

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,084,088	112,041,409	59,042,679
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,084,088	112,041,409	59,042,679
E-APL	Electric Net Rate Base	2,288,017,527	1,515,475,638	772,541,889
	RATE OF RETURN	7.477%	7.393%	7.643%

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 March 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 Percent	3-01-2017 thru 03-31-2017	378,961 100.000%	249,080 65.727%	129,881 34.273%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2016 thru 03-31-2017	22,632,643 100.000%	14,908,581 65.872%	7,724,062 34.128%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages		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 March 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	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended March 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	3-01-2017 thru 03-31-2017	1,061,068,795	705,365,062	355,703,733	
				100.000%	66.477%	33.523%	
11		Book Depreciation Percent	04-01-2016 thru 03-31-2017	102,886,432	67,015,304	35,871,128	
				100.000%	65.135%	34.865%	

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended March 31, 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	3-01-2017 thru 03-31-2017	2,757,654,794 100.000%	1,825,551,325 66.199%	932,103,469 33.801%
13	E-PLT	Net Electric General Plant Percent	3-01-2017 thru 03-31-2017	235,386,047 100.000%	156,606,551 66.532%	78,779,496 33.468%
14		Net Allocated Schedule M's Percent	04-01-2016 thru 03-31-2017	-262,100,293 100.000%	-169,737,347 64.760%	-92,362,946 35.240%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 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-Production	0	28,451,174	28,451,174	0	18,700,957	18,700,957	0	9,750,217	9,750,217
E-DEPX		Depreciation Expense-Transmission	0	11,954,721	11,954,721	0	7,857,838	7,857,838	0	4,096,883	4,096,883
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,272	1,158,272	0	761,332	761,332	0	396,940	396,940
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,506	21,506	0	11,213	11,213
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,293,082	0	2,293,082	827,054	0	827,054	1,466,028	0	1,466,028
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	224,596	0	224,596	179,079	0	179,079	45,517	0	45,517
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,477,172)	0	(1,477,172)	(946,304)	0	(946,304)	(530,868)	0	(530,868)
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(455,233)	0	(455,233)	0	0	0	(455,233)	0	(455,233)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	141,678	0	141,678	141,678	0	141,678	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,424,332	22,424,332	0	14,739,514	14,739,514	0	7,684,818	7,684,818
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,178,276	65,096,889	69,275,165	2,934,134	42,788,186	45,722,320	1,244,142	22,308,703	23,552,845
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	20,567,512	474,768,368	495,335,880	13,096,822	312,065,249	325,162,071	7,470,690	162,703,119	170,173,809

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	314,538	314,538	0	206,736	206,736	0	107,802	107,802
2	902000	Meter Reading Expenses	3,177,608	128,444	3,306,052	2,882,010	84,422	2,966,432	295,598	44,022	339,620
2	903XXX	Customer Records & Collection Expenses	1,904,944	7,635,368	9,540,312	1,277,617	5,018,498	6,296,115	627,327	2,616,870	3,244,197
2	904000	Uncollectible Accounts	0	3,166,185	3,166,185	0	2,081,038	2,081,038	0	1,085,147	1,085,147
2	905000	Misc Customer Accounts	0	237,125	237,125	0	155,855	155,855	0	81,270	81,270
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,082,552	11,481,660	16,564,212	4,159,627	7,546,549	11,706,176	922,925	3,935,111	4,858,036
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,053,573	201,083	25,254,656	18,478,877	132,166	18,611,043	6,574,696	68,917	6,643,613
2	909000	Advertising	39,963	886,524	926,487	39,963	582,686	622,649	0	303,838	303,838
2	910000	Misc Customer Service & Info Exp	0	264,164	264,164	0	173,627	173,627	0	90,537	90,537
TOTAL CUSTOMER SERVICE & INFO EXP			25,093,536	1,351,771	26,445,307	18,518,840	888,479	19,407,319	6,574,696	463,292	7,037,988
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	428,014	33,934,438	34,362,452	289,342	23,167,041	23,456,383	138,672	10,767,397	10,906,069
4	921000	Office Supplies & Expenses	102,152	4,185,678	4,287,830	102,152	2,857,562	2,959,714	0	1,328,116	1,328,116
4	922000	Admin Exp Transferred--Credit	0	(125,447)	(125,447)	0	(85,643)	(85,643)	0	(39,804)	(39,804)
4	923000	Outside Services Employed	127,079	7,607,650	7,734,729	106,417	5,193,743	5,300,160	20,662	2,413,907	2,434,569
4	924000	Property Insurance Premium	0	1,236,161	1,236,161	0	843,927	843,927	0	392,234	392,234
4	925XXX	Injuries and Damages	(2,512)	3,289,397	3,286,885	(2,512)	2,245,671	2,243,159	0	1,043,726	1,043,726
4	926XXX	Employee Pensions and Benefits	2,838	1,386,209	1,389,047	2,838	946,365	949,203	0	439,844	439,844
4	927000	Franchise Requirements	4,401	0	4,401	0	0	0	4,401	0	4,401
1	928000	Regulatory Commission Expenses	2,943,692	3,115,533	6,059,225	2,167,808	2,047,840	4,215,648	775,884	1,067,693	1,843,577
4	930000	Miscellaneous General Expenses	141,399	3,430,063	3,571,462	102,589	2,341,704	2,444,293	38,810	1,088,359	1,127,169
4	931000	Rents	9,470	1,116,429	1,125,899	5,270	762,186	767,456	4,200	354,243	358,443
4	935000	Maintenance of General Plant	1,162,418	10,576,932	11,739,350	671,738	7,220,871	7,892,609	490,680	3,356,061	3,846,741
TOTAL ADMIN & GEN OPERATING EXP			4,918,951	69,753,043	74,671,994	3,445,642	47,541,267	50,986,909	1,473,309	22,211,776	23,685,085

