

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended January 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	17,187,605	11,347,568	5,840,037
	Adjustments			
	Adjusted Net Operating Income (Loss)	17,187,605	11,347,568	5,840,037
E-APL	Electric Net Rate Base	2,282,834,197	1,510,894,534	771,939,663
	RATE OF RETURN	0.753%	0.751%	0.757%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers	1-01-2017 thru 01-31-2017	378,138	248,450	129,688
		Percent		100.000%	65.704%	34.296%
3	E-OPS	Direct Distribution Operating Expense	1-01-2017 thru 01-31-2017	1,932,155	1,185,265	746,890
		Percent		100.000%	61.344%	38.656%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages		400.000%	273.079%	126.921%
		Percent		100.000%	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
		Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
		Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	0
		Adjustments		0	0	0	0
		Total		120,618,749	93,945,705	17,874,624	8,798,420
		Percentage		100.000%	77.887%	14.819%	7.294%
		Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
		Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
		Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	0
		Total		92,218,982	67,133,294	17,802,110	7,283,578
		Percentage		100.000%	72.798%	19.304%	7.898%
		Number of Customers at		717,579	377,285	239,822	100,472
		Percentage		100.000%	52.577%	33.421%	14.002%
		Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
		Percentage		100.000%	78.050%	14.236%	7.714%
		Total Percentages		400.000%	281.311%	81.781%	36.908%
		Average (CD AA)		100.000%	70.328%	20.445%	9.227%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
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 Percentage		617,107	377,285	239,822	0
				100.000%	61.138%	38.862%	0.000%
		Net Direct Plant Percentage		2,956,680,102	2,504,855,013	451,825,089	0
				100.000%	84.718%	15.282%	0.000%
9		Total Percentages		400.000%	311.234%	88.766%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2016 thru 01-31-2017	1,055,620,204	700,900,579	354,719,625	
				100.000%	66.397%	33.603%	
11		Book Depreciation Percent	1-01-2017 thru 01-31-2017	8,698,904	5,668,994	3,029,910	
				100.000%	65.169%	34.831%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	12-01-2016 thru 01-31-2017	2,749,086,715 100.000%	1,818,925,178 66.165%	930,161,537 33.835%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2016 thru 01-31-2017	237,389,261 100.000%	157,791,296 66.469%	79,597,965 33.531%
14		Net Allocated Schedule M's - AMA Percent	1-01-2017 thru 01-31-2017	-17,011,169 100.000%	-10,948,836 64.363%	-6,062,333 35.637%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	49,728,507	0	49,728,507	34,040,515	0	34,040,515	15,687,992	0	15,687,992
99	442200	Commercial - Firm & Int.	29,153,584	0	29,153,584	20,444,812	0	20,444,812	8,708,772	0	8,708,772
1	442300	Industrial	9,024,562	0	9,024,562	5,246,773	0	5,246,773	3,777,789	0	3,777,789
99	444000	Public Street & Highway Lighting	626,506	0	626,506	412,142	0	412,142	214,364	0	214,364
99	448000	Interdepartmental Revenue	131,672	0	131,672	96,850	0	96,850	34,822	0	34,822
99	499XXX	Unbilled Revenue	(2,295,278)	0	(2,295,278)	(1,600,276)	0	(1,600,276)	(695,002)	0	(695,002)
		TOTAL SALES TO ULTIMATE CUSTOMERS	86,369,553	0	86,369,553	58,640,816	0	58,640,816	27,728,737	0	27,728,737
1	447XXX	Sales for Resale	0	8,245,341	8,245,341	0	5,419,663	5,419,663	0	2,825,678	2,825,678
		TOTAL SALES OF ELECTRICITY	86,369,553	8,245,341	94,614,894	58,640,816	5,419,663	64,060,479	27,728,737	2,825,678	30,554,415
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	27,543	0	27,543	16,279	0	16,279	11,264	0	11,264
1	453000	Sales of Water & Water Power	0	31,083	31,083	0	20,431	20,431	0	10,652	10,652
1	454000	Rent from Electric Property	206,371	13,530	219,901	123,231	8,893	132,124	83,140	4,637	87,777
1	456XXX	Other Electric Revenues	(6,942,061)	6,373,562	(568,499)	(4,905,103)	4,189,342	(715,761)	(2,036,958)	2,184,220	147,262
		TOTAL OTHER OPERATING REVENUE	(6,708,147)	6,418,175	(289,972)	(4,765,593)	4,218,666	(546,927)	(1,942,554)	2,199,509	256,955
		TOTAL ELECTRIC REVENUE	79,661,406	14,663,516	94,324,922	53,875,223	9,638,329	63,513,552	25,786,183	5,025,187	30,811,370

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	26,593	26,593	0	17,480	17,480	0	9,113	9,113
1	501XXX	Fuel	0	3,270,671	3,270,671	0	2,149,812	2,149,812	0	1,120,859	1,120,859
1	502000	Steam Expense	0	591,893	591,893	0	389,051	389,051	0	202,842	202,842
1	505000	Electric Expense	0	65,198	65,198	0	42,855	42,855	0	22,343	22,343
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	417,659	417,659	0	274,527	274,527	0	143,132	143,132
1	507000	Rent	0	4,500	4,500	0	2,958	2,958	0	1,542	1,542
MAINTENANCE											
1	510000	Supervision & Engineering	0	37,531	37,531	0	24,669	24,669	0	12,862	12,862
1	511000	Structures	0	62,609	62,609	0	41,153	41,153	0	21,456	21,456
1	512000	Boiler Plant	0	494,319	494,319	0	324,916	324,916	0	169,403	169,403
1	513000	Electric Plant	0	299,302	299,302	0	196,731	196,731	0	102,571	102,571
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(474,525)	(474,525)	0	(311,905)	(311,905)	0	(162,620)	(162,620)
TOTAL STEAM POWER GENERATION EXP			0	4,795,750	4,795,750	0	3,152,247	3,152,247	0	1,643,503	1,643,503
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	120,816	120,816	0	79,412	79,412	0	41,404	41,404
1	536000	Water for Power	0	83,642	83,642	0	54,978	54,978	0	28,664	28,664
1	537000	Hydraulic Expense	102,025	291,670	393,695	66,809	191,715	258,524	35,216	99,955	135,171
1	538000	Electric Expense	0	615,962	615,962	0	404,872	404,872	0	211,090	211,090
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	116,104	116,104	0	76,315	76,315	0	39,789	39,789
1	540000	Rent	0	115,227	115,227	0	75,739	75,739	0	39,488	39,488
1	540100	MT Trust Funds Land Settlement Rents	395,900	0	395,900	260,225	0	260,225	135,675	0	135,675
MAINTENANCE											
1	541000	Supervision & Engineering	0	86,892	86,892	0	57,114	57,114	0	29,778	29,778
1	542000	Structures	0	6,175	6,175	0	4,059	4,059	0	2,116	2,116
1	543000	Reservoirs, Dams, & Waterways	0	69	69	0	45	45	0	24	24
1	544000	Electric Plant	0	242,386	242,386	0	159,320	159,320	0	83,066	83,066
1	545000	Miscellaneous Hydraulic Plant	0	42,841	42,841	0	28,159	28,159	0	14,682	14,682
TOTAL HYDRO POWER GENERATION EXP			497,925	1,721,784	2,219,709	327,034	1,131,728	1,458,762	170,891	590,056	760,947
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	104,076	104,076	0	68,409	68,409	0	35,667	35,667
1	547XXX	Fuel	0	9,055,016	9,055,016	0	5,951,862	5,951,862	0	3,103,154	3,103,154
1	548000	Generation Expense	0	206,078	206,078	0	135,455	135,455	0	70,623	70,623
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	140,980	140,980	0	92,666	92,666	0	48,314	48,314
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)	(966)
MAINTENANCE											
1	551000	Supervision & Engineering	0	36,397	36,397	0	23,924	23,924	0	12,473	12,473
1	552000	Structures	0	136,227	136,227	0	89,542	89,542	0	46,685	46,685
1	553000	Generating & Electric Equipment	0	255,601	255,601	0	168,007	168,007	0	87,594	87,594
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	2,199	2,199	0	1,445	1,445	0	754	754
TOTAL OTHER POWER GENERATION EXP			0	9,933,755	9,933,755	0	6,529,457	6,529,457	0	3,404,298	3,404,298

