

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	169,357,994	111,147,916	58,210,078
	Adjustments			
	Adjusted Net Operating Income (Loss)	169,357,994	111,147,916	58,210,078
E-APL	Electric Net Rate Base	2,296,770,440	1,520,883,730	775,886,710
	RATE OF RETURN	7.374%	7.308%	7.502%

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 February 28, 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	2-01-2017 thru 02-28-2017	378,075	248,282	129,793
		Percent		100.000%	65.670%	34.330%
3	E-OPS	Direct Distribution Operating Expense	03-01-2016 thru 02-28-2017	23,156,175	15,383,378	7,772,797
		Percent		100.000%	66.433%	33.567%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages		400.000%	273.079%	126.921%
		Percent		100.000%	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 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%

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RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended February 28, 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 February 28, 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	2-01-2017 thru 02-28-2017	1,058,081,126	702,811,793	355,269,333	
				100.000%	66.423%	33.577%	
11		Book Depreciation Percent	03-01-2016 thru 02-28-2017	102,501,535	66,763,098	35,738,437	
				100.000%	65.134%	34.866%	

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended February 28, 2017

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2-01-2017 thru 02-28-2017	2,753,125,209 100.000%	1,821,987,465 66.179%	931,137,744 33.821%
13	E-PLT	Net Electric General Plant Percent	2-01-2017 thru 02-28-2017	236,177,181 100.000%	157,112,642 66.523%	79,064,539 33.477%
14		Net Allocated Schedule M's Percent	03-01-2016 thru 02-28-2017	-260,763,962 100.000%	-168,869,677 64.760%	-91,894,285 35.240%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 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	352,334,408	0	352,334,408	239,625,432	0	239,625,432	112,708,976	0	112,708,976
99	442200	Commercial - Firm & Int.	307,496,739	0	307,496,739	219,097,193	0	219,097,193	88,399,546	0	88,399,546
1	442300	Industrial	107,441,557	0	107,441,557	63,268,561	0	63,268,561	44,172,996	0	44,172,996
99	444000	Public Street & Highway Lighting	7,640,536	0	7,640,536	5,114,835	0	5,114,835	2,525,701	0	2,525,701
99	448000	Interdepartmental Revenue	1,228,002	0	1,228,002	967,569	0	967,569	260,433	0	260,433
99	499XXX	Unbilled Revenue	2,638,972	0	2,638,972	1,931,104	0	1,931,104	707,868	0	707,868
TOTAL SALES TO ULTIMATE CUSTOMERS			778,780,214	0	778,780,214	530,004,694	0	530,004,694	248,775,520	0	248,775,520
1	447XXX	Sales for Resale	0	114,413,105	114,413,105	0	75,203,734	75,203,734	0	39,209,371	39,209,371
TOTAL SALES OF ELECTRICITY			778,780,214	114,413,105	893,193,319	530,004,694	75,203,734	605,208,428	248,775,520	39,209,371	287,984,891
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	931,768	0	931,768	220,462	0	220,462	711,306	0	711,306
99	451000	Miscellaneous Service Revenue	425,975	0	425,975	257,835	0	257,835	168,140	0	168,140
1	453000	Sales of Water & Water Power	0	348,496	348,496	0	229,066	229,066	0	119,430	119,430
1	454000	Rent from Electric Property	2,740,668	76,727	2,817,395	1,783,401	50,433	1,833,834	957,267	26,294	983,561
1	456XXX	Other Electric Revenues	6,275,158	102,667,779	108,942,937	3,819,761	67,483,531	71,303,292	2,455,397	35,184,248	37,639,645
TOTAL OTHER OPERATING REVENUE			10,373,569	103,093,002	113,466,571	6,081,459	67,763,030	73,844,489	4,292,110	35,329,972	39,622,082
TOTAL ELECTRIC REVENUE			789,153,783	217,506,107	1,006,659,890	536,086,153	142,966,764	679,052,917	253,067,630	74,539,343	327,606,973

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	320,304	320,304	0	210,536	210,536	0	109,768	109,768
1	501XXX	Fuel	0	30,084,999	30,084,999	0	19,774,870	19,774,870	0	10,310,129	10,310,129
1	502000	Steam Expense	0	4,498,045	4,498,045	0	2,956,565	2,956,565	0	1,541,480	1,541,480
1	505000	Electric Expense	0	1,199,132	1,199,132	0	788,189	788,189	0	410,943	410,943
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,109,292	3,109,292	0	2,043,738	2,043,738	0	1,065,554	1,065,554
1	507000	Rent	0	34,637	34,637	0	22,767	22,767	0	11,870	11,870
MAINTENANCE											
1	510000	Supervision & Engineering	0	542,621	542,621	0	356,665	356,665	0	185,956	185,956
1	511000	Structures	0	681,265	681,265	0	447,795	447,795	0	233,470	233,470
1	512000	Boiler Plant	0	7,215,987	7,215,987	0	4,743,068	4,743,068	0	2,472,919	2,472,919
1	513000	Electric Plant	0	2,704,574	2,704,574	0	1,777,716	1,777,716	0	926,858	926,858
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,608,955	1,608,955	0	1,057,566	1,057,566	0	551,389	551,389
TOTAL STEAM POWER GENERATION EXP			0	51,999,811	51,999,811	0	34,179,475	34,179,475	0	17,820,336	17,820,336
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,772,065	2,772,065	0	1,822,078	1,822,078	0	949,987	949,987
1	536000	Water for Power	0	1,058,709	1,058,709	0	695,889	695,889	0	362,820	362,820
1	537000	Hydraulic Expense	4,200,653	3,075,872	7,276,525	2,755,090	2,021,771	4,776,861	1,445,563	1,054,101	2,499,664
1	538000	Electric Expense	0	7,234,673	7,234,673	0	4,755,351	4,755,351	0	2,479,322	2,479,322
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	988,235	988,235	0	649,567	649,567	0	338,668	338,668
1	540000	Rent	0	1,302,183	1,302,183	0	855,925	855,925	0	446,258	446,258
1	540100	MT Trust Funds Land Settlement Rents	5,389,190	0	5,389,190	3,593,417	0	3,593,417	1,795,773	0	1,795,773
MAINTENANCE											
1	541000	Supervision & Engineering	0	901,276	901,276	0	592,409	592,409	0	308,867	308,867
1	542000	Structures	0	555,877	555,877	0	365,378	365,378	0	190,499	190,499
1	543000	Reservoirs, Dams, & Waterways	0	2,285,341	2,285,341	0	1,502,155	1,502,155	0	783,186	783,186
1	544000	Electric Plant	0	3,061,278	3,061,278	0	2,012,178	2,012,178	0	1,049,100	1,049,100
1	545000	Miscellaneous Hydraulic Plant	0	736,557	736,557	0	484,139	484,139	0	252,418	252,418
TOTAL HYDRO POWER GENERATION EXP			9,589,843	23,972,066	33,561,909	6,348,507	15,756,840	22,105,347	3,241,336	8,215,226	11,456,562
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,184,733	1,184,733	0	778,725	778,725	0	406,008	406,008
1	547XXX	Fuel	0	74,951,182	74,951,182	0	49,265,412	49,265,412	0	25,685,770	25,685,770
1	548000	Generation Expense	0	1,430,610	1,430,610	0	940,340	940,340	0	490,270	490,270
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	632,668	632,668	0	415,853	415,853	0	216,815	216,815
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)	(11,539)
MAINTENANCE											
1	551000	Supervision & Engineering	0	620,549	620,549	0	407,887	407,887	0	212,662	212,662
1	552000	Structures	0	260,339	260,339	0	171,121	171,121	0	89,218	89,218
1	553000	Generating & Electric Equipment	0	3,402,780	3,402,780	0	2,236,647	2,236,647	0	1,166,133	1,166,133
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	275,932	275,932	0	181,370	181,370	0	94,562	94,562
TOTAL OTHER POWER GENERATION EXP			0	82,725,122	82,725,122	0	54,375,223	54,375,223	0	28,349,899	28,349,899

