

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended April 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,213,429	9,410,480	4,802,949
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,213,429	9,410,480	4,802,949
E-APL	Electric Net Rate Base	2,286,410,277	1,515,699,146	770,711,131
	RATE OF RETURN	0.622%	0.621%	0.623%

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 Month Ended April 30, 2017
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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	4-01-2017 thru 04-30-2017	1,726,400 100.000%	1,194,968 69.217%	531,432 30.783%
	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 Month Ended April 30, 2017
 Average of Monthly Averages Basis

Report ID:
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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		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%

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RESULTS OF OPERATIONS
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Average of Monthly Averages Basis

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended April 30, 2017
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		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 - AMA	03-01-2017 thru 04-30-2017	1,062,422,499	706,662,324	355,760,175	
		Percent		100.000%	66.514%	33.486%	
11		Book Depreciation	4-01-2017 thru 04-30-2017	8,786,672	5,724,015	3,062,657	
		Percent		100.000%	65.144%	34.856%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended April 30, 2017
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	03-01-2017 thru 04-30-2017	2,762,656,155 100.000%	1,829,195,948 66.211%	933,460,207 33.789%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2017 thru 04-30-2017	235,322,696 100.000%	156,534,369 66.519%	78,788,327 33.481%
14		Net Allocated Schedule M's - AMA Percent	4-01-2017 thru 04-30-2017	-17,223,688 100.000%	-11,080,321 64.332%	-6,143,367 35.668%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	29,391,035	0	29,391,035	19,738,700	0	19,738,700	9,652,335	0
99	442200	Commercial - Firm & Int.	24,051,982	0	24,051,982	16,919,839	0	16,919,839	7,132,143	0
1	442300	Industrial	8,388,896	0	8,388,896	4,976,744	0	4,976,744	3,412,152	0
99	444000	Public Street & Highway Lighting	622,852	0	622,852	405,609	0	405,609	217,243	0
99	448000	Interdepartmental Revenue	101,089	0	101,089	79,332	0	79,332	21,757	0
99	499XXX	Unbilled Revenue	(2,915,869)	0	(2,915,869)	(1,883,879)	0	(1,883,879)	(1,031,990)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			59,639,985	0	59,639,985	40,236,345	0	40,236,345	19,403,640	0
1	447XXX	Sales for Resale	0	7,288,298	7,288,298	0	4,790,598	4,790,598	0	2,497,700
TOTAL SALES OF ELECTRICITY			59,639,985	7,288,298	66,928,283	40,236,345	4,790,598	45,026,943	19,403,640	2,497,700
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	31,118	0	31,118	16,046	0	16,046	15,072	0
1	453000	Sales of Water & Water Power	0	31,083	31,083	0	20,431	20,431	0	10,652
1	454000	Rent from Electric Property	216,679	11,500	228,179	134,053	7,559	141,612	82,626	3,941
1	456XXX	Other Electric Revenues	1,010,174	8,860,569	9,870,743	781,037	5,824,052	6,605,089	229,137	3,036,517
TOTAL OTHER OPERATING REVENUE			1,257,971	8,903,152	10,161,123	931,136	5,852,042	6,783,178	326,835	3,051,110
TOTAL ELECTRIC REVENUE			60,897,956	16,191,450	77,089,406	41,167,481	10,642,640	51,810,121	19,730,475	5,548,810

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages 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	17,281	17,281	0	11,359	11,359	0	5,922
1	501XXX	Fuel	0	1,692,635	1,692,635	0	1,112,569	1,112,569	0	580,066
1	502000	Steam Expense	0	610,675	610,675	0	401,397	401,397	0	209,278
1	505000	Electric Expense	0	89,889	89,889	0	59,084	59,084	0	30,805
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	263,971	263,971	0	173,508	173,508	0	90,463
1	507000	Rent	0	982	982	0	645	645	0	337
MAINTENANCE										
1	510000	Supervision & Engineering	0	55,455	55,455	0	36,451	36,451	0	19,004
1	511000	Structures	0	64,362	64,362	0	42,305	42,305	0	22,057
1	512000	Boiler Plant	0	508,356	508,356	0	334,142	334,142	0	174,214
1	513000	Electric Plant	0	90,364	90,364	0	59,396	59,396	0	30,968
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	89,485	89,485	0	58,818	58,818	0	30,667
TOTAL STEAM POWER GENERATION EXP			0	3,483,455	3,483,455	0	2,289,674	2,289,674	0	1,193,781
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	173,325	173,325	0	113,927	113,927	0	59,398
1	536000	Water for Power	0	86,289	86,289	0	56,718	56,718	0	29,571
1	537000	Hydraulic Expense	206,667	242,329	448,996	135,486	159,283	294,769	71,181	83,046
1	538000	Electric Expense	0	632,152	632,152	0	415,514	415,514	0	216,638
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	37,378	37,378	0	24,569	24,569	0	12,809
1	540000	Rent	0	115,227	115,227	0	75,739	75,739	0	39,488
1	540100	MT Trust Funds Land Settlement Rents	395,900	0	395,900	260,225	0	260,225	135,675	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	57,800	57,800	0	37,992	37,992	0	19,808
1	542000	Structures	0	12,788	12,788	0	8,406	8,406	0	4,382
1	543000	Reservoirs, Dams, & Waterways	0	105,714	105,714	0	69,486	69,486	0	36,228
1	544000	Electric Plant	0	301,500	301,500	0	198,176	198,176	0	103,324
1	545000	Miscellaneous Hydraulic Plant	0	34,648	34,648	0	22,774	22,774	0	11,874
TOTAL HYDRO POWER GENERATION EXP			602,567	1,799,150	2,401,717	395,711	1,182,584	1,578,295	206,856	616,566
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	32,083	32,083	0	21,088	21,088	0	10,995
1	547XXX	Fuel	0	2,317,057	2,317,057	0	1,523,002	1,523,002	0	794,055
1	548000	Generation Expense	0	45,782	45,782	0	30,093	30,093	0	15,689
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(10,815)	(10,815)	0	(7,109)	(7,109)	0	(3,706)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)
MAINTENANCE										
1	551000	Supervision & Engineering	0	39,810	39,810	0	26,167	26,167	0	13,643
1	552000	Structures	0	874	874	0	574	574	0	300
1	553000	Generating & Electric Equipment	0	639,934	639,934	0	420,629	420,629	0	219,305
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	14,709	14,709	0	9,668	9,668	0	5,041
TOTAL OTHER POWER GENERATION EXP			0	3,076,615	3,076,615	0	2,022,259	2,022,259	0	1,054,356

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages 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	9,920,915	9,920,915	0	6,521,017	6,521,017	0	3,399,898
1	556000	System Control & Load Dispatching	0	61,705	61,705	0	40,559	40,559	0	21,146
E-557	557XXX	Other Expense	2,561,611	6,120,115	8,681,726	1,449,669	4,022,752	5,472,421	1,111,942	2,097,363
TOTAL OTHER POWER SUPPLY EXPENSE			2,561,611	16,102,735	18,664,346	1,449,669	10,584,328	12,033,997	1,111,942	5,518,407
TOTAL PRODUCTION OPERATING EXP			3,164,178	24,461,955	27,626,133	1,845,380	16,078,845	17,924,225	1,318,798	8,383,110
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	168,686	168,686	0	110,877	110,877	0	57,809
1	561000	Load Dispatching	0	243,609	243,609	0	160,124	160,124	0	83,485
1	562000	Station Expense	0	13,728	13,728	0	9,023	9,023	0	4,705
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	12,460	12,460	0	8,190	8,190	0	4,270
1	565XXX	Transmission of Electricity by Others	0	1,417,627	1,417,627	0	931,806	931,806	0	485,821
1	566000	Miscellaneous Transmission Expense	0	6,765	6,765	0	4,447	4,447	0	2,318
1	567000	Rent	0	10,290	10,290	0	6,764	6,764	0	3,526
MAINTENANCE										
1	568000	Supervision & Engineering	0	65,666	65,666	0	43,162	43,162	0	22,504
1	569000	Structures	0	51,934	51,934	0	34,136	34,136	0	17,798
1	570000	Station Equipment	0	99,529	99,529	0	65,420	65,420	0	34,109
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(183)	15,148	14,965	0	9,957	9,957	(183)	5,191
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	5,274	5,274	0	3,467	3,467	0	1,807
TOTAL TRANSMISSION OPERATING EXP			(183)	2,110,716	2,110,533	0	1,387,373	1,387,373	(183)	723,343

