

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended April 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,722,879	112,988,714	58,734,165
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,722,879	112,988,714	58,734,165
E-APL	Electric Net Rate Base	2,284,803,009	1,515,760,728	769,042,281
	RATE OF RETURN	7.516%	7.454%	7.637%

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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2017
Ending Balance Basis

Report ID:
E-ALL-12E

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	4-01-2017 thru 04-30-2017	377,902 100.000%	248,308 65.707%	129,594 34.293%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2016 thru 04-30-2017	22,330,085 100.000%	14,698,485 65.824%	7,631,600 34.176%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages Percent		400.000%	273.079%	126.921%
				100.000%	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2017
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		72,715,941	61,020,528	7,373,519	4,321,894
		Direct O & M Accts 500 - 894		43,334,872	29,783,317	9,075,029	4,476,526
		Direct O & M Accts 901 - 935		4,567,936	3,141,860	1,426,076	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		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
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor		11,097,236	0	6,996,391	4,100,845
		Direct O & M Accts 500 - 894		13,037,852	0	8,731,019	4,306,833
		Direct O & M Accts 901 - 935		1,426,076	0	1,426,076	0
		Direct O & M Accts 901 - 905 Utility 9 Only		25,561,164	0	17,153,486	8,407,678
		Total		100.000%	0.000%	67.108%	32.892%
		Percentage					
		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 April 30, 2017
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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		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		107,305,500	90,803,845	16,501,655	0
		Total		100.000%	84.622%	15.378%	0.000%
		Percentage					
		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		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		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	4-01-2017 thru 04-30-2017	1,063,776,204	707,761,642	356,014,562	
		Percent		100.000%	66.533%	33.467%	
11		Book Depreciation	05-01-2016 thru 04-30-2017	103,322,884	67,301,546	36,021,338	
		Percent		100.000%	65.137%	34.863%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended April 30, 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	4-01-2017 thru 04-30-2017	2,767,657,517 100.000%	1,832,642,627 66.216%	935,014,890 33.784%
13	E-PLT	Net Electric General Plant Percent	4-01-2017 thru 04-30-2017	235,259,338 100.000%	156,462,184 66.506%	78,797,154 33.494%
14		Net Allocated Schedule M's Percent	05-01-2016 thru 04-30-2017	-263,827,061 100.000%	-170,873,536 64.767%	-92,953,525 35.233%
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 April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	361,287,142	0	361,287,142	245,797,469	0	245,797,469	115,489,673	0
99	442200	Commercial - Firm & Int.	308,935,455	0	308,935,455	219,754,023	0	219,754,023	89,181,432	0
1	442300	Industrial	108,846,335	0	108,846,335	64,016,355	0	64,016,355	44,829,980	0
99	444000	Public Street & Highway Lighting	7,612,347	0	7,612,347	5,068,034	0	5,068,034	2,544,313	0
99	448000	Interdepartmental Revenue	1,252,590	0	1,252,590	983,570	0	983,570	269,020	0
99	499XXX	Unbilled Revenue	540,634	0	540,634	344,316	0	344,316	196,318	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	788,474,503	0	788,474,503	535,963,767	0	535,963,767	252,510,736	0
1	447XXX	Sales for Resale	0	108,751,608	108,751,608	0	71,482,432	71,482,432	0	37,269,176
		TOTAL SALES OF ELECTRICITY	788,474,503	108,751,608	897,226,111	535,963,767	71,482,432	607,446,199	252,510,736	37,269,176
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	(117,893)	0	(117,893)	(829,199)	0	(829,199)	711,306	0
99	451000	Miscellaneous Service Revenue	413,764	0	413,764	244,192	0	244,192	169,572	0
1	453000	Sales of Water & Water Power	0	340,328	340,328	0	223,698	223,698	0	116,630
1	454000	Rent from Electric Property	2,613,087	74,727	2,687,814	1,661,234	49,118	1,710,352	951,853	25,609
1	456XXX	Other Electric Revenues	1,916,438	103,786,442	105,702,880	1,080,222	68,218,828	69,299,050	836,216	35,567,614
		TOTAL OTHER OPERATING REVENUE	4,825,396	104,201,497	109,026,893	2,156,449	68,491,644	70,648,093	2,668,947	35,709,853
		TOTAL ELECTRIC REVENUE	793,299,899	212,953,105	1,006,253,004	538,120,216	139,974,076	678,094,292	255,179,683	72,979,029

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	316,502	316,502	0	208,037	208,037	0	108,465
1	501XXX	Fuel	0	28,915,150	28,915,150	0	19,005,928	19,005,928	0	9,909,222
1	502000	Steam Expense	0	4,787,986	4,787,986	0	3,147,143	3,147,143	0	1,640,843
1	505000	Electric Expense	0	1,215,611	1,215,611	0	799,021	799,021	0	416,590
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,173,236	3,173,236	0	2,085,768	2,085,768	0	1,087,468
1	507000	Rent	0	36,474	36,474	0	23,974	23,974	0	12,500
MAINTENANCE										
1	510000	Supervision & Engineering	0	535,660	535,660	0	352,089	352,089	0	183,571
1	511000	Structures	0	672,514	672,514	0	442,043	442,043	0	230,471
1	512000	Boiler Plant	0	7,120,618	7,120,618	0	4,680,382	4,680,382	0	2,440,236
1	513000	Electric Plant	0	2,703,574	2,703,574	0	1,777,059	1,777,059	0	926,515
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,615,212	1,615,212	0	1,061,679	1,061,679	0	553,533
TOTAL STEAM POWER GENERATION EXP			0	51,092,537	51,092,537	0	33,583,123	33,583,123	0	17,509,414
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,693,249	2,693,249	0	1,770,273	1,770,273	0	922,976
1	536000	Water for Power	0	1,045,886	1,045,886	0	687,461	687,461	0	358,425
1	537000	Hydraulic Expense	4,047,940	3,104,708	7,152,648	2,654,864	2,040,725	4,695,589	1,393,076	1,063,983
1	538000	Electric Expense	0	7,309,693	7,309,693	0	4,804,661	4,804,661	0	2,505,032
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	959,848	959,848	0	630,908	630,908	0	328,940
1	540000	Rent	0	1,330,496	1,330,496	0	874,535	874,535	0	455,961
1	540100	MT Trust Funds Land Settlement Rents	5,212,683	0	5,212,683	3,479,063	0	3,479,063	1,733,620	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	891,153	891,153	0	585,755	585,755	0	305,398
1	542000	Structures	0	547,669	547,669	0	359,983	359,983	0	187,686
1	543000	Reservoirs, Dams, & Waterways	0	2,368,541	2,368,541	0	1,556,842	1,556,842	0	811,699
1	544000	Electric Plant	0	3,217,272	3,217,272	0	2,114,713	2,114,713	0	1,102,559
1	545000	Miscellaneous Hydraulic Plant	0	747,479	747,479	0	491,318	491,318	0	256,161
TOTAL HYDRO POWER GENERATION EXP			9,260,623	24,215,994	33,476,617	6,133,927	15,917,174	22,051,101	3,126,696	8,298,820
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	1,114,920	1,114,920	0	732,837	732,837	0	382,083
1	547XXX	Fuel	0	71,501,015	71,501,015	0	46,997,617	46,997,617	0	24,503,398
1	548000	Generation Expense	0	1,376,937	1,376,937	0	905,061	905,061	0	471,876
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	624,056	624,056	0	410,192	410,192	0	213,864
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)
MAINTENANCE										
1	551000	Supervision & Engineering	0	610,759	610,759	0	401,452	401,452	0	209,307
1	552000	Structures	0	245,773	245,773	0	161,547	161,547	0	84,226
1	553000	Generating & Electric Equipment	0	4,025,931	4,025,931	0	2,646,244	2,646,244	0	1,379,687
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	251,703	251,703	0	165,444	165,444	0	86,259
TOTAL OTHER POWER GENERATION EXP			0	79,717,423	79,717,423	0	52,398,262	52,398,262	0	27,319,161