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2017
 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	28,274,159	28,274,159	0	18,584,605	18,584,605	0	9,689,554	9,689,554
E-DEPX		Depreciation Expense-Transmission	0	11,906,191	11,906,191	0	7,825,939	7,825,939	0	4,080,252	4,080,252
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,319	1,158,319	0	761,363	761,363	0	396,956	396,956
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,506	21,506	0	11,213	11,213
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,374,282	0	2,374,282	918,950	0	918,950	1,455,332	0	1,455,332
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	221,808	0	221,808	176,374	0	176,374	45,434	0	45,434
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,374,684)	0	(1,374,684)	(889,930)	0	(889,930)	(484,754)	0	(484,754)
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(467,791)	0	(467,791)	0	0	0	(467,791)	0	(467,791)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	129,129	0	129,129	129,129	0	129,129	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,624,528	22,624,528	0	14,871,102	14,871,102	0	7,753,426	7,753,426
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,334,069	65,071,587	69,405,656	3,067,150	42,771,554	45,838,704	1,266,919	22,300,033	23,566,952
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	20,910,775	476,782,973	497,693,748	13,874,257	313,389,446	327,263,703	7,036,518	163,393,527	170,430,045

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	330,340	330,340	0	216,934	216,934	0	113,406	113,406
2	902000	Meter Reading Expenses	3,170,310	131,334	3,301,644	2,859,199	86,247	2,945,446	311,111	45,087	356,198
2	903XXX	Customer Records & Collection Expenses	1,887,764	7,633,653	9,521,417	1,261,413	5,013,020	6,274,433	626,351	2,620,633	3,246,984
2	904000	Uncollectible Accounts	0	3,167,470	3,167,470	0	2,080,078	2,080,078	0	1,087,392	1,087,392
2	905000	Misc Customer Accounts	0	242,337	242,337	0	159,143	159,143	0	83,194	83,194
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,058,074	11,505,134	16,563,208	4,120,612	7,555,422	11,676,034	937,462	3,949,712	4,887,174
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,455,350	213,190	24,668,540	18,009,167	140,002	18,149,169	6,446,183	73,188	6,519,371
2	909000	Advertising	37,208	903,103	940,311	37,208	593,068	630,276	0	310,035	310,035
2	910000	Misc Customer Service & Info Exp	0	255,918	255,918	0	168,061	168,061	0	87,857	87,857
TOTAL CUSTOMER SERVICE & INFO EXP			24,492,558	1,372,211	25,864,769	18,046,375	901,131	18,947,506	6,446,183	471,080	6,917,263
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	421,039	34,072,051	34,493,090	283,193	23,260,989	23,544,182	137,846	10,811,062	10,948,908
4	921000	Office Supplies & Expenses	107,766	4,287,008	4,394,774	107,766	2,926,740	3,034,506	0	1,360,268	1,360,268
4	922000	Admin Exp Transferred--Credit	0	(125,570)	(125,570)	0	(85,727)	(85,727)	0	(39,843)	(39,843)
4	923000	Outside Services Employed	90,826	7,579,357	7,670,183	73,321	5,174,427	5,247,748	17,505	2,404,930	2,422,435
4	924000	Property Insurance Premium	0	1,241,025	1,241,025	0	847,248	847,248	0	393,777	393,777
4	925XXX	Injuries and Damages	18,785	3,297,999	3,316,784	18,785	2,251,544	2,270,329	0	1,046,455	1,046,455
4	926XXX	Employee Pensions and Benefits	2,528	1,341,539	1,344,067	2,528	915,869	918,397	0	425,670	425,670
4	927000	Franchise Requirements	4,394	0	4,394	0	0	0	4,394	0	4,394
1	928000	Regulatory Commission Expenses	2,874,801	3,127,702	6,002,503	2,078,128	2,055,839	4,133,967	796,673	1,071,863	1,868,536
4	930000	Miscellaneous General Expenses	129,378	3,570,365	3,699,743	90,113	2,437,488	2,527,601	39,265	1,132,877	1,172,142
4	931000	Rents	9,470	1,049,668	1,059,138	5,270	716,608	721,878	4,200	333,060	337,260
4	935000	Maintenance of General Plant	1,172,405	10,374,239	11,546,644	691,586	7,082,493	7,774,079	480,819	3,291,746	3,772,565
TOTAL ADMIN & GEN OPERATING EXP			4,831,392	69,815,383	74,646,775	3,350,690	47,583,518	50,934,208	1,480,702	22,231,865	23,712,567

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,682,854	16,016,782	17,699,636	1,187,473	10,934,657	12,122,130	495,381	5,082,125	5,577,506
E-AMTX		Amortization Expense-General Plant - 303000	0	428,779	428,779	0	292,535	292,535	0	136,244	136,244
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	880,920	15,551,394	16,432,314	861,699	10,616,937	11,478,636	19,221	4,934,457	4,953,678
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	57,479	57,479	0	39,241	39,241	0	18,238	18,238
99	407229	Idaho Earnings Test Amortization	(2,689,495)	0	(2,689,495)	0	0	0	(2,689,495)	0	(2,689,495)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(125,721)	32,054,434	31,928,713	2,049,172	21,883,370	23,932,542	(2,174,893)	10,171,064	7,996,171
		TOTAL ADMIN & GENERAL EXPENSES	4,705,671	101,869,817	106,575,488	5,399,862	69,466,888	74,866,750	(694,191)	32,402,929	31,708,738
		TOTAL EXPENSES BEFORE FIT	176,668,438	600,460,019	777,128,457	131,303,634	397,245,280	528,548,914	45,364,804	203,214,739	248,579,543
		NET OPERATING INCOME (LOSS) BEFORE FIT			229,531,433			150,504,003			79,027,430
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(25,246,764)			(14,280,281)			(10,966,483)
E-FIT		DEFERRED FEDERAL INCOME TAX			85,916,311			53,962,460			31,953,851
E-FIT		AMORTIZED ITC - NOXON			(496,108)			(326,092)			(170,016)
		ELECTRIC NET OPERATING INCOME (LOSS)			169,357,994			111,147,916			58,210,078

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.670%	34.330%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.433%	33.567%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended February 28, 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	20,941	970,215	991,156	20,341	637,722	658,063	600	332,493	333,093
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	27,494,280	27,494,280	0	18,071,990	18,071,990	0	9,422,290	9,422,290
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	6,846,638	6,846,638	0	4,500,295	4,500,295	0	2,346,343	2,346,343
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,624,498	5,624,498	0	3,696,983	3,696,983	0	1,927,515	1,927,515
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	302,680	302,680	0	198,952	198,952	0	103,728	103,728
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,680,266	10,680,266	0	7,020,139	7,020,139	0	3,660,127	3,660,127
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	2,016,838	2,016,838	0	1,325,668	1,325,668	0	691,170	691,170
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	(361,917)	0	(361,917)	0	0	0	(361,917)	0	(361,917)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	6,032,837	0	6,032,837	4,555,939	0	4,555,939	1,476,898	0	1,476,898
1	456329	AMORTIZATION RES DECOUPLING DE	(2,617,383)	0	(2,617,383)	(2,617,383)	0	(2,617,383)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	2,057,114	0	2,057,114	768,079	0	768,079	1,289,035	0	1,289,035
1	456339	AMORTIZATION NON-RES DECOUPLIN	990,627	0	990,627	990,627	0	990,627	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	152,939	0	152,939	102,158	0	102,158	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,601,770	1,601,770	0	1,052,843	1,052,843	0	548,927	548,927
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(17,950)	(17,950)	0	(11,799)	(11,799)	0	(6,151)	(6,151)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	17,950	17,950	0	11,799	11,799	0	6,151	6,151
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	43,878,350	43,878,350	0	28,841,239	28,841,239	0	15,037,111	15,037,111
TOTAL ACCOUNT 456			6,275,158	102,667,779	108,942,937	3,819,761	67,483,531	71,303,292	2,455,397	35,184,248	37,639,645

