

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	168,108,168	110,212,279	57,895,889
	Adjustments			
	Adjusted Net Operating Income (Loss)	168,108,168	110,212,279	57,895,889
E-APL	Electric Net Rate Base	2,296,580,159	1,520,287,687	776,292,472
	RATE OF RETURN	7.320%	7.249%	7.458%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2017 Ending Balance 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	1-01-2017 thru 01-31-2017	378,138	248,450	129,688
		Percent		100.000%	65.704%	34.296%
3	E-OPS	Direct Distribution Operating Expense	02-01-2016 thru 01-31-2017	23,533,887	15,579,463	7,954,424
		Percent		100.000%	66.200%	33.800%
	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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2017 Ending Balance 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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended January 31, 2017

Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	01-01-2016 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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended January 31, 2017

Ending Balance Basis

Report ID:

E-ALL-12E

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 Percent	1-01-2017 thru 01-31-2017	1,055,858,727	701,269,694	354,589,033	
				100.000%	66.417%	33.583%	
11		Book Depreciation Percent	02-01-2016 thru 01-31-2017	102,098,030	66,498,029	35,600,001	
				100.000%	65.132%	34.868%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	1-01-2017 thru 01-31-2017	2,746,444,298 100.000%	1,817,412,764 66.173%	929,031,534 33.827%
13	E-PLT	Net Electric General Plant Percent	1-01-2017 thru 01-31-2017	237,233,907 100.000%	157,726,844 66.486%	79,507,063 33.514%
14		Net Allocated Schedule M's Percent	02-01-2016 thru 01-31-2017	-259,855,343 100.000%	-168,300,212 64.767%	-91,555,131 35.233%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	344,541,843	0	344,541,843	233,983,734	0	233,983,734	110,558,109	0	110,558,109
99	442200	Commercial - Firm & Int.	305,881,440	0	305,881,440	218,024,956	0	218,024,956	87,856,484	0	87,856,484
1	442300	Industrial	107,362,720	0	107,362,720	63,135,355	0	63,135,355	44,227,365	0	44,227,365
99	444000	Public Street & Highway Lighting	7,646,001	0	7,646,001	5,131,825	0	5,131,825	2,514,176	0	2,514,176
99	448000	Interdepartmental Revenue	1,225,680	0	1,225,680	970,949	0	970,949	254,731	0	254,731
99	499XXX	Unbilled Revenue	5,213,968	0	5,213,968	3,586,614	0	3,586,614	1,627,354	0	1,627,354
TOTAL SALES TO ULTIMATE CUSTOMERS			771,871,652	0	771,871,652	524,833,433	0	524,833,433	247,038,219	0	247,038,219
1	447XXX	Sales for Resale	0	116,770,299	116,770,299	0	76,753,118	76,753,118	0	40,017,181	40,017,181
TOTAL SALES OF ELECTRICITY			771,871,652	116,770,299	888,641,951	524,833,433	76,753,118	601,586,551	247,038,219	40,017,181	287,055,400
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	429,418	0	429,418	260,242	0	260,242	169,176	0	169,176
1	453000	Sales of Water & Water Power	0	352,580	352,580	0	231,751	231,751	0	120,829	120,829
1	454000	Rent from Electric Property	2,721,857	83,511	2,805,368	1,817,485	54,892	1,872,377	904,372	28,619	932,991
1	456XXX	Other Electric Revenues	10,813,753	104,120,220	114,933,973	7,155,552	68,438,221	75,593,773	3,658,201	35,681,999	39,340,200
TOTAL OTHER OPERATING REVENUE			14,896,796	104,556,311	119,453,107	9,453,741	68,724,864	78,178,605	5,443,055	35,831,447	41,274,502
TOTAL ELECTRIC REVENUE			786,768,448	221,326,610	1,008,095,058	534,287,174	145,477,982	679,765,156	252,481,274	75,848,628	328,329,902

			***** 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	323,562	323,562	0	212,677	212,677	0	110,885	110,885
1	501XXX	Fuel	0	30,895,242	30,895,242	0	20,307,443	20,307,443	0	10,587,799	10,587,799
1	502000	Steam Expense	0	4,397,749	4,397,749	0	2,890,640	2,890,640	0	1,507,109	1,507,109
1	505000	Electric Expense	0	1,173,621	1,173,621	0	771,421	771,421	0	402,200	402,200
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,294,445	3,294,445	0	2,165,439	2,165,439	0	1,129,006	1,129,006
1	507000	Rent	0	37,127	37,127	0	24,404	24,404	0	12,723	12,723
MAINTENANCE											
1	510000	Supervision & Engineering	0	574,988	574,988	0	377,940	377,940	0	197,048	197,048
1	511000	Structures	0	708,583	708,583	0	465,752	465,752	0	242,831	242,831
1	512000	Boiler Plant	0	7,256,504	7,256,504	0	4,769,700	4,769,700	0	2,486,804	2,486,804
1	513000	Electric Plant	0	2,679,454	2,679,454	0	1,761,205	1,761,205	0	918,249	918,249
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,619,720	1,619,720	0	1,064,642	1,064,642	0	555,078	555,078
TOTAL STEAM POWER GENERATION EXP			0	52,960,995	52,960,995	0	34,811,263	34,811,263	0	18,149,732	18,149,732
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,829,066	2,829,066	0	1,859,545	1,859,545	0	969,521	969,521
1	536000	Water for Power	0	1,071,999	1,071,999	0	704,625	704,625	0	367,374	367,374
1	537000	Hydraulic Expense	4,055,224	3,102,638	7,157,862	2,659,645	2,039,364	4,699,009	1,395,579	1,063,274	2,458,853
1	538000	Electric Expense	0	7,206,979	7,206,979	0	4,737,147	4,737,147	0	2,469,832	2,469,832
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	964,915	964,915	0	634,239	634,239	0	330,676	330,676
1	540000	Rent	0	1,288,027	1,288,027	0	846,620	846,620	0	441,407	441,407
1	540100	MT Trust Funds Land Settlement Rents	5,477,443	0	5,477,443	3,650,594	0	3,650,594	1,826,849	0	1,826,849
MAINTENANCE											
1	541000	Supervision & Engineering	0	921,031	921,031	0	605,394	605,394	0	315,637	315,637
1	542000	Structures	0	495,599	495,599	0	325,757	325,757	0	169,842	169,842
1	543000	Reservoirs, Dams, & Waterways	0	2,310,713	2,310,713	0	1,518,832	1,518,832	0	791,881	791,881
1	544000	Electric Plant	0	3,085,182	3,085,182	0	2,027,890	2,027,890	0	1,057,292	1,057,292
1	545000	Miscellaneous Hydraulic Plant	0	721,570	721,570	0	474,288	474,288	0	247,282	247,282
TOTAL HYDRO POWER GENERATION EXP			9,532,667	23,997,719	33,530,386	6,310,239	15,773,701	22,083,940	3,222,428	8,224,018	11,446,446
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,205,992	1,205,992	0	792,699	792,699	0	413,293	413,293
1	547XXX	Fuel	0	77,190,938	77,190,938	0	50,737,604	50,737,604	0	26,453,334	26,453,334
1	548000	Generation Expense	0	1,475,234	1,475,234	0	969,671	969,671	0	505,563	505,563
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	647,061	647,061	0	425,313	425,313	0	221,748	221,748
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)	(11,539)
MAINTENANCE											
1	551000	Supervision & Engineering	0	628,877	628,877	0	413,361	413,361	0	215,516	215,516
1	552000	Structures	0	259,732	259,732	0	170,722	170,722	0	89,010	89,010
1	553000	Generating & Electric Equipment	0	3,390,624	3,390,624	0	2,228,657	2,228,657	0	1,161,967	1,161,967
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	243,647	243,647	0	160,149	160,149	0	83,498	83,498
TOTAL OTHER POWER GENERATION EXP			0	85,008,434	85,008,434	0	55,876,044	55,876,044	0	29,132,390	29,132,390