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For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	2,432,831	2,432,831	0	1,599,100	1,599,100	0	833,731
E-DEPX		Depreciation Expense-Transmission	0	1,020,554	1,020,554	0	670,810	670,810	0	349,744
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	100,388	100,388	0	65,985	65,985	0	34,403
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,756)	0	(11,756)	11,756	0
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	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	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,955	11,877	0	5,712
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	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	2,727	2,727	0	1,792	1,792	0	935
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	130,191	0	130,191	0	0	0	130,191	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	55,716	0	55,716	0	0	0	55,716	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,426	48,426	0	25,248
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0
99	407395	Optional Renewable Power Revenue Offset	18,820	0	18,820	14,744	0	14,744	4,076	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	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	(141,571)	0	(141,571)	(87,928)	0	(87,928)	(53,643)	0
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	2,327	0	2,327	0	0	0	2,327	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	7,343	0	7,343	7,343	0	7,343	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(461)	(461)	0	(240)
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	1,595,966	1,595,966	0	1,049,028	1,049,028	0	546,938
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	304,721	5,242,106	5,546,827	161,878	3,445,635	3,607,513	142,843	1,796,471
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,468,716	31,814,777	35,283,493	2,007,258	20,911,853	22,919,111	1,461,458	10,902,924

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages 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	74,714	222,473	297,187	55,034	153,989	209,023	19,680	68,484
3	582000	Station Expense	59,693	2,579	62,272	33,114	1,785	34,899	26,579	794
3	583000	Overhead Line Expense	119,383	30,543	149,926	87,760	21,141	108,901	31,623	9,402
3	584000	Underground Line Expense	109,842	0	109,842	62,579	0	62,579	47,263	0
3	584100	Energy Storage Equipment	(4,278)	0	(4,278)	(4,278)	0	(4,278)	0	0
3	585000	Street Light & Signal System Operation Expense	354	0	354	354	0	354	0	0
3	586000	Meter Expense	135,789	5,635	141,424	101,538	3,900	105,438	34,251	1,735
3	587000	Customer Installations Expense	51,976	10,621	62,597	28,572	7,352	35,924	23,404	3,269
3	588000	Miscellaneous Distribution Expense	292,051	276,263	568,314	179,031	191,221	370,252	113,020	85,042
3	589000	Rent	0	22,992	22,992	0	15,914	15,914	0	7,078
		MAINTENANCE:								
3	590000	Supervision & Engineering	8,934	91,404	100,338	9,911	63,267	73,178	(977)	28,137
3	591000	Structures	23,347	0	23,347	7,253	0	7,253	16,094	0
3	592000	Station Equipment	52,207	12,791	64,998	19,210	8,854	28,064	32,997	3,937
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	619,609	0	619,609	475,013	0	475,013	144,596	0
3	594000	Underground Lines	114,450	0	114,450	103,671	0	103,671	10,779	0
3	595000	Line Transformers	25,744	0	25,744	18,716	0	18,716	7,028	0
3	596000	Street Light & Signal System Maintenance Exp	7,414	0	7,414	3,357	0	3,357	4,057	0
3	597000	Meters	1,669	0	1,669	1,079	0	1,079	590	0
3	598000	Miscellaneous Distribution Expense	33,502	16,879	50,381	13,054	11,683	24,737	20,448	5,196
		TOTAL DISTRIBUTION OPERATING EXP	1,726,400	692,180	2,418,580	1,194,968	479,106	1,674,074	531,432	213,074
E-DEPX		Depreciation Expense-Distribution	3,834,715	4,974	3,839,689	2,439,449	3,443	2,442,892	1,395,266	1,531
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,128,837	0	4,128,837	3,395,367	0	3,395,367	733,470	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,966,054	4,974	7,971,028	5,837,318	3,443	5,840,761	2,128,736	1,531
		TOTAL DISTRIBUTION EXPENSES	9,692,454	697,154	10,389,608	7,032,286	482,549	7,514,835	2,660,168	214,605

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages 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	14,301	14,301	0	9,397	9,397	0	4,904
2	902000	Meter Reading Expenses	220,212	14,808	235,020	211,420	9,730	221,150	8,792	5,078
2	903XXX	Customer Records & Collection Expenses	154,562	561,671	716,233	96,208	369,057	465,265	58,354	192,614
2	904000	Uncollectible Accounts	0	262,885	262,885	0	172,734	172,734	0	90,151
2	905000	Misc Customer Accounts	0	7,764	7,764	0	5,101	5,101	0	2,663
TOTAL CUSTOMER ACCOUNTS EXPENSES			374,774	861,429	1,236,203	307,628	566,019	873,647	67,146	295,410
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	1,922,220	17,031	1,939,251	1,434,874	11,191	1,446,065	487,346	5,840
2	909000	Advertising	4,136	39,685	43,821	4,136	26,076	30,212	0	13,609
2	910000	Misc Customer Service & Info Exp	0	8,461	8,461	0	5,559	5,559	0	2,902
TOTAL CUSTOMER SERVICE & INFO EXP			1,926,356	65,177	1,991,533	1,439,010	42,826	1,481,836	487,346	22,351
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	44,516	2,765,617	2,810,133	30,914	1,888,087	1,919,001	13,602	877,530
4	921000	Office Supplies & Expenses	7,603	294,000	301,603	7,603	200,714	208,317	0	93,286
4	922000	Admin Exp Transferred--Credit	0	(11,517)	(11,517)	0	(7,863)	(7,863)	0	(3,654)
4	923000	Outside Services Employed	10,482	762,445	772,927	10,426	520,521	530,947	56	241,924
4	924000	Property Insurance Premium	0	98,552	98,552	0	67,281	67,281	0	31,271
4	925XXX	Injuries and Damages	234	292,467	292,701	78	199,667	199,745	156	92,800
4	926XXX	Employee Pensions and Benefits	0	89,810	89,810	0	61,313	61,313	0	28,497
4	927000	Franchise Requirements	221	0	221	0	0	0	221	0
1	928000	Regulatory Commission Expenses	230,638	265,998	496,636	179,102	174,840	353,942	51,536	91,158
4	930000	Miscellaneous General Expenses	3,155	468,832	471,987	451	320,072	320,523	2,704	148,760
4	931000	Rents	(86)	83,968	83,882	(436)	57,325	56,889	350	26,643
4	935000	Maintenance of General Plant	66,122	793,523	859,645	34,034	541,738	575,772	32,088	251,785
TOTAL ADMIN & GEN OPERATING EXP			362,885	5,903,695	6,266,580	262,172	4,023,695	4,285,867	100,713	1,880,000

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	114,570	1,370,773	1,485,343	72,741	935,827	1,008,568	41,829	434,946
E-AMTX		Amortization Expense-General Plant - 303000	0	35,733	35,733	0	24,379	24,379	0	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	68,175	1,469,654	1,537,829	66,969	1,003,333	1,070,302	1,206	466,321
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,733	2,733	0	1,270
99	407229	Idaho Earnings Test Amortization	(208,098)	0	(208,098)	0	0	0	(208,098)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(25,353)	2,880,163	2,854,810	139,710	1,966,272	2,105,982	(165,063)	913,891
		TOTAL ADMIN & GENERAL EXPENSES	337,532	8,783,858	9,121,390	401,882	5,989,967	6,391,849	(64,350)	2,793,891
		TOTAL EXPENSES BEFORE FIT	15,799,832	42,222,395	58,022,227	11,188,064	27,993,214	39,181,278	4,611,768	14,229,181
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,067,179			12,628,843		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			712,567			436,867		
E-FIT		DEFERRED FEDERAL INCOME TAX			4,170,041			2,800,464		
E-FIT		AMORTIZED ITC - NOXON			(28,858)			(18,968)		
		ELECTRIC NET OPERATING INCOME (LOSS)			14,213,429			9,410,480		