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended February 28, 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	140,397,726	140,397,726	0	92,283,425	92,283,425	0	48,114,301	48,114,301
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	55,217	55,217	0	36,294	36,294	0	18,923	18,923
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,181,076	6,181,076	0	4,062,821	4,062,821	0	2,118,255	2,118,255
1	555710	Intercompany Purchase	0	2,016,192	2,016,192	0	1,325,243	1,325,243	0	690,949	690,949
TOTAL ACCOUNT 555			0	148,650,211	148,650,211	0	97,707,783	97,707,783	0	50,942,428	50,942,428

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended February 28, 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	83	6,262,296	6,262,379	83	4,116,207	4,116,290	0	2,146,089	2,146,089
1	557010	Other Power Supply Expense - Financial	0	41,624,998	41,624,998	0	27,360,111	27,360,111	0	14,264,887	14,264,887
1	557150	Fuel - Economic Dispatch	0	(28,099,338)	(28,099,338)	0	(18,469,695)	(18,469,695)	0	(9,629,643)	(9,629,643)
1	557160	Power Supply Expense - Miscellaneous	176,494	346	176,840	176,494	227	176,721	0	119	119
99	557161	Unbilled Add-Ons	14,135	0	14,135	0	0	0	14,135	0	14,135
1	557165	Other Resource Costs-CAISO Charges	0	(9,694)	(9,694)	0	(6,372)	(6,372)	0	(3,322)	(3,322)
1	557170	Broker Fees - Power	0	427,280	427,280	0	280,851	280,851	0	146,429	146,429
1	557171	REC Broker Fees	10,875	30,266	41,141	10,875	19,894	30,769	0	10,372	10,372
1	557172	Trade Reporting	0	750	750	0	493	493	0	257	257
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,320,016	0	3,320,016	3,320,016	0	3,320,016	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,614,244	0	3,614,244	3,614,244	0	3,614,244	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,186,581)	0	(3,186,581)	(3,186,581)	0	(3,186,581)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,936,703	0	2,936,703	0	0	0	2,936,703	0	2,936,703
99	557390	Idaho PCA Amortization	(756,623)	0	(756,623)	0	0	0	(756,623)	0	(756,623)
1	557395	Optional Renewable Power Expense Offset	0	488	488	0	321	321	0	167	167
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	957,350	957,350	0	629,266	629,266	0	328,084	328,084
1	557711	Turbine Gas Bookout Offset	0	(957,350)	(957,350)	0	(629,266)	(629,266)	0	(328,084)	(328,084)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,515,438	52,515,438	0	34,518,397	34,518,397	0	17,997,041	17,997,041
TOTAL ACCOUNT 557			6,948,048	72,752,830	79,700,878	4,432,629	47,820,434	52,253,063	2,515,419	24,932,396	27,447,815

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended February 28, 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	357,157	213,190	570,347	275,360	140,002	415,362	81,797	73,188	154,985
99	908600	Public Purpose Tariff Rider Expense Offset	23,721,711	0	23,721,711	17,371,329	0	17,371,329	6,350,382	0	6,350,382
99	908610	Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	199,722	0	199,722	185,718	0	185,718	14,004	0	14,004
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	24,455,350	213,190	24,668,540	18,009,167	140,002	18,149,169	6,446,183	73,188	6,519,371

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.670%	34.330%
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 February 28, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.222%	5.186%
	Total Weighted Cost		2.750%	2.731%
E-APL	Net Rate Base	2,296,770,440	1,520,883,730	775,886,710
	Interest Deduction for FIT Calculation	63,013,769	41,824,303	21,189,466
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 February 28, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,006,659,890	679,052,917	327,606,973
E-OPS	Less: Operating & Maintenance Expense	577,407,486	384,271,003	193,136,483
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	123,260,584	83,127,066	40,133,518
E-OTX	Less: Taxes Other than FIT	76,460,387	61,150,845	15,309,542
	Net Operating Income Before FIT	229,531,433	150,504,003	79,027,430
E-INT	Less: Interest Expense	63,013,769	41,824,303	21,189,466
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(229,652,504)	(143,706,684)	(85,945,820)
	Taxable Net Operating Income	(63,134,840)	(34,885,912)	(28,248,928)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(22,097,194)	(12,210,069)	(9,887,125)
1	Production Tax Credit	(170,416)	(112,014)	(58,402)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(25,246,764)	(14,280,281)	(10,966,483)
E-DTE	Deferred FIT	85,916,311	53,962,460	31,953,851
1	411400 Amortized Investment Tax Credit - Noxon	(496,108)	(326,092)	(170,016)
	Total Net FIT/Deferred FIT	60,173,439	39,356,087	20,817,352