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended March 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	1,652,197	15,990,435	17,642,632	1,154,038	10,916,670	12,070,708	498,159	5,073,765	5,571,924
E-AMTX		Amortization Expense-General Plant - 303000	0	428,783	428,783	0	292,538	292,538	0	136,245	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	868,263	15,692,362	16,560,625	849,438	10,713,176	11,562,614	18,825	4,979,186	4,998,011
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	56,146	56,146	0	38,331	38,331	0	17,815	17,815
99	407229	Idaho Earnings Test Amortization	(2,710,892)	0	(2,710,892)	0	0	0	(2,710,892)	0	(2,710,892)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(190,432)	32,167,726	31,977,294	2,003,476	21,960,715	23,964,191	(2,193,908)	10,207,011	8,013,103
		TOTAL ADMIN & GENERAL EXPENSES	4,728,519	101,920,769	106,649,288	5,449,118	69,501,982	74,951,100	(720,599)	32,418,787	31,698,188
		TOTAL EXPENSES BEFORE FIT	176,905,406	598,483,903	775,389,309	130,784,639	395,905,269	526,689,908	46,120,767	202,578,634	248,699,401
		NET OPERATING INCOME (LOSS) BEFORE FIT			231,842,482			151,643,655			80,198,827
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(25,092,580)			(14,829,623)			(10,262,957)
E-FIT		DEFERRED FEDERAL INCOME TAX			86,338,801			54,752,518			31,586,283
E-FIT		AMORTIZED ITC - NOXON			(487,827)			(320,649)			(167,178)
		ELECTRIC NET OPERATING INCOME (LOSS)			171,084,088			112,041,409			59,042,679

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.872%	34.128%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended March 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	21,014	938,945	959,959	20,414	617,169	637,583	600	321,776	322,376
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	25,985,154	25,985,154	0	17,080,042	17,080,042	0	8,905,112	8,905,112
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	9,136,404	9,136,404	0	6,005,358	6,005,358	0	3,131,046	3,131,046
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,890,184	5,890,184	0	3,871,618	3,871,618	0	2,018,566	2,018,566
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	314,604	314,604	0	206,789	206,789	0	107,815	107,815
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,961,588	10,961,588	0	7,205,052	7,205,052	0	3,756,536	3,756,536
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	2,085,573	2,085,573	0	1,370,847	1,370,847	0	714,726	714,726
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	(290,445)	0	(290,445)	0	0	0	(290,445)	0	(290,445)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	4,277,610	0	4,277,610	3,425,923	0	3,425,923	851,687	0	851,687
1	456329	AMORTIZATION RES DECOUPLING DE	(3,160,573)	0	(3,160,573)	(3,160,573)	0	(3,160,573)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	1,753,119	0	1,753,119	627,664	0	627,664	1,125,455	0	1,125,455
1	456339	AMORTIZATION NON-RES DECOUPLIN	1,228,900	0	1,228,900	1,228,900	0	1,228,900	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	153,398	0	153,398	102,617	0	102,617	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,662,936	1,662,936	0	1,093,048	1,093,048	0	569,888	569,888
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(29,800)	(29,800)	0	(19,588)	(19,588)	0	(10,212)	(10,212)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	29,800	29,800	0	19,588	19,588	0	10,212	10,212
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	43,756,525	43,756,525	0	28,761,164	28,761,164	0	14,995,361	14,995,361
TOTAL ACCOUNT 456			3,983,023	103,984,157	107,967,180	2,244,945	68,348,787	70,593,732	1,738,078	35,635,370	37,373,448

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended March 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	140,551,326	140,551,326	0	92,384,387	92,384,387	0	48,166,939	48,166,939
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	111,584	111,584	0	73,344	73,344	0	38,240	38,240
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,483,038	6,483,038	0	4,261,301	4,261,301	0	2,221,737	2,221,737
1	555710	Intercompany Purchase	0	2,084,928	2,084,928	0	1,370,423	1,370,423	0	714,505	714,505
TOTAL ACCOUNT 555			0	149,230,876	149,230,876	0	98,089,455	98,089,455	0	51,141,421	51,141,421

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended March 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	179	6,291,805	6,291,984	179	4,135,603	4,135,782	0	2,156,202	2,156,202
1	557010	Other Power Supply Expense - Financial	0	38,778,277	38,778,277	0	25,488,961	25,488,961	0	13,289,316	13,289,316
1	557150	Fuel - Economic Dispatch	0	(24,255,126)	(24,255,126)	0	(15,942,894)	(15,942,894)	0	(8,312,232)	(8,312,232)
1	557160	Power Supply Expense - Miscellaneous	176,494	346	176,840	176,494	227	176,721	0	119	119
99	557161	Unbilled Add-Ons	15,453	0	15,453	0	0	0	15,453	0	15,453
1	557165	Other Resource Costs-CAISO Charges	0	62,360	62,360	0	40,989	40,989	0	21,371	21,371
1	557170	Broker Fees - Power	0	439,401	439,401	0	288,818	288,818	0	150,583	150,583
1	557171	REC Broker Fees	5,437	31,935	37,372	5,437	20,991	26,428	0	10,944	10,944
1	557172	Trade Reporting	0	750	750	0	493	493	0	257	257
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,330,827	0	2,330,827	2,330,827	0	2,330,827	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,782,577	0	3,782,577	3,782,577	0	3,782,577	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,900,865)	0	(2,900,865)	(2,900,865)	0	(2,900,865)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,416,594	0	3,416,594	0	0	0	3,416,594	0	3,416,594
99	557390	Idaho PCA Amortization	(726,302)	0	(726,302)	0	0	0	(726,302)	0	(726,302)
1	557395	Optional Renewable Power Expense Offset	0	454	454	0	298	298	0	156	156
1	557610	Other Expenses - Exposure	0	7,445	7,445	0	4,894	4,894	0	2,551	2,551
1	557700	Turbine Gas Bookout Expense	0	789,063	789,063	0	518,651	518,651	0	270,412	270,412
1	557711	Turbine Gas Bookout Offset	0	(789,063)	(789,063)	0	(518,651)	(518,651)	0	(270,412)	(270,412)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,941,754	51,941,754	0	34,141,315	34,141,315	0	17,800,439	17,800,439
TOTAL ACCOUNT 557			6,919,096	73,299,401	80,218,497	3,892,147	48,179,695	52,071,842	3,026,949	25,119,706	28,146,655