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%		69.217%		30.783%
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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	9,652,335
99	442200	Commercial - Firm & Int.	7,132,143
1	442300	Industrial	3,412,152
99	444000	Public Street & Highway Lighting	217,243
99	448000	Interdepartmental Revenue	21,757
99	499XXX	Unbilled Revenue	(1,031,990)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>19,403,640</u>
1	447XXX	Sales for Resale	<u>2,497,700</u>
		TOTAL SALES OF ELECTRICITY	<u>21,901,340</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	15,072
1	453000	Sales of Water & Water Power	10,652
1	454000	Rent from Electric Property	86,567
1	456XXX	Other Electric Revenues	<u>3,265,654</u>
		TOTAL OTHER OPERATING REVENUE	<u>3,377,945</u>
		TOTAL ELECTRIC REVENUE	<u>25,279,285</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	5,922
1	501XXX	Fuel	580,066
1	502000	Steam Expense	209,278
1	505000	Electric Expense	30,805
1	506XXX	Miscellaneous Steam Power Generation Op Exp	90,463
1	507000	Rent	337
		MAINTENANCE	
1	510000	Supervision & Engineering	19,004
1	511000	Structures	22,057
1	512000	Boiler Plant	174,214
1	513000	Electric Plant	30,968
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	30,667
		TOTAL STEAM POWER GENERATION EXP	<u>1,193,781</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	59,398
1	536000	Water for Power	29,571
1	537000	Hydraulic Expense	154,227
1	538000	Electric Expense	216,638
1	539000	Miscellaneous Hydraulic Power Generation Exp	12,809
1	540000	Rent	39,488
1	540100	MT Trust Funds Land Settlement Rents	135,675
		MAINTENANCE	
1	541000	Supervision & Engineering	19,808
1	542000	Structures	4,382
1	543000	Reservoirs, Dams, & Waterways	36,228
1	544000	Electric Plant	103,324
1	545000	Miscellaneous Hydraulic Plant	11,874
		TOTAL HYDRO POWER GENERATION EXP	<u>823,422</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	10,995
1	547XXX	Fuel	794,055
1	548000	Generation Expense	15,689
1	549XXX	Miscellaneous Other Power Generation Op Exp	(3,706)
1	550000	Rent	(966)
		MAINTENANCE	
1	551000	Supervision & Engineering	13,643
1	552000	Structures	300
1	553000	Generating & Electric Equipment	219,305
1	554XXX	Miscellaneous Other Power Generation Maint Exp	5,041
		TOTAL OTHER POWER GENERATION EXP	<u>1,054,356</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	3,399,898
1	556000	System Control & Load Dispatching	21,146
E-557	557XXX	Other Expense	3,209,305
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,630,349</u>
		TOTAL PRODUCTION OPERATING EXP	<u>9,701,908</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	57,809
1	561000	Load Dispatching	83,485
1	562000	Station Expense	4,705
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	4,270
1	565XXX	Transmission of Electricity by Others	485,821
1	566000	Miscellaneous Transmission Expense	2,318
1	567000	Rent	3,526
		MAINTENANCE	
1	568000	Supervision & Engineering	22,504
1	569000	Structures	17,798
1	570000	Station Equipment	34,109
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	5,008
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,807
		TOTAL TRANSMISSION OPERATING EXP	<u>723,160</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	833,731
E-DEPX		Depreciation Expense-Transmission	349,744
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	34,403
99		Colstrip 3 AFUDC Reallocation Adj	11,756
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,712
99	407326	Amortization of Spokane River TDG	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	935
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	130,191
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,716
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,248
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	4,076
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(53,643)
99	407455	Amortization of Colstrip Refund	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	2,327
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	(240)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	546,938
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,939,314
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,364,382

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	88,164
3	582000	Station Expense	27,373
3	583000	Overhead Line Expense	41,025
3	584000	Underground Line Expense	47,263
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	35,986
3	587000	Customer Installations Expense	26,673
3	588000	Miscellaneous Distribution Expense	198,062
3	589000	Rent	7,078
		MAINTENANCE:	
3	590000	Supervision & Engineering	27,160
3	591000	Structures	16,094
3	592000	Station Equipment	36,934
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	144,596
3	594000	Underground Lines	10,779
3	595000	Line Transformers	7,028
3	596000	Street Light & Signal System Maintenance Exp	4,057
3	597000	Meters	590
3	598000	Miscellaneous Distribution Expense	25,644
		TOTAL DISTRIBUTION OPERATING EXP	<u>744,506</u>
E-DEPX		Depreciation Expense-Distribution	1,396,797
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	733,470
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,130,267</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,874,773</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,904
2	902000	Meter Reading Expenses	13,870
2	903XXX	Customer Records & Collection Expenses	250,968
2	904000	Uncollectible Accounts	90,151
2	905000	Misc Customer Accounts	2,663
		TOTAL CUSTOMER ACCOUNTS EXPENSES	362,556
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	493,186
2	909000	Advertising	13,609
2	910000	Misc Customer Service & Info Exp	2,902
		TOTAL CUSTOMER SERVICE & INFO EXP	509,697
		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	891,132
4	921000	Office Supplies & Expenses	93,286
4	922000	Admin Exp Transferred--Credit	(3,654)
4	923000	Outside Services Employed	241,980
4	924000	Property Insurance Premium	31,271
4	925XXX	Injuries and Damages	92,956
4	926XXX	Employee Pensions and Benefits	28,497
4	927000	Franchise Requirements	221
1	928000	Regulatory Commission Expenses	142,694
4	930000	Miscellaneous General Expenses	151,464
4	931000	Rents	26,993
4	935000	Maintenance of General Plant	283,873
		TOTAL ADMIN & GEN OPERATING EXP	1,980,713

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	476,775
E-AMTX		Amortization Expense-General Plant - 303000	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	467,527
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,270
99	407229	Idaho Earnings Test Amortization	(208,098)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>748,828</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>2,729,541</u>
		TOTAL EXPENSES BEFORE FIT	<u>18,840,949</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	6,438,336
E-FIT		FEDERAL INCOME TAX--Normal Accrual	275,700
E-FIT		DEFERRED FEDERAL INCOME TAX	1,369,577
E-FIT		AMORTIZED ITC - NOXON	(9,890)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,802,949</u>

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-456-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	3,630	72,570	76,200	3,630	47,700	51,330	0	24,870	24,870
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	835,460	835,460	0	549,148	549,148	0	286,312	286,312
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	3,709,807	3,709,807	0	2,438,456	2,438,456	0	1,271,351	1,271,351
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	680,601	680,601	0	447,359	447,359	0	233,242	233,242
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,300	3,300	0	1,720	1,720
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	81,132	81,132	0	53,328	53,328	0	27,804	27,804
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,144,968	1,144,968	0	752,587	752,587	0	392,381	392,381
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,842	174,842	0	91,158	91,158
1	456130	ANCILLARY SERVICES REVENUE	0	174,215	174,215	0	114,512	114,512	0	59,703	59,703
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	57,710	0	57,710	0	0	0	57,710	0	57,710
1	456328	RESIDENTIAL DECOUPLING DEFERRE	421,488	0	421,488	523,046	0	523,046	(101,558)	0	(101,558)
1	456329	AMORTIZATION RES DECOUPLING DE	(436,307)	0	(436,307)	(436,307)	0	(436,307)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	730,757	0	730,757	462,004	0	462,004	268,753	0	268,753
1	456339	AMORTIZATION NON-RES DECOUPLIN	219,883	0	219,883	219,883	0	219,883	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	91,087	91,087	0	47,491	47,491
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	1,752,218	1,752,218	0	1,151,733	1,151,733	0	600,485	600,485
TOTAL ACCOUNT 456			1,010,174	8,860,569	9,870,743	781,037	5,824,052	6,605,089	229,137	3,036,517	3,265,654

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-555-1A
For Month Ended April 30, 2017	
Average of Monthly Averages 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	9,668,085	9,668,085	0	6,354,832	6,354,832	0	3,313,253	3,313,253
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	(17,386)	(17,386)	0	(11,428)	(11,428)	0	(5,958)	(5,958)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	96,001	96,001	0	63,101	63,101	0	32,900	32,900
1	555710	Intercompany Purchase	0	174,215	174,215	0	114,512	114,512	0	59,703	59,703
TOTAL ACCOUNT 555			0	9,920,915	9,920,915	0	6,521,017	6,521,017	0	3,399,898	3,399,898

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-557-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	27	453,837	453,864	27	298,307	298,334	0	155,530	155,530
1	557010	Other Power Supply Expense - Financial	0	1,500,828	1,500,828	0	986,494	986,494	0	514,334	514,334
1	557150	Fuel - Economic Dispatch	0	2,054,073	2,054,073	0	1,350,142	1,350,142	0	703,931	703,931
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	2,011	0	2,011	0	0	0	2,011	0	2,011
1	557165	Other Resource Costs-CAISO Charges	0	16,276	16,276	0	10,698	10,698	0	5,578	5,578
1	557170	Broker Fees - Power	0	28,909	28,909	0	19,002	19,002	0	9,907	9,907
1	557171	REC Broker Fees	0	1,559	1,559	0	1,025	1,025	0	534	534
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,116,064	0	1,116,064	1,116,064	0	1,116,064	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	442,668	0	442,668	442,668	0	442,668	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(150,548)	0	(150,548)	(150,548)	0	(150,548)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,123,487	0	1,123,487	0	0	0	1,123,487	0	1,123,487
99	557390	Idaho PCA Amortization	(40,323)	0	(40,323)	0	0	0	(40,323)	0	(40,323)
1	557395	Optional Renewable Power Expense Offset	0	21	21	0	14	14	0	7	7
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	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,068,334	2,068,334	0	1,359,516	1,359,516	0	708,818	708,818
TOTAL ACCOUNT 557			2,561,611	6,120,115	8,681,726	1,449,669	4,022,752	5,472,421	1,111,942	2,097,363	3,209,305