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 February 28, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	47,073,100	73,434,519	120,507,619	30,248,579	49,082,791	79,331,370	16,824,521	24,351,728	41,176,249
12	997001 Contributions In Aid of Construction	0	4,760,965	4,760,965	0	3,150,759	3,150,759	0	1,610,206	1,610,206
2	997002 Injuries and Damages	0	34,800	34,800	0	22,853	22,853	0	11,947	11,947
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,277,637	2,277,637	0	1,554,943	1,554,943	0	722,694	722,694
99	997007 Idaho PCA	2,180,080	0	2,180,080	0	0	0	2,180,080	0	2,180,080
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	620,275	620,275	0	423,462	423,462	0	196,813	196,813
12	997016 Redemption Expense Amortization	0	1,271,928	1,271,928	0	841,749	841,749	0	430,179	430,179
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(21,362,762)	0	(21,362,762)	(12,419,051)	0	(12,419,051)	(8,943,711)	0	(8,943,711)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	1,353,550	1,353,550	0	924,069	924,069	0	429,481	429,481
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(3,713,846)	0	(3,713,846)	(1,311,495)	0	(1,311,495)	(2,402,351)	0	(2,402,351)
12	997032 Interest Rate Swaps	0	(37,454,146)	(37,454,146)	0	(24,786,779)	(24,786,779)	0	(12,667,367)	(12,667,367)
4	997033 BPA Residential Exchange	(53,092)	0	(53,092)	(924)	0	(924)	(52,168)	0	(52,168)
99	997034 Montana Hydro Settlement	774,219	0	774,219	563,820	0	563,820	210,399	0	210,399
1	997041 Rathdrum Turbine Lease, Tax	0	(241,159)	(241,159)	0	(158,514)	(158,514)	0	(82,645)	(82,645)
99	997043 Washington Deferred Power Costs	3,557,178	0	3,557,178	3,557,178	0	3,557,178	0	0	0
1	997044 Non-Monetary Power Costs	0	55,217	55,217	0	36,294	36,294	0	18,923	18,923
1	997045 Section 199 Manufacturing Deduction	0	125,001	125,001	0	82,163	82,163	0	42,838	42,838
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,754,201)	(3,754,201)	0	(2,484,493)	(2,484,493)	0	(1,269,708)	(1,269,708)
11	997049 Tax Depreciation	0	(300,164,389)	(300,164,389)	0	(195,509,073)	(195,509,073)	0	(104,655,316)	(104,655,316)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	10,875	10,875	0	7,424	7,424	0	3,451	3,451
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended February 28, 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	275,718	0	275,718	278,151	0	278,151	(2,433)	0	(2,433)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	10,076,606	10,076,606	0	6,563,297	6,563,297	0	3,513,309	3,513,309
4	997081 Deferred Compensation	0	805,830	805,830	0	550,140	550,140	0	255,690	255,690
4	997082 Meal Disallowances	0	462,844	462,844	0	315,984	315,984	0	146,860	146,860
4	997083 Paid Time Off	0	197,069	197,069	0	134,539	134,539	0	62,530	62,530
2	997084 Customer Uncollectibles	0	440,024	440,024	0	288,964	288,964	0	151,060	151,060
99	997088 Deferred O&M Colstrip & CS2	1,906,491	0	1,906,491	918,950	0	918,950	987,541	0	987,541
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	639,922	0	639,922	639,922	0	639,922	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(889,329)	0	(889,329)	(178,023)	0	(178,023)	(711,306)	0	(711,306)
1	997099 Kettle Falls Diesel Leak	0	157,984	157,984	0	103,843	103,843	0	54,141	54,141
99	997100 WA REC Amort	10,685	0	10,685	10,685	0	10,685	0	0	0
1	997101 Repairs 481 (a)	0	(17,933,582)	(17,933,582)	0	(11,787,743)	(11,787,743)	0	(6,145,839)	(6,145,839)
1	997102 Amort Idaho Earnings Test (254229)	(2,684,635)	0	(2,684,635)	0	0	0	(2,684,635)	0	(2,684,635)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	1,781,584	1,781,584	0	1,171,035	1,171,035	0	610,549	610,549
	TOTAL SCHEDULE M ADJUSTMENTS	30,035,250	(260,763,962)	(229,652,504)	25,162,991	(168,869,675)	(143,706,684)	5,948,467	(91,894,287)	(85,945,820)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.670%	34.330%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.134%	34.866%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.179%	33.821%
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 February 28, 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	80,470,672	80,470,672	0	52,112,807	52,112,807	0	28,357,865	28,357,865
99	410100	Deferred Federal Income Tax Expense - Washin	3,066,108	0	3,066,108	3,066,108	0	3,066,108	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,948,151	0	3,948,151	0	0	0	3,948,151	0	3,948,151
	410100	Total	7,014,259	80,470,672	87,484,931	3,066,108	52,112,807	55,178,915	3,948,151	28,357,865	32,306,016
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(600,560)	(600,560)	0	(388,923)	(388,923)	0	(211,637)	(211,637)
99	411100	Deferred Federal Income Tax Expense - Washin	(827,532)	0	(827,532)	(827,532)	0	(827,532)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(140,528)	0	(140,528)	0	0	0	(140,528)	0	(140,528)
	411100	Total	(968,060)	(600,560)	(1,568,620)	(827,532)	(388,923)	(1,216,455)	(140,528)	(211,637)	(352,165)
Total Deferred Federal Income Tax Expense			6,046,199	79,870,112	85,916,311	2,238,576	51,723,884	53,962,460	3,807,623	28,146,228	31,953,851

E-ALL	14	Net Allocated Schedule M's	100.000%	64.760%	35.240%
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 February 28, 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	1,476,225	1,476,225	0	970,323	970,323	0	505,902	505,902
1	408150	R&P Property Tax--Production	0	15,336,819	15,336,819	0	10,080,891	10,080,891	0	5,255,928	5,255,928
1	408180	R&P Property Tax--Transmission	0	5,796,390	5,796,390	0	3,809,967	3,809,967	0	1,986,423	1,986,423
1	409100	State Income Tax--Montana & Oregon	0	(11,838)	(11,838)	0	(7,781)	(7,781)	0	(4,057)	(4,057)
TOTAL PRODUCTION & TRANSMISSION			0	22,624,528	22,624,528	0	14,871,102	14,871,102	0	7,753,426	7,753,426
DISTRIBUTION											
99	408110	State Excise Tax	20,515,456	0	20,515,456	20,515,456	0	20,515,456	0	0	0
99	408120	Municipal Occupation & License Tax	21,677,095	0	21,677,095	18,243,387	0	18,243,387	3,433,708	0	3,433,708
99	408160	Miscellaneous State or Local Tax--WA & ID	163	0	163	0	0	0	163	0	163
99	408170	R&P Property Tax--Distribution	10,578,046	0	10,578,046	7,520,900	0	7,520,900	3,057,146	0	3,057,146
99	409100	State Income Tax--Idaho	1,065,099	0	1,065,099	0	0	0	1,065,099	0	1,065,099
TOTAL DISTRIBUTION			53,835,859	0	53,835,859	46,279,743	0	46,279,743	7,556,116	0	7,556,116
TOTAL TAXES OTHER THAN FIT			53,835,859	22,624,528	76,460,387	46,279,743	14,871,102	61,150,845	7,556,116	7,753,426	15,309,542

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 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	8,516,667	8,516,667	0	5,598,005	5,598,005	0	2,918,662	2,918,662
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	1,206,530	1,206,530	0	793,052	793,052	0	413,478	413,478
1	182381	CDA Settlement Past Storage	0	32,600,657	32,600,657	0	21,428,412	21,428,412	0	11,172,245	11,172,245
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	51,452,216	55,548,370	3,998,180	35,126,428	39,124,608	97,974	16,325,788	16,423,762
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,711,923	4,711,923	0	3,216,830	3,216,830	0	1,495,093	1,495,093
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	232,205,434	237,239,769	4,936,361	156,016,863	160,953,224	97,974	76,188,571	76,286,545
		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	133,585,623	133,585,623	0	87,805,830	87,805,830	0	45,779,793	45,779,793
1	312000	Boiler Plant	0	178,363,118	178,363,118	0	117,238,077	117,238,077	0	61,125,041	61,125,041
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,616,790	56,616,790	0	37,214,216	37,214,216	0	19,402,574	19,402,574
1	315000	Accessory Electric Equipment	0	27,625,984	27,625,984	0	18,158,559	18,158,559	0	9,467,425	9,467,425
1	316000	Miscellaneous Power Plant Equipment	0	17,865,932	17,865,932	0	11,743,277	11,743,277	0	6,122,655	6,122,655
		TOTAL STEAM PRODUCTION PLANT	0	417,642,000	417,642,000	0	274,516,086	274,516,086	0	143,125,914	143,125,914
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,118,390	62,118,390	0	40,830,418	40,830,418	0	21,287,972	21,287,972
1	331XXX	Structures & Improvements	0	77,791,517	77,791,517	0	51,132,364	51,132,364	0	26,659,153	26,659,153
1	332XXX	Reservoirs, Dams, & Waterways	0	177,870,529	177,870,529	0	116,914,299	116,914,299	0	60,956,230	60,956,230
1	333000	Waterwheels, Turbines, & Generators	0	217,119,959	217,119,959	0	142,712,949	142,712,949	0	74,407,010	74,407,010
1	334000	Accessory Electric Equipment	0	58,931,840	58,931,840	0	38,735,898	38,735,898	0	20,195,942	20,195,942
1	335XXX	Miscellaneous Power Plant Equipment	0	12,328,830	12,328,830	0	8,103,740	8,103,740	0	4,225,090	4,225,090
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	609,232,200	609,232,200	0	400,448,325	400,448,325	0	208,783,875	208,783,875
		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	17,045,421	17,045,421	0	11,203,955	11,203,955	0	5,841,466	5,841,466
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,064	21,366,064	0	14,043,914	14,043,914	0	7,322,150	7,322,150
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	218,370,829	218,370,829	0	143,535,146	143,535,146	0	74,835,683	74,835,683
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	20,585,360	20,585,360	0	13,530,757	13,530,757	0	7,054,603	7,054,603
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	1,729,501	1,729,501	0	1,136,801	1,136,801	0	592,700	592,700
		TOTAL OTHER PRODUCTION PLANT	0	304,094,693	304,094,693	0	199,881,442	199,881,442	0	104,213,251	104,213,251
		TOTAL PRODUCTION PLANT	0	1,330,968,893	1,330,968,893	0	874,845,853	874,845,853	0	456,123,040	456,123,040