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended March 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	353,720	201,083	554,803	270,928	132,166	403,094	82,792	68,917	151,709
99	908600	Public Purpose Tariff Rider Expense Offset	24,396,619	0	24,396,619	17,907,493	0	17,907,493	6,489,126	0	6,489,126
99	908610	Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	126,474	0	126,474	123,696	0	123,696	2,778	0	2,778
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,053,573	201,083	25,254,656	18,478,877	132,166	18,611,043	6,574,696	68,917	6,643,613

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
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 March 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.58%	52.58%
2	Cost of Debt		5.264%	5.227%
	Total Weighted Cost		2.768%	2.748%
E-APL	Net Rate Base	2,288,017,527	1,515,475,638	772,541,889
	Interest Deduction for FIT Calculation	63,177,817	41,948,366	21,229,451
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 March 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,007,231,791	678,333,563	328,898,228
E-OPS	Less: Operating & Maintenance Expense	575,293,926	382,323,895	192,970,031
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	123,595,499	83,329,570	40,265,929
E-OTX	Less: Taxes Other than FIT	76,499,884	61,036,443	15,463,441
	Net Operating Income Before FIT	231,842,482	151,643,655	80,198,827
E-INT	Less: Interest Expense	63,177,817	41,948,366	21,229,451
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(231,338,295)	(146,278,225)	(85,060,070)
	Taxable Net Operating Income	(62,673,630)	(36,441,864)	(26,231,766)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(21,935,770)	(12,754,652)	(9,181,118)
1	Production Tax Credit	(177,656)	(116,773)	(60,883)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(25,092,580)	(14,829,623)	(10,262,957)
E-DTE	Deferred FIT	86,338,801	54,752,518	31,586,283
1	411400 Amortized Investment Tax Credit - Noxon	(487,827)	(320,649)	(167,178)
	Total Net FIT/Deferred FIT	60,758,394	39,602,246	21,156,148

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 March 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	47,245,553	73,774,173	121,019,726	30,358,199	49,308,692	79,666,891	16,887,354	24,465,481	41,352,835
12	997001 Contributions In Aid of Construction	0	4,653,762	4,653,762	0	3,080,744	3,080,744	0	1,573,018	1,573,018
2	997002 Injuries and Damages	0	34,800	34,800	0	22,873	22,873	0	11,927	11,927
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,302,527	2,302,527	0	1,571,935	1,571,935	0	730,592	730,592
99	997007 Idaho PCA	2,690,292	0	2,690,292	0	0	0	2,690,292	0	2,690,292
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	619,550	619,550	0	422,967	422,967	0	196,583	196,583
12	997016 Redemption Expense Amortization	0	1,270,720	1,270,720	0	841,204	841,204	0	429,516	429,516
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(21,973,864)	0	(21,973,864)	(13,180,129)	0	(13,180,129)	(8,793,735)	0	(8,793,735)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	1,148,773	1,148,773	0	784,267	784,267	0	364,506	364,506
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(3,851,051)	0	(3,851,051)	(2,164,354)	0	(2,164,354)	(1,686,697)	0	(1,686,697)
12	997032 Interest Rate Swaps	0	(37,307,715)	(37,307,715)	0	(24,697,334)	(24,697,334)	0	(12,610,381)	(12,610,381)
4	997033 BPA Residential Exchange	(163,313)	0	(163,313)	(63,067)	0	(63,067)	(100,246)	0	(100,246)
99	997034 Montana Hydro Settlement	687,780	0	687,780	507,438	0	507,438	180,342	0	180,342
1	997041 Rathdrum Turbine Lease, Tax	0	(217,875)	(217,875)	0	(143,209)	(143,209)	0	(74,666)	(74,666)
99	997043 Washington Deferred Power Costs	2,574,245	0	2,574,245	2,574,245	0	2,574,245	0	0	0
1	997044 Non-Monetary Power Costs	0	111,584	111,584	0	73,344	73,344	0	38,240	38,240
1	997045 Section 199 Manufacturing Deduction	0	187,500	187,500	0	123,244	123,244	0	64,256	64,256
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,650,050)	(3,650,050)	0	(2,416,297)	(2,416,297)	0	(1,233,753)	(1,233,753)
11	997049 Tax Depreciation	0	(304,233,928)	(304,233,928)	0	(198,162,769)	(198,162,769)	0	(106,071,159)	(106,071,159)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	5,437	5,437	0	3,712	3,712	0	1,725	1,725
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended March 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	231,191	0	231,191	234,604	0	234,604	(3,413)	0	(3,413)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	11,053,262	11,053,262	0	7,199,542	7,199,542	0	3,853,720	3,853,720
4	997081 Deferred Compensation	0	1,007,147	1,007,147	0	687,579	687,579	0	319,568	319,568
4	997082 Meal Disallowances	0	459,147	459,147	0	313,460	313,460	0	145,687	145,687
4	997083 Paid Time Off	0	132,423	132,423	0	90,405	90,405	0	42,018	42,018
2	997084 Customer Uncollectibles	0	504,764	504,764	0	331,766	331,766	0	172,998	172,998
99	997088 Deferred O&M Colstrip & CS2	1,837,849	0	1,837,849	827,054	0	827,054	1,010,795	0	1,010,795
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	638,294	0	638,294	638,294	0	638,294	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	160,332	0	160,332	871,638	0	871,638	(711,306)	0	(711,306)
1	997099 Kettle Falls Diesel Leak	0	181,361	181,361	0	119,209	119,209	0	62,152	62,152
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(17,726,838)	(17,726,838)	0	(11,651,851)	(11,651,851)	0	(6,074,987)	(6,074,987)
1	997102 Amort Idaho Earnings Test (254229)	(2,713,040)	0	(2,713,040)	0	0	0	(2,713,040)	0	(2,713,040)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	2,672,377	2,672,377	0	1,756,553	1,756,553	0	915,824	915,824
	TOTAL SCHEDULE M ADJUSTMENTS	29,685,789	(262,100,292)	(231,338,295)	23,459,121	(169,737,346)	(146,278,225)	7,302,876	(92,362,946)	(85,060,070)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.135%	34.865%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.199%	33.801%
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 March 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	80,780,947	80,780,947	0	52,313,741	52,313,741	0	28,467,206	28,467,206
99	410100	Deferred Federal Income Tax Expense - Washin	3,685,643	0	3,685,643	3,685,643	0	3,685,643	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,495,741	0	3,495,741	0	0	0	3,495,741	0	3,495,741
	410100	Total	7,181,384	80,780,947	87,962,331	3,685,643	52,313,741	55,999,384	3,495,741	28,467,206	31,962,947
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(671,054)	(671,054)	0	(434,575)	(434,575)	0	(236,479)	(236,479)
99	411100	Deferred Federal Income Tax Expense - Washin	(812,291)	0	(812,291)	(812,291)	0	(812,291)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(140,185)	0	(140,185)	0	0	0	(140,185)	0	(140,185)
	411100	Total	(952,476)	(671,054)	(1,623,530)	(812,291)	(434,575)	(1,246,866)	(140,185)	(236,479)	(376,664)
Total Deferred Federal Income Tax Expense			6,228,908	80,109,893	86,338,801	2,873,352	51,879,166	54,752,518	3,355,556	28,230,727	31,586,283