			***** 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	147,647,640	147,647,640	0	97,048,793	97,048,793	0	50,598,847	50,598,847
1	556000	System Control & Load Dispatching	0	738,340	738,340	0	485,311	485,311	0	253,029	253,029
E-557	557XXX	Other Expense	7,033,035	74,118,949	81,151,984	4,463,303	48,718,387	53,181,690	2,569,732	25,400,562	27,970,294
TOTAL OTHER POWER SUPPLY EXPENSE			7,033,035	222,504,929	229,537,964	4,463,303	146,252,491	150,715,794	2,569,732	76,252,438	78,822,170
TOTAL PRODUCTION OPERATING EXP			16,565,702	384,472,077	401,037,779	10,773,542	252,713,499	263,487,041	5,792,160	131,758,578	137,550,738
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,508,184	2,508,184	0	1,648,629	1,648,629	0	859,555	859,555
1	561000	Load Dispatching	0	2,860,899	2,860,899	0	1,880,469	1,880,469	0	980,430	980,430
1	562000	Station Expense	0	427,758	427,758	0	281,165	281,165	0	146,593	146,593
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	522,788	522,788	0	343,629	343,629	0	179,159	179,159
1	565XXX	Transmission of Electricity by Others	0	17,338,301	17,338,301	0	11,396,465	11,396,465	0	5,941,836	5,941,836
1	566000	Miscellaneous Transmission Expense	0	2,360,917	2,360,917	0	1,551,831	1,551,831	0	809,086	809,086
1	567000	Rent	0	190,041	190,041	0	124,914	124,914	0	65,127	65,127
MAINTENANCE											
1	568000	Supervision & Engineering	5,139	968,819	973,958	5,139	636,805	641,944	0	332,014	332,014
1	569000	Structures	8,579	665,360	673,939	7,974	437,341	445,315	605	228,019	228,624
1	570000	Station Equipment	71	1,375,818	1,375,889	574	904,325	904,899	(503)	471,493	470,990
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	19,387	1,753,470	1,772,857	8,790	1,152,556	1,161,346	10,597	600,914	611,511
1	572000	Underground Lines	32	1,671	1,703	32	1,098	1,130	0	573	573
1	573000	Service Miscellaneous	1,368	83,585	84,953	754	54,940	55,694	614	28,645	29,259
TOTAL TRANSMISSION OPERATING EXP			34,576	31,057,611	31,092,187	23,263	20,414,167	20,437,430	11,313	10,643,444	10,654,757

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	28,072,947	28,072,947	0	18,452,348	18,452,348	0	9,620,599	9,620,599
E-DEPX		Depreciation Expense-Transmission	0	11,850,776	11,850,776	0	7,789,515	7,789,515	0	4,061,261	4,061,261
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,366	1,158,366	0	761,394	761,394	0	396,972	396,972
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	2,455,482	0	2,455,482	1,010,846	0	1,010,846	1,444,636	0	1,444,636
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	222,104	0	222,104	176,556	0	176,556	45,548	0	45,548
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	(1,260,889)	0	(1,260,889)	(823,455)	0	(823,455)	(437,434)	0	(437,434)
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	(493,227)	0	(493,227)	0	0	0	(493,227)	0	(493,227)
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	144,283	0	144,283	144,283	0	144,283	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	22,578,017	22,578,017	0	14,840,530	14,840,530	0	7,737,487	7,737,487
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,519,078	64,768,496	69,287,574	3,240,857	42,572,332	45,813,189	1,278,221	22,196,164	23,474,385
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	21,119,356	480,298,184	501,417,540	14,037,662	315,699,998	329,737,660	7,081,694	164,598,186	171,679,880

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2017
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,542,895	2,567,112	4,110,007	1,228,881	1,699,428	2,928,309	314,014	867,684	1,181,698
3	582000	Station Expense	671,405	78,536	749,941	365,037	51,991	417,028	306,368	26,545	332,913
3	583000	Overhead Line Expense	1,821,920	360,756	2,182,676	1,165,617	238,820	1,404,437	656,303	121,936	778,239
3	584000	Underground Line Expense	1,195,823	0	1,195,823	710,686	0	710,686	485,137	0	485,137
3	584100	Energy Storage Equipment	49,285	0	49,285	49,285	0	49,285	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,178	141	13,319	6,200	93	6,293	6,978	48	7,026
3	586000	Meter Expense	1,853,291	68,772	1,922,063	1,475,942	45,527	1,521,469	377,349	23,245	400,594
3	587000	Customer Installations Expense	672,851	123,061	795,912	389,601	81,466	471,067	283,250	41,595	324,845
3	588000	Miscellaneous Distribution Expense	4,244,963	3,897,915	8,142,878	2,683,748	2,580,420	5,264,168	1,561,215	1,317,495	2,878,710
3	589000	Rent	57	350,083	350,140	57	231,755	231,812	0	118,328	118,328
		MAINTENANCE:									
3	590000	Supervision & Engineering	273,627	1,189,361	1,462,988	196,303	787,357	983,660	77,324	402,004	479,328
3	591000	Structures	475,071	43	475,114	298,648	28	298,676	176,423	15	176,438
3	592000	Station Equipment	756,027	196,910	952,937	558,359	130,354	688,713	197,668	66,556	264,224
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,234,313	167	8,234,480	5,174,354	111	5,174,465	3,059,959	56	3,060,015
3	594000	Underground Lines	691,628	0	691,628	467,867	0	467,867	223,761	0	223,761
3	595000	Line Transformers	405,422	41,010	446,432	358,818	27,149	385,967	46,604	13,861	60,465
3	596000	Street Light & Signal System Maintenance Exp	294,620	195	294,815	251,796	129	251,925	42,824	66	42,890
3	597000	Meters	26,182	0	26,182	18,186	0	18,186	7,996	0	7,996
3	598000	Miscellaneous Distribution Expense	311,329	178,827	490,156	180,078	118,383	298,461	131,251	60,444	191,695
		TOTAL DISTRIBUTION OPERATING EXP	23,533,887	9,052,889	32,586,776	15,579,463	5,993,011	21,572,474	7,954,424	3,059,878	11,014,302
E-DEPX		Depreciation Expense-Distribution	44,260,178	41,295	44,301,473	28,011,493	27,337	28,038,830	16,248,685	13,958	16,262,643
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	27,964	0	27,964	27,964	0	27,964	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,080,464	0	53,080,464	45,853,014	0	45,853,014	7,227,450	0	7,227,450
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	97,368,606	41,295	97,409,901	73,892,471	27,337	73,919,808	23,476,135	13,958	23,490,093
		TOTAL DISTRIBUTION EXPENSES	120,902,493	9,094,184	129,996,677	89,471,934	6,020,348	95,492,282	31,430,559	3,073,836	34,504,395

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	331,661	331,661	0	217,915	217,915	0	113,746	113,746
2	902000	Meter Reading Expenses	3,173,315	127,521	3,300,836	2,860,146	83,786	2,943,932	313,169	43,735	356,904
2	903XXX	Customer Records & Collection Expenses	1,848,993	7,727,638	9,576,631	1,223,575	5,077,367	6,300,942	625,418	2,650,271	3,275,689
2	904000	Uncollectible Accounts	0	3,168,755	3,168,755	0	2,081,999	2,081,999	0	1,086,756	1,086,756
2	905000	Misc Customer Accounts	0	232,250	232,250	0	152,598	152,598	0	79,652	79,652
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,022,308	11,587,825	16,610,133	4,083,721	7,613,665	11,697,386	938,587	3,974,160	4,912,747
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,028,611	224,859	24,253,470	17,615,587	147,741	17,763,328	6,413,024	77,118	6,490,142
2	909000	Advertising	33,551	906,300	939,851	33,551	595,475	629,026	0	310,825	310,825
2	910000	Misc Customer Service & Info Exp	0	227,958	227,958	0	149,778	149,778	0	78,180	78,180
TOTAL CUSTOMER SERVICE & INFO EXP			24,062,162	1,359,117	25,421,279	17,649,138	892,994	18,542,132	6,413,024	466,123	6,879,147
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	415,819	33,985,632	34,401,451	278,425	23,201,991	23,480,416	137,394	10,783,641	10,921,035
4	921000	Office Supplies & Expenses	115,484	4,327,892	4,443,376	115,484	2,954,652	3,070,136	0	1,373,240	1,373,240
4	922000	Admin Exp Transferred--Credit	0	(125,841)	(125,841)	0	(85,912)	(85,912)	0	(39,929)	(39,929)
4	923000	Outside Services Employed	94,574	7,582,606	7,677,180	76,175	5,176,645	5,252,820	18,399	2,405,961	2,424,360
4	924000	Property Insurance Premium	0	1,289,290	1,289,290	0	880,198	880,198	0	409,092	409,092
4	925XXX	Injuries and Damages	290	3,333,349	3,333,639	290	2,275,677	2,275,967	0	1,057,672	1,057,672
4	926XXX	Employee Pensions and Benefits	2,528	1,342,502	1,345,030	2,528	916,526	919,054	0	425,976	425,976
4	927000	Franchise Requirements	4,500	0	4,500	0	0	0	4,500	0	4,500
1	928000	Regulatory Commission Expenses	3,011,689	3,102,551	6,114,240	2,212,404	2,039,307	4,251,711	799,285	1,063,244	1,862,529
4	930000	Miscellaneous General Expenses	129,249	3,751,731	3,880,980	89,093	2,561,307	2,650,400	40,156	1,190,424	1,230,580
4	931000	Rents	9,470	1,051,671	1,061,141	5,270	717,976	723,246	4,200	333,695	337,895
4	935000	Maintenance of General Plant	1,161,189	10,282,004	11,443,193	688,163	7,019,524	7,707,687	473,026	3,262,480	3,735,506
TOTAL ADMIN & GEN OPERATING EXP			4,944,792	69,923,387	74,868,179	3,467,832	47,657,891	51,125,723	1,476,960	22,265,496	23,742,456