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 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	25,540,006	25,540,006	0	16,787,446	16,787,446	0	8,752,560	8,752,560
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,222,562	24,222,562	0	15,921,490	15,921,490	0	8,301,072	8,301,072
1	353000	Station Equipment	0	253,126,574	253,126,574	0	166,380,097	166,380,097	0	86,746,477	86,746,477
1	354000	Towers & Fixtures	0	17,174,367	17,174,367	0	11,288,711	11,288,711	0	5,885,656	5,885,656
1	355000	Poles & Fixtures	0	217,127,973	217,127,973	0	142,718,217	142,718,217	0	74,409,756	74,409,756
1	356000	Overhead Conductors & Devices	0	137,852,012	137,852,012	0	90,610,127	90,610,127	0	47,241,885	47,241,885
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	2,343,210	2,343,210	0	1,540,192	1,540,192	0	803,018	803,018
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	682,477,430	682,477,430	0	448,592,414	448,592,414	0	233,885,016	233,885,016
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	2,579,336	0	2,579,336	340,721	0	340,721	2,238,615	0	2,238,615
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,046,260	0	21,046,260	14,638,060	0	14,638,060	6,408,200	0	6,408,200
3	362000	Station Equipment	124,634,689	2,193,061	126,827,750	80,832,887	1,456,916	82,289,803	43,801,802	736,145	44,537,947
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	361,775,339	0	361,775,339	232,070,962	0	232,070,962	129,704,377	0	129,704,377
99	365000	Overhead Conductors & Devices	234,766,108	0	234,766,108	147,947,741	0	147,947,741	86,818,367	0	86,818,367
99	366000	Underground Conduit	104,503,310	0	104,503,310	67,130,018	0	67,130,018	37,373,292	0	37,373,292
99	367000	Underground Conductors & Devices	186,393,188	0	186,393,188	121,198,746	0	121,198,746	65,194,442	0	65,194,442
99	368000	Line Transformers	244,385,586	0	244,385,586	167,549,368	0	167,549,368	76,836,218	0	76,836,218
99	369XXX	Services	159,147,460	0	159,147,460	104,212,200	0	104,212,200	54,935,260	0	54,935,260
99	371XXX	Installations on Customers' Premises	348,621	0	348,621	348,621	0	348,621	0	0	0
99	370000	Meters	49,382,650	0	49,382,650	26,625,925	0	26,625,925	22,756,725	0	22,756,725
99	373XXX	Street Light & Signal Systems	57,283,421	0	57,283,421	38,312,666	0	38,312,666	18,970,755	0	18,970,755
TOTAL DISTRIBUTION PLANT			1,555,074,988	2,193,061	1,557,268,049	1,008,216,767	1,456,916	1,009,673,683	546,858,221	736,145	547,594,366
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	14,569,359	81,967,828	96,537,187	6,589,045	55,959,436	62,548,481	7,980,314	26,008,392	33,988,706
4	391XXX	Office Furniture & Equipment	1,418,145	47,959,581	49,377,726	1,351,933	32,742,006	34,093,939	66,212	15,217,575	15,283,787
4	392XXX	Transportation Equipment	29,037,855	15,380,195	44,418,050	20,622,680	10,500,059	31,122,739	8,415,175	4,880,136	13,295,311
4	393000	Stores Equipment	239,771	3,436,883	3,676,654	111,618	2,346,360	2,457,978	128,153	1,090,523	1,218,676
4	394000	Tools, Shop & Garage Equipment	1,828,967	12,146,101	13,975,068	822,838	8,292,143	9,114,981	1,006,129	3,853,958	4,860,087
4	394100	Electric Charging Stations	0	74,901	74,901	0	51,135	51,135	0	23,766	23,766
4	395000	Laboratory Equipment	238,929	1,051,002	1,289,931	211,886	717,519	929,405	27,043	333,483	360,526
4	396XXX	Power Operated Equipment	24,803,719	8,668,364	33,472,083	15,066,878	5,917,892	20,984,770	9,736,841	2,750,472	12,487,313
4	397XXX	Communications Equipment	23,264,045	83,512,165	106,776,210	14,041,911	57,013,755	71,055,666	9,222,134	26,498,410	35,720,544
4	398000	Miscellaneous Equipment	10,726	417,661	428,387	3,880	285,137	289,017	6,846	132,524	139,370
TOTAL GENERAL PLANT			96,820,694	261,850,452	358,671,146	59,529,368	178,765,303	238,294,671	37,291,326	83,085,149	120,376,475
TOTAL PLANT IN SERVICE			1,656,930,017	2,509,695,270	4,166,625,287	1,072,682,496	1,659,677,349	2,732,359,845	584,247,521	850,017,921	1,434,265,442