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 March 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	1,519,018	1,519,018	0	998,451	998,451	0	520,567	520,567
1	408150	R&P Property Tax--Production	0	15,219,481	15,219,481	0	10,003,765	10,003,765	0	5,215,716	5,215,716
1	408180	R&P Property Tax--Transmission	0	5,670,739	5,670,739	0	3,727,377	3,727,377	0	1,943,362	1,943,362
1	409100	State Income Tax--Montana & Oregon	0	(11,838)	(11,838)	0	(7,781)	(7,781)	0	(4,057)	(4,057)
TOTAL PRODUCTION & TRANSMISSION			0	22,424,332	22,424,332	0	14,739,514	14,739,514	0	7,684,818	7,684,818
DISTRIBUTION											
99	408110	State Excise Tax	20,709,808	0	20,709,808	20,709,808	0	20,709,808	0	0	0
99	408120	Municipal Occupation & License Tax	21,859,565	0	21,859,565	18,391,078	0	18,391,078	3,468,487	0	3,468,487
99	408160	Miscellaneous State or Local Tax--WA & ID	214	0	214	0	0	0	214	0	214
99	408170	R&P Property Tax--Distribution	10,246,625	0	10,246,625	7,196,043	0	7,196,043	3,050,582	0	3,050,582
99	409100	State Income Tax--Idaho	1,259,340	0	1,259,340	0	0	0	1,259,340	0	1,259,340
TOTAL DISTRIBUTION			54,075,552	0	54,075,552	46,296,929	0	46,296,929	7,778,623	0	7,778,623
TOTAL TAXES OTHER THAN FIT			54,075,552	22,424,332	76,499,884	46,296,929	14,739,514	61,036,443	7,778,623	7,684,818	15,463,441

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended March 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	8,500,000	8,500,000	0	5,587,050	5,587,050	0	2,912,950	2,912,950
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	1,203,802	1,203,802	0	791,259	791,259	0	412,543	412,543
1	182381	CDA Settlement Past Storage	0	32,526,984	32,526,984	0	21,379,987	21,379,987	0	11,146,997	11,146,997
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)	4,072,630	53,075,678	57,148,308	3,998,180	36,234,765	40,232,945	74,450	16,840,913	16,915,363
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,807,818	4,807,818	0	3,282,297	3,282,297	0	1,525,521	1,525,521
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	5,010,811	233,831,723	238,842,534	4,936,361	157,129,494	162,065,855	74,450	76,702,229	76,776,679
		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	133,626,206	133,626,206	0	87,832,505	87,832,505	0	45,793,701	45,793,701
1	312000	Boiler Plant	0	178,273,618	178,273,618	0	117,179,249	117,179,249	0	61,094,369	61,094,369
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,666,005	56,666,005	0	37,246,565	37,246,565	0	19,419,440	19,419,440
1	315000	Accessory Electric Equipment	0	27,560,709	27,560,709	0	18,115,654	18,115,654	0	9,445,055	9,445,055
1	316000	Miscellaneous Power Plant Equipment	0	17,859,113	17,859,113	0	11,738,795	11,738,795	0	6,120,318	6,120,318
		TOTAL STEAM PRODUCTION PLANT	0	417,570,204	417,570,204	0	274,468,895	274,468,895	0	143,101,309	143,101,309
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,118,568	62,118,568	0	40,830,535	40,830,535	0	21,288,033	21,288,033
1	331XXX	Structures & Improvements	0	77,607,590	77,607,590	0	51,011,469	51,011,469	0	26,596,121	26,596,121
1	332XXX	Reservoirs, Dams, & Waterways	0	178,569,160	178,569,160	0	117,373,509	117,373,509	0	61,195,651	61,195,651
1	333000	Waterwheels, Turbines, & Generators	0	217,155,596	217,155,596	0	142,736,373	142,736,373	0	74,419,223	74,419,223
1	334000	Accessory Electric Equipment	0	61,435,227	61,435,227	0	40,381,375	40,381,375	0	21,053,852	21,053,852
1	335XXX	Miscellaneous Power Plant Equipment	0	12,331,640	12,331,640	0	8,105,587	8,105,587	0	4,226,053	4,226,053
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	612,288,916	612,288,916	0	402,457,505	402,457,505	0	209,831,411	209,831,411
		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	17,045,399	17,045,399	0	11,203,941	11,203,941	0	5,841,458	5,841,458
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,012	21,366,012	0	14,043,880	14,043,880	0	7,322,132	7,322,132
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	218,372,991	218,372,991	0	143,536,567	143,536,567	0	74,836,424	74,836,424
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	20,592,588	20,592,588	0	13,535,508	13,535,508	0	7,057,080	7,057,080
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	1,729,475	1,729,475	0	1,136,784	1,136,784	0	592,691	592,691
		TOTAL OTHER PRODUCTION PLANT	0	304,103,983	304,103,983	0	199,887,549	199,887,549	0	104,216,434	104,216,434
		TOTAL PRODUCTION PLANT	0	1,333,963,103	1,333,963,103	0	876,813,949	876,813,949	0	457,149,154	457,149,154