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		OTHER POWER SUPPLY EXPENSE:								
E-555	555XXX	Purchased Power	0	147,341,151	147,341,151	0	96,847,339	96,847,339	0	50,493,812
1	556000	System Control & Load Dispatching	0	690,605	690,605	0	453,935	453,935	0	236,670
E-557	557XXX	Other Expense	9,300,548	72,276,274	81,576,822	5,132,904	47,507,193	52,640,097	4,167,644	24,769,081
		TOTAL OTHER POWER SUPPLY EXPENSE	9,300,548	220,308,030	229,608,578	5,132,904	144,808,467	149,941,371	4,167,644	75,499,563
		TOTAL PRODUCTION OPERATING EXP	18,561,171	375,333,984	393,895,155	11,266,831	246,707,026	257,973,857	7,294,340	128,626,958
		TRANSMISSION OPERATING EXPENSE:								
		OPERATION								
1	560000	Supervision & Engineering	0	2,365,758	2,365,758	0	1,555,013	1,555,013	0	810,745
1	561000	Load Dispatching	0	2,889,300	2,889,300	0	1,899,137	1,899,137	0	990,163
1	562000	Station Expense	0	391,296	391,296	0	257,199	257,199	0	134,097
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	481,240	481,240	0	316,319	316,319	0	164,921
1	565XXX	Transmission of Electricity by Others	0	17,246,564	17,246,564	0	11,336,167	11,336,167	0	5,910,397
1	566000	Miscellaneous Transmission Expense	0	2,330,364	2,330,364	0	1,531,748	1,531,748	0	798,616
1	567000	Rent	0	189,374	189,374	0	124,476	124,476	0	64,898
		MAINTENANCE								
1	568000	Supervision & Engineering	5,139	945,433	950,572	5,139	621,433	626,572	0	324,000
1	569000	Structures	8,579	662,200	670,779	7,974	435,264	443,238	605	226,936
1	570000	Station Equipment	574	1,380,769	1,381,343	574	907,579	908,153	0	473,190
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,479	1,555,292	1,578,771	11,498	1,022,293	1,033,791	11,981	532,999
1	572000	Underground Lines	477	1,671	2,148	32	1,098	1,130	445	573
1	573000	Service Miscellaneous	754	68,257	69,011	754	44,865	45,619	0	23,392
		TOTAL TRANSMISSION OPERATING EXP	39,002	30,507,518	30,546,520	25,971	20,052,591	20,078,562	13,031	10,454,927

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For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	28,641,488	28,641,488	0	18,826,050	18,826,050	0	9,815,438
E-DEPX		Depreciation Expense-Transmission	0	11,994,672	11,994,672	0	7,884,098	7,884,098	0	4,110,574
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,162,078	1,162,078	0	763,834	763,834	0	398,244
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0
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
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0
99	407331	Amortization of BPA Parallel Capacity Support	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
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,211,882	0	2,211,882	735,158	0	735,158	1,476,724	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	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
99	407380	Amortization of Wartsila Generators	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
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0
99	407395	Optional Renewable Power Revenue Offset	222,973	0	222,973	177,284	0	177,284	45,689	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,559,839)	0	(1,559,839)	(992,274)	0	(992,274)	(567,565)	0
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(537,224)	0	(537,224)	0	0	0	(537,224)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	126,958	0	126,958	126,958	0	126,958	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,113,406	22,113,406	0	14,535,142	14,535,142	0	7,578,264
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,916,075	65,020,034	68,936,109	2,779,753	42,737,669	45,517,422	1,136,322	22,282,365
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	22,516,248	470,861,536	493,377,784	14,072,555	309,497,286	323,569,841	8,443,693	161,364,250

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,197,796	2,545,894	3,743,690	895,707	1,675,809	2,571,516	302,089	870,085
3	582000	Station Expense	672,454	72,809	745,263	371,626	47,926	419,552	300,828	24,883
3	583000	Overhead Line Expense	1,709,965	346,190	2,056,155	1,102,910	227,876	1,330,786	607,055	118,314
3	584000	Underground Line Expense	1,165,429	0	1,165,429	684,336	0	684,336	481,093	0
3	584100	Energy Storage Equipment	75,055	0	75,055	75,055	0	75,055	0	0
3	585000	Street Light & Signal System Operation Expense	10,513	141	10,654	6,290	93	6,383	4,223	48
3	586000	Meter Expense	1,807,653	64,440	1,872,093	1,435,901	42,417	1,478,318	371,752	22,023
3	587000	Customer Installations Expense	638,920	112,994	751,914	378,928	74,377	453,305	259,992	38,617
3	588000	Miscellaneous Distribution Expense	3,656,104	3,865,399	7,521,503	2,248,426	2,544,360	4,792,786	1,407,678	1,321,039
3	589000	Rent	122	324,599	324,721	57	213,664	213,721	65	110,935
		MAINTENANCE:								
3	590000	Supervision & Engineering	230,295	1,178,437	1,408,732	147,671	775,694	923,365	82,624	402,743
3	591000	Structures	503,929	0	503,929	322,001	0	322,001	181,928	0
3	592000	Station Equipment	720,921	207,224	928,145	497,263	136,403	633,666	223,658	70,821
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,243,325	167	8,243,492	5,310,319	110	5,310,429	2,933,006	57
3	594000	Underground Lines	770,210	0	770,210	536,455	0	536,455	233,755	0
3	595000	Line Transformers	434,260	23,381	457,641	378,605	15,390	393,995	55,655	7,991
3	596000	Street Light & Signal System Maintenance Exp	206,182	0	206,182	165,751	0	165,751	40,431	0
3	597000	Meters	27,528	0	27,528	20,475	0	20,475	7,053	0
3	598000	Miscellaneous Distribution Expense	259,424	132,727	392,151	120,709	87,366	208,075	138,715	45,361
		TOTAL DISTRIBUTION OPERATING EXP	22,330,085	8,874,402	31,204,487	14,698,485	5,841,485	20,539,970	7,631,600	3,032,917
E-DEPX		Depreciation Expense-Distribution	44,906,928	43,829	44,950,757	28,476,538	28,850	28,505,388	16,430,390	14,979
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	28,768	0	28,768	28,768	0	28,768	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,082,209	0	54,082,209	46,120,949	0	46,120,949	7,961,260	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	99,017,905	43,829	99,061,734	74,626,255	28,850	74,655,105	24,391,650	14,979
		TOTAL DISTRIBUTION EXPENSES	121,347,990	8,918,231	130,266,221	89,324,740	5,870,335	95,195,075	32,023,250	3,047,896

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	300,096	300,096	0	197,184	197,184	0	102,912
2	902000	Meter Reading Expenses	3,134,579	129,273	3,263,852	2,854,057	84,941	2,938,998	280,522	44,332
2	903XXX	Customer Records & Collection Expenses	1,924,329	7,579,494	9,503,823	1,294,663	4,980,258	6,274,921	629,666	2,599,236
2	904000	Uncollectible Accounts	0	3,164,900	3,164,900	0	2,079,561	2,079,561	0	1,085,339
2	905000	Misc Customer Accounts	0	239,120	239,120	0	157,119	157,119	0	82,001
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,058,908	11,412,883	16,471,791	4,148,720	7,499,063	11,647,783	910,188	3,913,820
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	25,209,871	200,050	25,409,921	18,659,933	131,447	18,791,380	6,549,938	68,603
2	909000	Advertising	39,099	871,882	910,981	39,099	572,888	611,987	0	298,994
2	910000	Misc Customer Service & Info Exp	0	265,316	265,316	0	174,331	174,331	0	90,985
TOTAL CUSTOMER SERVICE & INFO EXP			25,248,970	1,337,248	26,586,218	18,699,032	878,666	19,577,698	6,549,938	458,582
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	434,078	33,880,637	34,314,715	295,737	23,130,311	23,426,048	138,341	10,750,326
4	921000	Office Supplies & Expenses	102,108	4,111,877	4,213,985	102,108	2,807,178	2,909,286	0	1,304,699
4	922000	Admin Exp Transferred--Credit	0	(126,292)	(126,292)	0	(86,220)	(86,220)	0	(40,072)
4	923000	Outside Services Employed	134,698	7,803,629	7,938,327	113,981	5,327,538	5,441,519	20,717	2,476,091
4	924000	Property Insurance Premium	0	1,231,014	1,231,014	0	840,413	840,413	0	390,601
4	925XXX	Injuries and Damages	(2,278)	3,285,143	3,282,865	(2,434)	2,242,767	2,240,333	156	1,042,376
4	926XXX	Employee Pensions and Benefits	523	1,382,094	1,382,617	523	943,556	944,079	0	438,538
4	927000	Franchise Requirements	4,408	0	4,408	0	0	0	4,408	0
1	928000	Regulatory Commission Expenses	2,901,134	3,134,645	6,035,779	2,176,270	2,060,402	4,236,672	724,864	1,074,243
4	930000	Miscellaneous General Expenses	125,354	3,618,766	3,744,120	87,260	2,470,532	2,557,792	38,094	1,148,234
4	931000	Rents	7,716	1,058,861	1,066,577	3,516	722,884	726,400	4,200	335,977
4	935000	Maintenance of General Plant	1,155,227	10,632,631	11,787,858	667,295	7,258,897	7,926,192	487,932	3,373,734
TOTAL ADMIN & GEN OPERATING EXP			4,862,968	70,013,005	74,875,973	3,444,256	47,718,258	51,162,514	1,418,712	22,294,747