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 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	(296,789,813)	(296,789,813)	0	(195,079,944)	(195,079,944)	0	(101,709,869)	(101,709,869)
E-ADEP		Hydro Production Plant	0	(124,554,128)	(124,554,128)	0	(81,869,428)	(81,869,428)	0	(42,684,700)	(42,684,700)
E-ADEP		Other Production Plant	0	(111,351,888)	(111,351,888)	0	(73,191,596)	(73,191,596)	0	(38,160,292)	(38,160,292)
E-ADEP		Transmission Plant	0	(207,328,608)	(207,328,608)	0	(136,277,094)	(136,277,094)	0	(71,051,514)	(71,051,514)
E-ADEP		Distribution Plant	(499,101,756)	(85,167)	(499,186,923)	(306,805,311)	(56,579)	(306,861,890)	(192,296,445)	(28,588)	(192,325,033)
E-ADEP		General Plant	(34,143,247)	(88,350,718)	(122,493,965)	(20,864,994)	(60,317,035)	(81,182,029)	(13,278,253)	(28,033,683)	(41,311,936)
TOTAL ACCUMULATED DEPRECIATION			(533,245,003)	(828,460,322)	(1,361,705,325)	(327,670,305)	(546,791,676)	(874,461,981)	(205,574,698)	(281,668,646)	(487,243,344)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,707,368)	(11,707,368)	0	(7,695,253)	(7,695,253)	0	(4,012,115)	(4,012,115)
E-AAMT		Distribution-Franchises/Misc Intangibles	(208,851)	0	(208,851)	(208,851)	0	(208,851)	0	0	0
E-AAMT		General Plant - 303000	0	(1,482,625)	(1,482,625)	0	(1,010,436)	(1,010,436)	0	(472,189)	(472,189)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,682,080)	(35,490,849)	(38,172,929)	(2,614,936)	(24,229,602)	(26,844,538)	(67,144)	(11,261,247)	(11,328,391)
E-AAMT		General Plant - 390200, 396200	(8,265)	(214,710)	(222,975)	(4,734)	(146,583)	(151,317)	(3,531)	(68,127)	(71,658)
TOTAL ACCUMULATED AMORTIZATION			(2,899,196)	(48,895,552)	(51,794,748)	(2,828,521)	(33,081,874)	(35,910,395)	(70,675)	(15,813,678)	(15,884,353)
TOTAL ACCUMULATED DEPR/AMORT			(536,144,199)	(877,355,874)	(1,413,500,073)	(330,498,826)	(579,873,550)	(910,372,376)	(205,645,373)	(297,482,324)	(503,127,697)
NET ELECTRIC UTILITY PLANT before DFIT			1,120,785,818	1,632,339,396	2,753,125,214	742,183,670	1,079,803,799	1,821,987,469	378,602,148	552,535,597	931,137,745
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	(45,314)	(45,314)	0	(29,785)	(29,785)	0	(15,529)	(15,529)
12		ADFIT - Electric Plant In Service (282900)	0	(510,748,740)	(510,748,740)	0	(338,008,409)	(338,008,409)	0	(172,740,331)	(172,740,331)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,898,402)	(54,898,402)	0	(37,479,139)	(37,479,139)	0	(17,419,263)	(17,419,263)
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	(11,410,230)	(11,410,230)	0	(7,499,944)	(7,499,944)	0	(3,910,286)	(3,910,286)
1		ADFIT - CDA Settlement Costs (283333)	0	394,400	394,400	0	259,239	259,239	0	135,161	135,161
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,818,822)	(2,818,822)	0	(1,865,468)	(1,865,468)	0	(953,354)	(953,354)
TOTAL ACCUMULATED DFIT			0	(579,527,108)	(579,527,108)	0	(384,623,506)	(384,623,506)	0	(194,903,602)	(194,903,602)
NET ELECTRIC UTILITY PLANT			1,120,785,818	1,052,812,288	2,173,598,106	742,183,670	695,180,293	1,437,363,963	378,602,148	357,631,995	736,234,143

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.433%	33.567%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.179%	33.821%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended February 28, 2017
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	#####	1,052,812,288	2,173,598,106	742,183,670	695,180,293	1,437,363,963	378,602,148	357,631,995	736,234,143
	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	(410,309)	0	(410,309)	410,309	0	410,309
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)	(2,987,914)	0	(2,987,914)	(957,575)	0	(957,575)	(2,030,339)	0	(2,030,339)
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)	7,834,936	0	7,834,936	5,000,086	0	5,000,086	2,834,850	0	2,834,850
99	ADFIT - Kettle Falls Disallowed (190420)	98,046	0	98,046	98,046	0	98,046	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)	1,561,408	0	1,561,408	0	0	0	1,561,408	0	1,561,408
99	ADFIT - Boulder Park Disallowed (190040)	363,507	0	363,507	0	0	0	363,507	0	363,507
99	Investment in WNP3 Exchange Power (124900, 12493)	6,124,684	0	6,124,684	6,124,684	0	6,124,684	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,100,747)	0	(1,100,747)	(1,100,747)	0	(1,100,747)	0	0	0
99	CDA Lake Settlement - WA (182382)	570,443	0	570,443	570,443	0	570,443	0	0	0
99	CDA Lake Settlement - ID (186382)	110,994	0	110,994	0	0	0	110,994	0	110,994
99	ADFIT - CDA Lake Settlement - Direct (283382)	(238,504)	0	(238,504)	(199,656)	0	(199,656)	(38,848)	0	(38,848)
99	CDA CDR Fund - Direct (182324)	41,494	0	41,494	41,494	0	41,494	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	294,294	0	294,294	273,523	0	273,523	20,771	0	20,771
99	ADFIT - Spokane River Relicensing (283322)	(102,979)	0	(102,979)	(95,714)	0	(95,714)	(7,265)	0	(7,265)
99	Spokane River PM&Es (182323)	270,420	0	270,420	173,685	0	173,685	96,735	0	96,735
99	ADFIT - Spokane River PM&Es (283323)	(94,671)	0	(94,671)	(60,814)	0	(60,814)	(33,857)	0	(33,857)
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)	(2,176,728)	(10,035)	(2,186,763)	(671,480)	(6,851)	(678,331)	(1,505,248)	(3,184)	(1,508,432)
99	Customer Deposits (235199)	(1,843,097)	0	(1,843,097)	(1,843,097)	0	(1,843,097)	0	0	0
C-WKC	Working Capital	80,720,776	41,067,181	121,787,957	80,720,776	0	80,720,776	0	41,067,181	41,067,181
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	82,115,188	41,057,146	123,172,334	83,526,618	(6,851)	83,519,767	(1,411,430)	41,063,997	39,652,567
	NET RATE BASE	#####	1,093,869,434	2,296,770,440	825,710,288	695,173,442	1,520,883,730	377,190,718	398,695,992	775,886,710

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 February 28, 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		
Electric Production															
1	Steam (ED-AN)	7,928,357				7,928,357	7,928,357		5,211,309	5,211,309		2,717,048	2,717,048		
1	Hydro (ED-AN)	10,762,711				10,762,711	10,762,711		7,074,330	7,074,330		3,688,381	3,688,381		
1	Other (ED-AN)	9,583,091				9,583,091	9,583,091		6,298,966	6,298,966		3,284,125	3,284,125		
Total Electric Production		28,274,159				28,274,159	28,274,159		18,584,605	18,584,605		9,689,554	9,689,554		
Electric Transmission															
1	ED-AN	11,906,191				11,906,191	11,906,191		7,825,939	7,825,939		4,080,252	4,080,252		
Total Electric Transmissio		11,906,191				11,906,191	11,906,191		7,825,939	7,825,939		4,080,252	4,080,252		
Electric Distribution															
3	ED-AN	41,417					41,417		27,515	27,515		13,902	13,902		
	ED-ID	16,309,919				16,309,919	16,309,919				16,309,919		16,309,919		
	ED-WA	28,171,167				28,171,167	28,171,167	28,171,167		28,171,167					
Total Electric Distribution		44,522,503				44,481,086	44,522,503	28,171,167	27,515	28,198,682	16,309,919	13,902	16,323,821		
Gas Underground Storage															
	GD-AN	710,109		710,109											
	GD-OR	128,900			128,900										
Total Gas Underground St		839,009		710,109	128,900										
Gas Distribution															
	GD-AN	98,708		98,708											
	GD-ID	4,923,129		4,923,129											
	GD-WA	9,917,961		9,917,961											
	GD-OR	6,683,097			6,683,097										
Total Gas Distribution		21,622,895		14,939,798	6,683,097										
General Plant															
4	ED-AN	2,775,138		2,775,138			2,775,138		1,894,587	1,894,587		880,551	880,551		
	ED-ID	224,054		224,054		224,054	224,054				224,054		224,054		
	ED-WA	1,009,310		1,009,310		1,009,310	1,009,310	1,009,310		1,009,310					
7,4	CD-AA	17,946,423		12,621,361	3,669,146	1,655,916	12,621,361		8,616,603	8,616,603		4,004,758	4,004,758		
9,4	CD-AN	797,186		620,283	176,903		620,283		423,467	423,467		196,816	196,816		
9	CD-ID	348,709		271,327	77,382		271,327	271,327			271,327		271,327		
9	CD-WA	228,975		178,163	50,812		178,163	178,163		178,163					
8	GD-AA	354,996			243,378	111,618									
	GD-AN	35,581			35,581										
	GD-ID	61,854			61,854										
	GD-WA	252,605			252,605										
	GD-OR	191,568				191,568									
Total General Plant		24,226,399		17,699,636	4,567,661	1,959,102	1,682,854	16,016,782	17,699,636	1,187,473	10,934,657	12,122,130	495,381	5,082,125	5,577,506
Total Depreciation Expens		131,391,156	102,402,489	20,217,568	8,771,099	46,163,940	56,238,549	102,402,489	29,358,640	37,372,716	66,731,356	16,805,300	18,865,833	35,671,133	