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,712,442	16,061,344	17,773,786	1,220,512	10,965,079	12,185,591	491,930	5,096,265	5,588,195
E-AMTX		Amortization Expense-General Plant - 303000	0	428,771	428,771	0	292,530	292,530	0	136,241	136,241
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	897,367	15,284,291	16,181,658	878,146	10,434,585	11,312,731	19,221	4,849,706	4,868,927
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	58,814	58,814	0	40,152	40,152	0	18,662	18,662
99	407229	Idaho Earnings Test Amortization	(2,679,235)	0	(2,679,235)	0	0	0	(2,679,235)	0	(2,679,235)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(69,426)	31,833,220	31,763,794	2,098,658	21,732,346	23,831,004	(2,168,084)	10,100,874	7,932,790
		TOTAL ADMIN & GENERAL EXPENSES	4,875,366	101,756,607	106,631,973	5,566,490	69,390,237	74,956,727	(691,124)	32,366,370	31,675,246
		TOTAL EXPENSES BEFORE FIT	175,981,685	604,095,917	780,077,602	130,808,945	399,617,242	530,426,187	45,172,740	204,478,675	249,651,415
		NET OPERATING INCOME (LOSS) BEFORE FIT			228,017,456			149,338,969			78,678,487
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(25,766,067)			(14,973,936)			(10,792,131)
E-FIT		DEFERRED FEDERAL INCOME TAX			86,180,091			54,432,389			31,747,702
E-FIT		AMORTIZED ITC - NOXON			(504,736)			(331,763)			(172,973)
		ELECTRIC NET OPERATING INCOME (LOSS)			168,108,168			110,212,279			57,895,889

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.704%	34.296%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.200%	33.800%
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-456-12E
For Twelve Months Ended January 31, 2017	
Ending Balance 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	20,537	1,010,153	1,030,690	19,937	663,974	683,911	600	346,179	346,779
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	28,828,824	28,828,824	0	18,949,186	18,949,186	0	9,879,638	9,879,638
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	5,725,997	5,725,997	0	3,763,698	3,763,698	0	1,962,299	1,962,299
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	6,030,142	6,030,142	0	3,963,612	3,963,612	0	2,066,530	2,066,530
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	287,746	287,746	0	189,135	189,135	0	98,611	98,611
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,428,097	10,428,097	0	6,854,388	6,854,388	0	3,573,709	3,573,709
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	1,925,615	1,925,615	0	1,265,707	1,265,707	0	659,908	659,908
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	(432,288)	0	(432,288)	0	0	0	(432,288)	0	(432,288)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	9,261,191	0	9,261,191	6,790,928	0	6,790,928	2,470,263	0	2,470,263
1	456329	AMORTIZATION RES DECOUPLING DE	(2,008,884)	0	(2,008,884)	(2,008,884)	0	(2,008,884)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	3,070,673	0	3,070,673	1,501,828	0	1,501,828	1,568,845	0	1,568,845
1	456339	AMORTIZATION NON-RES DECOUPLIN	750,044	0	750,044	750,044	0	750,044	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	152,480	0	152,480	101,699	0	101,699	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,540,604	1,540,604	0	1,012,639	1,012,639	0	527,965	527,965
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	45,090,799	45,090,799	0	29,638,182	29,638,182	0	15,452,617	15,452,617
TOTAL ACCOUNT 456			10,813,753	104,120,221	114,933,974	7,155,552	68,438,221	75,593,773	3,658,201	35,682,000	39,340,201

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-555-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	140,133,945	140,133,945	0	92,110,042	92,110,042	0	48,023,903	48,023,903
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	55,360	55,360	0	36,388	36,388	0	18,972	18,972
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,533,366	5,533,366	0	3,637,081	3,637,081	0	1,896,285	1,896,285
1	555710	Intercompany Purchase	0	1,924,969	1,924,969	0	1,265,282	1,265,282	0	659,687	659,687
TOTAL ACCOUNT 555			0	147,647,640	147,647,640	0	97,048,793	97,048,793	0	50,598,847	50,598,847

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-557-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	6,176,867	6,176,867	0	4,060,055	4,060,055	0	2,116,812	2,116,812
1	557010	Other Power Supply Expense - Financial	0	43,862,710	43,862,710	0	28,830,959	28,830,959	0	15,031,751	15,031,751
1	557150	Fuel - Economic Dispatch	0	(30,553,422)	(30,553,422)	0	(20,082,764)	(20,082,764)	0	(10,470,658)	(10,470,658)
1	557160	Power Supply Expense - Miscellaneous	176,494	121	176,615	176,494	80	176,574	0	41	41
99	557161	Unbilled Add-Ons	127,760	0	127,760	113,159	0	113,159	14,601	0	14,601
1	557165	Other Resource Costs-CAISO Charges	0	14,123	14,123	0	9,283	9,283	0	4,840	4,840
1	557170	Broker Fees - Power	0	420,401	420,401	0	276,330	276,330	0	144,071	144,071
1	557171	REC Broker Fees	16,312	28,615	44,927	16,312	18,809	35,121	0	9,806	9,806
1	557172	Trade Reporting	0	1,125	1,125	0	739	739	0	386	386
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	(43,974)	0	(43,974)	(43,974)	0	(43,974)	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	3,875,981	0	3,875,981	3,875,981	0	3,875,981	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,492,183)	0	(3,492,183)	(3,492,183)	0	(3,492,183)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,026,045	0	3,026,045	0	0	0	3,026,045	0	3,026,045
99	557390	Idaho PCA Amortization	(792,118)	0	(792,118)	0	0	0	(792,118)	0	(792,118)
1	557395	Optional Renewable Power Expense Offset	0	465	465	0	306	306	0	159	159
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	993,820	993,820	0	653,238	653,238	0	340,582	340,582
1	557711	Turbine Gas Bookout Offset	0	(993,820)	(993,820)	0	(653,238)	(653,238)	0	(340,582)	(340,582)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,167,944	54,167,944	0	35,604,590	35,604,590	0	18,563,354	18,563,354
TOTAL ACCOUNT 557			7,033,035	74,118,949	81,151,984	4,463,303	48,718,387	53,181,690	2,569,732	25,400,562	27,970,294

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-908-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	348,878	224,859	573,737	271,455	147,741	419,196	77,423	77,118	154,541
99	908600	Public Purpose Tariff Rider Expense Offset	23,201,042	0	23,201,042	16,903,972	0	16,903,972	6,297,070	0	6,297,070
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	301,931	0	301,931	263,400	0	263,400	38,531	0	38,531
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	24,028,611	224,859	24,253,470	17,615,587	147,741	17,763,328	6,413,024	77,118	6,490,142