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	14,070,064	14,070,064	0	9,248,252	9,248,252	0	4,821,812	4,821,812
1	556000	System Control & Load Dispatching	0	56,502	56,502	0	37,139	37,139	0	19,363	19,363
E-557	557XXX	Other Expense	869,478	3,847,090	4,716,568	463,192	2,528,692	2,991,884	406,286	1,318,398	1,724,684
TOTAL OTHER POWER SUPPLY EXPENSE			869,478	17,973,656	18,843,134	463,192	11,814,083	12,277,275	406,286	6,159,573	6,565,859
TOTAL PRODUCTION OPERATING EXP			1,367,403	34,424,945	35,792,348	790,226	22,627,515	23,417,741	577,177	11,797,430	12,374,607
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	142,979	142,979	0	93,980	93,980	0	48,999	48,999
1	561000	Load Dispatching	0	240,572	240,572	0	158,128	158,128	0	82,444	82,444
1	562000	Station Expense	0	23,917	23,917	0	15,721	15,721	0	8,196	8,196
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	16,287	16,287	0	10,705	10,705	0	5,582	5,582
1	565XXX	Transmission of Electricity by Others	0	1,463,312	1,463,312	0	961,835	961,835	0	501,477	501,477
1	566000	Miscellaneous Transmission Expense	0	1,069,355	1,069,355	0	702,887	702,887	0	366,468	366,468
1	567000	Rent	0	16,392	16,392	0	10,774	10,774	0	5,618	5,618
MAINTENANCE											
1	568000	Supervision & Engineering	0	52,629	52,629	0	34,593	34,593	0	18,036	18,036
1	569000	Structures	0	42,961	42,961	0	28,238	28,238	0	14,723	14,723
1	570000	Station Equipment	0	95,670	95,670	0	62,884	62,884	0	32,786	32,786
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	3,312	26,349	29,661	3,110	17,319	20,429	202	9,030	9,232
1	572000	Underground Lines	32	14	46	32	9	41	0	5	5
1	573000	Service Miscellaneous	0	7,113	7,113	0	4,675	4,675	0	2,438	2,438
TOTAL TRANSMISSION OPERATING EXP			3,344	3,197,550	3,200,894	3,142	2,101,748	2,104,890	202	1,095,802	1,096,004

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,417,075	2,417,075	0	1,588,743	1,588,743	0	828,332	828,332
E-DEPX		Depreciation Expense-Transmission	0	1,011,281	1,011,281	0	664,715	664,715	0	346,566	346,566
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,536	96,536	0	63,453	63,453	0	33,083	33,083
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,756)	0	(11,756)	11,756	0	11,756
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,955	11,877	0	5,712	5,712
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,792	1,792	0	935	935
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	130,181	0	130,181	(10)	0	(10)	130,191	0	130,191
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	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	25,248
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	17,778	0	17,778	14,056	0	14,056	3,722	0	3,722
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(263,643)	0	(263,643)	(167,349)	0	(167,349)	(96,294)	0	(96,294)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(63,175)	0	(63,175)	0	0	0	(63,175)	0	(63,175)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	7,906	0	7,906	7,906	0	7,906	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(461)	(461)	0	(240)	(240)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,934,170	1,934,170	0	1,271,330	1,271,330	0	662,840	662,840
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			116,658	5,551,429	5,668,087	82,322	3,648,953	3,731,275	34,336	1,902,476	1,936,812
TOTAL PRODUCTION & TRANSMISSION EXPEN:			1,487,405	43,173,924	44,661,329	875,690	28,378,216	29,253,906	611,715	14,795,708	15,407,423

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	60,591	187,929	248,520	43,640	115,283	158,923	16,951	72,646	89,597
3	582000	Station Expense	82,619	3,645	86,264	38,161	2,236	40,397	44,458	1,409	45,867
3	583000	Overhead Line Expense	108,660	26,964	135,624	76,085	16,541	92,626	32,575	10,423	42,998
3	584000	Underground Line Expense	46,293	0	46,293	25,465	0	25,465	20,828	0	20,828
3	584100	Energy Storage Equipment	17,490	0	17,490	17,490	0	17,490	0	0	0
3	585000	Street Light & Signal System Operation Expense	19	0	19	19	0	19	0	0	0
3	586000	Meter Expense	264,481	225	264,706	230,456	138	230,594	34,025	87	34,112
3	587000	Customer Installations Expense	90,030	8,056	98,086	62,083	4,942	67,025	27,947	3,114	31,061
3	588000	Miscellaneous Distribution Expense	590,656	277,125	867,781	313,284	170,000	483,284	277,372	107,125	384,497
3	589000	Rent	0	16,592	16,592	0	10,178	10,178	0	6,414	6,414
		MAINTENANCE:									
3	590000	Supervision & Engineering	27,245	86,178	113,423	17,626	52,865	70,491	9,619	33,313	42,932
3	591000	Structures	24,797	0	24,797	18,578	0	18,578	6,219	0	6,219
3	592000	Station Equipment	77,470	29,868	107,338	65,327	18,322	83,649	12,143	11,546	23,689
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	355,838	0	355,838	119,185	0	119,185	236,653	0	236,653
3	594000	Underground Lines	62,511	0	62,511	44,799	0	44,799	17,712	0	17,712
3	595000	Line Transformers	91,481	0	91,481	89,899	0	89,899	1,582	0	1,582
3	596000	Street Light & Signal System Maintenance Exp	15,397	0	15,397	13,166	0	13,166	2,231	0	2,231
3	597000	Meters	5,228	0	5,228	4,002	0	4,002	1,226	0	1,226
3	598000	Miscellaneous Distribution Expense	11,349	15,697	27,046	6,000	9,629	15,629	5,349	6,068	11,417
		TOTAL DISTRIBUTION OPERATING EXP	1,932,155	652,279	2,584,434	1,185,265	400,134	1,585,399	746,890	252,145	999,035
E-DEPX		Depreciation Expense-Distribution	3,790,127	3,492	3,793,619	2,408,449	2,142	2,410,591	1,381,678	1,350	1,383,028
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,526	0	2,526	2,526	0	2,526	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	6,252,525	0	6,252,525	5,113,912	0	5,113,912	1,138,613	0	1,138,613
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	10,045,178	3,492	10,048,670	7,524,887	2,142	7,527,029	2,520,291	1,350	2,521,641
		TOTAL DISTRIBUTION EXPENSES	11,977,333	655,771	12,633,104	8,710,152	402,276	9,112,428	3,267,181	253,495	3,520,676

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	19,319	19,319	0	12,693	12,693	0	6,626	6,626
2	902000	Meter Reading Expenses	244,404	7,931	252,335	227,715	5,211	232,926	16,689	2,720	19,409
2	903XXX	Customer Records & Collection Expenses	116,767	578,021	694,788	84,530	379,783	464,313	32,237	198,238	230,475
2	904000	Uncollectible Accounts	0	262,885	262,885	0	172,726	172,726	0	90,159	90,159
2	905000	Misc Customer Accounts	0	7,774	7,774	0	5,108	5,108	0	2,666	2,666
TOTAL CUSTOMER ACCOUNTS EXPENSES			361,171	875,930	1,237,101	312,245	575,521	887,766	48,926	300,409	349,335
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,784,399	15,078	2,799,477	2,076,483	9,907	2,086,390	707,916	5,171	713,087
2	909000	Advertising	0	35,547	35,547	0	23,356	23,356	0	12,191	12,191
2	910000	Misc Customer Service & Info Exp	0	49,994	49,994	0	32,848	32,848	0	17,146	17,146
TOTAL CUSTOMER SERVICE & INFO EXP			2,784,399	100,619	2,885,018	2,076,483	66,111	2,142,594	707,916	34,508	742,424
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	37,757	3,127,367	3,165,124	23,493	2,135,053	2,158,546	14,264	992,314	1,006,578
4	921000	Office Supplies & Expenses	3,180	321,430	324,610	3,180	219,440	222,620	0	101,990	101,990
4	922000	Admin Exp Transferred--Credit	0	(9,586)	(9,586)	0	(6,544)	(6,544)	0	(3,042)	(3,042)
4	923000	Outside Services Employed	(7,451)	483,126	475,675	(7,924)	329,830	321,906	473	153,296	153,769
4	924000	Property Insurance Premium	0	118,244	118,244	0	80,725	80,725	0	37,519	37,519
4	925XXX	Injuries and Damages	0	258,628	258,628	0	176,565	176,565	0	82,063	82,063
4	926XXX	Employee Pensions and Benefits	0	58,556	58,556	0	39,976	39,976	0	18,580	18,580
4	927000	Franchise Requirements	221	0	221	0	0	0	221	0	221
1	928000	Regulatory Commission Expenses	200,923	269,385	470,308	151,502	177,067	328,569	49,421	92,318	141,739
4	930000	Miscellaneous General Expenses	14,943	542,978	557,921	2,961	370,691	373,652	11,982	172,287	184,269
4	931000	Rents	786	91,584	92,370	436	62,524	62,960	350	29,060	29,410
4	935000	Maintenance of General Plant	182,494	837,209	1,019,703	91,445	571,563	663,008	91,049	265,646	356,695
TOTAL ADMIN & GEN OPERATING EXP			432,853	6,098,921	6,531,774	265,093	4,156,890	4,421,983	167,760	1,942,031	2,109,791