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	1,618,873	16,018,046	17,636,919	1,118,747	10,935,520	12,054,267	500,126	5,082,526
E-AMTX		Amortization Expense-General Plant - 303000	0	428,783	428,783	0	292,538	292,538	0	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	855,607	15,976,700	16,832,307	837,177	10,907,293	11,744,470	18,430	5,069,407
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	54,813	54,813	0	37,421	37,421	0	17,392
99	407229	Idaho Earnings Test Amortization	(2,721,017)	0	(2,721,017)	0	0	0	(2,721,017)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(246,537)	32,478,342	32,231,805	1,955,924	22,172,772	24,128,696	(2,202,461)	10,305,570
		TOTAL ADMIN & GENERAL EXPENSES	4,616,431	102,491,347	107,107,778	5,400,180	69,891,030	75,291,210	(783,749)	32,600,317
		TOTAL EXPENSES BEFORE FIT	178,788,547	595,021,245	773,809,792	131,645,227	393,636,380	525,281,607	47,143,320	201,384,865
		NET OPERATING INCOME (LOSS) BEFORE FIT			232,443,212			152,812,685		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(24,170,356)			(14,173,511)		
E-FIT		DEFERRED FEDERAL INCOME TAX			85,370,004			54,312,536		
E-FIT		AMORTIZED ITC - NOXON			(479,315)			(315,054)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,722,879			112,988,714		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.730%		34.270%
E-ALL	2	Number of Customers		100.000%		65.707%		34.293%
E-ALL	3	Direct Distribution Operating Expense		100.000%		65.824%		34.176%
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 OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	115,489,673
99	442200	Commercial - Firm & Int.	89,181,432
1	442300	Industrial	44,829,980
99	444000	Public Street & Highway Lighting	2,544,313
99	448000	Interdepartmental Revenue	269,020
99	499XXX	Unbilled Revenue	196,318
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>252,510,736</u>
1	447XXX	Sales for Resale	<u>37,269,176</u>
		TOTAL SALES OF ELECTRICITY	<u>289,779,912</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	711,306
99	451000	Miscellaneous Service Revenue	169,572
1	453000	Sales of Water & Water Power	116,630
1	454000	Rent from Electric Property	977,462
1	456XXX	Other Electric Revenues	<u>36,403,830</u>
		TOTAL OTHER OPERATING REVENUE	<u>38,378,800</u>
		TOTAL ELECTRIC REVENUE	<u>328,158,712</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	108,465
1	501XXX	Fuel	9,909,222
1	502000	Steam Expense	1,640,843
1	505000	Electric Expense	416,590
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,087,468
1	507000	Rent	12,500
		MAINTENANCE	
1	510000	Supervision & Engineering	183,571
1	511000	Structures	230,471
1	512000	Boiler Plant	2,440,236
1	513000	Electric Plant	926,515
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	553,533
		TOTAL STEAM POWER GENERATION EXP	<u>17,509,414</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	922,976
1	536000	Water for Power	358,425
1	537000	Hydraulic Expense	2,457,059
1	538000	Electric Expense	2,505,032
1	539000	Miscellaneous Hydraulic Power Generation Exp	328,940
1	540000	Rent	455,961
1	540100	MT Trust Funds Land Settlement Rents	1,733,620
		MAINTENANCE	
1	541000	Supervision & Engineering	305,398
1	542000	Structures	187,686
1	543000	Reservoirs, Dams, & Waterways	811,699
1	544000	Electric Plant	1,102,559
1	545000	Miscellaneous Hydraulic Plant	256,161
		TOTAL HYDRO POWER GENERATION EXP	<u>11,425,516</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	382,083
1	547XXX	Fuel	24,503,398
1	548000	Generation Expense	471,876
1	549XXX	Miscellaneous Other Power Generation Op Exp	213,864
1	550000	Rent	(11,539)
		MAINTENANCE	
1	551000	Supervision & Engineering	209,307
1	552000	Structures	84,226
1	553000	Generating & Electric Equipment	1,379,687
1	554XXX	Miscellaneous Other Power Generation Maint Exp	86,259
		TOTAL OTHER POWER GENERATION EXP	<u>27,319,161</u>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended April 30, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	50,493,812
1	566000	System Control & Load Dispatching	236,670
E-557	557XXX	Other Expense	<u>28,936,725</u>
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>79,667,207</u>
		TOTAL PRODUCTION OPERATING EXP	<u>135,921,298</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	810,745
1	561000	Load Dispatching	990,163
1	562000	Station Expense	134,097
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	164,921
1	565XXX	Transmission of Electricity by Others	5,910,397
1	566000	Miscellaneous Transmission Expense	798,616
1	567000	Rent	64,898
		MAINTENANCE	
1	568000	Supervision & Engineering	324,000
1	569000	Structures	227,541
1	570000	Station Equipment	473,190
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	544,980
1	572000	Underground Lines	1,018
1	573000	Service Miscellaneous	<u>23,392</u>
		TOTAL TRANSMISSION OPERATING EXP	<u>10,467,958</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	9,815,438
E-DEPX		Depreciation Expense-Transmission	4,110,574
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	398,244
99		Colstrip 3 AFUDC Reallocation Adj	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,540
99	407326	Amortization of Spokane River TDG	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,213
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,476,724
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	668,590
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	302,976
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	45,689
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(567,565)
99	407455	Amortization of Colstrip Refund	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(537,224)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	7,578,264
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	23,418,687
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	169,807,943

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,172,174
3	582000	Station Expense	325,711
3	583000	Overhead Line Expense	725,369
3	584000	Underground Line Expense	481,093
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	4,271
3	586000	Meter Expense	393,775
3	587000	Customer Installations Expense	298,609
3	588000	Miscellaneous Distribution Expense	2,728,717
3	589000	Rent	111,000
		MAINTENANCE:	
3	590000	Supervision & Engineering	485,367
3	591000	Structures	181,928
3	592000	Station Equipment	294,479
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	2,933,063
3	594000	Underground Lines	233,755
3	595000	Line Transformers	63,646
3	596000	Street Light & Signal System Maintenance Exp	40,431
3	597000	Meters	7,053
3	598000	Miscellaneous Distribution Expense	184,076
		TOTAL DISTRIBUTION OPERATING EXP	10,664,517
E-DEPX		Depreciation Expense-Distribution	16,445,369
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,961,260
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	24,406,629
		TOTAL DISTRIBUTION EXPENSES	35,071,146

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	102,912
2	902000	Meter Reading Expenses	324,854
2	903XXX	Customer Records & Collection Expenses	3,228,902
2	904000	Uncollectible Accounts	1,085,339
2	905000	Misc Customer Accounts	82,001
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,824,008
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	6,618,541
2	909000	Advertising	298,994
2	910000	Misc Customer Service & Info Exp	90,985
		TOTAL CUSTOMER SERVICE & INFO EXP	7,008,520
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	10,888,667
4	921000	Office Supplies & Expenses	1,304,699
4	922000	Admin Exp Transferred--Credit	(40,072)
4	923000	Outside Services Employed	2,496,808
4	924000	Property Insurance Premium	390,601
4	925XXX	Injuries and Damages	1,042,532
4	926XXX	Employee Pensions and Benefits	438,538
4	927000	Franchise Requirements	4,408
1	928000	Regulatory Commission Expenses	1,799,107
4	930000	Miscellaneous General Expenses	1,186,328
4	931000	Rents	340,177
4	935000	Maintenance of General Plant	3,861,666
		TOTAL ADMIN & GEN OPERATING EXP	23,713,459

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	5,582,652
E-AMTX		Amortization Expense-General Plant - 303000	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	5,087,837
E-AMTX		Amortization Expense-General Plant - 390200, 3962	17,392
99	407229	Idaho Earnings Test Amortization	(2,721,017)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	8,103,109
		TOTAL ADMIN & GENERAL EXPENSES	31,816,568
		TOTAL EXPENSES BEFORE FIT	248,528,185
		NET OPERATING INCOME (LOSS) BEFORE FIT	79,630,527
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(9,996,845)
E-FIT		DEFERRED FEDERAL INCOME TAX	31,057,468
E-FIT		AMORTIZED ITC - NOXON	(164,261)
		ELECTRIC NET OPERATING INCOME (LOSS)	58,734,165

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers
E-ALL	3	Direct Distribution Operating Expense
E-ALL	4	Jurisdictional 4-Factor Ratio
E-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended April 30, 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	22,744	928,639	951,383	22,144	610,394	632,538	600	318,245	318,845
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	23,089,948	23,089,948	0	15,177,023	15,177,023	0	7,912,925	7,912,925
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	11,899,203	11,899,203	0	7,821,346	7,821,346	0	4,077,857	4,077,857
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,985,120	5,985,120	0	3,934,019	3,934,019	0	2,051,101	2,051,101
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	301,835	301,835	0	198,396	198,396	0	103,439	103,439
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,433,473	11,433,473	0	7,515,222	7,515,222	0	3,918,251	3,918,251
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	2,137,572	2,137,572	0	1,405,026	1,405,026	0	732,546	732,546
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	(232,735)	0	(232,735)	0	0	0	(232,735)	0	(232,735)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	2,311,978	0	2,311,978	2,331,412	0	2,331,412	(19,434)	0	(19,434)
1	456329	AMORTIZATION RES DECOUPLING DE	(3,596,880)	0	(3,596,880)	(3,596,880)	0	(3,596,880)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	1,808,689	0	1,808,689	771,685	0	771,685	1,037,004	0	1,037,004
1	456339	AMORTIZATION NON-RES DECOUPLIN	1,448,784	0	1,448,784	1,448,784	0	1,448,784	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	153,858	0	153,858	103,077	0	103,077	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,667,466	1,667,466	0	1,096,025	1,096,025	0	571,441	571,441
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	43,090,942	43,090,942	0	28,323,676	28,323,676	0	14,767,266	14,767,266
		TOTAL ACCOUNT 456	1,916,438	103,786,442	105,702,880	1,080,222	68,218,827	69,299,049	836,216	35,567,615	36,403,831