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended March 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	25,544,853	25,544,853	0	16,790,632	16,790,632	0	8,754,221	8,754,221
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,221,728	24,221,728	0	15,920,942	15,920,942	0	8,300,786	8,300,786
1	353000	Station Equipment	0	254,297,292	254,297,292	0	167,149,610	167,149,610	0	87,147,682	87,147,682
1	354000	Towers & Fixtures	0	17,174,451	17,174,451	0	11,288,767	11,288,767	0	5,885,684	5,885,684
1	355000	Poles & Fixtures	0	218,648,497	218,648,497	0	143,717,657	143,717,657	0	74,930,840	74,930,840
1	356000	Overhead Conductors & Devices	0	136,858,015	136,858,015	0	89,956,773	89,956,773	0	46,901,242	46,901,242
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	684,178,772	684,178,772	0	449,710,707	449,710,707	0	234,468,065	234,468,065
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,863,577	0	5,863,577	4,411,259	0	4,411,259	1,452,318	0	1,452,318
99	360400	Land Easements	2,579,511	0	2,579,511	340,896	0	340,896	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	21,040,459	0	21,040,459	14,632,532	0	14,632,532	6,407,927	0	6,407,927
3	362000	Station Equipment	124,460,117	3,029,702	127,489,819	80,719,604	1,995,725	82,715,329	43,740,513	1,033,977	44,774,490
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	362,725,259	0	362,725,259	232,653,804	0	232,653,804	130,071,455	0	130,071,455
99	365000	Overhead Conductors & Devices	235,923,639	0	235,923,639	148,733,110	0	148,733,110	87,190,529	0	87,190,529
99	366000	Underground Conduit	104,850,524	0	104,850,524	67,441,837	0	67,441,837	37,408,687	0	37,408,687
99	367000	Underground Conductors & Devices	186,644,443	0	186,644,443	121,351,635	0	121,351,635	65,292,808	0	65,292,808
99	368000	Line Transformers	245,476,269	0	245,476,269	168,459,533	0	168,459,533	77,016,736	0	77,016,736
99	369XXX	Services	159,563,037	0	159,563,037	104,521,163	0	104,521,163	55,041,874	0	55,041,874
99	371XXX	Installations on Customers' Premises	368,863	0	368,863	368,863	0	368,863	0	0	0
99	370000	Meters	49,485,525	0	49,485,525	26,709,828	0	26,709,828	22,775,697	0	22,775,697
99	373XXX	Street Light & Signal Systems	57,866,146	0	57,866,146	38,750,311	0	38,750,311	19,115,835	0	19,115,835
TOTAL DISTRIBUTION PLANT			1,559,813,064	3,029,702	1,562,842,766	1,011,692,220	1,995,725	1,013,687,945	548,120,844	1,033,977	549,154,821
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	14,556,948	81,956,883	96,513,831	6,589,045	55,951,964	62,541,009	7,967,903	26,004,919	33,972,822
4	391XXX	Office Furniture & Equipment	1,419,135	48,080,441	49,499,576	1,352,923	32,824,517	34,177,440	66,212	15,255,924	15,322,136
4	392XXX	Transportation Equipment	29,299,900	15,642,225	44,942,125	20,809,037	10,678,947	31,487,984	8,490,863	4,963,278	13,454,141
4	393000	Stores Equipment	239,771	3,474,872	3,714,643	111,618	2,372,295	2,483,913	128,153	1,102,577	1,230,730
4	394000	Tools, Shop & Garage Equipment	1,828,967	12,315,997	14,144,964	822,838	8,408,131	9,230,969	1,006,129	3,907,866	4,913,995
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	1,113,335	1,352,264	211,886	760,074	971,960	27,043	353,261	380,304
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	23,163,510	83,598,820	106,762,330	13,996,438	57,072,914	71,069,352	9,167,072	26,525,906	35,692,978
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			96,970,783	262,579,270	359,550,053	59,671,242	179,262,867	238,934,109	37,299,541	83,316,403	120,615,944
TOTAL PLANT IN SERVICE			1,661,794,658	2,517,582,570	4,179,377,228	1,076,299,823	1,664,912,742	2,741,212,565	585,494,835	852,669,828	1,438,164,663