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	130,261	1,338,413	1,468,674	88,565	913,734	1,002,299	41,696	424,679	466,375
E-AMTX		Amortization Expense-General Plant - 303000	0	35,733	35,733	0	24,379	24,379	0	11,354	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	68,571	1,402,348	1,470,919	66,969	957,383	1,024,352	1,602	444,965	446,567
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,733	2,733	0	1,270	1,270
99	407229	Idaho Earnings Test Amortization	(287,547)	0	(287,547)	0	0	0	(287,547)	0	(287,547)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(88,715)	2,780,497	2,691,782	155,534	1,898,229	2,053,763	(244,249)	882,268	638,019
		TOTAL ADMIN & GENERAL EXPENSES	344,138	8,879,418	9,223,556	420,627	6,055,119	6,475,746	(76,489)	2,824,299	2,747,810
		TOTAL EXPENSES BEFORE FIT	16,954,446	53,685,662	70,640,108	12,395,197	35,477,243	47,872,440	4,559,249	18,208,419	22,767,668
		NET OPERATING INCOME (LOSS) BEFORE FIT			23,684,814			15,641,112			8,043,702
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,981,700			2,440,253			541,447
E-FIT		DEFERRED FEDERAL INCOME TAX			3,544,251			1,872,183			1,672,068
E-FIT		AMORTIZED ITC - NOXON			(28,742)			(18,892)			(9,850)
		ELECTRIC NET OPERATING INCOME (LOSS)			17,187,605			11,347,568			5,840,037

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.704%	34.296%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.344%	38.656%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended January 31, 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	970	110,795	111,765	870	72,826	73,696	100	37,969	38,069
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	302,618	302,618	0	198,911	198,911	0	103,707	103,707
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	641,193	641,193	0	421,456	421,456	0	219,737	219,737
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	976,370	976,370	0	641,768	641,768	0	334,602	334,602
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	978	978	0	643	643	0	335	335
1	456100	TRANSMISSION REVENUE OF OTHERS	0	920,621	920,621	0	605,124	605,124	0	315,497	315,497
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	261,636	261,636	0	171,973	171,973	0	89,663	89,663
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	88,587	0	88,587	0	0	0	88,587	0	88,587
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(5,323,437)	0	(5,323,437)	(3,800,086)	0	(3,800,086)	(1,523,351)	0	(1,523,351)
1	456329	AMORTIZATION RES DECOUPLING DE	(827,894)	0	(827,894)	(827,894)	0	(827,894)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(1,146,702)	0	(1,146,702)	(540,176)	0	(540,176)	(606,526)	0	(606,526)
1	456339	AMORTIZATION NON-RES DECOUPLIN	253,402	0	253,402	253,402	0	253,402	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	2,749,753	2,749,753	0	1,807,413	1,807,413	0	942,340	942,340
TOTAL ACCOUNT 456			(6,942,061)	6,373,562	(568,499)	(4,905,103)	4,189,343	(715,760)	(2,036,958)	2,184,219	147,261

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 January 31, 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	555000/555100	Purchased Power	0	12,912,120	12,912,120	0	8,487,136	8,487,136	0	4,424,984	4,424,984
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	91,017	91,017	0	59,825	59,825	0	31,192	31,192
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	805,291	805,291	0	529,318	529,318	0	275,973	275,973
1	555710	Intercompany Purchase	0	261,636	261,636	0	171,973	171,973	0	89,663	89,663
TOTAL ACCOUNT 555			0	14,070,064	14,070,064	0	9,248,252	9,248,252	0	4,821,812	4,821,812

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended January 31, 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	0	525,978	525,978	0	345,725	345,725	0	180,253	180,253
1	557010	Other Power Supply Expense - Financial	0	465,163	465,163	0	305,752	305,752	0	159,411	159,411
1	557150	Fuel - Economic Dispatch	0	(2,907,151)	(2,907,151)	0	(1,910,870)	(1,910,870)	0	(996,281)	(996,281)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	2,171	0	2,171	0	0	0	2,171	0	2,171
1	557165	Other Resource Costs-CAISO Charges	0	2,240	2,240	0	1,472	1,472	0	768	768
1	557170	Broker Fees - Power	0	44,479	44,479	0	29,236	29,236	0	15,243	15,243
1	557171	REC Broker Fees	0	2,231	2,231	0	1,466	1,466	0	765	765
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	0	0	0	0	0	0	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	635,042	0	635,042	635,042	0	635,042	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(213,308)	0	(213,308)	(213,308)	0	(213,308)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	433,247	0	433,247	0	0	0	433,247	0	433,247
99	557390	Idaho PCA Amortization	(55,899)	0	(55,899)	0	0	0	(55,899)	0	(55,899)
1	557395	Optional Renewable Power Expense Offset	0	10	10	0	7	7	0	3	3
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
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	5,714,140	5,714,140	0	3,755,904	3,755,904	0	1,958,236	1,958,236
TOTAL ACCOUNT 557			869,478	3,847,090	4,716,568	463,192	2,528,692	2,991,884	406,286	1,318,398	1,724,684

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 January 31, 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	27,244	15,078	42,322	20,628	9,907	30,535	6,616	5,171	11,787
99	908600	Public Purpose Tariff Rider Expense Offset	2,866,117	0	2,866,117	2,136,694	0	2,136,694	729,423	0	729,423
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(108,962)	0	(108,962)	(80,839)	0	(80,839)	(28,123)	0	(28,123)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,784,399	15,078	2,799,477	2,076,483	9,907	2,086,390	707,916	5,171	713,087