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 April 30, 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	138,553,360	138,553,360	0	91,071,124	91,071,124	0	47,482,236	47,482,236
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	165,778	165,778	0	108,966	108,966	0	56,812	56,812
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,485,087	6,485,087	0	4,262,648	4,262,648	0	2,222,439	2,222,439
1	555710	Intercompany Purchase	0	2,136,926	2,136,926	0	1,404,601	1,404,601	0	732,325	732,325
TOTAL ACCOUNT 555			0	147,341,151	147,341,151	0	96,847,339	96,847,339	0	50,493,812	50,493,812

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 April 30, 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	207	6,229,939	6,230,146	207	4,094,939	4,095,146	0	2,135,000	2,135,000
1	557010	Other Power Supply Expense - Financial	0	34,882,384	34,882,384	0	22,928,191	22,928,191	0	11,954,193	11,954,193
1	557150	Fuel - Economic Dispatch	0	(21,321,147)	(21,321,147)	0	(14,014,390)	(14,014,390)	0	(7,306,757)	(7,306,757)
1	557160	Power Supply Expense - Miscellaneous	0	346	346	0	227	227	0	119	119
99	557161	Unbilled Add-Ons	14,109	0	14,109	0	0	0	14,109	0	14,109
1	557165	Other Resource Costs-CAISO Charges	0	78,636	78,636	0	51,687	51,687	0	26,949	26,949
1	557170	Broker Fees - Power	0	432,923	432,923	0	284,560	284,560	0	148,363	148,363
1	557171	REC Broker Fees	0	31,905	31,905	0	20,971	20,971	0	10,934	10,934
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,419,372	0	3,419,372	3,419,372	0	3,419,372	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	3,844,486	0	3,844,486	3,844,486	0	3,844,486	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,628,659)	0	(2,628,659)	(2,628,659)	0	(2,628,659)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	4,526,000	0	4,526,000	0	0	0	4,526,000	0	4,526,000
99	557390	Idaho PCA Amortization	(693,669)	0	(693,669)	0	0	0	(693,669)	0	(693,669)
1	557395	Optional Renewable Power Expense Offset	0	442	442	0	291	291	0	151	151
1	557610	Other Expenses - Exposure	0	3,722	3,722	0	2,446	2,446	0	1,276	1,276
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	51,936,749	51,936,749	0	34,138,025	34,138,025	0	17,798,724	17,798,724
TOTAL ACCOUNT 557			9,300,548	72,276,274	81,576,822	5,132,904	47,507,193	52,640,097	4,167,644	24,769,081	28,936,725

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 April 30, 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	358,507	200,050	558,557	275,414	131,447	406,861	83,093	68,603	151,696
99	908600	Public Purpose Tariff Rider Expense Offset	24,532,049	0	24,532,049	18,065,683	0	18,065,683	6,466,366	0	6,466,366
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	142,555	0	142,555	142,076	0	142,076	479	0	479
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			25,209,871	200,050	25,409,921	18,659,933	131,447	18,791,380	6,549,938	68,603	6,618,541

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.707%	34.293%
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 April 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.55%	52.55%
2	Cost of Debt		5.301%	5.264%
	Total Weighted Cost		2.786%	2.766%
E-APL	Net Rate Base	2,284,803,009	1,515,760,728	769,042,281
	Interest Deduction for FIT Calculation	63,500,803	42,229,094	21,271,709
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 April 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,006,253,004	678,094,292	328,158,712
E-OPS	Less: Operating & Maintenance Expense	573,580,144	380,980,384	192,599,760
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	124,034,033	83,645,132	40,388,901
E-OTX	Less: Taxes Other than FIT	76,195,615	60,656,091	15,539,524
	Net Operating Income Before FIT	232,443,212	152,812,685	79,630,527
E-INT	Less: Interest Expense	63,500,803	42,229,094	21,271,709
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(229,038,293)	(145,329,503)	(83,708,790)
	Taxable Net Operating Income	(60,095,884)	(34,604,840)	(25,491,044)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(21,033,559)	(12,111,694)	(8,921,865)
1	Production Tax Credit	(157,643)	(103,619)	(54,024)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(24,170,356)	(14,173,511)	(9,996,845)
E-DTE	Deferred FIT	85,370,004	54,312,536	31,057,468
1	411400 Amortized Investment Tax Credit - Noxon	(479,315)	(315,054)	(164,261)
	Total Net FIT/Deferred FIT	60,720,333	39,823,971	20,896,362

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 April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	47,410,176	74,320,409	121,730,585	30,461,230	49,675,604	80,136,834	16,948,946	24,644,805	41,593,751
12	997001 Contributions In Aid of Construction	0	4,546,560	4,546,560	0	3,010,550	3,010,550	0	1,536,010	1,536,010
2	997002 Injuries and Damages	0	34,800	34,800	0	22,866	22,866	0	11,934	11,934
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	2,310,905	2,310,905	0	1,577,655	1,577,655	0	733,250	733,250
99	997007 Idaho PCA	3,832,331	0	3,832,331	0	0	0	3,832,331	0	3,832,331
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	618,825	618,825	0	422,472	422,472	0	196,353	196,353
12	997016 Redemption Expense Amortization	0	1,269,512	1,269,512	0	840,620	840,620	0	428,892	428,892
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	(22,402,865)	0	(22,402,865)	(13,597,397)	0	(13,597,397)	(8,805,468)	0	(8,805,468)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	943,997	943,997	0	644,467	644,467	0	299,530	299,530
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	(1,782,275)	0	(1,782,275)	(997,440)	0	(997,440)	(784,835)	0	(784,835)
12	997032 Interest Rate Swaps	0	(37,161,284)	(37,161,284)	0	(24,606,716)	(24,606,716)	0	(12,554,568)	(12,554,568)
4	997033 BPA Residential Exchange	(253,124)	0	(253,124)	(112,968)	0	(112,968)	(140,156)	0	(140,156)
99	997034 Montana Hydro Settlement	601,341	0	601,341	451,056	0	451,056	150,285	0	150,285
1	997041 Rathdrum Turbine Lease, Tax	0	(194,591)	(194,591)	0	(127,905)	(127,905)	0	(66,686)	(66,686)
99	997043 Washington Deferred Power Costs	3,667,574	0	3,667,574	3,667,574	0	3,667,574	0	0	0
1	997044 Non-Monetary Power Costs	0	165,778	165,778	0	108,966	108,966	0	56,812	56,812
1	997045 Section 199 Manufacturing Deduction	0	250,000	250,000	0	164,325	164,325	0	85,675	85,675
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	(3,545,897)	(3,545,897)	0	(2,347,951)	(2,347,951)	0	(1,197,946)	(1,197,946)
11	997049 Tax Depreciation	0	(308,303,465)	(308,303,465)	0	(200,819,628)	(200,819,628)	0	(107,483,837)	(107,483,837)
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	0	0	0	0	0	0	0	0
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 April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****						
		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	236,584	0	236,584	242,357	0	242,357	(5,773)	0	(5,773)
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	11,828,365	11,828,365	0	7,704,642	7,704,642	0	4,123,723	4,123,723
4	997081	Deferred Compensation	0	512,282	512,282	0	349,735	349,735	0	162,547	162,547
4	997082	Meal Disallowances	0	468,890	468,890	0	320,111	320,111	0	148,779	148,779
4	997083	Paid Time Off	0	139,540	139,540	0	95,264	95,264	0	44,276	44,276
2	997084	Customer Uncollectibles	0	805,480	805,480	0	529,257	529,257	0	276,223	276,223
99	997088	Deferred O&M Colstrip & CS2	1,674,658	0	1,674,658	735,158	0	735,158	939,500	0	939,500
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	967,625	0	967,625	967,625	0	967,625	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	202,949	202,949	0	133,398	133,398	0	69,551	69,551
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(17,520,092)	(17,520,092)	0	(11,515,956)	(11,515,956)	0	(6,004,136)	(6,004,136)
1	997102	Amort Idaho Earnings Test (254229)	(2,721,318)	0	(2,721,318)	0	0	0	(2,721,318)	0	(2,721,318)
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	3,563,169	3,563,169	0	2,342,071	2,342,071	0	1,221,098	1,221,098
TOTAL SCHEDULE M ADJUSTMENTS			33,712,560	(263,827,061)	(229,038,293)	25,544,032	(170,873,535)	(145,329,503)	9,244,736	(92,953,526)	(83,708,790)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.707%	34.293%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.137%	34.863%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.216%	33.784%
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 April 30, 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	81,098,412	81,098,412	0	52,525,008	52,525,008	0	28,573,404	28,573,404
99	410100	Deferred Federal Income Tax Expense - Washin	2,994,756	0	2,994,756	2,994,756	0	2,994,756	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,836,792	0	2,836,792	0	0	0	2,836,792	0	2,836,792
	410100	Total	5,831,548	81,098,412	86,929,960	2,994,756	52,525,008	55,519,764	2,836,792	28,573,404	31,410,196
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(605,593)	(605,593)	0	(392,224)	(392,224)	0	(213,369)	(213,369)
99	411100	Deferred Federal Income Tax Expense - Washin	(815,004)	0	(815,004)	(815,004)	0	(815,004)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(139,359)	0	(139,359)	0	0	0	(139,359)	0	(139,359)
	411100	Total	(954,363)	(605,593)	(1,559,956)	(815,004)	(392,224)	(1,207,228)	(139,359)	(213,369)	(352,728)
Total Deferred Federal Income Tax Expense			4,877,185	80,492,819	85,370,004	2,179,752	52,132,784	54,312,536	2,697,433	28,360,035	31,057,468