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-908-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	25,672	17,031	42,703	20,790	11,191	31,981	4,882	5,840	10,722
99	908600	Public Purpose Tariff Rider Expense Offset	2,001,800	0	2,001,800	1,490,609	0	1,490,609	511,191	0	511,191
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(105,252)	0	(105,252)	(76,525)	0	(76,525)	(28,727)	0	(28,727)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,922,220	17,031	1,939,251	1,434,874	11,191	1,446,065	487,346	5,840	493,186

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-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended April 30, 2017 Average of Monthly Averages 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	2,286,410,277	1,515,699,146	770,711,131
	Interest Deduction for FIT Calculation	63,545,248	42,227,378	21,317,870
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended April 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	77,089,406	51,810,121	25,279,285
E-OPS	Less: Operating & Maintenance Expense	41,649,562	27,627,022	14,022,540
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	10,647,862	7,109,861	3,538,001
E-OTX	Less: Taxes Other than FIT	5,724,803	4,444,395	1,280,408
	Net Operating Income Before FIT	19,067,179	12,628,843	6,438,336
E-INT	Less: Monthly Interest Expense	5,295,437	3,518,948	1,776,489
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756
E-SCM	Plus: Schedule M Adjustments	(11,735,836)	(7,873,460)	(3,862,376)
	Taxable Net Operating Income	2,035,906	1,248,191	787,715
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	712,567	436,867	275,700
1	Production Tax Credit	0	0	0
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	712,567	436,867	275,700
E-DTE	Deferred FIT	4,170,041	2,800,464	1,369,577
1	411400 Amortized Investment Tax Credit - Noxon	(28,858)	(18,968)	(9,890)
	Total Net FIT/Deferred FIT	4,853,750	3,218,363	1,635,387

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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,019,962	6,438,910	10,458,872	2,581,661	4,305,609	6,887,270	1,438,301	2,133,301	3,571,602
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,361	193,361	0	98,677	98,677
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	186,589	186,589	0	127,384	127,384	0	59,205	59,205
99	997007 Idaho PCA	1,083,164	0	1,083,164	0	0	0	1,083,164	0	1,083,164
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	51,085	51,085	0	34,876	34,876	0	16,209	16,209
12	997016 Redemption Expense Amortization	0	104,987	104,987	0	69,513	69,513	0	35,474	35,474
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(197,395)	0	(197,395)	(188,511)	0	(188,511)	(8,884)	0	(8,884)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	791,125	791,125	0	540,101	540,101	0	251,024	251,024
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	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	(993,531)	0	(993,531)	(768,626)	0	(768,626)	(224,905)	0	(224,905)
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,371	125,371	0	63,980	63,980
4	997033 BPA Residential Exchange	(18,107)	0	(18,107)	(3,845)	0	(3,845)	(14,262)	0	(14,262)
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	1,140,711	0	1,140,711	1,140,711	0	1,140,711	0	0	0
1	997044 Non-Monetary Power Costs	0	(17,386)	(17,386)	0	(11,428)	(11,428)	0	(5,958)	(5,958)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(325,208)	(325,208)	0	(215,323)	(215,323)	0	(109,885)	(109,885)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,313,768)	(16,313,768)	0	(8,728,858)	(8,728,858)
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	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,426	61,103	2,581	25,248	27,829
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(73,959)	0	(73,959)	(59,936)	0	(59,936)	(14,023)	0	(14,023)
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	166,667	166,667	0	109,550	109,550	0	57,117	57,117
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	1,241,492	1,241,492	0	808,758	808,758	0	432,734	432,734
4	997081 Deferred Compensation	0	(41,556)	(41,556)	0	(28,370)	(28,370)	0	(13,186)	(13,186)
4	997082 Meal Disallowances	0	14,292	14,292	0	9,757	9,757	0	4,535	4,535
4	997083 Paid Time Off	0	53,088	53,088	0	36,243	36,243	0	16,845	16,845
2	997084 Customer Uncollectibles	0	97,741	97,741	0	64,223	64,223	0	33,518	33,518
99	997088 Deferred O&M Colstrip & CS2	132,518	0	132,518	0	0	0	132,518	0	132,518
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	267,473	0	267,473	267,473	0	267,473	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,792	1,792	0	935	935
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(639)	(639)	0	(420)	(420)	0	(219)	(219)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(1,500,039)	(1,500,039)	0	(985,976)	(985,976)	0	(514,063)	(514,063)
1	997102 Amort Idaho Earnings Test (254229)	(215,795)	0	(215,795)	0	0	0	(215,795)	0	(215,795)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	5,398,167	(17,223,688)	(11,735,836)	3,206,861	(11,080,321)	(7,873,460)	2,280,991	(6,143,367)	(3,862,376)

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%	65.144%	34.856%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.211%	33.789%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/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	4,679,059	4,679,059	0	3,010,132	3,010,132	0	1,668,927	1,668,927
99	410100	Deferred Federal Income Tax Expense - Washin	(132,923)	0	(132,923)	(132,923)	0	(132,923)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(272,651)	0	(272,651)	0	0	0	(272,651)	0	(272,651)
	410100	Total	(405,574)	4,679,059	4,273,485	(132,923)	3,010,132	2,877,209	(272,651)	1,668,927	1,396,276
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(45,192)	(45,192)	0	(29,073)	(29,073)	0	(16,119)	(16,119)
99	411100	Deferred Federal Income Tax Expense - Washin	(47,672)	0	(47,672)	(47,672)	0	(47,672)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(10,580)	0	(10,580)	0	0	0	(10,580)	0	(10,580)
	411100	Total	(58,252)	(45,192)	(103,444)	(47,672)	(29,073)	(76,745)	(10,580)	(16,119)	(26,699)
Total Deferred Federal Income Tax Expense			(463,826)	4,633,867	4,170,041	(180,595)	2,981,059	2,800,464	(283,231)	1,652,808	1,369,577

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.332%	35.668%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	162,839	162,839	0	107,034	107,034	0	55,805	55,805
1	408150	R&P Property Tax--Production	0	1,109,510	1,109,510	0	729,281	729,281	0	380,229	380,229
1	408180	R&P Property Tax--Transmission	0	323,617	323,617	0	212,713	212,713	0	110,904	110,904
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,595,966	1,595,966	0	1,049,028	1,049,028	0	546,938	546,938
DISTRIBUTION											
99	408110	State Excise Tax	1,776,125	0	1,776,125	1,776,125	0	1,776,125	0	0	0
99	408120	Municipal Occupation & License Tax	1,736,378	0	1,736,378	1,453,738	0	1,453,738	282,640	0	282,640
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	440,666	0	440,666	165,504	0	165,504	275,162	0	275,162
99	409100	State Income Tax--Idaho	175,668	0	175,668	0	0	0	175,668	0	175,668
TOTAL DISTRIBUTION			4,128,837	0	4,128,837	3,395,367	0	3,395,367	733,470	0	733,470
TOTAL TAXES OTHER THAN FIT			4,128,837	1,595,966	5,724,803	3,395,367	1,049,028	4,444,395	733,470	546,938	1,280,408