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended January 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.74%	52.74%
2	Cost of Debt		5.183%	5.147%
	Total Weighted Cost		2.734%	2.715%
E-APL	Net Rate Base	2,282,834,197	1,510,894,534	771,939,663
	Interest Deduction for FIT Calculation	62,266,019	41,307,857	20,958,162
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-1A			AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES							
For Month Ended January 31, 2017							
Average of Monthly Averages Basis							
Ref/Basis	Description	System	Washington	Idaho			
Calculation of Taxable Operating Income:							
E-OPS	Operating Revenue	94,324,922	63,513,552	30,811,370			
E-OPS	Less: Operating & Maintenance Expense	52,231,569	34,560,373	17,671,196			
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,221,844	6,926,825	3,295,019			
E-OTX	Less: Taxes Other than FIT	8,186,695	6,385,242	1,801,453			
	Net Operating Income Before FIT	23,684,814	15,641,112	8,043,702			
E-INT	Less: Monthly Interest Expense	5,188,835	3,442,321	1,746,514			
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756			
E-SCM	Plus: Schedule M Adjustments	(9,943,356)	(5,216,391)	(4,726,965)			
	Taxable Net Operating Income	8,552,623	6,994,156	1,558,467			
	Tax Rate	35.00%	35.00%	35.00%			
	Total Federal Income Tax	2,993,418	2,447,955	545,463			
1	Production Tax Credit	(11,718)	(7,702)	(4,016)			
1	Investment Tax Credit - Noxon *	0	0	0			
	Total Net Federal Income Tax	2,981,700	2,440,253	541,447			
E-DTE	Deferred FIT	3,544,251	1,872,183	1,672,068			
1	411400 Amortized Investment Tax Credit - Noxon	(28,742)	(18,892)	(9,850)			
	Total Net FIT/Deferred FIT	6,497,209	4,293,544	2,203,665			
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 January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,991,485	6,308,881	10,300,366	2,566,508	4,217,283	6,783,791	1,424,977	2,091,598	3,516,575
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,227	193,227	0	98,811	98,811
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	178,317	178,317	0	121,737	121,737	0	56,580	56,580
99	997007 Idaho PCA	377,348	0	377,348	0	0	0	377,348	0	377,348
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	69,465	69,465	0	35,522	35,522
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	(4,215,190)	0	(4,215,190)	(2,230,921)	0	(2,230,921)	(1,984,269)	0	(1,984,269)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	896,060	896,060	0	611,740	611,740	0	284,320	284,320
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	6,956,045	0	6,956,045	4,914,754	0	4,914,754	2,041,291	0	2,041,291
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,284	125,284	0	64,067	64,067
4	997033 BPA Residential Exchange	(171,234)	0	(171,234)	(103,274)	0	(103,274)	(67,960)	0	(67,960)
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	21,818	0	21,818	21,818	0	21,818	0	0	0
1	997044 Non-Monetary Power Costs	0	91,017	91,017	0	59,825	59,825	0	31,192	31,192
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(291,059)	0	(291,059)	(1,834)	0	(1,834)	(289,225)	0	(289,225)
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(370,601)	(370,601)	0	(245,208)	(245,208)	0	(125,393)	(125,393)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,320,029)	(16,320,029)	0	(8,722,597)	(8,722,597)
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 January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	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	(87,022)	0	(87,022)	(74,279)	0	(74,279)	(12,743)	0	(12,743)
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	1,399,998	1,399,998	0	912,365	912,365	0	487,633	487,633
4	997081 Deferred Compensation	0	(24,290)	(24,290)	0	(16,583)	(16,583)	0	(7,707)	(7,707)
4	997082 Meal Disallowances	0	30,882	30,882	0	21,083	21,083	0	9,799	9,799
4	997083 Paid Time Off	0	(5,086)	(5,086)	0	(3,472)	(3,472)	0	(1,614)	(1,614)
2	997084 Customer Uncollectibles	0	189,273	189,273	0	124,360	124,360	0	64,913	64,913
99	997088 Deferred O&M Colstrip & CS2	67,006	0	67,006	(10)	0	(10)	67,016	0	67,016
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	399,916	0	399,916	399,916	0	399,916	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	(43,484)	(43,484)	0	(28,582)	(28,582)	0	(14,902)	(14,902)
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)	(299,178)	0	(299,178)	0	0	0	(299,178)	0	(299,178)
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	6,978,128	(17,011,169)	(9,943,356)	5,732,446	(10,948,837)	(5,216,391)	1,335,367	(6,062,332)	(4,726,965)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.704%	34.296%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.169%	34.831%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.165%	33.835%
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 January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	4,633,881	4,633,881	0	2,982,505	2,982,505	0	1,651,376	1,651,376
99	410100	Deferred Federal Income Tax Expense - Washin	(1,037,911)	0	(1,037,911)	(1,037,911)	0	(1,037,911)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	49,040	0	49,040	0	0	0	49,040	0	49,040
	410100	Total	(988,871)	4,633,881	3,645,010	(1,037,911)	2,982,505	1,944,594	49,040	1,651,376	1,700,416
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(62,910)	(62,910)	0	(40,491)	(40,491)	0	(22,419)	(22,419)
99	411100	Deferred Federal Income Tax Expense - Washin	(31,920)	0	(31,920)	(31,920)	0	(31,920)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(5,929)	0	(5,929)	0	0	0	(5,929)	0	(5,929)
	411100	Total	(37,849)	(62,910)	(100,759)	(31,920)	(40,491)	(72,411)	(5,929)	(22,419)	(28,348)
Total Deferred Federal Income Tax Expense			(1,026,720)	4,570,971	3,544,251	(1,069,831)	2,942,014	1,872,183	43,111	1,628,957	1,672,068

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.363%	35.637%
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 January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	89,916	89,916	0	59,102	59,102	0	30,814	30,814
1	408150	R&P Property Tax--Production	0	1,319,741	1,319,741	0	867,466	867,466	0	452,275	452,275
1	408180	R&P Property Tax--Transmission	0	524,513	524,513	0	344,762	344,762	0	179,751	179,751
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,934,170	1,934,170	0	1,271,330	1,271,330	0	662,840	662,840
DISTRIBUTION											
99	408110	State Excise Tax	2,355,735	0	2,355,735	2,355,735	0	2,355,735	0	0	0
99	408120	Municipal Occupation & License Tax	2,460,478	0	2,460,478	2,073,691	0	2,073,691	386,787	0	386,787
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	959,648	0	959,648	684,486	0	684,486	275,162	0	275,162
99	409100	State Income Tax--Idaho	476,664	0	476,664	0	0	0	476,664	0	476,664
TOTAL DISTRIBUTION			6,252,525	0	6,252,525	5,113,912	0	5,113,912	1,138,613	0	1,138,613
TOTAL TAXES OTHER THAN FIT			6,252,525	1,934,170	8,186,695	5,113,912	1,271,330	6,385,242	1,138,613	662,840	1,801,453

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 January 31, 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	8,541,666	8,541,666	0	5,614,437	5,614,437	0	2,927,229	2,927,229
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	1,210,619	1,210,619	0	795,740	795,740	0	414,879	414,879
1	182381	CDA Settlement Past Storage	0	32,711,168	32,711,168	0	21,501,051	21,501,051	0	11,210,117	11,210,117
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	335,477	16,755,654	17,091,131	335,477	11,173,974	11,509,451	0	5,581,680	5,581,680
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,203,210	48,203,595	52,406,805	4,105,236	32,908,594	37,013,830	97,974	15,295,001	15,392,975
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,575,030	4,575,030	0	3,123,373	3,123,373	0	1,451,657	1,451,657
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	5,141,391	228,959,519	234,100,910	5,043,417	153,797,331	158,840,748	97,974	75,162,188	75,260,162
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,783	3,577,783	0	2,351,677	2,351,677	0	1,226,106	1,226,106
1	311XXX	Structures & Improvements	0	133,669,034	133,669,034	0	87,860,656	87,860,656	0	45,808,378	45,808,378
1	312000	Boiler Plant	0	178,572,477	178,572,477	0	117,375,689	117,375,689	0	61,196,788	61,196,788
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,624,697	56,624,697	0	37,219,413	37,219,413	0	19,405,284	19,405,284
1	315000	Accessory Electric Equipment	0	27,469,563	27,469,563	0	18,055,744	18,055,744	0	9,413,819	9,413,819
1	316000	Miscellaneous Power Plant Equipment	0	17,883,238	17,883,238	0	11,754,652	11,754,652	0	6,128,586	6,128,586
		TOTAL STEAM PRODUCTION PLANT	0	417,803,562	417,803,562	0	274,622,281	274,622,281	0	143,181,281	143,181,281
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	61,693,996	61,693,996	0	40,551,464	40,551,464	0	21,142,532	21,142,532
1	331XXX	Structures & Improvements	0	76,966,259	76,966,259	0	50,589,922	50,589,922	0	26,376,337	26,376,337
1	332XXX	Reservoirs, Dams, & Waterways	0	178,606,654	178,606,654	0	117,398,154	117,398,154	0	61,208,500	61,208,500
1	333000	Waterwheels, Turbines, & Generators	0	217,080,415	217,080,415	0	142,686,957	142,686,957	0	74,393,458	74,393,458
1	334000	Accessory Electric Equipment	0	58,414,106	58,414,106	0	38,395,592	38,395,592	0	20,018,514	20,018,514
1	335XXX	Miscellaneous Power Plant Equipment	0	12,200,589	12,200,589	0	8,019,447	8,019,447	0	4,181,142	4,181,142
1	336000	Roads, Railroads, & Bridges	0	3,071,085	3,071,085	0	2,018,624	2,018,624	0	1,052,461	1,052,461
		TOTAL HYDRAULIC PRODUCTION PLANT	0	608,033,104	608,033,104	0	399,660,160	399,660,160	0	208,372,944	208,372,944
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	16,951,718	16,951,718	0	11,142,364	11,142,364	0	5,809,354	5,809,354
1	342000	Fuel Holders, Producers, & Accessories	0	21,372,732	21,372,732	0	14,048,297	14,048,297	0	7,324,435	7,324,435
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	218,359,426	218,359,426	0	143,527,651	143,527,651	0	74,831,775	74,831,775
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,576,912	20,576,912	0	13,525,204	13,525,204	0	7,051,708	7,051,708
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,730,207	1,730,207	0	1,137,265	1,137,265	0	592,942	592,942
		TOTAL OTHER PRODUCTION PLANT	0	303,988,513	303,988,513	0	199,811,650	199,811,650	0	104,176,863	104,176,863
		TOTAL PRODUCTION PLANT	0	1,329,825,179	1,329,825,179	0	874,094,091	874,094,091	0	455,731,088	455,731,088