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended April 30, 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	1,531,113	1,531,113	0	1,006,401	1,006,401	0	524,712	524,712
1	408150	R&P Property Tax--Production	0	15,056,566	15,056,566	0	9,896,681	9,896,681	0	5,159,885	5,159,885
1	408180	R&P Property Tax--Transmission	0	5,510,633	5,510,633	0	3,622,139	3,622,139	0	1,888,494	1,888,494
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	22,113,406	22,113,406	0	14,535,142	14,535,142	0	7,578,264	7,578,264
DISTRIBUTION											
99	408110	State Excise Tax	20,923,979	0	20,923,979	20,923,979	0	20,923,979	0	0	0
99	408120	Municipal Occupation & License Tax	21,928,502	0	21,928,502	18,446,761	0	18,446,761	3,481,741	0	3,481,741
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	9,795,731	0	9,795,731	6,750,209	0	6,750,209	3,045,522	0	3,045,522
99	409100	State Income Tax--Idaho	1,433,783	0	1,433,783	0	0	0	1,433,783	0	1,433,783
TOTAL DISTRIBUTION			54,082,209	0	54,082,209	46,120,949	0	46,120,949	7,961,260	0	7,961,260
TOTAL TAXES OTHER THAN FIT			54,082,209	22,113,406	76,195,615	46,120,949	14,535,142	60,656,091	7,961,260	7,578,264	15,539,524

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 April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,483,333	8,483,333	0	5,576,095	5,576,095	0	2,907,238	2,907,238
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	1,201,076	1,201,076	0	789,467	789,467	0	411,609	411,609
1	182381	CDA Settlement Past Storage	0	32,453,310	32,453,310	0	21,331,561	21,331,561	0	11,121,749	11,121,749
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)	319,716	16,840,725	17,160,441	319,716	11,229,891	11,549,607	0	5,610,834	5,610,834
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,072,630	51,792,776	55,865,406	3,998,180	35,358,928	39,357,108	74,450	16,433,848	16,508,298
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,868,106	4,868,106	0	3,323,456	3,323,456	0	1,544,650	1,544,650
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			4,995,050	232,601,113	237,596,163	4,920,600	156,289,560	161,210,160	74,450	76,311,553	76,386,003
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,351,615	2,351,615	0	1,226,074	1,226,074
1	311XXX	Structures & Improvements	0	133,654,651	133,654,651	0	87,851,202	87,851,202	0	45,803,449	45,803,449
1	312000	Boiler Plant	0	178,334,497	178,334,497	0	117,219,265	117,219,265	0	61,115,232	61,115,232
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,824,655	56,824,655	0	37,350,846	37,350,846	0	19,473,809	19,473,809
1	315000	Accessory Electric Equipment	0	27,560,775	27,560,775	0	18,115,697	18,115,697	0	9,445,078	9,445,078
1	316000	Miscellaneous Power Plant Equipment	0	17,889,962	17,889,962	0	11,759,072	11,759,072	0	6,130,890	6,130,890
TOTAL STEAM PRODUCTION PLANT			0	417,848,999	417,848,999	0	274,652,147	274,652,147	0	143,196,852	143,196,852
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	62,118,923	62,118,923	0	40,830,768	40,830,768	0	21,288,155	21,288,155
1	331XXX	Structures & Improvements	0	77,853,169	77,853,169	0	51,172,888	51,172,888	0	26,680,281	26,680,281
1	332XXX	Reservoirs, Dams, & Waterways	0	179,053,808	179,053,808	0	117,692,068	117,692,068	0	61,361,740	61,361,740
1	333000	Waterwheels, Turbines, & Generators	0	226,242,232	226,242,232	0	148,709,019	148,709,019	0	77,533,213	77,533,213
1	334000	Accessory Electric Equipment	0	61,224,863	61,224,863	0	40,243,102	40,243,102	0	20,981,761	20,981,761
1	335XXX	Miscellaneous Power Plant Equipment	0	12,263,783	12,263,783	0	8,060,985	8,060,985	0	4,202,798	4,202,798
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	621,827,913	621,827,913	0	408,727,487	408,727,487	0	213,100,426	213,100,426
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	17,045,408	17,045,408	0	11,203,947	11,203,947	0	5,841,461	5,841,461
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,032	21,366,032	0	14,043,893	14,043,893	0	7,322,139	7,322,139
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	218,368,860	218,368,860	0	143,533,852	143,533,852	0	74,835,008	74,835,008
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	20,592,492	20,592,492	0	13,535,445	13,535,445	0	7,057,047	7,057,047
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	1,729,486	1,729,486	0	1,136,791	1,136,791	0	592,695	592,695
TOTAL OTHER PRODUCTION PLANT			0	304,099,796	304,099,796	0	199,884,797	199,884,797	0	104,214,999	104,214,999
TOTAL PRODUCTION PLANT			0	1,343,776,708	1,343,776,708	0	883,264,431	883,264,431	0	460,512,277	460,512,277

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 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	25,544,960	25,544,960	0	16,790,702	16,790,702	0	8,754,258	8,754,258
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,236,436	24,236,436	0	15,930,609	15,930,609	0	8,305,827	8,305,827
1	353000	Station Equipment	0	254,568,725	254,568,725	0	167,328,023	167,328,023	0	87,240,702	87,240,702
1	354000	Towers & Fixtures	0	17,174,584	17,174,584	0	11,288,854	11,288,854	0	5,885,730	5,885,730
1	355000	Poles & Fixtures	0	219,507,806	219,507,806	0	144,282,481	144,282,481	0	75,225,325	75,225,325
1	356000	Overhead Conductors & Devices	0	136,657,378	136,657,378	0	89,824,895	89,824,895	0	46,832,483	46,832,483
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	2,343,289	2,343,289	0	1,540,244	1,540,244	0	803,045	803,045
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	685,123,904	685,123,904	0	450,331,942	450,331,942	0	234,791,962	234,791,962
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,320,879	0	7,320,879	5,868,561	0	5,868,561	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	21,033,771	0	21,033,771	14,626,974	0	14,626,974	6,406,797	0	6,406,797
3	362000	Station Equipment	123,892,556	3,029,702	126,922,258	80,315,117	1,994,271	82,309,388	43,577,439	1,035,431	44,612,870
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	363,806,559	0	363,806,559	233,269,008	0	233,269,008	130,537,551	0	130,537,551
99	365000	Overhead Conductors & Devices	236,868,556	0	236,868,556	149,367,856	0	149,367,856	87,500,700	0	87,500,700
99	366000	Underground Conduit	105,092,621	0	105,092,621	67,668,981	0	67,668,981	37,423,640	0	37,423,640
99	367000	Underground Conductors & Devices	187,230,939	0	187,230,939	121,870,416	0	121,870,416	65,360,523	0	65,360,523
99	368000	Line Transformers	246,624,100	0	246,624,100	169,116,422	0	169,116,422	77,507,678	0	77,507,678
99	369XXX	Services	160,024,829	0	160,024,829	104,821,544	0	104,821,544	55,203,285	0	55,203,285
99	371XXX	Installations on Customers' Premises	403,894	0	403,894	403,894	0	403,894	0	0	0
99	370000	Meters	49,449,815	0	49,449,815	26,658,542	0	26,658,542	22,791,273	0	22,791,273
99	373XXX	Street Light & Signal Systems	57,951,411	0	57,951,411	38,796,649	0	38,796,649	19,154,762	0	19,154,762
		TOTAL DISTRIBUTION PLANT	1,565,245,136	3,029,702	1,568,274,838	1,015,722,705	1,994,271	1,017,716,976	549,522,431	1,035,431	550,557,862
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,409,178	7,248,799	8,657,977	706,699	4,948,755	5,655,454	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,542,844	82,604,800	97,147,644	6,581,588	56,394,297	62,975,885	7,961,256	26,210,503	34,171,759
4	391XXX	Office Furniture & Equipment	1,420,271	48,642,179	50,062,450	1,354,059	33,208,016	34,562,075	66,212	15,434,163	15,500,375
4	392XXX	Transportation Equipment	29,267,282	15,624,210	44,891,492	20,778,756	10,666,648	31,445,404	8,488,526	4,957,562	13,446,088
4	393000	Stores Equipment	239,771	3,487,255	3,727,026	111,618	2,380,749	2,492,367	128,153	1,106,506	1,234,659
4	394000	Tools, Shop & Garage Equipment	1,828,967	12,603,908	14,432,875	822,838	8,604,688	9,427,526	1,006,129	3,999,220	5,005,349
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	1,147,528	1,386,457	211,886	783,417	995,303	27,043	364,111	391,154
4	396XXX	Power Operated Equipment	24,494,981	8,668,364	33,163,345	14,758,140	5,917,892	20,676,032	9,736,841	2,750,472	12,487,313
4	397XXX	Communications Equipment	22,625,909	84,285,458	106,911,367	13,464,488	57,541,682	71,006,170	9,161,421	26,743,776	35,905,197
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		TOTAL GENERAL PLANT	96,081,974	264,805,063	360,887,037	58,793,952	180,782,416	239,576,368	37,288,022	84,022,647	121,310,669
		TOTAL PLANT IN SERVICE	1,666,322,160	2,529,336,490	4,195,658,650	1,079,437,257	1,672,662,620	2,752,099,877	586,884,903	856,673,870	1,443,558,773