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.704%	34.296%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended January 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.74%	52.74%
2	Cost of Debt		5.183%	5.147%
	Total Weighted Cost		2.734%	2.715%
E-APL	Net Rate Base	2,296,580,159	1,520,287,687	776,292,472
	Interest Deduction for FIT Calculation	62,641,006	41,564,665	21,076,341
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended January 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,008,095,058	679,765,156	328,329,902
E-OPS	Less: Operating & Maintenance Expense	581,616,333	386,862,186	194,754,147
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	122,802,788	82,870,457	39,932,331
E-OTX	Less: Taxes Other than FIT	75,658,481	60,693,544	14,964,937
	Net Operating Income Before FIT	228,017,456	149,338,969	78,678,487
E-INT	Less: Interest Expense	62,641,006	41,564,665	21,076,341
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(229,997,551)	(144,784,825)	(85,212,726)
	Taxable Net Operating Income	(64,621,101)	(36,869,449)	(27,751,652)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(22,617,385)	(12,904,307)	(9,713,078)
1	Production Tax Credit	(169,528)	(111,431)	(58,097)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(25,766,067)	(14,973,936)	(10,792,131)
E-DTE	Deferred FIT	86,180,091	54,432,389	31,747,702
1	411400 Amortized Investment Tax Credit - Noxon	(504,736)	(331,763)	(172,973)
	Total Net FIT/Deferred FIT	59,909,288	39,126,690	20,782,598

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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	46,897,951	72,956,601	119,854,552	30,138,115	48,762,939	78,901,054	16,759,836	24,193,662	40,953,498
12	997001 Contributions In Aid of Construction	0	4,868,169	4,868,169	0	3,221,413	3,221,413	0	1,646,756	1,646,756
2	997002 Injuries and Damages	0	19,800	19,800	0	13,009	13,009	0	6,791	6,791
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	2,339,803	2,339,803	0	1,597,384	1,597,384	0	742,419	742,419
99	997007 Idaho PCA	2,233,927	0	2,233,927	0	0	0	2,233,927	0	2,233,927
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	621,000	621,000	0	423,957	423,957	0	197,043	197,043
12	997016 Redemption Expense Amortization	0	1,273,136	1,273,136	0	842,472	842,472	0	430,664	430,664
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	(18,069,920)	0	(18,069,920)	(10,658,803)	0	(10,658,803)	(7,411,117)	0	(7,411,117)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	1,479,082	1,479,082	0	1,009,769	1,009,769	0	469,313	469,313
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	(8,310,393)	0	(8,310,393)	(4,703,730)	0	(4,703,730)	(3,606,663)	0	(3,606,663)
12	997032 Interest Rate Swaps	0	(37,600,577)	(37,600,577)	0	(24,881,430)	(24,881,430)	0	(12,719,147)	(12,719,147)
4	997033 BPA Residential Exchange	80,191	0	80,191	76,592	0	76,592	3,599	0	3,599
99	997034 Montana Hydro Settlement	860,658	0	860,658	620,202	0	620,202	240,456	0	240,456
1	997041 Rathdrum Turbine Lease, Tax	0	(264,444)	(264,444)	0	(173,819)	(173,819)	0	(90,625)	(90,625)
99	997043 Washington Deferred Power Costs	3,505,387	0	3,505,387	3,505,387	0	3,505,387	0	0	0
1	997044 Non-Monetary Power Costs	0	55,360	55,360	0	36,388	36,388	0	18,972	18,972
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
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	(3,903,741)	(3,903,741)	0	(2,583,223)	(2,583,223)	0	(1,320,518)	(1,320,518)
11	997049 Tax Depreciation	0	(296,094,851)	(296,094,851)	0	(192,852,498)	(192,852,498)	0	(103,242,353)	(103,242,353)
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	16,312	16,312	0	11,136	11,136	0	5,176	5,176
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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	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	477,791	0	477,791	472,927	0	472,927	4,864	0	4,864
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	9,243,342	9,243,342	0	6,020,374	6,020,374	0	3,222,968	3,222,968
4	997081 Deferred Compensation	0	160,366	160,366	0	109,482	109,482	0	50,884	50,884
4	997082 Meal Disallowances	0	469,036	469,036	0	320,211	320,211	0	148,825	148,825
4	997083 Paid Time Off	0	250,743	250,743	0	171,182	171,182	0	79,561	79,561
2	997084 Customer Uncollectibles	0	431,261	431,261	0	283,356	283,356	0	147,905	147,905
99	997088 Deferred O&M Colstrip & CS2	1,962,255	0	1,962,255	1,010,846	0	1,010,846	951,409	0	951,409
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	355,304	0	355,304	355,304	0	355,304	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	156,986	156,986	0	103,187	103,187	0	53,799	53,799
99	997100 WA REC Amort	21,370	0	21,370	21,370	0	21,370	0	0	0
1	997101 Repairs 481 (a)	0	(18,140,326)	(18,140,326)	0	(11,923,636)	(11,923,636)	0	(6,216,690)	(6,216,690)
1	997102 Amort Idaho Earnings Test (254229)	(2,665,129)	0	(2,665,129)	0	0	0	(2,665,129)	0	(2,665,129)
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	890,792	890,792	0	585,518	585,518	0	305,274	305,274
TOTAL SCHEDULE M ADJUSTMENTS		28,781,584	(259,855,343)	(229,997,551)	23,515,386	(168,300,211)	(144,784,825)	6,342,406	(91,555,132)	(85,212,726)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.704%	34.296%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.132%	34.868%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.173%	33.827%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	80,141,590	80,141,590	0	51,905,304	51,905,304	0	28,236,286	28,236,286
99	410100	Deferred Federal Income Tax Expense - Washin	3,672,217	0	3,672,217	3,672,217	0	3,672,217	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,790,186	0	3,790,186	0	0	0	3,790,186	0	3,790,186
	410100	Total	7,462,403	80,141,590	87,603,993	3,672,217	51,905,304	55,577,521	3,790,186	28,236,286	32,026,472
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(385,116)	(385,116)	0	(249,428)	(249,428)	0	(135,688)	(135,688)
99	411100	Deferred Federal Income Tax Expense - Washin	(895,704)	0	(895,704)	(895,704)	0	(895,704)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(143,082)	0	(143,082)	0	0	0	(143,082)	0	(143,082)
	411100	Total	(1,038,786)	(385,116)	(1,423,902)	(895,704)	(249,428)	(1,145,132)	(143,082)	(135,688)	(278,770)
Total Deferred Federal Income Tax Expense			6,423,617	79,756,474	86,180,091	2,776,513	51,655,876	54,432,389	3,647,104	28,100,598	31,747,702

E-ALL	14	Net Allocated Schedule M's	100.000%	64.767%	35.233%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended January 31, 2017		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,474,858	1,474,858	0	969,424	969,424	0	505,434	505,434
1	408150	R&P Property Tax--Production	0	15,308,165	15,308,165	0	10,062,057	10,062,057	0	5,246,108	5,246,108
1	408180	R&P Property Tax--Transmission	0	5,779,900	5,779,900	0	3,799,128	3,799,128	0	1,980,772	1,980,772
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	22,578,017	22,578,017	0	14,840,530	14,840,530	0	7,737,487	7,737,487
DISTRIBUTION											
99	408110	State Excise Tax	20,324,996	0	20,324,996	20,324,996	0	20,324,996	0	0	0
99	408120	Municipal Occupation & License Tax	21,417,825	0	21,417,825	18,021,090	0	18,021,090	3,396,735	0	3,396,735
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	10,570,630	0	10,570,630	7,506,928	0	7,506,928	3,063,702	0	3,063,702
99	409100	State Income Tax--Idaho	766,850	0	766,850	0	0	0	766,850	0	766,850
TOTAL DISTRIBUTION			53,080,464	0	53,080,464	45,853,014	0	45,853,014	7,227,450	0	7,227,450
TOTAL TAXES OTHER THAN FIT			53,080,464	22,578,017	75,658,481	45,853,014	14,840,530	60,693,544	7,227,450	7,737,487	14,964,937