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended January 31, 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	25,205,474	25,205,474	0	16,567,558	16,567,558	0	8,637,916	8,637,916
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,161,136	24,161,136	0	15,881,115	15,881,115	0	8,280,021	8,280,021
1	353000	Station Equipment	0	254,841,492	254,841,492	0	167,507,313	167,507,313	0	87,334,179	87,334,179
1	354000	Towers & Fixtures	0	17,174,316	17,174,316	0	11,288,678	11,288,678	0	5,885,638	5,885,638
1	355000	Poles & Fixtures	0	211,971,876	211,971,876	0	139,329,114	139,329,114	0	72,642,762	72,642,762
1	356000	Overhead Conductors & Devices	0	137,359,758	137,359,758	0	90,286,569	90,286,569	0	47,073,189	47,073,189
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	2,342,997	2,342,997	0	1,540,052	1,540,052	0	802,945	802,945
1	359000	Roads & Trails	0	2,100,972	2,100,972	0	1,380,969	1,380,969	0	720,003	720,003
TOTAL TRANSMISSION PLANT			0	678,145,111	678,145,111	0	445,744,782	445,744,782	0	232,400,329	232,400,329
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,867,309	0	5,867,309	4,414,991	0	4,414,991	1,452,318	0	1,452,318
99	360400	Land Easements	2,536,638	0	2,536,638	338,419	0	338,419	2,198,219	0	2,198,219
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,060,625	0	21,060,625	14,652,425	0	14,652,425	6,408,200	0	6,408,200
3	362000	Station Equipment	124,438,068	2,127,322	126,565,390	80,584,116	1,304,984	81,889,100	43,853,952	822,338	44,676,290
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	360,188,284	0	360,188,284	231,009,469	0	231,009,469	129,178,815	0	129,178,815
99	365000	Overhead Conductors & Devices	232,840,320	0	232,840,320	146,797,021	0	146,797,021	86,043,299	0	86,043,299
99	366000	Underground Conduit	104,151,799	0	104,151,799	66,837,390	0	66,837,390	37,314,409	0	37,314,409
99	367000	Underground Conductors & Devices	185,842,334	0	185,842,334	120,748,642	0	120,748,642	65,093,692	0	65,093,692
99	368000	Line Transformers	243,289,116	0	243,289,116	166,824,890	0	166,824,890	76,464,226	0	76,464,226
99	369XXX	Services	158,562,526	0	158,562,526	103,789,192	0	103,789,192	54,773,334	0	54,773,334
99	371XXX	Installations on Customers' Premises	203,644	0	203,644	203,644	0	203,644	0	0	0
99	370000	Meters	50,128,112	0	50,128,112	27,381,438	0	27,381,438	22,746,674	0	22,746,674
99	373XXX	Street Light & Signal Systems	57,459,272	0	57,459,272	38,679,025	0	38,679,025	18,780,247	0	18,780,247
TOTAL DISTRIBUTION PLANT			1,549,533,742	2,127,322	1,551,661,064	1,004,858,507	1,304,984	1,006,163,491	544,675,235	822,338	545,497,573
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,409,178	7,235,771	8,644,949	706,699	4,939,861	5,646,560	702,479	2,295,910	2,998,389
4	390XXX	Structures & Improvements	14,583,468	85,030,451	99,613,919	6,590,794	58,050,289	64,641,083	7,992,674	26,980,162	34,972,836
4	391XXX	Office Furniture & Equipment	2,231,430	46,184,386	48,415,816	2,165,218	31,530,080	33,695,298	66,212	14,654,306	14,720,518
4	392XXX	Transportation Equipment	28,901,238	15,187,750	44,088,988	20,417,461	10,368,677	30,786,138	8,483,777	4,819,073	13,302,850
4	393000	Stores Equipment	244,901	3,424,838	3,669,739	113,036	2,338,137	2,451,173	131,865	1,086,701	1,218,566
4	394000	Tools, Shop & Garage Equipment	1,858,446	12,106,233	13,964,679	844,348	8,264,925	9,109,273	1,014,098	3,841,308	4,855,406
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,994	34,994	0	16,264	16,264
4	395000	Laboratory Equipment	238,965	1,000,074	1,239,039	211,903	682,751	894,654	27,062	317,323	344,385
4	396XXX	Power Operated Equipment	24,876,372	8,668,364	33,544,736	14,985,094	5,917,892	20,902,986	9,891,278	2,750,472	12,641,750
4	397XXX	Communications Equipment	23,175,517	83,097,851	106,273,368	14,040,528	56,730,903	70,771,431	9,134,989	26,366,948	35,501,937
4	398000	Miscellaneous Equipment	3,880	415,998	419,878	3,880	284,002	287,882	0	131,996	131,996
TOTAL GENERAL PLANT			97,523,395	262,402,974	359,926,369	60,078,961	179,142,511	239,221,472	37,444,434	83,260,463	120,704,897
TOTAL PLANT IN SERVICE			1,652,198,528	2,501,460,105	4,153,658,633	1,069,980,885	1,654,083,699	2,724,064,584	582,217,643	847,376,406	1,429,594,049

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended January 31, 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	(295,788,428)	(295,788,428)	0	(194,421,734)	(194,421,734)	0	(101,366,694)	(101,366,694)
E-ADEP		Hydro Production Plant	0	(123,180,403)	(123,180,403)	0	(80,966,479)	(80,966,479)	0	(42,213,924)	(42,213,924)
E-ADEP		Other Production Plant	0	(110,147,745)	(110,147,745)	0	(72,400,113)	(72,400,113)	0	(37,747,632)	(37,747,632)
E-ADEP		Transmission Plant	0	(207,423,233)	(207,423,233)	0	(136,339,291)	(136,339,291)	0	(71,083,942)	(71,083,942)
E-ADEP		Distribution Plant	(495,960,986)	(79,874)	(496,040,860)	(305,213,914)	(48,998)	(305,262,912)	(190,747,072)	(30,876)	(190,777,948)
E-ADEP		General Plant	(34,587,192)	(87,949,916)	(122,537,108)	(21,386,768)	(60,043,408)	(81,430,176)	(13,200,424)	(27,906,508)	(41,106,932)
TOTAL ACCUMULATED DEPRECIATION			(530,548,178)	(824,569,599)	(1,355,117,777)	(326,600,682)	(544,220,023)	(870,820,705)	(203,947,496)	(280,349,576)	(484,297,072)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,562,563)	(11,562,563)	0	(7,600,073)	(7,600,073)	0	(3,962,490)	(3,962,490)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(205,062)	0	(205,062)	(205,062)	0	(205,062)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,429,028)	(1,429,028)	0	(973,869)	(973,869)	0	(455,159)	(455,159)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,686,280)	(33,354,232)	(36,040,512)	(2,621,539)	(22,770,934)	(25,392,473)	(64,741)	(10,583,298)	(10,648,039)
E-AAAMT		General Plant - 390200, 396200	(8,265)	(208,706)	(216,971)	(4,734)	(142,484)	(147,218)	(3,531)	(66,222)	(69,753)
TOTAL ACCUMULATED AMORTIZATION			(2,899,607)	(46,554,529)	(49,454,136)	(2,831,335)	(31,487,360)	(34,318,695)	(68,272)	(15,067,169)	(15,135,441)
TOTAL ACCUMULATED DEPR/AMORT			(533,447,785)	(871,124,128)	(1,404,571,913)	(329,432,017)	(575,707,383)	(905,139,400)	(204,015,768)	(295,416,745)	(499,432,513)
NET ELECTRIC UTILITY PLANT before DFIT			1,118,750,743	1,630,335,977	2,749,086,720	740,548,868	1,078,376,316	1,818,925,184	378,201,875	551,959,661	930,161,536
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	(55,734)	(55,734)	0	(36,634)	(36,634)	0	(19,100)	(19,100)
12		ADFIT - Electric Plant In Service (282900)	0	(504,870,886)	(504,870,886)	0	(334,047,822)	(334,047,822)	0	(170,823,064)	(170,823,064)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(52,978,748)	(52,978,748)	0	(36,168,591)	(36,168,591)	0	(16,810,157)	(16,810,157)
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	(11,448,909)	(11,448,909)	0	(7,525,368)	(7,525,368)	0	(3,923,541)	(3,923,541)
1		ADFIT - CDA Settlement Costs (283333)	0	392,968	392,968	0	258,298	258,298	0	134,670	134,670
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,863,520)	(2,863,520)	0	(1,894,648)	(1,894,648)	0	(968,872)	(968,872)
TOTAL ACCUMULATED DFIT			0	(571,824,829)	(571,824,829)	0	(379,414,765)	(379,414,765)	0	(192,410,064)	(192,410,064)
NET ELECTRIC UTILITY PLANT			1,118,750,743	1,058,511,148	2,177,261,891	740,548,868	698,961,551	1,439,510,419	378,201,875	359,549,597	737,751,472