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(297,903,161)	(297,903,161)	0	(195,811,748)	(195,811,748)	0	(102,091,413)	(102,091,413)
E-ADEP		Hydro Production Plant	0	(125,558,725)	(125,558,725)	0	(82,529,750)	(82,529,750)	0	(43,028,975)	(43,028,975)
E-ADEP		Other Production Plant	0	(112,969,370)	(112,969,370)	0	(74,254,767)	(74,254,767)	0	(38,714,603)	(38,714,603)
E-ADEP		Transmission Plant	0	(208,635,057)	(208,635,057)	0	(137,135,823)	(137,135,823)	0	(71,499,234)	(71,499,234)
E-ADEP		Distribution Plant	(504,404,206)	(94,428)	(504,498,634)	(309,893,178)	(62,156)	(309,955,334)	(194,511,028)	(32,272)	(194,543,300)
E-ADEP		General Plant	(34,206,807)	(91,420,892)	(125,627,699)	(20,701,141)	(62,413,043)	(83,114,184)	(13,505,666)	(29,007,849)	(42,513,515)
		TOTAL ACCUMULATED DEPRECIATION	(538,611,013)	(836,581,633)	(1,375,192,646)	(330,594,319)	(552,207,287)	(882,801,606)	(208,016,694)	(284,374,346)	(492,391,040)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,907,836)	(11,907,836)	0	(7,827,021)	(7,827,021)	0	(4,080,815)	(4,080,815)
E-AAMT		Distribution-Franchises/Misc Intangibles	(210,335)	0	(210,335)	(210,335)	0	(210,335)	0	0	0
E-AAMT		General Plant - 303000	0	(1,554,091)	(1,554,091)	0	(1,059,194)	(1,059,194)	0	(494,897)	(494,897)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,794,907)	(36,276,407)	(39,071,314)	(2,748,875)	(24,765,903)	(27,514,778)	(46,032)	(11,510,504)	(11,556,536)
E-AAMT		General Plant - 390200, 396200	0	(64,906)	(64,906)	0	(44,311)	(44,311)	0	(20,595)	(20,595)
		TOTAL ACCUMULATED AMORTIZATION	(3,005,242)	(49,803,240)	(52,808,482)	(2,959,210)	(33,696,429)	(36,655,639)	(46,032)	(16,106,811)	(16,152,843)
		TOTAL ACCUMULATED DEPR/AMORT	(541,616,255)	(886,384,873)	(1,428,001,128)	(333,553,529)	(585,903,716)	(919,457,245)	(208,062,726)	(300,481,157)	(508,543,883)
		NET ELECTRIC UTILITY PLANT before DFIT	1,124,705,905	1,642,951,617	2,767,657,522	745,883,728	1,086,758,904	1,832,642,632	378,822,177	556,192,713	935,014,890
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	(31,421)	(31,421)	0	(20,653)	(20,653)	0	(10,768)	(10,768)
12		ADFIT - Electric Plant In Service (282900)	0	(518,593,600)	(518,593,600)	0	(343,391,938)	(343,391,938)	0	(175,201,662)	(175,201,662)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(57,457,941)	(57,457,941)	0	(39,226,536)	(39,226,536)	0	(18,231,405)	(18,231,405)
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	(11,358,658)	(11,358,658)	0	(7,466,046)	(7,466,046)	0	(3,892,612)	(3,892,612)
1		ADFIT - CDA Settlement Costs (283333)	0	396,309	396,309	0	260,494	260,494	0	135,815	135,815
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,759,223)	(2,759,223)	0	(1,827,047)	(1,827,047)	0	(932,176)	(932,176)
		TOTAL ACCUMULATED DFIT	0	(589,804,534)	(589,804,534)	0	(391,671,726)	(391,671,726)	0	(198,132,808)	(198,132,808)
		NET ELECTRIC UTILITY PLANT	1,124,705,905	1,053,147,083	2,177,852,988	745,883,728	695,087,178	1,440,970,906	378,822,177	358,059,905	736,882,082
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.824%			34.176%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT)		100.000%			66.216%			33.784%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,053,147,083		2,177,852,988	745,883,728	695,087,178	1,440,970,906	378,822,177	358,059,905	736,882,082
	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	(386,797)	0	(386,797)	386,797	0	386,797
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)		(3,004,421)	0	(3,004,421)	(962,865)	0	(962,865)	(2,041,556)	0	(2,041,556)
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)		7,871,776	0	7,871,776	5,022,596	0	5,022,596	2,849,180	0	2,849,180
99	ADFIT - Kettle Falls Disallowed (190420)		88,708	0	88,708	88,708	0	88,708	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)		1,580,121	0	1,580,121	0	0	0	1,580,121	0	1,580,121
99	ADFIT - Boulder Park Disallowed (190040)		356,957	0	356,957	0	0	0	356,957	0	356,957
99	Investment in WNP3 Exchange Power (124900, 12493)		5,716,346	0	5,716,346	5,716,346	0	5,716,346	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,027,363)	0	(1,027,363)	(1,027,363)	0	(1,027,363)	0	0	0
99	CDA Lake Settlement - WA (182382)		545,090	0	545,090	545,090	0	545,090	0	0	0
99	CDA Lake Settlement - ID (186382)		105,831	0	105,831	0	0	0	105,831	0	105,831
99	ADFIT - CDA Lake Settlement - Direct (283382)		(227,824)	0	(227,824)	(190,783)	0	(190,783)	(37,041)	0	(37,041)
99	CDA CDR Fund - Direct (182324)		39,650	0	39,650	39,650	0	39,650	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		281,172	0	281,172	261,367	0	261,367	19,805	0	19,805
99	ADFIT - Spokane River Relicensing (283322)		(98,386)	0	(98,386)	(91,459)	0	(91,459)	(6,927)	0	(6,927)
99	Spokane River PM&Es (182323)		258,202	0	258,202	165,966	0	165,966	92,236	0	92,236
99	ADFIT - Spokane River PM&Es (283323)		(90,395)	0	(90,395)	(58,112)	0	(58,112)	(32,283)	0	(32,283)
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)		(2,218,865)	0	(2,218,865)	(666,764)	0	(666,764)	(1,552,101)	0	(1,552,101)
99	Customer Deposits (235199)		(1,878,950)	0	(1,878,950)	(1,878,950)	0	(1,878,950)	0	0	0
C-WKC	Working Capital		72,349,919	33,633,627	105,983,546	72,349,919	0	72,349,919	0	33,633,627	33,633,627
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		73,316,394	33,633,627	106,950,021	74,789,822	0	74,789,822	(1,473,428)	33,633,627	32,160,199
	NET RATE BASE	#####	1,086,780,710		2,284,803,009	820,673,550	695,087,178	1,515,760,728	377,348,749	391,693,532	769,042,281

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 April 30, 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)	7,959,081	7,959,081			7,959,081	7,959,081		5,231,504	5,231,504		2,727,577	2,727,577	
1	Hydro (ED-AN)	11,046,942	11,046,942			11,046,942	11,046,942		7,261,155	7,261,155		3,785,787	3,785,787	
1	Other (ED-AN)	9,635,465	9,635,465			9,635,465	9,635,465		6,333,391	6,333,391		3,302,074	3,302,074	
Total Electric Production		28,641,488	28,641,488			28,641,488	28,641,488		18,826,050	18,826,050		9,815,438	9,815,438	
Electric Transmission														
1	ED-AN	11,994,672	11,994,672			11,994,672	11,994,672		7,884,098	7,884,098		4,110,574	4,110,574	
Total Electric Transmissio		11,994,672	11,994,672			11,994,672	11,994,672		7,884,098	7,884,098		4,110,574	4,110,574	
Electric Distribution														
3	ED-AN	43,829	43,829				43,829		28,850	28,850		14,979	14,979	
	ED-ID	16,430,390	16,430,390			16,430,390	16,430,390				16,430,390		16,430,390	
	ED-WA	28,476,538	28,476,538			28,476,538	28,476,538	28,476,538		28,476,538				
Total Electric Distribution		44,950,757	44,950,757			44,906,928	43,829	44,950,757	28,476,538	28,850	28,505,388	16,430,390	14,979	16,445,369
Gas Underground Storage														
	GD-AN	725,919		725,919										
	GD-OR	130,728					130,728							
Total Gas Underground St		856,647		725,919			130,728							
Gas Distribution														
	GD-AN	98,708		98,708										
	GD-ID	4,972,175		4,972,175										
	GD-WA	10,044,949		10,044,949										
	GD-OR	6,781,804					6,781,804							
Total Gas Distribution		21,897,636		15,115,832			6,781,804							
General Plant														
4	ED-AN	2,797,441	2,797,441				2,797,441		1,909,813	1,909,813		887,628	887,628	
	ED-ID	226,837	226,837			226,837	226,837				226,837		226,837	
	ED-WA	926,239	926,239			926,239	926,239	926,239		926,239				
7,4	CD-AA	17,851,350	12,554,497	3,649,709	1,647,144		12,554,497		8,570,955	8,570,955		3,983,542	3,983,542	
9,4	CD-AN	856,081	666,108	189,973			666,108		454,752	454,752		211,356	211,356	
9	CD-ID	351,231	273,289	77,942		273,289	273,289				273,289		273,289	
9	CD-WA	247,411	192,508	54,903		192,508	192,508	192,508		192,508				
8	GD-AA	357,955		245,407	112,548									
	GD-AN	35,675		35,675										
	GD-ID	58,932		58,932										
	GD-WA	247,334		247,334										
	GD-OR	189,699			189,699									
Total General Plant		24,146,185	17,636,919	4,559,875	1,949,391	1,618,873	16,018,046	17,636,919	1,118,747	10,935,520	12,054,267	500,126	5,082,526	5,582,652
Total Depreciation Expens		132,487,385	103,223,836	20,401,626	8,861,923	46,525,801	56,698,035	103,223,836	29,595,285	37,674,518	67,269,803	16,930,516	19,023,517	35,954,033