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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,533,333	8,533,333	0	5,608,960	5,608,960	0	2,924,373	2,924,373
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	1,209,256	1,209,256	0	794,844	794,844	0	414,412	414,412
1	182381	CDA Settlement Past Storage	0	32,674,331	32,674,331	0	21,476,838	21,476,838	0	11,197,493	11,197,493
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)	335,477	16,755,654	17,091,131	335,477	11,173,974	11,509,451	0	5,581,680	5,581,680
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,096,154	48,348,378	52,444,532	3,998,180	33,007,438	37,005,618	97,974	15,340,940	15,438,914
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,593,149	4,593,149	0	3,135,743	3,135,743	0	1,457,406	1,457,406
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
		TOTAL INTANGIBLE PLANT	5,034,335	229,075,888	234,110,223	4,936,361	153,877,959	158,814,320	97,974	75,197,929	75,295,903
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,783	3,577,783	0	2,351,677	2,351,677	0	1,226,106	1,226,106
1	311XXX	Structures & Improvements	0	133,584,173	133,584,173	0	87,804,877	87,804,877	0	45,779,296	45,779,296
1	312000	Boiler Plant	0	178,385,176	178,385,176	0	117,252,576	117,252,576	0	61,132,600	61,132,600
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,593,627	56,593,627	0	37,198,991	37,198,991	0	19,394,636	19,394,636
1	315000	Accessory Electric Equipment	0	27,469,557	27,469,557	0	18,055,740	18,055,740	0	9,413,817	9,413,817
1	316000	Miscellaneous Power Plant Equipment	0	17,863,822	17,863,822	0	11,741,890	11,741,890	0	6,121,932	6,121,932
		TOTAL STEAM PRODUCTION PLANT	0	417,480,908	417,480,908	0	274,410,201	274,410,201	0	143,070,707	143,070,707
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	61,694,189	61,694,189	0	40,551,590	40,551,590	0	21,142,599	21,142,599
1	331XXX	Structures & Improvements	0	77,740,657	77,740,657	0	51,098,934	51,098,934	0	26,641,723	26,641,723
1	332XXX	Reservoirs, Dams, & Waterways	0	177,693,685	177,693,685	0	116,798,059	116,798,059	0	60,895,626	60,895,626
1	333000	Waterwheels, Turbines, & Generators	0	217,062,477	217,062,477	0	142,675,166	142,675,166	0	74,387,311	74,387,311
1	334000	Accessory Electric Equipment	0	58,864,830	58,864,830	0	38,691,853	38,691,853	0	20,172,977	20,172,977
1	335XXX	Miscellaneous Power Plant Equipment	0	12,262,571	12,262,571	0	8,060,188	8,060,188	0	4,202,383	4,202,383
1	336000	Roads, Railroads, & Bridges	0	3,071,135	3,071,135	0	2,018,657	2,018,657	0	1,052,478	1,052,478
		TOTAL HYDRAULIC PRODUCTION PLANT	0	608,389,544	608,389,544	0	399,894,447	399,894,447	0	208,495,097	208,495,097
		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	16,951,716	16,951,716	0	11,142,363	11,142,363	0	5,809,353	5,809,353
1	342000	Fuel Holders, Producers, & Accessories	0	21,365,760	21,365,760	0	14,043,714	14,043,714	0	7,322,046	7,322,046
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	218,359,872	218,359,872	0	143,527,944	143,527,944	0	74,831,928	74,831,928
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	20,576,912	20,576,912	0	13,525,204	13,525,204	0	7,051,708	7,051,708
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	1,729,413	1,729,413	0	1,136,743	1,136,743	0	592,670	592,670
		TOTAL OTHER PRODUCTION PLANT	0	303,981,191	303,981,191	0	199,806,837	199,806,837	0	104,174,354	104,174,354
		TOTAL PRODUCTION PLANT	0	1,329,851,643	1,329,851,643	0	874,111,485	874,111,485	0	455,740,158	455,740,158

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,223,960	25,223,960	0	16,579,709	16,579,709	0	8,644,251	8,644,251
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,161,540	24,161,540	0	15,881,380	15,881,380	0	8,280,160	8,280,160
1	353000	Station Equipment	0	254,268,581	254,268,581	0	167,130,738	167,130,738	0	87,137,843	87,137,843
1	354000	Towers & Fixtures	0	17,174,331	17,174,331	0	11,288,688	11,288,688	0	5,885,643	5,885,643
1	355000	Poles & Fixtures	0	211,983,301	211,983,301	0	139,336,624	139,336,624	0	72,646,677	72,646,677
1	356000	Overhead Conductors & Devices	0	137,301,944	137,301,944	0	90,248,568	90,248,568	0	47,053,376	47,053,376
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	2,343,037	2,343,037	0	1,540,078	1,540,078	0	802,959	802,959
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
TOTAL TRANSMISSION PLANT			0	677,547,420	677,547,420	0	445,351,919	445,351,919	0	232,195,501	232,195,501
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,863,325	0	5,863,325	4,411,007	0	4,411,007	1,452,318	0	1,452,318
99	360400	Land Easements	2,576,648	0	2,576,648	338,578	0	338,578	2,238,070	0	2,238,070
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,050,203	0	21,050,203	14,642,003	0	14,642,003	6,408,200	0	6,408,200
3	362000	Station Equipment	124,361,920	2,127,322	126,489,242	80,528,549	1,408,287	81,936,836	43,833,371	719,035	44,552,406
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	360,543,757	0	360,543,757	231,331,227	0	231,331,227	129,212,530	0	129,212,530
99	365000	Overhead Conductors & Devices	233,486,024	0	233,486,024	147,306,502	0	147,306,502	86,179,522	0	86,179,522
99	366000	Underground Conduit	104,193,690	0	104,193,690	66,902,159	0	66,902,159	37,291,531	0	37,291,531
99	367000	Underground Conductors & Devices	185,934,396	0	185,934,396	120,877,701	0	120,877,701	65,056,695	0	65,056,695
99	368000	Line Transformers	243,618,237	0	243,618,237	167,067,227	0	167,067,227	76,551,010	0	76,551,010
99	369XXX	Services	158,763,016	0	158,763,016	103,930,242	0	103,930,242	54,832,774	0	54,832,774
99	371XXX	Installations on Customers' Premises	188,170	0	188,170	188,170	0	188,170	0	0	0
99	370000	Meters	49,489,248	0	49,489,248	26,740,112	0	26,740,112	22,749,136	0	22,749,136
99	373XXX	Street Light & Signal Systems	57,354,688	0	57,354,688	38,435,364	0	38,435,364	18,919,324	0	18,919,324
TOTAL DISTRIBUTION PLANT			1,550,389,017	2,127,322	1,552,516,339	1,005,296,686	1,408,287	1,006,704,973	545,092,331	719,035	545,811,366
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,409,178	7,235,771	8,644,949	706,699	4,939,861	5,646,560	702,479	2,295,910	2,998,389
4	390XXX	Structures & Improvements	14,583,599	85,066,140	99,649,739	6,590,794	58,074,654	64,665,448	7,992,805	26,991,486	34,984,291
4	391XXX	Office Furniture & Equipment	1,418,054	44,814,632	46,232,686	1,351,842	30,594,949	31,946,791	66,212	14,219,683	14,285,895
4	392XXX	Transportation Equipment	29,042,941	15,188,219	44,231,160	20,562,696	10,368,997	30,931,693	8,480,245	4,819,222	13,299,467
4	393000	Stores Equipment	239,771	3,433,995	3,673,766	111,618	2,344,388	2,456,006	128,153	1,089,607	1,217,760
4	394000	Tools, Shop & Garage Equipment	1,828,967	12,130,502	13,959,469	822,838	8,281,494	9,104,332	1,006,129	3,849,008	4,855,137
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,994	34,994	0	16,264	16,264
4	395000	Laboratory Equipment	238,929	1,050,618	1,289,547	211,886	717,257	929,143	27,043	333,361	360,404
4	396XXX	Power Operated Equipment	24,803,719	8,668,364	33,472,083	14,912,441	5,917,892	20,830,333	9,891,278	2,750,472	12,641,750
4	397XXX	Communications Equipment	23,202,568	83,145,359	106,347,927	14,052,363	56,763,337	70,815,700	9,150,205	26,382,022	35,532,227
4	398000	Miscellaneous Equipment	3,880	415,957	419,837	3,880	283,974	287,854	0	131,983	131,983
TOTAL GENERAL PLANT			96,771,606	261,200,815	357,972,421	59,327,057	178,321,797	237,648,854	37,444,549	82,879,018	120,323,567
TOTAL PLANT IN SERVICE			1,652,194,958	2,499,803,088	4,151,998,046	1,069,560,104	1,653,071,447	2,722,631,551	582,634,854	846,731,641	1,429,366,495