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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,491,666	8,491,666	0	5,581,572	5,581,572	0	2,910,094	2,910,094
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	1,202,439	1,202,439	0	790,363	790,363	0	412,076	412,076
1	182381	CDA Settlement Past Storage	0	32,490,147	32,490,147	0	21,355,774	21,355,774	0	11,134,373	11,134,373
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)	327,597	16,798,190	17,125,787	327,597	11,201,933	11,529,530	0	5,596,257	5,596,257
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,072,630	52,434,227	56,506,857	3,998,180	35,796,847	39,795,027	74,450	16,637,380	16,711,830
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,837,962	4,837,962	0	3,302,877	3,302,877	0	1,535,085	1,535,085
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
		TOTAL INTANGIBLE PLANT	5,002,931	233,216,418	238,219,349	4,928,481	156,709,528	161,638,009	74,450	76,506,890	76,581,340
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,736	3,577,736	0	2,351,646	2,351,646	0	1,226,090	1,226,090
1	311XXX	Structures & Improvements	0	133,640,428	133,640,428	0	87,841,853	87,841,853	0	45,798,575	45,798,575
1	312000	Boiler Plant	0	178,304,058	178,304,058	0	117,199,257	117,199,257	0	61,104,801	61,104,801
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,745,331	56,745,331	0	37,298,706	37,298,706	0	19,446,625	19,446,625
1	315000	Accessory Electric Equipment	0	27,560,742	27,560,742	0	18,115,676	18,115,676	0	9,445,066	9,445,066
1	316000	Miscellaneous Power Plant Equipment	0	17,874,538	17,874,538	0	11,748,934	11,748,934	0	6,125,604	6,125,604
		TOTAL STEAM PRODUCTION PLANT	0	417,709,603	417,709,603	0	274,560,522	274,560,522	0	143,149,081	143,149,081
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,118,745	62,118,745	0	40,830,651	40,830,651	0	21,288,094	21,288,094
1	331XXX	Structures & Improvements	0	77,730,380	77,730,380	0	51,092,179	51,092,179	0	26,638,201	26,638,201
1	332XXX	Reservoirs, Dams, & Waterways	0	178,811,483	178,811,483	0	117,532,788	117,532,788	0	61,278,695	61,278,695
1	333000	Waterwheels, Turbines, & Generators	0	221,698,914	221,698,914	0	145,722,696	145,722,696	0	75,976,218	75,976,218
1	334000	Accessory Electric Equipment	0	61,330,044	61,330,044	0	40,312,238	40,312,238	0	21,017,806	21,017,806
1	335XXX	Miscellaneous Power Plant Equipment	0	12,297,712	12,297,712	0	8,083,286	8,083,286	0	4,214,426	4,214,426
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	617,058,413	617,058,413	0	405,592,495	405,592,495	0	211,465,918	211,465,918
		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	17,045,404	17,045,404	0	11,203,944	11,203,944	0	5,841,460	5,841,460
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,023	21,366,023	0	14,043,887	14,043,887	0	7,322,136	7,322,136
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	218,370,925	218,370,925	0	143,535,209	143,535,209	0	74,835,716	74,835,716
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	20,592,539	20,592,539	0	13,535,476	13,535,476	0	7,057,063	7,057,063
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	1,729,480	1,729,480	0	1,136,787	1,136,787	0	592,693	592,693
		TOTAL OTHER PRODUCTION PLANT	0	304,101,889	304,101,889	0	199,886,172	199,886,172	0	104,215,717	104,215,717
		TOTAL PRODUCTION PLANT	0	1,338,869,905	1,338,869,905	0	880,039,189	880,039,189	0	458,830,716	458,830,716

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,544,906	25,544,906	0	16,790,667	16,790,667	0	8,754,239	8,754,239
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,229,082	24,229,082	0	15,925,776	15,925,776	0	8,303,306	8,303,306
1	353000	Station Equipment	0	254,433,008	254,433,008	0	167,238,816	167,238,816	0	87,194,192	87,194,192
1	354000	Towers & Fixtures	0	17,174,517	17,174,517	0	11,288,810	11,288,810	0	5,885,707	5,885,707
1	355000	Poles & Fixtures	0	219,078,152	219,078,152	0	144,000,069	144,000,069	0	75,078,083	75,078,083
1	356000	Overhead Conductors & Devices	0	136,757,697	136,757,697	0	89,890,834	89,890,834	0	46,866,863	46,866,863
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	2,343,250	2,343,250	0	1,540,218	1,540,218	0	803,032	803,032
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		TOTAL TRANSMISSION PLANT	0	684,651,338	684,651,338	0	450,021,324	450,021,324	0	234,630,014	234,630,014
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	6,592,228	0	6,592,228	5,139,910	0	5,139,910	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	21,037,115	0	21,037,115	14,629,753	0	14,629,753	6,407,362	0	6,407,362
3	362000	Station Equipment	124,176,337	3,029,701	127,206,038	80,517,361	2,097,068	82,614,429	43,658,976	932,633	44,591,609
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	363,265,909	0	363,265,909	232,961,406	0	232,961,406	130,304,503	0	130,304,503
99	365000	Overhead Conductors & Devices	236,396,098	0	236,396,098	149,050,483	0	149,050,483	87,345,615	0	87,345,615
99	366000	Underground Conduit	104,971,573	0	104,971,573	67,555,409	0	67,555,409	37,416,164	0	37,416,164
99	367000	Underground Conductors & Devices	186,937,691	0	186,937,691	121,611,026	0	121,611,026	65,326,665	0	65,326,665
99	368000	Line Transformers	246,050,184	0	246,050,184	168,787,977	0	168,787,977	77,262,207	0	77,262,207
99	369XXX	Services	159,793,933	0	159,793,933	104,671,354	0	104,671,354	55,122,579	0	55,122,579
99	371XXX	Installations on Customers' Premises	386,378	0	386,378	386,378	0	386,378	0	0	0
99	370000	Meters	49,467,670	0	49,467,670	26,684,185	0	26,684,185	22,783,485	0	22,783,485
99	373XXX	Street Light & Signal Systems	57,908,779	0	57,908,779	38,773,480	0	38,773,480	19,135,299	0	19,135,299
		TOTAL DISTRIBUTION PLANT	1,562,529,101	3,029,701	1,565,558,802	1,013,707,463	2,097,068	1,015,804,531	548,821,638	932,633	549,754,271
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,409,178	7,242,285	8,651,463	706,699	4,944,308	5,651,007	702,479	2,297,977	3,000,456
4	390XXX	Structures & Improvements	14,549,896	82,280,842	96,830,738	6,585,316	56,173,131	62,758,447	7,964,580	26,107,711	34,072,291
4	391XXX	Office Furniture & Equipment	1,419,703	48,361,311	49,781,014	1,353,491	33,016,267	34,369,758	66,212	15,345,044	15,411,256
4	392XXX	Transportation Equipment	29,283,590	15,633,218	44,916,808	20,793,896	10,672,798	31,466,694	8,489,694	4,960,420	13,450,114
4	393000	Stores Equipment	239,771	3,481,063	3,720,834	111,618	2,376,522	2,488,140	128,153	1,104,541	1,232,694
4	394000	Tools, Shop & Garage Equipment	1,828,967	12,459,952	14,288,919	822,838	8,506,409	9,329,247	1,006,129	3,953,543	4,959,672
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	1,130,432	1,369,361	211,886	771,746	983,632	27,043	358,686	385,729
4	396XXX	Power Operated Equipment	24,649,350	8,668,364	33,317,714	14,912,509	5,917,892	20,830,401	9,736,841	2,750,472	12,487,313
4	397XXX	Communications Equipment	22,894,710	83,942,139	106,836,849	13,730,463	57,307,298	71,037,761	9,164,247	26,634,841	35,799,088
4	398000	Miscellaneous Equipment	12,284	417,661	429,945	3,880	285,137	289,017	8,404	132,524	140,928
		TOTAL GENERAL PLANT	96,526,378	263,692,168	360,218,546	59,232,596	180,022,643	239,255,239	37,293,782	83,669,525	120,963,307
		TOTAL PLANT IN SERVICE	1,664,058,410	2,523,459,530	4,187,517,940	1,077,868,540	1,668,889,752	2,746,758,292	586,189,870	854,569,778	1,440,759,648