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 Expe	65.824%	34.176%
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 April 30, 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	243,677	243,677		243,677	243,677		160,169	160,169		83,508	83,508				
Total Production/Transmission			1,162,078	1,162,078		1,162,078	1,162,078		763,834	763,834		398,244	398,244				
Distribution																	
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153							
	Misc Intangible Plt (303000)	ED-WA	4,615	4,615		4,615	4,615		4,615	4,615							
Total Distribution			28,768	28,768		28,768	28,768		28,768	28,768							
General Plant - 303000																	
7,4		CD-AA	598,927	421,213	122,451	55,263				287,562	287,562		133,651	133,651			
9,1		CD-AN	9,728	7,570	2,158		7,570	7,570		4,976	4,976		2,594	2,594			
		GD-ID	14,942		14,942												
		GD-WA	24,862		24,862												
		GD-OR	4,182			4,182											
Total General Plant - 303000			652,641	428,783	164,413	59,445		428,783	428,783		292,538	292,538		136,245	136,245		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	21,687,677	15,252,509	4,434,046	2,001,122				10,412,888	10,412,888		4,839,621	4,839,621			
9,4		CD-AN	12,151	9,455	2,696		9,455	9,455		6,455	6,455		3,000	3,000			
9,4		CD-ID	18,602	14,474	4,128		14,474	14,474				14,474		14,474			
4		ED-AN	714,736	714,736			714,736	714,736		487,950	487,950		226,786	226,786			
		ED-ID	3,956	3,956			3,956	3,956				3,956		3,956			
		ED-WA	837,177	837,177			837,177	837,177		837,177	837,177						
8		GD-AA	280,869		192,558	88,311											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			23,555,168	16,832,307	4,633,428	2,089,433		855,607	15,976,700	16,832,307		837,177	10,907,293	11,744,470	18,430	5,069,407	5,087,837
Gas Underground Storage																	
		GD-AN	227		227												
Total Gas Underground Storage			227		227												
General Plant - 390200, 396200																	
7,4		CD-AA	11,099	7,806	2,269	1,024		7,806	7,806		5,329	5,329		2,477	2,477		
4		ED-AN	47,007	47,007			47,007	47,007		32,092	32,092		14,915	14,915			
		GD-OR	0			0											
Total General Plant - 390200, 396200			58,106	54,813	2,269	1,024		54,813	54,813		37,421	37,421		17,392	17,392		
Total Amortization Expense			25,456,988	18,506,749	4,800,337	2,149,902		884,375	17,622,374	18,506,749		865,945	12,001,086	12,867,031	18,430	5,621,288	5,639,718

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 April 30, 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)	(297,903,161)	(297,903,161)			(297,903,161)	(297,903,161)		(195,811,748)	(195,811,748)		(102,091,413)	(102,091,413)	
1	Hydro (ED-AN)	(125,558,725)	(125,558,725)			(125,558,725)	(125,558,725)		(82,529,750)	(82,529,750)		(43,028,975)	(43,028,975)	
1	Other (ED-AN)	(112,969,370)	(112,969,370)			(112,969,370)	(112,969,370)		(74,254,767)	(74,254,767)		(38,714,603)	(38,714,603)	
Total Electric Production		(536,431,256)	(536,431,256)			(536,431,256)	(536,431,256)		(352,596,265)	(352,596,265)		(183,834,991)	(183,834,991)	
Electric Transmission														
1	ED-AN	(208,635,057)	(208,635,057)			(208,635,057)	(208,635,057)		(137,135,823)	(137,135,823)		(71,499,234)	(71,499,234)	
Total Electric Transmissic		(208,635,057)	(208,635,057)			(208,635,057)	(208,635,057)		(137,135,823)	(137,135,823)		(71,499,234)	(71,499,234)	
Electric Distribution														
3	ED-AN	(94,428)	(94,428)				(94,428)		(62,156)	(62,156)		(32,272)	(32,272)	
	ED-ID	(194,511,028)	(194,511,028)			(194,511,028)	(194,511,028)				(194,511,028)		(194,511,028)	
	ED-WA	(309,893,178)	(309,893,178)			(309,893,178)	(309,893,178)	(309,893,178)		(309,893,178)				
Total Electric Distribution		(504,498,634)	(504,498,634)			(504,404,206)	(94,428)	(504,498,634)	(309,893,178)	(62,156)	(309,955,334)	(194,511,028)	(32,272)	(194,543,300)
Gas Underground Storage														
	GD-AN	(14,860,708)		(14,860,708)										
	GD-OR	(920,677)			(920,677)									
Total Gas Underground S		(15,781,385)		(14,860,708)	(920,677)									
Gas Distribution														
	GD-AN	(1,693,388)		(1,693,388)										
	GD-ID	(69,923,801)		(69,923,801)										
	GD-WA	(134,158,016)		(134,158,016)										
	GD-OR	(103,753,654)			(103,753,654)									
Total Gas Distribution		(309,528,859)		(205,775,205)	(103,753,654)									
General Plant														
4	ED-AN	(46,502,411)	(46,502,411)			(46,502,411)	(46,502,411)		(31,747,196)	(31,747,196)		(14,755,215)	(14,755,215)	
	ED-ID	(9,042,303)	(9,042,303)			(9,042,303)	(9,042,303)				(9,042,303)		(9,042,303)	
	ED-WA	(17,767,354)	(17,767,354)			(17,767,354)	(17,767,354)	(17,767,354)						
7,4	CD-AA	(51,030,562)	(35,888,774)	(10,433,198)	(4,708,590)	(35,888,774)	(35,888,774)		(24,501,266)	(24,501,266)		(11,387,508)	(11,387,508)	
9,4	CD-AN	(11,604,964)	(9,029,707)	(2,575,257)		(9,029,707)	(9,029,707)		(6,164,581)	(6,164,581)		(2,865,126)	(2,865,126)	
9	CD-ID	(5,736,307)	(4,463,363)	(1,272,944)		(4,463,363)	(4,463,363)				(4,463,363)		(4,463,363)	
9	CD-WA	(3,770,498)	(2,933,787)	(836,711)		(2,933,787)	(2,933,787)	(2,933,787)		(2,933,787)				
8	GD-AA	(2,251,583)		(1,543,640)	(707,943)									
	GD-AN	(2,595,931)		(2,595,931)										
	GD-ID	(1,503,984)		(1,503,984)										
	GD-WA	(5,553,442)		(5,553,442)										
	GD-OR	(4,709,590)			(4,709,590)									
Total General Plant		(162,068,929)	(125,627,699)	(26,315,107)	(10,126,123)	(34,206,807)	(91,420,892)	(125,627,699)	(20,701,141)	(62,413,043)	(83,114,184)	(13,505,666)	(29,007,849)	(42,513,515)
Total Accumulated Depr		(1,736,944,120)	(1,375,192,646)	(246,951,020)	(114,800,454)	(538,611,013)	(836,581,633)	(1,375,192,646)	(330,594,319)	(552,207,287)	(882,801,606)	(208,016,694)	(284,374,346)	(492,391,040)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	34.176%
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-AAMT-12E
For Twelve Months Ended April 30, 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	(10,447,488)	(10,447,488)			(10,447,488)	(10,447,488)		(6,867,134)	(6,867,134)		(3,580,354)	(3,580,354)	
1	Misc Intangible Plt (3030 ED-AN	(1,460,348)	(1,460,348)			(1,460,348)	(1,460,348)		(959,887)	(959,887)		(500,461)	(500,461)	
Total Production/Transmission		(11,907,836)	(11,907,836)			(11,907,836)	(11,907,836)		(7,827,021)	(7,827,021)		(4,080,815)	(4,080,815)	
Distribution														
	Franchises (302000) ED-WA	(177,439)	(177,439)			(177,439)	(177,439)	(177,439)		(177,439)				
	Misc Intangible Plt (3030 ED-WA	(32,896)	(32,896)			(32,896)	(32,896)	(32,896)		(32,896)				
Total Distribution		(210,335)	(210,335)			(210,335)	(210,335)	(210,335)		(210,335)				
General Plant - 303000														
7,4	CD-AA	(2,109,889)	(1,483,843)	(431,367)	(194,679)	(1,483,843)	(1,483,843)		(1,013,020)	(1,013,020)		(470,823)	(470,823)	
9,1	CD-AN	(90,283)	(70,248)	(20,035)		(70,248)	(70,248)		(46,174)	(46,174)		(24,074)	(24,074)	
	GD-ID	(76,428)		(76,428)										
	GD-WA	(174,716)		(174,716)										
	GD-OR	(83,307)			(83,307)									
Total General Plant - 303000		(2,534,623)	(1,554,091)	(702,546)	(277,986)	(1,554,091)	(1,554,091)		(1,059,194)	(1,059,194)		(494,897)	(494,897)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(49,226,840)	(34,620,253)	(10,064,427)	(4,542,160)	(34,620,253)	(34,620,253)		(23,635,246)	(23,635,246)		(10,985,007)	(10,985,007)	
9,4	CD-AN	(40,631)	(31,615)	(9,016)		(31,615)	(31,615)		(21,584)	(21,584)		(10,031)	(10,031)	
9	CD-ID	(59,160)	(46,032)	(13,128)		(46,032)	(46,032)				(46,032)	(46,032)	(46,032)	
4	ED-AN	(1,624,539)	(1,624,539)			(1,624,539)	(1,624,539)		(1,109,073)	(1,109,073)		(515,466)	(515,466)	
	ED-ID	0	0			0	0				0	0	0	
	ED-WA	(2,748,875)	(2,748,875)			(2,748,875)	(2,748,875)	(2,748,875)		(2,748,875)				
8	GD-AA	(412,245)		(282,627)	(129,618)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(54,112,290)	(39,071,314)	(10,369,198)	(4,671,778)	(2,794,907)	(36,276,407)	(39,071,314)	(2,748,875)	(24,765,903)	(27,514,778)	(46,032)	(11,510,504)	(11,556,536)
Gas Underground Storage														
	GD-AN	(240,390)		(240,390)										
Total Gas Underground Storage		(240,390)		(240,390)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(64,906)	(64,906)			(64,906)	(64,906)		(44,311)	(44,311)		(20,595)	(20,595)	
	ED-WA	0	0			0	0	0	0	0	0	0	0	
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(64,906)	(64,906)	0	0	0	(64,906)	(64,906)	0	(44,311)	(44,311)	0	(20,595)	(20,595)
Total Accumulated Amortization		(69,070,380)	(52,808,482)	(11,312,134)	(4,949,764)	(3,005,242)	(49,803,240)	(52,808,482)	(2,959,210)	(33,696,429)	(36,655,639)	(46,032)	(16,106,811)	(16,152,843)