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 28, 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	66.433%	33.567%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended February 28, 2017
 Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

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

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 February 28, 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)	(296,789,813)	(296,789,813)			(296,789,813)	(296,789,813)		(195,079,944)	(195,079,944)		(101,709,869)	(101,709,869)	
1	Hydro (ED-AN)	(124,554,128)	(124,554,128)			(124,554,128)	(124,554,128)		(81,869,428)	(81,869,428)		(42,684,700)	(42,684,700)	
1	Other (ED-AN)	(111,351,888)	(111,351,888)			(111,351,888)	(111,351,888)		(73,191,596)	(73,191,596)		(38,160,292)	(38,160,292)	
Total Electric Production		(532,695,829)	(532,695,829)			(532,695,829)	(532,695,829)		(350,140,968)	(350,140,968)		(182,554,861)	(182,554,861)	
Electric Transmission														
1	ED-AN	(207,328,608)	(207,328,608)			(207,328,608)	(207,328,608)		(136,277,094)	(136,277,094)		(71,051,514)	(71,051,514)	
Total Electric Transmissic		(207,328,608)	(207,328,608)			(207,328,608)	(207,328,608)		(136,277,094)	(136,277,094)		(71,051,514)	(71,051,514)	
Electric Distribution														
3	ED-AN	(85,167)	(85,167)				(85,167)		(56,579)	(56,579)		(28,588)	(28,588)	
	ED-ID	(192,296,445)	(192,296,445)			(192,296,445)	(192,296,445)				(192,296,445)		(192,296,445)	
	ED-WA	(306,805,311)	(306,805,311)			(306,805,311)	(306,805,311)	(306,805,311)		(306,805,311)				
Total Electric Distribution		(499,186,923)	(499,186,923)			(499,101,756)	(85,167)	(499,186,923)	(306,805,311)	(56,579)	(306,861,890)	(192,296,445)	(28,588)	(192,325,033)
Gas Underground Storage														
	GD-AN	(14,731,843)		(14,731,843)										
	GD-OR	(897,982)			(897,982)									
Total Gas Underground S		(15,629,825)		(14,731,843)	(897,982)									
Gas Distribution														
	GD-AN	(1,682,622)		(1,682,622)										
	GD-ID	(69,096,039)		(69,096,039)										
	GD-WA	(132,748,309)		(132,748,309)										
	GD-OR	(103,064,516)			(103,064,516)									
Total Gas Distribution		(306,591,486)		(203,526,970)	(103,064,516)									
General Plant														
4	ED-AN	(45,596,060)	(45,596,060)			(45,596,060)	(45,596,060)		(31,128,430)	(31,128,430)		(14,467,630)	(14,467,630)	
	ED-ID	(8,874,302)	(8,874,302)			(8,874,302)	(8,874,302)				(8,874,302)		(8,874,302)	
	ED-WA	(17,994,735)	(17,994,735)			(17,994,735)	(17,994,735)	(17,994,735)			(17,994,735)			
7,4	CD-AA	(48,207,089)	(33,903,082)	(9,855,939)	(4,448,068)		(33,903,082)	(33,903,082)		(23,145,634)	(23,145,634)		(10,757,448)	
9,4	CD-AN	(11,376,031)	(8,851,576)	(2,524,455)			(8,851,576)	(8,851,576)		(6,042,971)	(6,042,971)		(2,808,605)	
9	CD-ID	(5,659,951)	(4,403,951)	(1,256,000)		(4,403,951)	(4,403,951)				(4,403,951)		(4,403,951)	
9	CD-WA	(3,688,852)	(2,870,259)	(818,593)		(2,870,259)	(2,870,259)	(2,870,259)			(2,870,259)			
8	GD-AA	(2,202,523)		(1,510,006)	(692,517)									
	GD-AN	(2,502,961)		(2,502,961)										
	GD-ID	(1,440,169)		(1,440,169)										
	GD-WA	(5,476,405)		(5,476,405)										
	GD-OR	(4,667,870)			(4,667,870)									
Total General Plant		(157,686,948)	(122,493,965)	(25,384,528)	(9,808,455)	(34,143,247)	(88,350,718)	(122,493,965)	(20,864,994)	(60,317,035)	(81,182,029)	(13,278,253)	(28,033,683)	(41,311,936)
Total Accumulated Depr		(1,719,119,619)	(1,361,705,325)	(243,643,341)	(113,770,953)	(533,245,003)	(828,460,322)	(1,361,705,325)	(327,670,305)	(546,791,676)	(874,461,981)	(205,574,698)	(281,668,646)	(487,243,344)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended February 28, 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	(10,294,421)	(10,294,421)			(10,294,421)	(10,294,421)		(6,766,523)	(6,766,523)		(3,527,898)	(3,527,898)	
1	Misc Intangible Plt (3030 ED-AN	(1,412,947)	(1,412,947)			(1,412,947)	(1,412,947)		(928,730)	(928,730)		(484,217)	(484,217)	
Total Production/Transmission		(11,707,368)	(11,707,368)			(11,707,368)	(11,707,368)		(7,695,253)	(7,695,253)		(4,012,115)	(4,012,115)	
Distribution														
	Franchises (302000) ED-WA	(173,414)	(173,414)			(173,414)	(173,414)		(173,414)	(173,414)				
	Misc Intangible Plt (3030 ED-WA	(35,437)	(35,437)			(35,437)	(35,437)		(35,437)	(35,437)				
Total Distribution		(208,851)	(208,851)			(208,851)	(208,851)		(208,851)	(208,851)				
General Plant - 303000														
7,4	CD-AA	(2,010,067)	(1,413,640)	(410,958)	(185,469)		(1,413,640)	(1,413,640)		(965,092)	(965,092)		(448,548)	(448,548)
9,1	CD-AN	(88,660)	(68,985)	(19,675)			(68,985)	(68,985)		(45,344)	(45,344)		(23,641)	(23,641)
	GD-ID	(73,938)		(73,938)										
	GD-WA	(170,572)		(170,572)										
	GD-OR	(81,962)			(81,962)									
Total General Plant - 303000		(2,425,199)	(1,482,625)	(675,143)	(267,431)		(1,482,625)	(1,482,625)		(1,010,436)	(1,010,436)		(472,189)	(472,189)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(48,300,364)	(33,968,679)	(9,875,010)	(4,456,675)		(33,968,679)	(33,968,679)		(23,190,417)	(23,190,417)		(10,778,262)	(10,778,262)
9,4	CD-AN	(37,745)	(29,369)	(8,376)			(29,369)	(29,369)		(20,050)	(20,050)		(9,319)	(9,319)
9	CD-ID	(56,060)	(43,620)	(12,440)		(43,620)	(43,620)					(43,620)	(43,620)	
4	ED-AN	(1,492,801)	(1,492,801)				(1,492,801)	(1,492,801)		(1,019,135)	(1,019,135)		(473,666)	(473,666)
	ED-ID	(23,524)	(23,524)			(23,524)	(23,524)					(23,524)	(23,524)	
	ED-WA	(2,614,936)	(2,614,936)			(2,614,936)	(2,614,936)		(2,614,936)	(2,614,936)				
8	GD-AA	(883,516)		(605,721)	(277,795)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(53,408,946)	(38,172,929)	(10,501,547)	(4,734,470)		(2,682,080)	(35,490,849)	(38,172,929)	(2,614,936)	(24,229,602)	(26,844,538)	(67,144)	(11,328,391)
Gas Underground Storage														
	GD-AN	(240,352)		(240,352)										
Total Gas Underground Storage		(240,352)		(240,352)										
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	(122,674)	(122,674)				(122,674)	(122,674)		(83,750)	(83,750)		(38,924)	(38,924)
	ED-WA	0	0			0	0	0	0	0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(264,163)	(222,975)	(29,113)	(12,075)		(8,265)	(214,710)	(222,975)	(4,734)	(146,583)	(151,317)	(3,531)	(68,127)
Total Accumulated Amortization		(68,254,879)	(51,794,748)	(11,446,155)	(5,013,976)		(2,899,196)	(48,895,552)	(51,794,748)	(2,828,521)	(33,081,874)	(35,910,395)	(70,675)	(15,813,678)