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(296,121,529)	(296,121,529)	0	(194,640,681)	(194,640,681)	0	(101,480,848)	(101,480,848)
E-ADEP		Hydro Production Plant	0	(123,594,097)	(123,594,097)	0	(81,238,400)	(81,238,400)	0	(42,355,697)	(42,355,697)
E-ADEP		Other Production Plant	0	(110,543,304)	(110,543,304)	0	(72,660,114)	(72,660,114)	0	(37,883,190)	(37,883,190)
E-ADEP		Transmission Plant	0	(207,746,751)	(207,746,751)	0	(136,551,939)	(136,551,939)	0	(71,194,812)	(71,194,812)
E-ADEP		Distribution Plant	(496,575,991)	(81,621)	(496,657,612)	(305,381,246)	(54,033)	(305,435,279)	(191,194,745)	(27,588)	(191,222,333)
E-ADEP		General Plant	(33,855,363)	(86,883,151)	(120,738,514)	(20,606,883)	(59,315,127)	(79,922,010)	(13,248,480)	(27,568,024)	(40,816,504)
TOTAL ACCUMULATED DEPRECIATION			(530,431,354)	(824,970,453)	(1,355,401,807)	(325,988,129)	(544,460,294)	(870,448,423)	(204,443,225)	(280,510,159)	(484,953,384)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,610,832)	(11,610,832)	0	(7,631,800)	(7,631,800)	0	(3,979,032)	(3,979,032)
E-AAMT		Distribution-Franchises/Misc Intangibles	(206,325)	0	(206,325)	(206,325)	0	(206,325)	0	0	0
E-AAMT		General Plant - 303000	0	(1,446,895)	(1,446,895)	0	(986,059)	(986,059)	0	(460,836)	(460,836)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,613,509)	(34,055,406)	(36,668,915)	(2,547,967)	(23,249,625)	(25,797,592)	(65,542)	(10,805,781)	(10,871,323)
E-AAMT		General Plant - 390200, 396200	(8,265)	(210,707)	(218,972)	(4,734)	(143,850)	(148,584)	(3,531)	(66,857)	(70,388)
TOTAL ACCUMULATED AMORTIZATION			(2,828,099)	(47,323,840)	(50,151,939)	(2,759,026)	(32,011,334)	(34,770,360)	(69,073)	(15,312,506)	(15,381,579)
TOTAL ACCUMULATED DEPR/AMORT			(533,259,453)	(872,294,293)	(1,405,553,746)	(328,747,155)	(576,471,628)	(905,218,783)	(204,512,298)	(295,822,665)	(500,334,963)
NET ELECTRIC UTILITY PLANT before DFIT			1,118,935,505	1,627,508,795	2,746,444,300	740,812,949	1,076,599,819	1,817,412,768	378,122,556	550,908,976	929,031,532
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	(52,261)	(52,261)	0	(34,351)	(34,351)	0	(17,910)	(17,910)
12		ADFIT - Electric Plant In Service (282900)	0	(506,837,892)	(506,837,892)	0	(335,389,838)	(335,389,838)	0	(171,448,054)	(171,448,054)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,618,632)	(53,618,632)	0	(36,605,440)	(36,605,440)	0	(17,013,192)	(17,013,192)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,436,016)	(11,436,016)	0	(7,516,893)	(7,516,893)	0	(3,919,123)	(3,919,123)
1		ADFIT - CDA Settlement Costs (283333)	0	393,446	393,446	0	258,612	258,612	0	134,834	134,834
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,848,621)	(2,848,621)	0	(1,885,018)	(1,885,018)	0	(963,603)	(963,603)
TOTAL ACCUMULATED DFIT			0	(574,399,976)	(574,399,976)	0	(381,172,928)	(381,172,928)	0	(193,227,048)	(193,227,048)
NET ELECTRIC UTILITY PLANT			1,118,935,505	1,053,108,819	2,172,044,324	740,812,949	695,426,891	1,436,239,840	378,122,556	357,681,928	735,804,484

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.200%	33.800%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.173%	33.827%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended January 31, 2017
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,053,108,819		2,172,044,324	740,812,949	695,426,891	1,436,239,840	378,122,556	357,681,928	735,804,484
	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	(422,065)	0	(422,065)	422,065	0	422,065
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)		(2,979,660)	0	(2,979,660)	(954,930)	0	(954,930)	(2,024,730)	0	(2,024,730)
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)		7,816,516	0	7,816,516	4,988,831	0	4,988,831	2,827,685	0	2,827,685
99	ADFIT - Kettle Falls Disallowed (190420)		102,716	0	102,716	102,716	0	102,716	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)		1,552,051	0	1,552,051	0	0	0	1,552,051	0	1,552,051
99	ADFIT - Boulder Park Disallowed (190040)		366,782	0	366,782	0	0	0	366,782	0	366,782
99	Investment in WNP3 Exchange Power (124900, 12493)		6,328,854	0	6,328,854	6,328,854	0	6,328,854	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,137,439)	0	(1,137,439)	(1,137,439)	0	(1,137,439)	0	0	0
99	CDA Lake Settlement - WA (182382)		583,120	0	583,120	583,120	0	583,120	0	0	0
99	CDA Lake Settlement - ID (186382)		113,575	0	113,575	0	0	0	113,575	0	113,575
99	ADFIT - CDA Lake Settlement - Direct (283382)		(243,844)	0	(243,844)	(204,093)	0	(204,093)	(39,751)	0	(39,751)
99	CDA CDR Fund - Direct (182324)		42,416	0	42,416	42,416	0	42,416	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		300,856	0	300,856	279,601	0	279,601	21,255	0	21,255
99	ADFIT - Spokane River Relicensing (283322)		(105,276)	0	(105,276)	(97,842)	0	(97,842)	(7,434)	0	(7,434)
99	Spokane River PM&Es (182323)		276,529	0	276,529	177,545	0	177,545	98,984	0	98,984
99	ADFIT - Spokane River PM&Es (283323)		(96,810)	0	(96,810)	(62,165)	0	(62,165)	(34,645)	0	(34,645)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		0	0	0	(1)	0	(1)	1	0	1
99	Lancaster Generation (182312)		0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)		0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(2,162,407)	0	(2,162,407)	(671,480)	0	(671,480)	(1,490,927)	0	(1,490,927)
99	Customer Deposits (235199)		(1,814,029)	0	(1,814,029)	(1,814,029)	0	(1,814,029)	0	0	0
C-WKC	Working Capital		81,045,534	41,877,525	122,923,059	81,045,534	0	81,045,534	0	41,877,525	41,877,525
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		82,658,310	41,877,525	124,535,835	84,047,847	0	84,047,847	(1,389,537)	41,877,525	40,487,988
	NET RATE BASE	#####	1,094,986,344		2,296,580,159	824,860,796	695,426,891	1,520,287,687	376,733,019	399,559,453	776,292,472

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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance 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	66.200%	33.800%
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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		603,665	603,665		314,736	314,736		
1	Misc Intangible Plt (303000)	ED-AN	239,965	239,965		239,965	239,965		157,729	157,729		82,236	82,236		
Total Production/Transmission			1,158,366	1,158,366		1,158,366	1,158,366		761,394	761,394		396,972	396,972		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153			24,153		
	Misc Intangible Plt (303000)	ED-WA	3,811	3,811		3,811	3,811	3,811		3,811			3,811		
Total Distribution			27,964	27,964		27,964	27,964	27,964		27,964			27,964		
General Plant - 303000															
7,4		CD-AA	598,909	421,201	122,447	55,261	421,201	421,201		287,554	287,554		133,647	133,647	
9,1		CD-AN	9,728	7,570	2,158		7,570	7,570		4,976	4,976		2,594	2,594	
		GD-ID	14,941		14,941										
		GD-WA	24,862		24,862										
		GD-OR	6,787			6,787									
Total General Plant - 303000			655,227	428,771	164,408	62,048	428,771	428,771		292,530	292,530		136,241	136,241	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	20,771,607	14,608,256	4,246,755	1,916,596	14,608,256	14,608,256		9,973,056	9,973,056		4,635,200	4,635,200	
9,4		CD-AN	10,131	7,883	2,248		7,883	7,883		5,382	5,382		2,501	2,501	
9,4		CD-ID	18,602	14,474	4,128		14,474	14,474				14,474	14,474		
4		ED-AN	668,152	668,152			668,152	668,152		456,147	456,147		212,005	212,005	
		ED-ID	4,747	4,747			4,747	4,747				4,747	4,747		
		ED-WA	878,146	878,146			878,146	878,146	878,146		878,146			878,146	
8		GD-AA	312,156		214,008	98,148									
		GD-AN	0		0										
		GD-OR	0			0								0	
Total Miscellaneous IT Intangible Plt - 3031XX			22,663,541	16,181,658	4,467,139	2,014,744	897,367	15,284,291	16,181,658	878,146	10,434,585	11,312,731	19,221	4,849,706	4,868,927
Gas Underground Storage															
		GD-AN	227		227										
Total Gas Underground Storage			227		227										
General Plant - 390200, 396200															
7,4		CD-AA	17,759	12,489	3,631	1,639	12,489	12,489		8,526	8,526		3,963	3,963	
4		ED-AN	46,325	46,325			46,325	46,325		31,626	31,626		14,699	14,699	
		GD-OR	0			0								0	
Total General Plant - 390200, 396200			64,084	58,814	3,631	1,639	58,814	58,814		40,152	40,152		18,662	18,662	
Total Amortization Expense			24,569,409	17,855,573	4,635,405	2,078,431	925,331	16,930,242	17,855,573	906,110	11,528,661	12,434,771	19,221	5,401,581	5,420,802

