887,231	

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 INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended March 31, 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,534,786	236,732	0	10,298,054	10,534,786	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	643,543	0	0	0	0	0	0	0	0	643,543
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0
		TOTAL ACCOUNT	22,158,494	236,732	0	16,767,252	17,003,984	1,022,594	779,605	1,879,823	3,682,022	643,543
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,836,037	4,394,775	22,543	3,418,719	7,836,037	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,435,974	0	0	0	0	0	0	984,475	984,475	0
7		CD-AA	59,397,475	0	0	41,773,056	41,773,056	0	0	12,143,814	12,143,814	0
9		CD-WA / ID / AN	154,396	0	74,450	45,684	120,134	0	21,233	13,029	34,262	0
		TOTAL ACCOUNT	68,823,882	4,394,775	96,993	45,237,459	49,729,227	0	21,233	13,141,318	13,162,551	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,273,161	0	0	4,411,788	4,411,788	0	0	1,282,548	1,282,548	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,273,161	0	0	4,411,788	4,411,788	0	0	1,282,548	1,282,548	0
	303115	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,631,786	0	0	70,772,322	70,772,322	0	0	20,574,169	20,574,169	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,631,786	0	0	70,772,322	70,772,322	0	0	20,574,169	20,574,169	0
	TOTAL		197,887,323	4,631,507	96,993	137,188,821	141,917,321	1,022,594	800,838	36,877,858	38,701,290	643,543

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 March 31, 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	(68,203,503)	(47,966,160)	(13,944,206)	(6,293,137)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(665,940)	(518,161)	(147,779)	0
7	283750	CD-AA	(1,001,086)	(704,044)	(204,672)	(92,370)
		Total	<u>(69,870,529)</u>	<u>(49,188,365)</u>	<u>(14,296,657)</u>	<u>(6,385,507)</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 March 31, 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			3,037,776	3,037,776					3,037,776
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			(1,818)	(1,818)					(1,818)
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	81,017,365	38,821,927		119,839,292	65,197,716	32,116,705	15,819,649	6,705,222	
TOTAL		81,017,365	38,821,927	3,036,225	122,875,517	65,197,716	32,116,705	15,819,649	6,705,222	3,036,225

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						