Allocation Ratios:		Jurisdiction -			Washington		Idaho	
Service -		Electric	Gas-North	Gas-South	1	Production/Transmission Ratio	65.730%	34.270%
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%				
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 February 28, 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	2,500,909	0	0	0	0	2,500,909	0	0	2,500,909	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	15,299,808	706,699	702,479	7,235,771	8,644,949	2,698,577	97,025	2,095,574	4,891,176	848,544	915,139	1,763,683
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,087,741	1,052,423	2,409,238	4,626,080	8,087,741	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,773	0	0	0	0	2,252,773	0	0	2,252,773	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	98,165,570	0	0	69,037,882	69,037,882	0	0	20,069,951	20,069,951	0	9,057,737	9,057,737
9	CD-WA / ID / AN	24,947,708	5,536,621	5,571,076	8,303,865	19,411,562	1,579,035	1,588,862	2,368,249	5,536,146	0	0	0
	TOTAL ACCOUNT	137,097,872	6,589,044	7,980,314	81,967,827	96,537,185	3,831,808	1,588,862	22,438,200	27,858,870	3,644,080	9,057,737	12,701,817
	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	59,931,200	0	0	42,148,414	42,148,414	0	0	12,252,934	12,252,934	0	5,529,852	5,529,852
9	CD-WA / ID / AN	620,522	322,192	66,212	94,417	482,821	91,889	18,884	26,928	137,701	0	0	0
	TOTAL ACCOUNT	67,916,664	1,351,933	66,212	47,959,580	49,377,725	91,889	18,884	12,705,951	12,816,724	0	5,722,215	5,722,215
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,929,659	18,481,897	7,586,622	12,861,140	38,929,659	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,103,985	0	0	0	0	8,041,889	2,365,911	1,696,185	12,103,985	0	0	0
99	GD-OR / AS	4,120,918	0	0	0	0	0	0	0	0	4,120,918	0	4,120,918
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	885,203	0	0	622,545	622,545	0	0	180,980	180,980	0	81,678	81,678
9	CD-WA / ID / AN	6,253,578	2,140,783	828,553	1,896,510	4,865,846	610,548	236,302	540,882	1,387,732	0	0	0
	TOTAL ACCOUNT	62,293,343	20,622,680	8,415,175	15,380,195	44,418,050	8,652,437	2,602,213	2,418,047	13,672,697	4,120,918	81,678	4,202,596

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	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	4,212,116	101,156	113,791	3,062,458	3,277,405	28,850	32,453	873,408	934,711	0	0	
	TOTAL ACCOUNT	4,748,003	111,617	128,154	3,436,884	3,676,655	117,010	32,453	873,408	1,022,871	48,477	48,477	
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,961,585	808,146	249,881	2,903,558	3,961,585	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	3,304,888	0	0	0	0	0	0	2,265,765	2,265,765	0	1,039,123	
7	CD-AA	12,915,871	0	0	9,083,474	9,083,474	0	0	2,640,650	2,640,650	0	1,191,747	
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	24,872,794	822,838	1,006,129	12,146,100	13,975,067	1,880,908	536,231	5,330,182	7,747,321	919,536	2,230,870	
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	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	74,901	0	0	74,901	74,901	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,017,181	210,583	26,627	779,971	1,017,181	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	1,742,863	211,886	27,043	1,051,002	1,289,931	15,117	4,928	308,436	328,481	40,917	83,534	
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,116,048	14,814,712	9,427,928	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	15,066,878	9,736,841	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 February 28, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 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	64,262,797	12,645,324	6,279,602	45,337,871	64,262,797	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,180,163	0	0	0	0	685,366	494,797	0	1,180,163	0	0	0
99	GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	43,787,566	0	0	30,794,919	30,794,919	0	0	8,952,368	8,952,368	0	4,040,279	4,040,279
9	CD-WA/ ID / AN	15,060,587	1,396,586	2,942,532	7,379,374	11,718,492	398,304	839,205	2,104,586	3,342,095	0	0	0
	TOTAL ACCOUNT	126,504,157	14,041,910	9,222,134	83,512,164	106,776,208	1,083,670	1,334,002	11,737,689	14,155,361	1,220,111	4,352,477	5,572,588
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	547,274	3,880	6,846	417,660	428,386	1,106	0	79,869	80,975	2,367	35,546	37,913
	TOTAL GENERAL PLANT	479,019,180	59,529,365	37,291,327	261,850,447	358,671,139	20,834,261	7,050,419	59,046,618	86,931,298	10,888,784	22,527,959	33,416,743

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended February 28, 2017
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,908	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	22,028,222	335,477	0	16,755,655	17,091,132	1,022,594	779,605	1,879,823	3,682,022	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,755,895	3,998,180	23,524	3,734,191	7,755,895	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	1,243,567	0	0	0	0	0	0	852,565	852,565	0
7		CD-AA	67,753,998	0	0	47,650,032	47,650,032	0	0	13,852,305	13,852,305	0
9		CD-WA / ID / AN	183,069	0	74,450	67,994	142,444	0	21,233	19,392	40,625	0
		TOTAL ACCOUNT	76,936,529	3,998,180	97,974	51,452,217	55,548,371	0	21,233	14,724,262	14,745,495	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	6,699,925	0	0	4,711,923	4,711,923	0	0	1,369,800	1,369,800	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,699,925	0	0	4,711,923	4,711,923	0	0	1,369,800	1,369,800	0
	303115	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0
9		CD-WA / ID / AN	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
	TOTAL		206,495,880	4,333,657	97,974	143,832,364	148,263,995	1,022,594	800,838	38,588,825	40,412,257	426,123

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 February 28, 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	(77,298,845)	(54,362,732)	(15,803,749)	(7,132,364)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(688,442)	(535,670)	(152,772)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(77,987,287)</u>	<u>(54,898,402)</u>	<u>(15,956,521)</u>	<u>(7,132,364)</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 February 28, 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			3,223,889	3,223,889					3,223,889
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			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	103,642,142	52,151,458		155,793,600	80,720,776	41,067,181	22,921,366	11,084,277	
TOTAL		103,642,142	52,151,458	3,223,873	159,017,473	80,720,776	41,067,181	22,921,366	11,084,277	3,223,873

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						