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(297,568,879)	(297,568,879)	0	(195,592,024)	(195,592,024)	0	(101,976,855)	(101,976,855)
E-ADEP		Hydro Production Plant	0	(125,413,142)	(125,413,142)	0	(82,434,058)	(82,434,058)	0	(42,979,084)	(42,979,084)
E-ADEP		Other Production Plant	0	(112,564,995)	(112,564,995)	0	(73,988,971)	(73,988,971)	0	(38,576,024)	(38,576,024)
E-ADEP		Transmission Plant	0	(208,171,019)	(208,171,019)	0	(136,830,811)	(136,830,811)	0	(71,340,208)	(71,340,208)
E-ADEP		Distribution Plant	(503,044,362)	(91,941)	(503,136,303)	(309,078,568)	(63,639)	(309,142,207)	(193,965,794)	(28,302)	(193,994,096)
E-ADEP		General Plant	(34,348,717)	(90,547,133)	(124,895,850)	(20,904,342)	(61,816,528)	(82,720,870)	(13,444,375)	(28,730,605)	(42,174,980)
		TOTAL ACCUMULATED DEPRECIATION	(537,393,079)	(834,357,109)	(1,371,750,188)	(329,982,910)	(550,726,031)	(880,708,941)	(207,410,169)	(283,631,078)	(491,041,247)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,855,869)	(11,855,869)	0	(7,792,863)	(7,792,863)	0	(4,063,006)	(4,063,006)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(210,856)	0	(210,856)	(210,856)	0	(210,856)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,536,225)	(1,536,225)	0	(1,047,004)	(1,047,004)	0	(489,221)	(489,221)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,760,819)	(36,610,022)	(39,370,841)	(2,715,390)	(24,993,662)	(27,709,052)	(45,429)	(11,616,360)	(11,661,789)
E-AAAMT		General Plant - 390200, 396200	(4,132)	(133,664)	(137,796)	(2,367)	(91,252)	(93,619)	(1,765)	(42,412)	(44,177)
		TOTAL ACCUMULATED AMORTIZATION	(2,975,807)	(50,135,780)	(53,111,587)	(2,928,613)	(33,924,781)	(36,853,394)	(47,194)	(16,210,999)	(16,258,193)
		TOTAL ACCUMULATED DEPR/AMORT	(540,368,886)	(884,492,889)	(1,424,861,775)	(332,911,523)	(584,650,812)	(917,562,335)	(207,457,363)	(299,842,077)	(507,299,440)
		NET ELECTRIC UTILITY PLANT before DFIT	1,123,689,524	1,638,966,641	2,762,656,165	744,957,017	1,084,238,940	1,829,195,957	378,732,507	554,727,701	933,460,208
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	(34,894)	(34,894)	0	(22,936)	(22,936)	0	(11,958)	(11,958)
12		ADFIT - Electric Plant In Service (282900)	0	(516,632,386)	(516,632,386)	0	(342,067,469)	(342,067,469)	0	(174,564,917)	(174,564,917)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(56,818,056)	(56,818,056)	0	(38,789,687)	(38,789,687)	0	(18,028,369)	(18,028,369)
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	(11,371,552)	(11,371,552)	0	(7,474,521)	(7,474,521)	0	(3,897,031)	(3,897,031)
1		ADFIT - CDA Settlement Costs (283333)	0	395,831	395,831	0	260,180	260,180	0	135,651	135,651
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,774,123)	(2,774,123)	0	(1,836,775)	(1,836,775)	0	(937,348)	(937,348)
		TOTAL ACCUMULATED DFIT	0	(587,235,180)	(587,235,180)	0	(389,931,208)	(389,931,208)	0	(197,303,972)	(197,303,972)
		NET ELECTRIC UTILITY PLANT	1,123,689,524	1,051,731,461	2,175,420,985	744,957,017	694,307,732	1,439,264,749	378,732,507	357,423,729	736,156,236
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			69.217%			30.783%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			66.211%			33.789%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended April 30, 2017	
Average of Monthly Averages 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	#####	1,051,731,461		2,175,420,985	744,957,017	694,307,732	1,439,264,749	378,732,507	357,423,729	736,156,236
	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	(392,675)	0	(392,675)	392,675	0	392,675
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)		(3,000,295)	0	(3,000,295)	(961,543)	0	(961,543)	(2,038,752)	0	(2,038,752)
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)		7,862,567	0	7,862,567	5,016,969	0	5,016,969	2,845,598	0	2,845,598
99	ADFIT - Kettle Falls Disallowed (190420)		91,043	0	91,043	91,043	0	91,043	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)		1,575,443	0	1,575,443	0	0	0	1,575,443	0	1,575,443
99	ADFIT - Boulder Park Disallowed (190040)		358,595	0	358,595	0	0	0	358,595	0	358,595
99	Investment in WNP3 Exchange Power (124900, 12493)		5,818,431	0	5,818,431	5,818,431	0	5,818,431	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,045,709)	0	(1,045,709)	(1,045,709)	0	(1,045,709)	0	0	0
99	CDA Lake Settlement - WA (182382)		551,428	0	551,428	551,428	0	551,428	0	0	0
99	CDA Lake Settlement - ID (186382)		107,122	0	107,122	0	0	0	107,122	0	107,122
99	ADFIT - CDA Lake Settlement - Direct (283382)		(230,494)	0	(230,494)	(193,001)	0	(193,001)	(37,493)	0	(37,493)
99	CDA CDR Fund - Direct (182324)		40,111	0	40,111	40,111	0	40,111	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		284,453	0	284,453	264,406	0	264,406	20,047	0	20,047
99	ADFIT - Spokane River Relicensing (283322)		(99,534)	0	(99,534)	(92,523)	0	(92,523)	(7,011)	0	(7,011)
99	Spokane River PM&Es (182323)		261,256	0	261,256	167,896	0	167,896	93,360	0	93,360
99	ADFIT - Spokane River PM&Es (283323)		(91,464)	0	(91,464)	(58,788)	0	(58,788)	(32,676)	0	(32,676)
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)		(2,203,917)	0	(2,203,917)	(666,764)	0	(666,764)	(1,537,153)	0	(1,537,153)
99	Customer Deposits (235199)		(1,872,062)	0	(1,872,062)	(1,872,062)	0	(1,872,062)	0	0	0
C-WKC	Working Capital		73,903,905	36,009,587	109,913,492	73,903,905	0	73,903,905	0	36,009,587	36,009,587
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		74,979,705	36,009,587	110,989,292	76,434,397	0	76,434,397	(1,454,692)	36,009,587	34,554,895
	NET RATE BASE	#####	1,087,741,048		2,286,410,277	821,391,414	694,307,732	1,515,699,146	377,277,815	393,433,316	770,711,131

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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	668,565	668,565			668,565	668,565		439,448	439,448		229,117	229,117	
1	Hydro (ED-AN)	955,517	955,517			955,517	955,517		628,061	628,061		327,456	327,456	
1	Other (ED-AN)	808,749	808,749			808,749	808,749		531,591	531,591		277,158	277,158	
Total Electric Production		2,432,831	2,432,831			2,432,831	2,432,831		1,599,100	1,599,100		833,731	833,731	
Electric Transmission														
1	ED-AN	1,020,554	1,020,554			1,020,554	1,020,554		670,810	670,810		349,744	349,744	
Total Electric Transmissio		1,020,554	1,020,554			1,020,554	1,020,554		670,810	670,810		349,744	349,744	
Electric Distribution														
3	ED-AN	4,974	4,974			4,974	4,974		3,443	3,443		1,531	1,531	
	ED-ID	1,395,266	1,395,266		1,395,266	1,395,266	1,395,266				1,395,266		1,395,266	
	ED-WA	2,439,449	2,439,449		2,439,449	2,439,449	2,439,449	2,439,449		2,439,449				
Total Electric Distribution		3,839,689	3,839,689		3,834,715	4,974	3,839,689		2,439,449	3,443	2,442,892	1,395,266	1,531	1,396,797
Gas Underground Storage														
	GD-AN	65,059		65,059										
	GD-OR	11,418					11,418							
Total Gas Underground St		76,477		65,059		11,418								
Gas Distribution														
	GD-AN	5,383		5,383										
	GD-ID	423,590		423,590										
	GD-WA	864,065		864,065										
	GD-OR	587,467					587,467							
Total Gas Distribution		1,880,505		1,293,038		587,467								
General Plant														
4	ED-AN	241,544	241,544			241,544	241,544		164,902	164,902		76,642	76,642	
	ED-ID	19,353	19,353		19,353	19,353	19,353				19,353		19,353	
	ED-WA	53,551	53,551		53,551	53,551	53,551	53,551		53,551				
7,4	CD-AA	1,513,606	1,064,489	309,457	139,660	1,064,489	1,064,489		726,727	726,727		337,762	337,762	
9,4	CD-AN	83,204	64,740	18,464		64,740	64,740		44,198	44,198		20,542	20,542	
9	CD-ID	28,886	22,476	6,410		22,476	22,476				22,476		22,476	
9	CD-WA	24,663	19,190	5,473		19,190	19,190	19,190		19,190				
8	GD-AA	24,617		16,877	7,740									
	GD-AN	3,042		3,042										
	GD-ID	2,315		2,315										
	GD-WA	15,064		15,064										
	GD-OR	15,563			15,563									
Total General Plant		2,025,408	1,485,343	377,102	162,963	114,570	1,370,773	1,485,343	72,741	935,827	1,008,568	41,829	434,946	476,775
Total Depreciation Expens		11,275,464	8,778,417	1,735,199	761,848	3,949,285	4,829,132	8,778,417	2,512,190	3,209,180	5,721,370	1,437,095	1,619,952	3,057,047