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.344%	38.656%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.165%	33.835%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended January 31, 2017
Average of Monthly Averages Basis

Report ID:
E-APL-1A

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	#####	1,058,511,148	2,177,261,891	740,548,868	698,961,551	1,439,510,419	378,201,875	359,549,597	737,751,472
	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	(427,943)	0	(427,943)	427,943	0	427,943
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,975,533)	0	(2,975,533)	(953,607)	0	(953,607)	(2,021,926)	0	(2,021,926)
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)	7,807,306	0	7,807,306	4,983,204	0	4,983,204	2,824,102	0	2,824,102
99	ADFIT - Kettle Falls Disallowed (190420)	105,050	0	105,050	105,050	0	105,050	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)	1,547,373	0	1,547,373	0	0	0	1,547,373	0	1,547,373
99	ADFIT - Boulder Park Disallowed (190040)	368,419	0	368,419	0	0	0	368,419	0	368,419
99	Investment in WNP3 Exchange Power (124900, 12493)	6,430,938	0	6,430,938	6,430,938	0	6,430,938	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,155,785)	0	(1,155,785)	(1,155,785)	0	(1,155,785)	0	0	0
99	CDA Lake Settlement - WA (182382)	589,458	0	589,458	589,458	0	589,458	0	0	0
99	CDA Lake Settlement - ID (186382)	114,865	0	114,865	0	0	0	114,865	0	114,865
99	ADFIT - CDA Lake Settlement - Direct (283382)	(246,514)	0	(246,514)	(206,311)	0	(206,311)	(40,203)	0	(40,203)
99	CDA CDR Fund - Direct (182324)	42,877	0	42,877	42,877	0	42,877	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	304,137	0	304,137	282,641	0	282,641	21,496	0	21,496
99	ADFIT - Spokane River Relicensing (283322)	(106,423)	0	(106,423)	(98,905)	0	(98,905)	(7,518)	0	(7,518)
99	Spokane River PM&Es (182323)	279,584	0	279,584	179,475	0	179,475	100,109	0	100,109
99	ADFIT - Spokane River PM&Es (283323)	(97,878)	0	(97,878)	(62,840)	0	(62,840)	(35,038)	0	(35,038)
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)	(2,179,831)	4,088	(2,175,743)	(671,480)	2,791	(668,689)	(1,508,351)	1,297	(1,507,054)
99	Customer Deposits (235199)	(1,816,769)	0	(1,816,769)	(1,816,769)	0	(1,816,769)	0	0	0
C-WKC	Working Capital	68,298,048	35,590,070	103,888,118	68,298,048	0	68,298,048	0	35,590,070	35,590,070
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	69,978,148	35,594,158	105,572,306	71,381,324	2,791	71,384,115	(1,403,176)	35,591,367	34,188,191
	NET RATE BASE	#####	1,094,105,306	2,282,834,197	811,930,192	698,964,342	1,510,894,534	376,798,699	395,140,964	771,939,663

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 January 31, 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		
Electric Production															
1	Steam (ED-AN)	666,203				666,203	666,203		437,895	437,895		228,308	228,308		
1	Hydro (ED-AN)	942,398				942,398	942,398		619,438	619,438		322,960	322,960		
1	Other (ED-AN)	808,474				808,474	808,474		531,410	531,410		277,064	277,064		
Total Electric Production		2,417,075				2,417,075	2,417,075		1,588,743	1,588,743		828,332	828,332		
Electric Transmission															
1	ED-AN	1,011,281				1,011,281	1,011,281		664,715	664,715		346,566	346,566		
Total Electric Transmissio		1,011,281				1,011,281	1,011,281		664,715	664,715		346,566	346,566		
Electric Distribution															
3	ED-AN	3,492					3,492		2,142	2,142		1,350	1,350		
	ED-ID	1,381,678				1,381,678					1,381,678		1,381,678		
	ED-WA	2,408,449				2,408,449		2,408,449		2,408,449					
Total Electric Distribution		3,793,619				3,790,127	3,492	3,793,619	2,408,449	2,142	2,410,591	1,381,678	1,350	1,383,028	
Gas Underground Storage															
	GD-AN	61,625		61,625											
	GD-OR	11,031			11,031										
Total Gas Underground St		72,656		61,625	11,031										
Gas Distribution															
	GD-AN	5,384		5,384											
	GD-ID	420,089		420,089											
	GD-WA	850,431		850,431											
	GD-OR	573,216			573,216										
Total Gas Distribution		1,849,120		1,275,904	573,216										
General Plant															
4	ED-AN	235,927		235,927			235,927		161,067	161,067		74,860	74,860		
	ED-ID	19,250		19,250		19,250					19,250		19,250		
	ED-WA	69,552		69,552		69,552		69,552		69,552					
7,4	CD-AA	1,474,999		1,037,337	301,564	136,098	1,037,337	1,037,337		708,190	708,190	329,147	329,147		
9,4	CD-AN	83,730		65,149	18,581		65,149		44,477	44,477		20,672	20,672		
9	CD-ID	28,848		22,446	6,402		22,446				22,446		22,446		
9	CD-WA	24,435		19,013	5,422		19,013		19,013						
8	GD-AA	24,019		16,467	7,552										
	GD-AN	2,982		2,982											
	GD-ID	2,345		2,345											
	GD-WA	15,114		15,114											
	GD-OR	15,658			15,658										
Total General Plant		1,996,859		1,468,674	368,877	159,308	130,261	1,338,413	1,468,674	88,565	913,734	1,002,299	41,696	424,679	466,375
Total Depreciation Expens		11,140,610		8,690,649	1,706,406	743,555	3,920,388	4,770,261	8,690,649	2,497,014	3,169,334	5,666,348	1,423,374	1,600,927	3,024,301

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expe	61.344%	38.656%
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 January 31, 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 (30300)	ED-AN	20,003	20,003			20,003	20,003		13,148	13,148		6,855	6,855	
Total Production/Transmission			96,536	96,536			96,536	96,536		63,453	63,453		33,083	33,083	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013		2,013	2,013				
	Misc Intangible Plt (30300)	ED-WA	513	513			513	513		513	513				
Total Distribution			2,526	2,526			2,526	2,526		2,526	2,526				
General Plant - 303000															
7,4		CD-AA	49,911	35,102	10,204	4,605		35,102	35,102		23,964	23,964		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	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	1,899,894	1,336,158	388,433	175,303		1,336,158	1,336,158		912,195	912,195		423,963	
9,4		CD-AN	1,411	1,098	313		1,098	1,098		750	750		348	348	
9,4		CD-ID	1,550	1,206	344		1,206	1,206				1,206		1,206	
4		ED-AN	65,092	65,092			65,092	65,092		44,438	44,438		20,654	20,654	
		ED-ID	396	396			396	396				396		396	
		ED-WA	66,969	66,969			66,969	66,969	66,969	66,969	66,969				
8		GD-AA	25,380		17,400	7,980									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			2,060,692	1,470,919	406,490	183,283		68,571	1,402,348	1,470,919	66,969	957,383	1,024,352	1,602	444,965
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	
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	
Total Amortization Expense			2,218,486	1,609,717	420,209	188,560		71,097	1,538,620	1,609,717	69,495	1,047,948	1,117,443	1,602	490,672