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 COMMON GENERAL PLANT For Twelve Months Ended April 30, 2017 Ending Balance Basis	Report ID: C-GPL-12E
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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	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	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	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
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	15,336,186	706,699	702,479	7,248,798	8,657,976	2,716,432	97,025	2,099,361	4,912,818	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,018,218	1,052,423	2,409,238	4,556,557	8,018,218	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	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	99,184,900	0	0	69,754,756	69,754,756	0	0	20,278,353	20,278,353	0	9,151,791	9,151,791
9	CD-WA / ID / AN	24,900,295	5,529,164	5,552,018	8,293,488	19,374,670	1,576,909	1,583,427	2,365,289	5,525,625	0	0	0
	TOTAL ACCOUNT	138,000,449	6,581,587	7,961,256	82,604,801	97,147,644	3,829,865	1,583,427	22,643,642	28,056,934	3,644,080	9,151,791	12,795,871
	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	60,899,653	0	0	42,829,508	42,829,508	0	0	12,450,934	12,450,934	0	5,619,211	5,619,211
9	CD-WA / ID / AN	625,187	324,317	66,212	95,922	486,451	92,495	18,884	27,357	138,736	0	0	0
	TOTAL ACCOUNT	68,889,782	1,354,058	66,212	48,642,179	50,062,449	92,495	18,884	12,904,380	13,015,759	0	5,811,574	5,811,574
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,415,467	18,696,245	7,667,787	13,051,435	39,415,467	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,957,576	0	0	0	0	7,895,480	2,365,911	1,696,185	11,957,576	0	0	0
99	GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925
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	6,237,684	2,082,511	820,739	1,950,230	4,853,480	593,929	234,073	556,202	1,384,204	0	0	0
	TOTAL ACCOUNT	62,571,855	20,778,756	8,488,526	15,624,210	44,891,492	8,489,409	2,599,984	2,433,367	13,522,760	4,075,925	81,678	4,157,603

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2017 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	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	0
99	GD-OR / AS	48,477	0	0	0	0	0	0	0	48,477	0	0	48,477
8	GD-AA	0	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	0
9	CD-WA / ID / AN	4,276,853	101,156	113,791	3,112,829	3,327,776	28,850	32,453	887,774	949,077	0	0	0
	TOTAL ACCOUNT	4,812,740	111,617	128,154	3,487,255	3,727,026	117,010	32,453	887,774	1,037,237	48,477	0	48,477
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,058,115	808,146	249,881	3,000,088	4,058,115	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,580,943	0	0	0	0	1,876,718	320,550	383,675	2,580,943	0	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	919,536	0	0	919,536
8	GD-AA	3,387,838	0	0	0	0	0	0	2,322,634	2,322,634	0	1,065,204	1,065,204
7	CD-AA	13,429,576	0	0	9,444,752	9,444,752	0	0	2,745,677	2,745,677	0	1,239,147	1,239,147
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	0
	TOTAL ACCOUNT	25,571,253	822,838	1,006,129	12,603,908	14,432,875	1,880,908	536,231	5,497,352	7,914,491	919,536	2,304,351	3,223,887
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	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	0	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	0
7	CD-AA	0	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	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	1,113,707	210,583	26,627	876,497	1,113,707	0	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	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
	TOTAL ACCOUNT	1,839,389	211,886	27,043	1,147,528	1,386,457	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,807,310	14,505,974	9,427,928	7,873,408	31,807,310	0	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	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834
8	GD-AA	0	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	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	0
	TOTAL ACCOUNT	37,612,763	14,758,140	9,736,841	8,668,363	33,163,344	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 April 30, 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	64,145,572	12,019,719	6,218,889	45,906,964	64,145,572	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	44,080,048	0	0	31,000,616	31,000,616	0	0	9,012,166	9,012,166	0	4,067,266	4,067,266
9	CD-WA/ ID / AN	15,120,588	1,444,769	2,942,532	7,377,877	11,765,178	412,046	839,205	2,104,159	3,355,410	0	0	0
	TOTAL ACCOUNT	126,739,415	13,464,488	9,161,421	84,285,457	106,911,366	1,097,412	1,334,002	11,797,060	14,228,474	1,220,111	4,379,464	5,599,575
	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	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913
	TOTAL GENERAL PLANT	482,000,013	58,793,949	37,288,024	264,805,060	360,887,033	20,701,493	7,043,644	59,710,503	87,455,640	10,843,791	22,813,549	33,657,340

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 April 30, 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	10,691,244	319,716	0	10,371,528	10,691,244	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,097,532	319,716	0	16,840,726	17,160,442	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	7,790,011	3,998,180	0	3,791,831	7,790,011	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	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	
7		CD-AA	68,155,350	0	0	47,932,295	47,932,295	0	0	13,934,361	13,934,361	0	6,288,694	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	76,876,919	3,998,180	74,450	51,792,776	55,865,406	0	21,233	14,466,511	14,487,744	0	6,523,769	6,523,769
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,922,002	0	0	4,868,106	4,868,106	0	0	1,415,203	1,415,203	0	638,693	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,922,002	0	0	4,868,106	4,868,106	0	0	1,415,203	1,415,203	0	638,693	638,693
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	206,727,657	4,317,896	74,450	144,414,177	148,806,523	1,022,594	800,838	38,376,477	40,199,909	426,123	17,295,102	17,721,225

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-Fact	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: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended April 30, 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	(80,928,320)	(56,915,269)	(16,545,795)	(7,467,256)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(697,442)	(542,673)	(154,769)	0
7	283750	CD-AA	0	0	0	0
		Total	(81,625,762)	(57,457,942)	(16,700,564)	(7,467,256)

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 April 30, 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			3,242,555	3,242,555					3,242,555
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			(11)	(11)					(11)
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	87,368,152	40,420,927		127,789,079	72,349,919	33,633,627	15,018,233	6,787,300	
TOTAL		87,368,152	40,420,927	3,242,544	131,031,623	72,349,919	33,633,627	15,018,233	6,787,300	3,242,544

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						