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended March 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	(297,234,596)	(297,234,596)	0	(195,372,300)	(195,372,300)	0	(101,862,296)	(101,862,296)
E-ADEP		Hydro Production Plant	0	(125,267,560)	(125,267,560)	0	(82,338,367)	(82,338,367)	0	(42,929,193)	(42,929,193)
E-ADEP		Other Production Plant	0	(112,160,621)	(112,160,621)	0	(73,723,176)	(73,723,176)	0	(38,437,445)	(38,437,445)
E-ADEP		Transmission Plant	0	(207,706,980)	(207,706,980)	0	(136,525,798)	(136,525,798)	0	(71,181,182)	(71,181,182)
E-ADEP		Distribution Plant	(501,684,517)	(89,454)	(501,773,971)	(308,263,958)	(58,925)	(308,322,883)	(193,420,559)	(30,529)	(193,451,088)
E-ADEP		General Plant	(34,490,628)	(89,673,378)	(124,164,006)	(21,107,543)	(61,220,015)	(82,327,558)	(13,383,085)	(28,453,363)	(41,836,448)
TOTAL ACCUMULATED DEPRECIATION			(536,175,145)	(832,132,589)	(1,368,307,734)	(329,371,501)	(549,238,581)	(878,610,082)	(206,803,644)	(282,894,008)	(489,697,652)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,803,904)	(11,803,904)	0	(7,758,706)	(7,758,706)	0	(4,045,198)	(4,045,198)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(211,377)	0	(211,377)	(211,377)	0	(211,377)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,518,359)	(1,518,359)	0	(1,034,815)	(1,034,815)	0	(483,544)	(483,544)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,726,731)	(36,943,642)	(39,670,373)	(2,681,905)	(25,221,425)	(27,903,330)	(44,826)	(11,722,217)	(11,767,043)
E-AAAMT		General Plant - 390200, 396200	(8,265)	(202,422)	(210,687)	(4,734)	(138,193)	(142,927)	(3,531)	(64,229)	(67,760)
TOTAL ACCUMULATED AMORTIZATION			(2,946,373)	(50,468,327)	(53,414,700)	(2,898,016)	(34,153,139)	(37,051,155)	(48,357)	(16,315,188)	(16,363,545)
TOTAL ACCUMULATED DEPR/AMORT			(539,121,518)	(882,600,916)	(1,421,722,434)	(332,269,517)	(583,391,720)	(915,661,237)	(206,852,001)	(299,209,196)	(506,061,197)
NET ELECTRIC UTILITY PLANT before DFIT			1,122,673,140	1,634,981,654	2,757,654,794	744,030,306	1,081,521,022	1,825,551,328	378,642,834	553,460,632	932,103,466
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	(38,368)	(38,368)	0	(25,219)	(25,219)	0	(13,149)	(13,149)
12		ADFIT - Electric Plant In Service (282900)	0	(514,671,170)	(514,671,170)	0	(340,707,168)	(340,707,168)	0	(173,964,002)	(173,964,002)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(56,178,172)	(56,178,172)	0	(38,352,838)	(38,352,838)	0	(17,825,334)	(17,825,334)
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	(11,384,444)	(11,384,444)	0	(7,482,995)	(7,482,995)	0	(3,901,449)	(3,901,449)
1		ADFIT - CDA Settlement Costs (283333)	0	395,354	395,354	0	259,866	259,866	0	135,488	135,488
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,789,023)	(2,789,023)	0	(1,846,305)	(1,846,305)	0	(942,718)	(942,718)
TOTAL ACCUMULATED DFIT			0	(584,665,823)	(584,665,823)	0	(388,154,659)	(388,154,659)	0	(196,511,164)	(196,511,164)
NET ELECTRIC UTILITY PLANT			1,122,673,140	1,050,315,831	2,172,988,971	744,030,306	693,366,363	1,437,396,669	378,642,834	356,949,468	735,592,302

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.872%	34.128%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.199%	33.801%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended March 31, 2017
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	#####	1,050,315,831	2,172,988,971	744,030,306	693,366,363	1,437,396,669	378,642,834	356,949,468	735,592,302
	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	(398,553)	0	(398,553)	398,553	0	398,553
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)	(2,996,168)	0	(2,996,168)	(960,220)	0	(960,220)	(2,035,948)	0	(2,035,948)
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)	7,853,356	0	7,853,356	5,011,341	0	5,011,341	2,842,015	0	2,842,015
99	ADFIT - Kettle Falls Disallowed (190420)	93,377	0	93,377	93,377	0	93,377	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)	1,570,764	0	1,570,764	0	0	0	1,570,764	0	1,570,764
99	ADFIT - Boulder Park Disallowed (190040)	360,232	0	360,232	0	0	0	360,232	0	360,232
99	Investment in WNP3 Exchange Power (124900, 12493)	5,920,515	0	5,920,515	5,920,515	0	5,920,515	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,064,055)	0	(1,064,055)	(1,064,055)	0	(1,064,055)	0	0	0
99	CDA Lake Settlement - WA (182382)	557,766	0	557,766	557,766	0	557,766	0	0	0
99	CDA Lake Settlement - ID (186382)	108,412	0	108,412	0	0	0	108,412	0	108,412
99	ADFIT - CDA Lake Settlement - Direct (283382)	(233,164)	0	(233,164)	(195,219)	0	(195,219)	(37,945)	0	(37,945)
99	CDA CDR Fund - Direct (182324)	40,572	0	40,572	40,572	0	40,572	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	287,733	0	287,733	267,445	0	267,445	20,288	0	20,288
99	ADFIT - Spokane River Relicensing (283322)	(100,683)	0	(100,683)	(93,587)	0	(93,587)	(7,096)	0	(7,096)
99	Spokane River PM&Es (182323)	264,310	0	264,310	169,825	0	169,825	94,485	0	94,485
99	ADFIT - Spokane River PM&Es (283323)	(92,533)	0	(92,533)	(59,463)	0	(59,463)	(33,070)	0	(33,070)
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)	(2,188,968)	0	(2,188,968)	(666,764)	0	(666,764)	(1,522,204)	0	(1,522,204)
99	Customer Deposits (235199)	(1,865,175)	0	(1,865,175)	(1,865,175)	0	(1,865,175)	0	0	0
C-WKC	Working Capital	75,457,891	38,385,548	113,843,439	75,457,891	0	75,457,891	0	38,385,548	38,385,548
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	76,643,008	38,385,548	115,028,556	78,078,969	0	78,078,969	(1,435,961)	38,385,548	36,949,587
	NET RATE BASE	#####	1,088,701,379	2,288,017,527	822,109,275	693,366,363	1,515,475,638	377,206,873	395,335,016	772,541,889

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

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 March 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	65.872%	34.128%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