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 January 31, 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)	(295,788,428)	(295,788,428)			(295,788,428)	(295,788,428)		(194,421,734)	(194,421,734)		(101,366,694)	(101,366,694)	
1	Hydro (ED-AN)	(123,180,403)	(123,180,403)			(123,180,403)	(123,180,403)		(80,966,479)	(80,966,479)		(42,213,924)	(42,213,924)	
1	Other (ED-AN)	(110,147,745)	(110,147,745)			(110,147,745)	(110,147,745)		(72,400,113)	(72,400,113)		(37,747,632)	(37,747,632)	
Total Electric Production		(529,116,576)	(529,116,576)			(529,116,576)	(529,116,576)		(347,788,326)	(347,788,326)		(181,328,250)	(181,328,250)	
Electric Transmission														
1	ED-AN	(207,423,233)	(207,423,233)			(207,423,233)	(207,423,233)		(136,339,291)	(136,339,291)		(71,083,942)	(71,083,942)	
Total Electric Transmissic		(207,423,233)	(207,423,233)			(207,423,233)	(207,423,233)		(136,339,291)	(136,339,291)		(71,083,942)	(71,083,942)	
Electric Distribution														
3	ED-AN	(79,874)	(79,874)				(79,874)		(48,998)	(48,998)		(30,876)	(30,876)	
	ED-ID	(190,747,072)	(190,747,072)			(190,747,072)	(190,747,072)					(190,747,072)	(190,747,072)	
	ED-WA	(305,213,914)	(305,213,914)			(305,213,914)	(305,213,914)	(305,213,914)				(305,213,914)	(305,213,914)	
Total Electric Distribution		(496,040,860)	(496,040,860)			(495,960,986)	(79,874)	(496,040,860)	(305,213,914)	(48,998)	(305,262,912)	(190,747,072)	(30,876)	(190,777,948)
Gas Underground Storage														
	GD-AN	(14,638,218)		(14,638,218)										
	GD-OR	(881,303)			(881,303)									
Total Gas Underground S		(15,519,521)		(14,638,218)	(881,303)									
Gas Distribution														
	GD-AN	(1,674,547)		(1,674,547)										
	GD-ID	(68,477,498)		(68,477,498)										
	GD-WA	(131,850,995)		(131,850,995)										
	GD-OR	(102,515,759)			(102,515,759)									
Total Gas Distribution		(304,518,799)		(202,003,040)	(102,515,759)									
General Plant														
4	ED-AN	(45,039,032)	(45,039,032)			(45,039,032)	(45,039,032)		(30,748,147)	(30,748,147)		(14,290,885)	(14,290,885)	
	ED-ID	(8,843,585)	(8,843,585)			(8,843,585)	(8,843,585)				(8,843,585)		(8,843,585)	
	ED-WA	(18,519,640)	(18,519,640)			(18,519,640)	(18,519,640)	(18,519,640)						
7,4	CD-AA	(48,462,743)	(34,082,878)	(9,908,208)	(4,471,657)		(34,082,878)	(34,082,878)		(23,268,381)	(23,268,381)		(10,814,497)	
9,4	CD-AN	(11,345,739)	(8,828,006)	(2,517,733)			(8,828,006)	(8,828,006)		(6,026,880)	(6,026,880)		(2,801,126)	
9	CD-ID	(5,599,402)	(4,356,839)	(1,242,563)		(4,356,839)	(4,356,839)				(4,356,839)		(4,356,839)	
9	CD-WA	(3,684,828)	(2,867,128)	(817,700)		(2,867,128)	(2,867,128)	(2,867,128)			(2,867,128)			
8	GD-AA	(2,167,782)		(1,486,188)	(681,594)									
	GD-AN	(2,466,918)		(2,466,918)										
	GD-ID	(1,401,071)		(1,401,071)										
	GD-WA	(5,419,665)		(5,419,665)										
	GD-OR	(4,709,943)			(4,709,943)									
Total General Plant		(157,660,348)	(122,537,108)	(25,260,046)	(9,863,194)	(34,587,192)	(87,949,916)	(122,537,108)	(21,386,768)	(60,043,408)	(81,430,176)	(13,200,424)	(27,906,508)	(41,106,932)
Total Accumulated Depr		(1,710,279,337)	(1,355,117,777)	(241,901,304)	(113,260,256)	(530,548,178)	(824,569,599)	(1,355,117,777)	(326,600,682)	(544,220,023)	(870,820,705)	(203,947,496)	(280,349,576)	(484,297,072)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%		34.270%				
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	61.344%		38.656%				
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%		31.730%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended January 31, 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	(10,179,621)	(10,179,621)			(10,179,621)	(10,179,621)		(6,691,065)	(6,691,065)		(3,488,556)	(3,488,556)			
1	Misc Intangible Plt (3030 ED-AN)	(1,382,942)	(1,382,942)			(1,382,942)	(1,382,942)		(909,008)	(909,008)		(473,934)	(473,934)			
Total Production/Transmission		(11,562,563)	(11,562,563)			(11,562,563)	(11,562,563)		(7,600,073)	(7,600,073)		(3,962,490)	(3,962,490)			
Distribution																
	Franchises (302000) ED-WA	(170,395)	(170,395)			(170,395)	(170,395)		(170,395)	(170,395)						
	Misc Intangible Plt (3030 ED-WA)	(34,667)	(34,667)			(34,667)	(34,667)		(34,667)	(34,667)						
Total Distribution		(205,062)	(205,062)			(205,062)	(205,062)		(205,062)	(205,062)						
General Plant - 303000																
7,4	CD-AA	(1,935,202)	(1,360,989)	(395,652)	(178,561)	(1,360,989)	(1,360,989)		(929,147)	(929,147)		(431,842)	(431,842)			
9,1	CD-AN	(87,444)	(68,039)	(19,405)		(68,039)	(68,039)		(44,722)	(44,722)		(23,317)	(23,317)			
	GD-ID	(72,070)		(72,070)												
	GD-WA	(167,464)		(167,464)												
	GD-OR	(80,954)			(80,954)											
Total General Plant - 303000		(2,343,134)	(1,429,028)	(654,591)	(259,515)		(1,429,028)	(1,429,028)		(973,869)	(973,869)		(455,159)	(455,159)		
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(45,403,572)	(31,931,424)	(9,282,760)	(4,189,388)	(31,931,424)	(31,931,424)		(21,799,583)	(21,799,583)		(10,131,841)	(10,131,841)			
9,4	CD-AN	(35,615)	(27,712)	(7,903)		(27,712)	(27,712)		(18,919)	(18,919)		(8,793)	(8,793)			
9	CD-ID	(53,735)	(41,811)	(11,924)		(41,811)	(41,811)					(41,811)	(41,811)			
4	ED-AN	(1,395,096)	(1,395,096)			(1,395,096)	(1,395,096)		(952,432)	(952,432)		(442,664)	(442,664)			
	ED-ID	(22,930)	(22,930)			(22,930)	(22,930)					(22,930)	(22,930)			
	ED-WA	(2,621,539)	(2,621,539)			(2,621,539)	(2,621,539)		(2,621,539)	(2,621,539)						
8	GD-AA	(845,443)		(579,619)	(265,824)											
	GD-AN	0		0												
	GD-OR	0			0											
Total Misc IT Intangible Plant - 3031XX		(50,377,930)	(36,040,512)	(9,882,206)	(4,455,212)		(2,686,280)	(33,354,232)	(36,040,512)		(2,621,539)	(22,770,934)	(25,392,473)	(64,741)	(10,583,298)	(10,648,039)
Gas Underground Storage																
	GD-AN	(240,323)		(240,323)												
Total Gas Underground Storage		(240,323)		(240,323)												
General Plant - 390200, 396200																
7,4	CD-AA	(130,867)	(92,036)	(26,756)	(12,075)		(92,036)	(92,036)		(62,833)	(62,833)		(29,203)	(29,203)		
9	CD-ID	(4,538)	(3,531)	(1,007)		(3,531)	(3,531)					(3,531)	(3,531)			
9	CD-WA	(6,084)	(4,734)	(1,350)		(4,734)	(4,734)		(4,734)	(4,734)						
4	ED-AN	(116,670)	(116,670)			(116,670)	(116,670)		(79,651)	(79,651)		(37,019)	(37,019)			
	ED-WA	0	0			0	0		0	0						
	GD-WA	0		0												
	GD-OR	0			0											
Total General Plant - 390200, 396200		(258,159)	(216,971)	(29,113)	(12,075)		(8,265)	(208,706)	(216,971)		(4,734)	(142,484)	(147,218)	(3,531)	(66,222)	(69,753)
Total Accumulated Amortization		(64,987,171)	(49,454,136)	(10,806,233)	(4,726,802)		(2,899,607)	(46,554,529)	(49,454,136)		(2,831,335)	(31,487,360)	(34,318,695)	(68,272)	(15,067,169)	(15,135,441)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 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	1,555,599	0	0	0	0	1,555,599	0	0	1,555,599	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,918,058	0	0	6,975,172	6,975,172	0	0	2,027,747	2,027,747	0	915,139	915,139
9	CD-WA / ID / AN	1,633,633	693,088	340,200	237,825	1,271,113	197,668	97,025	67,827	362,520	0	0	0
	TOTAL ACCOUNT	14,354,498	706,699	702,479	7,235,771	8,644,949	1,753,267	97,025	2,095,574	3,945,866	848,544	915,139	1,763,683
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,094,586	1,052,423	2,416,083	4,626,080	8,094,586	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,243,077	0	0	0	0	2,243,077	0	0	2,243,077	0	0	0
99	GD-OR / AS	3,624,317	0	0	0	0	0	0	0	0	3,624,317	0	3,624,317
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,528,583	0	0	72,106,302	72,106,302	0	0	20,961,969	20,961,969	0	9,460,312	9,460,312
9	CD-WA / ID / AN	24,949,596	5,538,371	5,576,591	8,298,069	19,413,031	1,579,534	1,590,435	2,366,596	5,536,565	0	0	0
	TOTAL ACCOUNT	141,440,159	6,590,794	7,992,674	85,030,451	99,613,919	3,822,611	1,590,435	23,328,565	28,741,611	3,624,317	9,460,312	13,084,629
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	7,564,477	1,843,096	0	5,721,381	7,564,477	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	613,368	0	0	0	0	0	0	420,513	420,513	0	192,855	192,855
7	CD-AA	57,366,862	0	0	40,344,967	40,344,967	0	0	11,728,655	11,728,655	0	5,293,240	5,293,240
9	CD-WA / ID / AN	650,788	322,122	66,212	118,037	506,371	91,869	18,884	33,664	144,417	0	0	0
	TOTAL ACCOUNT	66,202,145	2,165,218	66,212	46,184,385	48,415,815	91,869	18,884	12,189,482	12,300,235	0	5,486,095	5,486,095
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,901,987	18,385,923	7,655,224	12,860,840	38,901,987	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,146,076	0	0	0	0	8,085,254	2,365,453	1,695,369	12,146,076	0	0	0
99	GD-OR / AS	4,212,262	0	0	0	0	0	0	0	0	4,212,262	0	4,212,262
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	580,211	0	0	408,051	408,051	0	0	118,624	118,624	0	53,536	53,536
9	CD-WA / ID / AN	6,141,897	2,031,538	828,553	1,918,858	4,778,949	579,391	236,302	547,255	1,362,948	0	0	0
	TOTAL ACCOUNT	61,982,433	20,417,461	8,483,777	15,187,749	44,088,987	8,664,645	2,601,755	2,361,248	13,627,648	4,212,262	53,536	4,265,798