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	69.217%	30.783%
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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,305	50,305		26,228	26,228			
1	Misc Intangible Plt (303000)	ED-AN	23,855	23,855		23,855	23,855		15,680	15,680		8,175	8,175			
Total Production/Transmission			100,388	100,388		100,388	100,388		65,985	65,985		34,403	34,403			
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013						
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489	489		489						
Total Distribution			2,502	2,502		2,502	2,502	2,502		2,502						
General Plant - 303000																
7,4	CD-AA		49,911	35,102	10,204	4,605			23,964	23,964		11,138	11,138			
9,1	CD-AN		810	631	179		631	631	415	415		216	216			
	GD-ID		1,245		1,245											
	GD-WA		2,072		2,072											
	GD-OR		672			672										
Total General Plant - 303000			54,710	35,733	13,700	5,277		35,733	35,733	24,379	24,379		11,354	11,354		
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA		1,994,114	1,402,420	407,697	183,997		1,402,420	1,402,420	957,432	957,432	444,988	444,988			
9,4	CD-AN		1,447	1,126	321		1,126	1,126	769	769		357	357			
9,4	CD-ID		1,550	1,206	344		1,206	1,206			1,206		1,206			
4	ED-AN		66,108	66,108			66,108	66,108	45,132	45,132		20,976	20,976			
	ED-ID		0	0			0	0			0		0			
	ED-WA		66,969	66,969			66,969	66,969	66,969	66,969						
8	GD-AA		12,325		8,450	3,875										
	GD-AN		0		0											
	GD-OR		0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			2,142,513	1,537,829	416,812	187,872		68,175	1,469,654	1,537,829	66,969	1,003,333	1,070,302	1,206	466,321	467,527
Gas Underground Storage																
	GD-AN		19		19											
Total Gas Underground Storage			19		19											
General Plant - 390200, 396200																
7,4	CD-AA		0	0	0	0	0	0	0	0		0	0			
4	ED-AN		4,003	4,003			4,003	4,003	2,733	2,733		1,270	1,270			
	GD-OR		0			0										
Total General Plant - 390200, 396200			4,003	4,003	0	0		4,003	4,003	2,733	2,733		1,270	1,270		
Total Amortization Expense			2,304,135	1,680,455	430,531	193,149		70,677	1,609,778	1,680,455	69,471	1,096,430	1,165,901	1,206	513,348	514,554

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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(297,568,879)	(297,568,879)			(297,568,879)	(297,568,879)		(195,592,024)	(195,592,024)		(101,976,855)	(101,976,855)	
1	Hydro (ED-AN)	(125,413,142)	(125,413,142)			(125,413,142)	(125,413,142)		(82,434,058)	(82,434,058)		(42,979,084)	(42,979,084)	
1	Other (ED-AN)	(112,564,995)	(112,564,995)			(112,564,995)	(112,564,995)		(73,988,971)	(73,988,971)		(38,576,024)	(38,576,024)	
Total Electric Production		(535,547,016)	(535,547,016)			(535,547,016)	(535,547,016)		(352,015,053)	(352,015,053)		(183,531,963)	(183,531,963)	
Electric Transmission														
1	ED-AN	(208,171,019)	(208,171,019)			(208,171,019)	(208,171,019)		(136,830,811)	(136,830,811)		(71,340,208)	(71,340,208)	
Total Electric Transmissic		(208,171,019)	(208,171,019)			(208,171,019)	(208,171,019)		(136,830,811)	(136,830,811)		(71,340,208)	(71,340,208)	
Electric Distribution														
3	ED-AN	(91,941)	(91,941)				(91,941)		(63,639)	(63,639)		(28,302)	(28,302)	
	ED-ID	(193,965,794)	(193,965,794)			(193,965,794)	(193,965,794)				(193,965,794)		(193,965,794)	
	ED-WA	(309,078,568)	(309,078,568)			(309,078,568)	(309,078,568)	(309,078,568)		(309,078,568)				
Total Electric Distribution		(503,136,303)	(503,136,303)			(503,044,362)	(91,941)	(503,136,303)	(309,078,568)	(63,639)	(309,142,207)	(193,965,794)	(28,302)	(193,994,096)
Gas Underground Storage														
	GD-AN	(14,828,178)		(14,828,178)										
	GD-OR	(914,968)			(914,968)									
Total Gas Underground S		(15,743,146)		(14,828,178)	(914,968)									
Gas Distribution														
	GD-AN	(1,690,697)		(1,690,697)										
	GD-ID	(69,714,884)		(69,714,884)										
	GD-WA	(133,801,357)		(133,801,357)										
	GD-OR	(103,561,302)			(103,561,302)									
Total Gas Distribution		(308,768,240)		(205,206,938)	(103,561,302)									
General Plant														
4	ED-AN	(46,137,990)	(46,137,990)			(46,137,990)	(46,137,990)		(31,498,406)	(31,498,406)		(14,639,584)	(14,639,584)	
	ED-ID	(8,993,982)	(8,993,982)			(8,993,982)	(8,993,982)				(8,993,982)		(8,993,982)	
	ED-WA	(17,979,358)	(17,979,358)			(17,979,358)	(17,979,358)	(17,979,358)						
7,4	CD-AA	(50,365,859)	(35,421,301)	(10,297,300)	(4,647,258)	(35,421,301)	(35,421,301)		(24,182,122)	(24,182,122)		(11,239,179)	(11,239,179)	
9,4	CD-AN	(11,551,160)	(8,987,842)	(2,563,318)		(8,987,842)	(8,987,842)		(6,136,000)	(6,136,000)		(2,851,842)	(2,851,842)	
9	CD-ID	(5,719,638)	(4,450,393)	(1,269,245)		(4,450,393)	(4,450,393)				(4,450,393)		(4,450,393)	
9	CD-WA	(3,759,185)	(2,924,984)	(834,201)		(2,924,984)	(2,924,984)	(2,924,984)		(2,924,984)				
8	GD-AA	(2,239,274)		(1,535,201)	(704,073)									
	GD-AN	(2,567,903)		(2,567,903)										
	GD-ID	(1,488,030)		(1,488,030)										
	GD-WA	(5,571,452)		(5,571,452)										
	GD-OR	(4,710,448)			(4,710,448)									
Total General Plant		(161,084,279)	(124,895,850)	(26,126,650)	(10,061,779)	(34,348,717)	(90,547,133)	(124,895,850)	(20,904,342)	(61,816,528)	(82,720,870)	(13,444,375)	(28,730,605)	(42,174,980)
Total Accumulated Depr		(1,732,450,003)	(1,371,750,188)	(246,161,766)	(114,538,049)	(537,393,079)	(834,357,109)	(1,371,750,188)	(329,982,910)	(550,726,031)	(880,708,941)	(207,410,169)	(283,631,078)	(491,041,247)