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

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 March 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)	(297,234,596)	(297,234,596)			(297,234,596)	(297,234,596)		(195,372,300)	(195,372,300)		(101,862,296)	(101,862,296)	
1	Hydro (ED-AN)	(125,267,560)	(125,267,560)			(125,267,560)	(125,267,560)		(82,338,367)	(82,338,367)		(42,929,193)	(42,929,193)	
1	Other (ED-AN)	(112,160,621)	(112,160,621)			(112,160,621)	(112,160,621)		(73,723,176)	(73,723,176)		(38,437,445)	(38,437,445)	
Total Electric Production		(534,662,777)	(534,662,777)			(534,662,777)	(534,662,777)		(351,433,843)	(351,433,843)		(183,228,934)	(183,228,934)	
Electric Transmission														
1	ED-AN	(207,706,980)	(207,706,980)			(207,706,980)	(207,706,980)		(136,525,798)	(136,525,798)		(71,181,182)	(71,181,182)	
Total Electric Transmissic		(207,706,980)	(207,706,980)			(207,706,980)	(207,706,980)		(136,525,798)	(136,525,798)		(71,181,182)	(71,181,182)	
Electric Distribution														
3	ED-AN	(89,454)	(89,454)				(89,454)		(58,925)	(58,925)		(30,529)	(30,529)	
	ED-ID	(193,420,559)	(193,420,559)			(193,420,559)	(193,420,559)				(193,420,559)		(193,420,559)	
	ED-WA	(308,263,958)	(308,263,958)			(308,263,958)	(308,263,958)	(308,263,958)		(308,263,958)				
Total Electric Distribution		(501,773,971)	(501,773,971)			(501,684,517)	(89,454)	(501,773,971)	(308,263,958)	(58,925)	(308,322,883)	(193,420,559)	(30,529)	(193,451,088)
Gas Underground Storage														
	GD-AN	(14,795,650)		(14,795,650)										
	GD-OR	(909,259)			(909,259)									
Total Gas Underground S		(15,704,909)		(14,795,650)	(909,259)									
Gas Distribution														
	GD-AN	(1,688,005)		(1,688,005)										
	GD-ID	(69,505,966)		(69,505,966)										
	GD-WA	(133,444,697)		(133,444,697)										
	GD-OR	(103,368,950)			(103,368,950)									
Total Gas Distribution		(308,007,618)		(204,638,668)	(103,368,950)									
General Plant														
4	ED-AN	(45,773,570)	(45,773,570)			(45,773,570)	(45,773,570)		(31,249,616)	(31,249,616)		(14,523,954)	(14,523,954)	
	ED-ID	(8,945,662)	(8,945,662)			(8,945,662)	(8,945,662)				(8,945,662)		(8,945,662)	
	ED-WA	(18,191,363)	(18,191,363)			(18,191,363)	(18,191,363)	(18,191,363)						
7,4	CD-AA	(49,701,156)	(34,953,829)	(10,161,401)	(4,585,926)	(34,953,829)	(34,953,829)		(23,862,979)	(23,862,979)		(11,090,850)	(11,090,850)	
9,4	CD-AN	(11,497,357)	(8,945,979)	(2,551,378)		(8,945,979)	(8,945,979)		(6,107,420)	(6,107,420)		(2,838,559)	(2,838,559)	
9	CD-ID	(5,702,969)	(4,437,423)	(1,265,546)		(4,437,423)	(4,437,423)				(4,437,423)		(4,437,423)	
9	CD-WA	(3,747,870)	(2,916,180)	(831,690)		(2,916,180)	(2,916,180)	(2,916,180)		(2,916,180)				
8	GD-AA	(2,226,966)		(1,526,763)	(700,203)									
	GD-AN	(2,539,875)		(2,539,875)										
	GD-ID	(1,472,076)		(1,472,076)										
	GD-WA	(5,589,461)		(5,589,461)										
	GD-OR	(4,711,306)			(4,711,306)									
Total General Plant		(160,099,631)	(124,164,006)	(25,938,190)	(9,997,435)	(34,490,628)	(89,673,378)	(124,164,006)	(21,107,543)	(61,220,015)	(82,327,558)	(13,383,085)	(28,453,363)	(41,836,448)
Total Accumulated Depr		(1,727,955,886)	(1,368,307,734)	(245,372,508)	(114,275,644)	(536,175,145)	(832,132,589)	(1,368,307,734)	(329,371,501)	(549,238,581)	(878,610,082)	(206,803,644)	(282,894,008)	(489,697,652)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio		65.730%					34.270%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense		65.872%					34.128%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio		68.270%					31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended March 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	(10,370,954)	(10,370,954)			(10,370,954)	(10,370,954)		(6,816,828)	(6,816,828)		(3,554,126)	(3,554,126)	
1	Misc Intangible Plt (3030 ED-AN)	(1,432,950)	(1,432,950)			(1,432,950)	(1,432,950)		(941,878)	(941,878)		(491,072)	(491,072)	
Total Production/Transmission		(11,803,904)	(11,803,904)			(11,803,904)	(11,803,904)		(7,758,706)	(7,758,706)		(4,045,198)	(4,045,198)	
Distribution														
	Franchises (302000) ED-WA	(175,427)	(175,427)			(175,427)	(175,427)		(175,427)	(175,427)				
	Misc Intangible Plt (3030 ED-WA)	(35,950)	(35,950)			(35,950)	(35,950)		(35,950)	(35,950)				
Total Distribution		(211,377)	(211,377)			(211,377)	(211,377)		(211,377)	(211,377)				
General Plant - 303000														
7,4	CD-AA	(2,059,979)	(1,448,742)	(421,163)	(190,074)		(1,448,742)	(1,448,742)		(989,056)	(989,056)		(459,686)	(459,686)
9,1	CD-AN	(89,471)	(69,617)	(19,854)			(69,617)	(69,617)		(45,759)	(45,759)		(23,858)	(23,858)
	GD-ID	(75,183)		(75,183)										
	GD-WA	(172,644)		(172,644)										
	GD-OR	(82,635)			(82,635)									
Total General Plant - 303000		(2,479,912)	(1,518,359)	(688,844)	(272,709)		(1,518,359)	(1,518,359)		(1,034,815)	(1,034,815)		(483,544)	(483,544)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(50,271,190)	(35,354,722)	(10,277,945)	(4,638,523)		(35,354,722)	(35,354,722)		(24,136,669)	(24,136,669)		(11,218,053)	(11,218,053)
9,4	CD-AN	(39,185)	(30,489)	(8,696)			(30,489)	(30,489)		(20,815)	(20,815)		(9,674)	(9,674)
9	CD-ID	(57,610)	(44,826)	(12,784)		(44,826)	(44,826)					(44,826)	(44,826)	
4	ED-AN	(1,558,431)	(1,558,431)				(1,558,431)	(1,558,431)		(1,063,941)	(1,063,941)		(494,490)	(494,490)
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(2,681,905)	(2,681,905)			(2,681,905)	(2,681,905)	(2,681,905)						
8	GD-AA	(399,920)		(274,177)	(125,743)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(55,008,241)	(39,670,373)	(10,573,602)	(4,764,266)		(2,726,731)	(36,943,642)	(39,670,373)	(2,681,905)	(25,221,425)	(27,903,330)	(44,826)	(11,722,217)
Gas Underground Storage														
	GD-AN	(240,371)		(240,371)										
Total Gas Underground Storage		(240,371)		(240,371)										
General Plant - 390200, 396200														
7,4	CD-AA	(107,703)	(75,745)	(22,020)	(9,938)		(75,745)	(75,745)		(51,711)	(51,711)		(24,034)	(24,034)
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	(126,677)	(126,677)				(126,677)	(126,677)		(86,482)	(86,482)		(40,195)	(40,195)
	ED-WA	0	0			0	0	0			0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(245,002)	(210,687)	(24,377)	(9,938)		(8,265)	(202,422)	(210,687)	(4,734)	(138,193)	(142,927)	(3,531)	(64,229)
Total Accumulated Amortization		(69,988,807)	(53,414,700)	(11,527,194)	(5,046,913)		(2,946,373)	(50,468,327)	(53,414,700)	(2,898,016)	(34,153,139)	(37,051,155)	(48,357)	(16,315,188)