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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(296,121,529)	(296,121,529)			(296,121,529)	(296,121,529)		(194,640,681)	(194,640,681)		(101,480,848)	(101,480,848)	
1	Hydro (ED-AN)	(123,594,097)	(123,594,097)			(123,594,097)	(123,594,097)		(81,238,400)	(81,238,400)		(42,355,697)	(42,355,697)	
1	Other (ED-AN)	(110,543,304)	(110,543,304)			(110,543,304)	(110,543,304)		(72,660,114)	(72,660,114)		(37,883,190)	(37,883,190)	
Total Electric Production		(530,258,930)	(530,258,930)			(530,258,930)	(530,258,930)		(348,539,195)	(348,539,195)		(181,719,735)	(181,719,735)	
Electric Transmission														
1	ED-AN	(207,746,751)	(207,746,751)			(207,746,751)	(207,746,751)		(136,551,939)	(136,551,939)		(71,194,812)	(71,194,812)	
Total Electric Transmissic		(207,746,751)	(207,746,751)			(207,746,751)	(207,746,751)		(136,551,939)	(136,551,939)		(71,194,812)	(71,194,812)	
Electric Distribution														
3	ED-AN	(81,621)	(81,621)				(81,621)		(54,033)	(54,033)		(27,588)	(27,588)	
	ED-ID	(191,194,745)	(191,194,745)			(191,194,745)	(191,194,745)				(191,194,745)		(191,194,745)	
	ED-WA	(305,381,246)	(305,381,246)			(305,381,246)	(305,381,246)	(305,381,246)		(305,381,246)				
Total Electric Distribution		(496,657,612)	(496,657,612)			(496,575,991)	(81,621)	(496,657,612)	(305,381,246)	(54,033)	(305,435,279)	(191,194,745)	(27,588)	(191,222,333)
Gas Underground Storage														
	GD-AN	(14,669,030)		(14,669,030)										
	GD-OR	(886,818)					(886,818)							
Total Gas Underground S		(15,555,848)		(14,669,030)			(886,818)							
Gas Distribution														
	GD-AN	(1,677,238)		(1,677,238)										
	GD-ID	(68,682,141)		(68,682,141)										
	GD-WA	(132,015,570)		(132,015,570)										
	GD-OR	(102,613,076)					(102,613,076)							
Total Gas Distribution		(304,988,025)		(202,374,949)			(102,613,076)							
General Plant														
4	ED-AN	(45,228,575)	(45,228,575)			(45,228,575)	(45,228,575)		(30,877,548)	(30,877,548)		(14,351,027)	(14,351,027)	
	ED-ID	(8,878,311)	(8,878,311)			(8,878,311)	(8,878,311)				(8,878,311)		(8,878,311)	
	ED-WA	(17,718,184)	(17,718,184)			(17,718,184)	(17,718,184)	(17,718,184)						
7,4	CD-AA	(46,741,072)	(32,872,061)	(9,556,212)	(4,312,799)		(32,872,061)		(22,441,756)	(22,441,756)		(10,430,305)	(10,430,305)	
9,4	CD-AN	(11,287,274)	(8,782,515)	(2,504,759)			(8,782,515)		(5,995,823)	(5,995,823)		(2,786,692)	(2,786,692)	
9	CD-ID	(5,616,534)	(4,370,169)	(1,246,365)		(4,370,169)	(4,370,169)				(4,370,169)		(4,370,169)	
9	CD-WA	(3,712,551)	(2,888,699)	(823,852)		(2,888,699)	(2,888,699)	(2,888,699)		(2,888,699)				
8	GD-AA	(2,178,227)		(1,493,349)	(684,878)									
	GD-AN	(2,476,516)		(2,476,516)										
	GD-ID	(1,408,261)		(1,408,261)										
	GD-WA	(5,422,593)		(5,422,593)										
	GD-OR	(4,718,592)			(4,718,592)									
Total General Plant		(155,386,690)	(120,738,514)	(24,931,907)	(9,716,269)	(33,855,363)	(86,883,151)	(120,738,514)	(20,606,883)	(59,315,127)	(79,922,010)	(13,248,480)	(27,568,024)	(40,816,504)
Total Accumulated Depr		(1,710,593,856)	(1,355,401,807)	(241,975,886)	(113,216,163)	(530,431,354)	(824,970,453)	(1,355,401,807)	(325,988,129)	(544,460,294)	(870,448,423)	(204,443,225)	(280,510,159)	(484,953,384)

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	66.200%	33.800%
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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(10,217,888)	(10,217,888)			(10,217,888)	(10,217,888)		(6,716,218)	(6,716,218)		(3,501,670)	(3,501,670)			
1	Misc Intangible Plt (3030 ED-AN)	(1,392,944)	(1,392,944)			(1,392,944)	(1,392,944)		(915,582)	(915,582)		(477,362)	(477,362)			
Total Production/Transmission		(11,610,832)	(11,610,832)			(11,610,832)	(11,610,832)		(7,631,800)	(7,631,800)		(3,979,032)	(3,979,032)			
Distribution																
	Franchises (302000) ED-WA	(171,401)	(171,401)			(171,401)	(171,401)		(171,401)	(171,401)						
	Misc Intangible Plt (3030 ED-WA)	(34,924)	(34,924)			(34,924)	(34,924)		(34,924)	(34,924)						
Total Distribution		(206,325)	(206,325)			(206,325)	(206,325)		(206,325)	(206,325)						
General Plant - 303000																
7,4	CD-AA	(1,960,158)	(1,378,540)	(400,754)	(180,864)	(1,378,540)	(1,378,540)		(941,129)	(941,129)		(437,411)	(437,411)			
9,1	CD-AN	(87,849)	(68,355)	(19,494)		(68,355)	(68,355)		(44,930)	(44,930)		(23,425)	(23,425)			
	GD-ID	(72,692)		(72,692)												
	GD-WA	(168,500)		(168,500)												
	GD-OR	(81,290)			(81,290)											
Total General Plant - 303000		(2,370,489)	(1,446,895)	(661,440)	(262,154)		(1,446,895)	(1,446,895)		(986,059)	(986,059)		(460,836)	(460,836)		
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(46,353,522)	(32,599,504)	(9,476,978)	(4,277,040)	(32,599,504)	(32,599,504)		(22,255,681)	(22,255,681)		(10,343,823)	(10,343,823)			
9,4	CD-AN	(36,320)	(28,260)	(8,060)		(28,260)	(28,260)		(19,293)	(19,293)		(8,967)	(8,967)			
9	CD-ID	(54,510)	(42,414)	(12,096)		(42,414)	(42,414)					(42,414)	(42,414)			
4	ED-AN	(1,427,642)	(1,427,642)			(1,427,642)	(1,427,642)		(974,651)	(974,651)		(452,991)	(452,991)			
	ED-ID	(23,128)	(23,128)			(23,128)	(23,128)					(23,128)	(23,128)			
	ED-WA	(2,547,967)	(2,547,967)			(2,547,967)	(2,547,967)		(2,547,967)	(2,547,967)						
8	GD-AA	(858,134)		(588,319)	(269,815)											
	GD-AN	0		0												
	GD-OR	0			0											
Total Misc IT Intangible Plant - 3031XX		(51,301,223)	(36,668,915)	(10,085,453)	(4,546,855)		(2,613,509)	(34,055,406)	(36,668,915)		(2,547,967)	(23,249,625)	(25,797,592)	(65,542)	(10,805,781)	(10,871,323)
Gas Underground Storage																
	GD-AN	(240,333)		(240,333)												
Total Gas Underground Storage		(240,333)		(240,333)												
General Plant - 390200, 396200																
7,4	CD-AA	(130,867)	(92,036)	(26,756)	(12,075)		(92,036)	(92,036)		(62,833)	(62,833)		(29,203)	(29,203)		
9	CD-ID	(4,538)	(3,531)	(1,007)		(3,531)	(3,531)					(3,531)	(3,531)			
9	CD-WA	(6,084)	(4,734)	(1,350)		(4,734)	(4,734)		(4,734)	(4,734)						
4	ED-AN	(118,671)	(118,671)			(118,671)	(118,671)		(81,017)	(81,017)		(37,654)	(37,654)			
	ED-WA	0	0			0	0		0	0						
	GD-WA	0		0												
	GD-OR	0			0											
Total General Plant - 390200, 396200		(260,160)	(218,972)	(29,113)	(12,075)		(8,265)	(210,707)	(218,972)		(4,734)	(143,850)	(148,584)	(3,531)	(66,857)	(70,388)
Total Accumulated Amortization		(65,989,362)	(50,151,939)	(11,016,339)	(4,821,084)		(2,828,099)	(47,323,840)	(50,151,939)		(2,759,026)	(32,011,334)	(34,770,360)	(69,073)	(15,312,506)	(15,381,579)