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 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
	393000	Stores Equipment										
99		ED-WA / ID / AN	399,878	10,600	14,554	374,724	399,878	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0
99		GD-OR / AS	52,852	0	0	0	0	0	0	0	52,852	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,202,421	102,436	117,312	3,050,114	3,269,862	29,214	33,457	869,888	932,559	0
		TOTAL ACCOUNT	4,743,311	113,036	131,866	3,424,838	3,669,740	117,374	33,457	869,888	1,020,719	52,852
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,963,742	828,873	257,812	2,877,057	3,963,742	0	0	0	0	0
99		GD-WA / ID / AN	2,605,966	0	0	0	0	1,896,269	329,246	380,451	2,605,966	0
99		GD-OR / AS	935,306	0	0	0	0	0	0	0	0	935,306
8		GD-AA	3,303,892	0	0	0	0	0	0	2,265,082	2,265,082	0
7		CD-AA	12,890,131	0	0	9,065,372	9,065,372	0	0	2,635,387	2,635,387	0
9		CD-WA / ID / AN	1,202,386	15,475	756,286	163,804	935,565	4,413	215,691	46,717	266,821	0
		TOTAL ACCOUNT	24,901,423	844,348	1,014,098	12,106,233	13,964,679	1,900,682	544,937	5,327,637	7,773,256	935,306
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	966,254	210,597	26,645	729,012	966,254	0	0	0	0	0
99		GD-WA / ID / AN	139,490	0	0	0	0	14,993	4,890	119,607	139,490	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0
9		CD-WA / ID / AN	29,115	1,306	417	20,931	22,654	372	119	5,970	6,461	0
		TOTAL ACCOUNT	1,692,741	211,903	27,062	1,000,074	1,239,039	15,365	5,009	308,877	329,251	40,917
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	32,188,701	14,732,928	9,582,365	7,873,408	32,188,701	0	0	0	0	0
99		GD-WA / ID / AN	4,002,373	0	0	0	0	2,424,160	747,719	830,494	4,002,373	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	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
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
		TOTAL ACCOUNT	38,028,492	14,985,094	9,891,278	8,668,363	33,544,735	2,496,077	835,821	1,059,262	4,391,160	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 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	63,902,324	12,662,318	6,192,463	45,047,543	63,902,324	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0
99	GD-OR / AS	1,225,682	0	0	0	0	0	0	0	0	1,225,682	0	1,225,682
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	43,587,787	0	0	30,654,419	30,654,419	0	0	8,911,523	8,911,523	0	4,021,845	4,021,845
9	CD-WA/ ID / AN	15,058,187	1,378,210	2,942,526	7,395,889	11,716,625	393,063	839,204	2,109,295	3,341,562	0	0	0
	TOTAL ACCOUNT	125,951,645	14,040,528	9,134,989	83,097,851	106,273,368	1,082,998	1,334,001	11,701,553	14,118,552	1,225,682	4,334,043	5,559,725
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	141,145	0	0	141,145	141,145	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,294	0	0	270,970	270,970	0	0	78,773	78,773	0	35,551	35,551
9	CD-WA/ ID / AN	9,978	3,880	0	3,884	7,764	1,106	0	1,108	2,214	0	0	0
	TOTAL ACCOUNT	538,784	3,880	0	415,999	419,879	1,106	0	79,881	80,987	2,367	35,551	37,918
	TOTAL GENERAL PLANT	479,886,889	60,078,961	37,444,435	262,402,972	359,926,368	19,945,994	7,061,324	59,321,967	86,329,285	10,986,081	22,645,155	33,631,236

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 January 31, 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	10,621,934	335,477	0	10,286,457	10,621,934	0	0	0	0	0		
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0		
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	828,945		
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0		
		TOTAL ACCOUNT	22,028,222	335,477	0	16,755,655	17,091,132	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,857,554	4,105,236	23,524	3,728,794	7,857,554	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,243,567	0	0	0	0	0	0	852,565	852,565	391,002		
7		CD-AA	63,143,908	0	0	44,407,848	44,407,848	0	0	12,909,772	12,909,772	5,826,288		
9		CD-WA / ID / AN	181,731	0	74,450	66,953	141,403	0	21,233	19,095	40,328	0	0	
		TOTAL ACCOUNT	72,426,760	4,105,236	97,974	48,203,595	52,406,805	0	21,233	13,781,432	13,802,665	0	6,217,290	6,217,290
	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	6,505,275	0	0	4,575,030	4,575,030	0	0	1,330,003	1,330,003	600,242		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,505,275	0	0	4,575,030	4,575,030	0	0	1,330,003	1,330,003	0	600,242	600,242
	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	9,303,695		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
	TOTAL		201,791,461	4,440,713	97,974	140,446,849	144,985,536	1,022,594	800,838	37,606,198	39,429,630	426,123	16,950,172	17,376,295

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 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	(74,576,741)	(52,448,330)	(15,247,215)	(6,881,196)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(681,692)	(530,418)	(151,274)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(75,258,433)</u>	<u>(52,978,748)</u>	<u>(15,398,489)</u>	<u>(6,881,196)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended January 31, 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			3,104,002	3,104,002					3,104,002
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			(8)	(8)					(8)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			26	26					26
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	88,470,107	45,370,206		133,840,313	68,298,048	35,590,070	20,172,059	9,780,136	
TOTAL		88,470,107	45,370,206	3,104,020	136,944,333	68,298,048	35,590,070	20,172,059	9,780,136	3,104,020

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						