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 March 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	2,500,909	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	98,150,007	0	0	69,026,937	69,026,937	0	0	20,066,769	20,066,769	0	9,056,301	9,056,301
9	CD-WA / ID / AN	24,931,758	5,536,621	5,558,666	8,303,865	19,399,152	1,579,035	1,585,322	2,368,249	5,532,606	0	0	0
	TOTAL ACCOUNT	137,066,359	6,589,044	7,967,904	81,956,882	96,513,830	3,831,808	1,585,322	22,435,018	27,852,148	3,644,080	9,056,301	12,700,381
	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	60,101,365	0	0	42,268,088	42,268,088	0	0	12,287,724	12,287,724	0	5,545,553	5,545,553
9	CD-WA / ID / AN	623,318	323,181	66,212	95,604	484,997	92,171	18,884	27,266	138,321	0	0	0
	TOTAL ACCOUNT	68,089,625	1,352,922	66,212	48,080,441	49,499,575	92,171	18,884	12,741,079	12,852,134	0	5,737,916	5,737,916
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,455,112	18,695,846	7,662,310	13,096,956	39,455,112	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,105,659	0	0	0	0	8,043,563	2,365,911	1,696,185	12,105,659	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	6,251,808	2,113,192	828,553	1,922,724	4,864,469	602,679	236,302	548,358	1,387,339	0	0	0
	TOTAL ACCOUNT	62,818,700	20,809,038	8,490,863	15,642,225	44,942,126	8,646,242	2,602,213	2,425,523	13,673,978	4,120,918	81,678	4,202,596

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	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	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	4,260,938	101,156	113,791	3,100,446	3,315,393	28,850	32,453	884,242	945,545	0	0	
	TOTAL ACCOUNT	4,796,825	111,617	128,154	3,474,872	3,714,643	117,010	32,453	884,242	1,033,705	48,477	0	48,477
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,023,921	808,146	249,881	2,965,894	4,023,921	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	0	
8	GD-AA	3,364,833	0	0	0	0	0	0	2,306,862	2,306,862	0	1,057,971	
7	CD-AA	13,068,812	0	0	9,191,034	9,191,034	0	0	2,671,919	2,671,919	0	1,205,859	
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	25,148,016	822,838	1,006,129	12,315,996	14,144,963	1,880,908	536,231	5,402,548	7,819,687	919,536	2,263,830	3,183,366
	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	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,079,515	210,583	26,627	842,305	1,079,515	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	0	
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	1,805,197	211,886	27,043	1,113,336	1,352,265	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	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	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	
9	CD-WA / ID / AN	1,265,106	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	92,597

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 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 March 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	64,111,976	12,571,521	6,224,541	45,315,914	64,111,976	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	
99	GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	
7	CD-AA	43,947,033	0	0	30,907,069	30,907,069	0	0	8,984,971	8,984,971	0	4,054,993	
9	CD-WA/ ID / AN	15,092,451	1,424,917	2,942,532	7,375,836	11,743,285	406,384	839,205	2,103,577	3,349,166	0	0	
	TOTAL ACCOUNT	126,544,667	13,996,438	9,167,073	83,598,819	106,762,330	1,091,750	1,334,002	11,769,283	14,195,035	1,220,111	4,367,191	5,587,302
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	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	
	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	480,112,873	59,671,240	37,299,544	262,579,266	359,550,050	20,836,428	7,046,879	59,200,834	87,084,141	10,888,784	22,589,898	33,478,682

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 March 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		
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	828,945		
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	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,785,748	3,998,180	0	3,787,568	7,785,748	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	747,646	0	0	0	0	0	0	512,571	512,571	235,075		
7		CD-AA	69,985,778	0	0	49,219,598	49,219,598	0	0	14,308,592	14,308,592	6,457,588		
9		CD-WA / ID / AN	183,734	0	74,450	68,512	142,962	0	21,233	19,539	40,772	0		
		TOTAL ACCOUNT	78,702,906	3,998,180	74,450	53,075,678	57,148,308	0	21,233	14,840,702	14,861,935	0	6,692,663	6,692,663
	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	6,836,278	0	0	4,807,818	4,807,818	0	0	1,397,677	1,397,677	630,783		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	6,836,278	0	0	4,807,818	4,807,818	0	0	1,397,677	1,397,677	0	630,783	630,783
	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	9,303,695		
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	9,303,695	9,303,695
	TOTAL		208,398,610	4,333,657	74,450	145,551,720	149,959,827	1,022,594	800,838	38,733,142	40,556,574	426,123	17,456,086	17,882,209

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 March 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	(79,113,582)	(55,639,000)	(16,174,772)	(7,299,810)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(692,942)	(539,171)	(153,771)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(79,806,524)</u>	<u>(56,178,171)</u>	<u>(16,328,543)</u>	<u>(7,299,810)</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
COMMON WORKING CAPITAL
For Twelve Months Ended March 31, 2017
Ending Balance Basis

Report ID: C-WKC-12E

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			3,210,545	3,210,545					3,210,545
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	93,468,921	47,150,752		140,619,673	75,457,891	38,385,548	18,011,030	8,765,204	
TOTAL		93,468,921	47,150,752	3,210,545	143,830,218	75,457,891	38,385,548	18,011,030	8,765,204	3,210,545

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						