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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,510,028	0	0	0	0	2,510,028	0	0	2,510,028	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,918,058	0	0	6,975,172	6,975,172	0	0	2,027,747	2,027,747	0	915,139	915,139
9	CD-WA / ID / AN	1,633,633	693,088	340,200	237,825	1,271,113	197,668	97,025	67,827	362,520	0	0	0
	TOTAL ACCOUNT	15,308,927	706,699	702,479	7,235,771	8,644,949	2,707,696	97,025	2,095,574	4,900,295	848,544	915,139	1,763,683
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,094,586	1,052,423	2,416,083	4,626,080	8,094,586	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,866	0	0	0	0	2,252,866	0	0	2,252,866	0	0	0
99	GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,579,150	0	0	72,141,865	72,141,865	0	0	20,972,307	20,972,307	0	9,464,978	9,464,978
9	CD-WA / ID / AN	24,949,924	5,538,371	5,576,722	8,298,194	19,413,287	1,579,534	1,590,472	2,366,631	5,536,637	0	0	0
	TOTAL ACCOUNT	141,520,606	6,590,794	7,992,805	85,066,139	99,649,738	3,832,400	1,590,472	23,338,938	28,761,810	3,644,080	9,464,978	13,109,058
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,746,490	1,029,741	0	5,716,749	6,746,490	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	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363
7	CD-AA	55,462,440	0	0	39,005,625	39,005,625	0	0	11,339,296	11,339,296	0	5,117,519	5,117,519
9	CD-WA / ID / AN	617,629	322,101	66,212	92,257	480,570	91,863	18,884	26,312	137,059	0	0	0
	TOTAL ACCOUNT	63,445,011	1,351,842	66,212	44,814,631	46,232,685	91,863	18,884	11,791,697	11,902,444	0	5,309,882	5,309,882
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,022,645	18,509,644	7,651,692	12,861,309	39,022,645	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,147,899	0	0	0	0	8,085,803	2,365,911	1,696,185	12,147,899	0	0	0
99	GD-OR / AS	4,212,262	0	0	0	0	0	0	0	0	4,212,262	0	4,212,262
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	580,211	0	0	408,051	408,051	0	0	118,624	118,624	0	53,536	53,536
9	CD-WA / ID / AN	6,169,547	2,053,052	828,553	1,918,858	4,800,463	585,527	236,302	547,255	1,369,084	0	0	0
	TOTAL ACCOUNT	62,132,564	20,562,696	8,480,245	15,188,218	44,231,159	8,671,330	2,602,213	2,362,064	13,635,607	4,212,262	53,536	4,265,798

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000 Stores Equipment											
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0
99	GD-OR / AS	48,477	0	0	0	0	0	0	0	0	48,477	48,477
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,208,403	101,156	113,791	3,059,569	3,274,516	28,850	32,453	872,584	933,887	0	0
	TOTAL ACCOUNT	4,744,290	111,617	128,154	3,433,995	3,673,766	117,010	32,453	872,584	1,022,047	48,477	48,477
	394000 Tools, Shop, & Garage Equipment											
99	ED-WA / ID / AN	3,961,201	808,146	249,881	2,903,174	3,961,201	0	0	0	0	0	0
99	GD-WA / ID / AN	2,575,669	0	0	0	0	1,876,718	320,550	378,401	2,575,669	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	919,536
8	GD-AA	3,295,950	0	0	0	0	0	0	2,259,637	2,259,637	0	1,036,313
7	CD-AA	12,894,238	0	0	9,068,260	9,068,260	0	0	2,636,227	2,636,227	0	1,189,751
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0
	TOTAL ACCOUNT	24,841,839	822,838	1,006,129	12,130,502	13,959,469	1,880,908	536,231	5,319,631	7,736,770	919,536	2,226,064
	394100 Electric Charging Stations											
99	ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0
	395000 Laboratory Equipment											
99	ED-WA / ID / AN	1,016,797	210,583	26,627	779,587	1,016,797	0	0	0	0	0	0
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717
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	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0
	TOTAL ACCOUNT	1,742,479	211,886	27,043	1,050,618	1,289,547	15,117	4,928	308,436	328,481	40,917	83,534
	396XXX Power Operated Equipment											
99	ED-WA / ID / AN	32,116,048	14,660,275	9,582,365	7,873,408	32,116,048	0	0	0	0	0	0
99	GD-WA / ID / AN	3,968,035	0	0	0	0	2,389,822	747,719	830,494	3,968,035	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834
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	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0
	TOTAL ACCOUNT	37,921,501	14,912,441	9,891,278	8,668,363	33,472,082	2,461,739	835,821	1,059,262	4,356,822	43,834	48,763

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,045,714	12,674,147	6,207,673	45,163,894	64,045,714	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0
99	GD-OR / AS	1,223,256	0	0	0	0	0	0	0	0	1,223,256	0	1,223,256
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	43,561,843	0	0	30,636,173	30,636,173	0	0	8,906,219	8,906,219	0	4,019,451	4,019,451
9	CD-WA/ ID / AN	14,993,175	1,378,216	2,942,532	7,345,292	11,666,040	393,065	839,205	2,094,865	3,327,135	0	0	0
	TOTAL ACCOUNT	126,001,653	14,052,363	9,150,205	83,145,359	106,347,927	1,083,000	1,334,002	11,681,819	14,098,821	1,223,256	4,331,649	5,554,905
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	141,145	0	0	141,145	141,145	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	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
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	538,725	3,880	0	415,957	419,837	1,106	0	79,869	80,975	2,367	35,546	37,913
	TOTAL GENERAL PLANT	478,248,853	59,327,056	37,444,550	261,200,811	357,972,417	20,862,169	7,052,029	58,909,874	86,824,072	10,983,273	22,469,091	33,452,364

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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,028,222	335,477	0	16,755,655	17,091,132	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,752,835	3,998,180	23,524	3,731,131	7,752,835	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	1,243,567	0	0	0	0	0	0	852,565	852,565	0	391,002	
7		CD-AA	63,346,314	0	0	44,550,196	44,550,196	0	0	12,951,154	12,951,154	0	5,844,964	
9		CD-WA / ID / AN	181,857	0	74,450	67,051	141,501	0	21,233	19,123	40,356	0	0	
		TOTAL ACCOUNT	72,524,573	3,998,180	97,974	48,348,378	52,444,532	0	21,233	13,822,842	13,844,075	0	6,235,966	6,235,966
	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	6,531,039	0	0	4,593,149	4,593,149	0	0	1,335,271	1,335,271	0	602,619	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,531,039	0	0	4,593,149	4,593,149	0	0	1,335,271	1,335,271	0	602,619	602,619
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
	TOTAL		201,915,038	4,333,657	97,974	140,609,751	145,041,382	1,022,594	800,838	37,652,876	39,476,308	426,123	16,971,225	17,397,348

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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(75,484,109)	(53,086,464)	(15,432,726)	(6,964,919)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(683,942)	(532,168)	(151,774)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(76,168,051)</u>	<u>(53,618,632)</u>	<u>(15,584,500)</u>	<u>(6,964,919)</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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,102,329	3,102,329					3,102,329
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(16)	(16)					(16)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			57	57					57
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	103,086,706	52,790,993		155,877,699	81,045,534	41,877,525	22,041,172	10,913,468	
TOTAL		103,086,706	52,790,993	3,102,370	158,980,069	81,045,534	41,877,525	22,041,172	10,913,468	3,102,370

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						