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	30.783%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%
							34.270%
							30.783%
							31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(10,409,221)	(10,409,221)			(10,409,221)	(10,409,221)		(6,841,981)	(6,841,981)		(3,567,240)	(3,567,240)		
1	Misc Intangible Plt (3030 ED-AN	(1,446,648)	(1,446,648)			(1,446,648)	(1,446,648)		(950,882)	(950,882)		(495,766)	(495,766)		
Total Production/Transmission		(11,855,869)	(11,855,869)			(11,855,869)	(11,855,869)		(7,792,863)	(7,792,863)		(4,063,006)	(4,063,006)		
Distribution															
	Franchises (302000) ED-WA	(176,433)	(176,433)			(176,433)	(176,433)	(176,433)		(176,433)					
	Misc Intangible Plt (3030 ED-WA	(34,423)	(34,423)			(34,423)	(34,423)	(34,423)		(34,423)					
Total Distribution		(210,856)	(210,856)			(210,856)	(210,856)	(210,856)		(210,856)					
General Plant - 303000															
7,4	CD-AA	(2,084,935)	(1,466,293)	(426,265)	(192,377)	(1,466,293)	(1,466,293)		(1,001,038)	(1,001,038)		(465,255)	(465,255)		
9,1	CD-AN	(89,876)	(69,932)	(19,944)		(69,932)	(69,932)		(45,966)	(45,966)		(23,966)	(23,966)		
	GD-ID	(75,805)		(75,805)											
	GD-WA	(173,680)		(173,680)											
	GD-OR	(82,971)			(82,971)										
Total General Plant - 303000		(2,507,267)	(1,536,225)	(695,694)	(275,348)		(1,536,225)	(1,536,225)		(1,047,004)	(1,047,004)		(489,221)	(489,221)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(49,749,014)	(34,987,485)	(10,171,187)	(4,590,342)		(34,987,485)	(34,987,485)		(23,885,956)	(23,885,956)		(11,101,529)	(11,101,529)	
9,4	CD-AN	(39,908)	(31,052)	(8,856)			(31,052)	(31,052)		(21,199)	(21,199)		(9,853)	(9,853)	
9	CD-ID	(58,385)	(45,429)	(12,956)		(45,429)	(45,429)				(45,429)		(45,429)		
4	ED-AN	(1,591,485)	(1,591,485)			(1,591,485)	(1,591,485)		(1,086,507)	(1,086,507)		(504,978)	(504,978)		
	ED-ID	0	0			0	0				0		0		
	ED-WA	(2,715,390)	(2,715,390)			(2,715,390)	(2,715,390)	(2,715,390)		(2,715,390)					
8	GD-AA	(406,081)		(278,401)	(127,680)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(54,560,263)	(39,370,841)	(10,471,400)	(4,718,022)		(2,760,819)	(36,610,022)	(39,370,841)	(2,715,390)	(24,993,662)	(27,709,052)	(45,429)	(11,616,360)	(11,661,789)
Gas Underground Storage															
	GD-AN	(240,380)		(240,380)											
Total Gas Underground Storage		(240,380)		(240,380)											
General Plant - 390200, 396200															
7,4	CD-AA	(53,850)	(37,872)	(11,009)	(4,969)		(37,872)	(37,872)		(25,855)	(25,855)		(12,017)	(12,017)	
9	CD-ID	(2,268)	(1,765)	(503)		(1,765)	(1,765)				(1,765)		(1,765)		
9	CD-WA	(3,042)	(2,367)	(675)		(2,367)	(2,367)	(2,367)		(2,367)					
4	ED-AN	(95,792)	(95,792)			(95,792)	(95,792)		(65,397)	(65,397)		(30,395)	(30,395)		
	ED-WA	0	0			0	0	0		0					
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(154,952)	(137,796)	(12,187)	(4,969)		(4,132)	(133,664)	(137,796)	(2,367)	(91,252)	(93,619)	(1,765)	(42,412)	(44,177)
Total Accumulated Amortization		(69,529,587)	(53,111,587)	(11,419,661)	(4,998,339)		(2,975,807)	(50,135,780)	(53,111,587)	(2,928,613)	(33,924,781)	(36,853,394)	(47,194)	(16,210,999)	(16,258,193)

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%	4	Jurisdictional 4-Factor Ratio	68.270%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			34.270%
							31.730%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,509,836	0	0	0	0	2,509,836	0	0	2,509,836	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	9,927,319	0	0	6,981,685	6,981,685	0	0	2,029,640	2,029,640	0	915,994	915,994
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	15,317,996	706,699	702,479	7,242,284	8,651,462	2,707,504	97,025	2,097,467	4,901,996	848,544	915,994	1,764,538
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,052,979	1,052,423	2,409,238	4,591,318	8,052,979	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,864	0	0	0	0	2,252,864	0	0	2,252,864	0	0	0
99	GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	98,667,453	0	0	69,390,846	69,390,846	0	0	20,172,561	20,172,561	0	9,104,046	9,104,046
9	CD-WA / ID / AN	24,916,027	5,532,893	5,555,342	8,298,677	19,386,912	1,577,972	1,584,374	2,366,769	5,529,115	0	0	0
	TOTAL ACCOUNT	137,533,403	6,585,316	7,964,580	82,280,841	96,830,737	3,830,836	1,584,374	22,539,330	27,954,540	3,644,080	9,104,046	12,748,126
	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	60,500,509	0	0	42,548,798	42,548,798	0	0	12,369,329	12,369,329	0	5,582,382	5,582,382
9	CD-WA / ID / AN	624,252	323,749	66,212	95,763	485,724	92,333	18,884	27,311	138,528	0	0	0
	TOTAL ACCOUNT	68,489,703	1,353,490	66,212	48,361,310	49,781,012	92,333	18,884	12,822,729	12,933,946	0	5,774,745	5,774,745
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,435,288	18,696,045	7,665,048	13,074,195	39,435,288	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,031,618	0	0	0	0	7,969,522	2,365,911	1,696,185	12,031,618	0	0	0
99	GD-OR / AS	4,098,422	0	0	0	0	0	0	0	0	4,098,422	0	4,098,422
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	6,244,746	2,097,851	824,646	1,936,477	4,858,974	598,304	235,188	552,280	1,385,772	0	0	0
	TOTAL ACCOUNT	62,695,277	20,793,896	8,489,694	15,633,217	44,916,807	8,567,826	2,601,099	2,429,445	13,598,370	4,098,422	81,678	4,180,100

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0	48,477	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	4,268,895	101,156	113,791	3,106,637	3,321,584	28,850	32,453	886,008	947,311	0	0	0
	TOTAL ACCOUNT	4,804,782	111,617	128,154	3,481,063	3,720,834	117,010	32,453	886,008	1,035,471	48,477	0	48,477
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,041,018	808,146	249,881	2,982,991	4,041,018	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,578,306	0	0	0	0	1,876,718	320,550	381,038	2,578,306	0	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8	GD-AA	3,376,335	0	0	0	0	0	0	2,314,748	2,314,748	0	1,061,587	1,061,587
7	CD-AA	13,249,194	0	0	9,317,893	9,317,893	0	0	2,708,798	2,708,798	0	1,222,503	1,222,503
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	25,359,634	822,838	1,006,129	12,459,952	14,288,919	1,880,908	536,231	5,449,950	7,867,089	919,536	2,284,090	3,203,626
	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	1,096,611	210,583	26,627	859,401	1,096,611	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	0	40,917	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	1,822,293	211,886	27,043	1,130,432	1,369,361	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,961,679	14,660,343	9,427,928	7,873,408	31,961,679	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	0	43,834	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	37,767,132	14,912,509	9,736,841	8,668,363	33,317,713	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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,128,774	12,295,620	6,221,715	45,611,439	64,128,774	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	44,013,540	0	0	30,953,843	30,953,843	0	0	8,998,568	8,998,568	0	4,061,129	4,061,129
9	CD-WA/ ID / AN	15,106,520	1,434,843	2,942,532	7,376,857	11,754,232	409,215	839,205	2,103,868	3,352,288	0	0	0
	TOTAL ACCOUNT	126,642,041	13,730,463	9,164,247	83,942,139	106,836,849	1,094,581	1,334,002	11,783,171	14,211,754	1,220,111	4,373,327	5,593,438
	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	11,980	3,880	1,558	3,884	9,322	1,106	444	1,108	2,658	0	0	0
	TOTAL ACCOUNT	549,276	3,880	8,404	417,660	429,944	1,106	444	79,869	81,419	2,367	35,546	37,913
	TOTAL GENERAL PLANT	481,056,438	59,232,594	37,293,783	263,692,162	360,218,539	20,768,960	7,045,261	59,455,667	87,269,888	10,866,288	22,701,723	33,568,011

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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,656,589	327,597	0	10,328,992	10,656,589	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	22,062,877	327,597	0	16,798,190	17,125,787	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	7,787,879	3,998,180	0	3,789,699	7,787,879	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	69,070,565	0	0	48,575,947	48,575,947	0	0	14,121,477	14,121,477	0	6,373,141	
9		CD-WA / ID / AN	183,823	0	74,450	68,581	143,031	0	21,233	19,559	40,792	0	0	
		TOTAL ACCOUNT	77,789,913	3,998,180	74,450	52,434,227	56,506,857	0	21,233	14,653,607	14,674,840	0	6,608,216	6,608,216
	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	6,879,140	0	0	4,837,962	4,837,962	0	0	1,406,440	1,406,440	0	634,738	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,879,140	0	0	4,837,962	4,837,962	0	0	1,406,440	1,406,440	0	634,738	634,738
	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	207,563,134	4,325,777	74,450	144,982,948	149,383,175	1,022,594	800,838	38,554,810	40,378,242	426,123	17,375,594	17,801,717

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(80,020,950)	(56,277,134)	(16,360,283)	(7,383,533)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(695,192)	(540,922)	(154,270)	0
7	283750	CD-AA	0	0	0	0
		Total	(80,716,142)	(56,818,056)	(16,514,553)	(7,383,533)

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 Month Ended April 30, 2017
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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			3,226,550	3,226,550					3,226,550
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			(6)	(6)					(6)
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	90,418,536	43,785,839		134,204,375	73,903,905	36,009,587	16,514,631	7,776,252	
TOTAL		90,418,536	43,785,839	3,226,544	137,430,919	73,903,905	36,009,587	16,514,631	7,776,252	3,226,544

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						