

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,476,410	11,376,560	5,099,850
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,476,410	11,376,560	5,099,850
E-APL	Electric Net Rate Base	2,296,675,290	1,520,548,900	776,126,390
	RATE OF RETURN	0.717%	0.748%	0.657%

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 February 28, 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 Percent	2-01-2017 thru 02-28-2017	378,075 100.000%	248,282 65.670%	129,793 34.330%
3	E-OPS	Direct Distribution Operating Expense Percent	2-01-2017 thru 02-28-2017	1,821,645 100.000%	1,171,256 64.297%	650,389 35.703%
	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 February 28, 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/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519 4,321,894
		Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029 4,476,526
		Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076 0
		Adjustments		0	0	0 0
		Total		120,618,749	93,945,705	17,874,624 8,798,420
		Percentage		100.000%	77.887%	14.819% 7.294%
		Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913 5,339,213
		Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467 1,944,365
		Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730 0
		Total		92,218,982	67,133,294	17,802,110 7,283,578
		Percentage		100.000%	72.798%	19.304% 7.898%
		Number of Customers at		717,579	377,285	239,822 100,472
		Percentage		100.000%	52.577%	33.421% 14.002%
		Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314 250,238,105
		Percentage		100.000%	78.050%	14.236% 7.714%
		Total Percentages		400.000%	281.311%	81.781% 36.908%
		Average (CD AA)		100.000%	70.328%	20.445% 9.227%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 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
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		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	01-01-2017 thru 02-28-2017	1,056,969,926	701,998,767	354,971,159	
		Percent		100.000%	66.416%	33.584%	
11		Book Depreciation	2-01-2017 thru 02-28-2017	8,708,609	5,670,997	3,037,612	
		Percent		100.000%	65.119%	34.881%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended February 28, 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	01-01-2017 thru 02-28-2017	2,749,784,753 100.000%	1,819,658,137 66.175%	930,126,616 33.825%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2017 thru 02-28-2017	236,705,541 100.000%	157,419,741 66.504%	79,285,800 33.496%
14		Net Allocated Schedule M's - AMA Percent	2-01-2017 thru 02-28-2017	-16,731,228 100.000%	-10,746,801 64.232%	-5,984,427 35.768%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	41,507,419	0	41,507,419	28,486,399	0	28,486,399	13,021,020	0	13,021,020
99	442200	Commercial - Firm & Int.	26,802,972	0	26,802,972	18,806,822	0	18,806,822	7,996,150	0	7,996,150
1	442300	Industrial	8,388,459	0	8,388,459	4,864,484	0	4,864,484	3,523,975	0	3,523,975
99	444000	Public Street & Highway Lighting	636,970	0	636,970	417,361	0	417,361	219,609	0	219,609
99	448000	Interdepartmental Revenue	128,034	0	128,034	98,163	0	98,163	29,871	0	29,871
99	499XXX	Unbilled Revenue	(6,321,540)	0	(6,321,540)	(4,145,680)	0	(4,145,680)	(2,175,860)	0	(2,175,860)
TOTAL SALES TO ULTIMATE CUSTOMERS			71,142,314	0	71,142,314	48,527,549	0	48,527,549	22,614,765	0	22,614,765
1	447XXX	Sales for Resale	0	8,280,684	8,280,684	0	5,442,894	5,442,894	0	2,837,790	2,837,790
TOTAL SALES OF ELECTRICITY			71,142,314	8,280,684	79,422,998	48,527,549	5,442,894	53,970,443	22,614,765	2,837,790	25,452,555
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	29,082	0	29,082	18,142	0	18,142	10,940	0	10,940
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	213,987	5,970	219,957	130,847	3,924	134,771	83,140	2,046	85,186
1	456XXX	Other Electric Revenues	(900,206)	6,844,786	5,944,580	(756,926)	4,499,078	3,742,152	(143,280)	2,345,708	2,202,428
TOTAL OTHER OPERATING REVENUE			(657,137)	6,881,839	6,224,702	(607,937)	4,523,433	3,915,496	(49,200)	2,358,406	2,309,206
TOTAL ELECTRIC REVENUE			70,485,177	15,162,523	85,647,700	47,919,612	9,966,327	57,885,939	22,565,565	5,196,196	27,761,761

***** 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	21,354	21,354	0	14,036	14,036	0	7,318	7,318
1	501XXX	Fuel	0	1,612,657	1,612,657	0	1,059,999	1,059,999	0	552,658	552,658
1	502000	Steam Expense	0	432,880	432,880	0	284,532	284,532	0	148,348	148,348
1	505000	Electric Expense	0	124,774	124,774	0	82,014	82,014	0	42,760	42,760
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	(12,808)	(12,808)	0	(8,419)	(8,419)	0	(4,389)	(4,389)
1	507000	Rent	0	(682)	(682)	0	(448)	(448)	0	(234)	(234)
		MAINTENANCE									
1	510000	Supervision & Engineering	0	26,197	26,197	0	17,219	17,219	0	8,978	8,978
1	511000	Structures	0	26,928	26,928	0	17,700	17,700	0	9,228	9,228
1	512000	Boiler Plant	0	335,348	335,348	0	220,424	220,424	0	114,924	114,924
1	513000	Electric Plant	0	63,472	63,472	0	41,720	41,720	0	21,752	21,752
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	53,842	53,842	0	35,390	35,390	0	18,452	18,452
		TOTAL STEAM POWER GENERATION EXP	0	2,683,962	2,683,962	0	1,764,167	1,764,167	0	919,795	919,795
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	158,605	158,605	0	104,251	104,251	0	54,354	54,354
1	536000	Water for Power	0	85,444	85,444	0	56,162	56,162	0	29,282	29,282
1	537000	Hydraulic Expense	470,778	228,784	699,562	308,822	150,380	459,202	161,956	78,404	240,360
1	538000	Electric Expense	0	600,737	600,737	0	394,864	394,864	0	205,873	205,873
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	91,827	91,827	0	60,358	60,358	0	31,469	31,469
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	69,988	69,988	0	46,003	46,003	0	23,985	23,985
1	542000	Structures	0	84,134	84,134	0	55,301	55,301	0	28,833	28,833
1	543000	Reservoirs, Dams, & Waterways	0	36,442	36,442	0	23,953	23,953	0	12,489	12,489
1	544000	Electric Plant	0	299,796	299,796	0	197,056	197,056	0	102,740	102,740
1	545000	Miscellaneous Hydraulic Plant	0	73,535	73,535	0	48,335	48,335	0	25,200	25,200
		TOTAL HYDRO POWER GENERATION EXP	866,678	1,844,519	2,711,197	569,047	1,212,402	1,781,449	297,631	632,117	929,748
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	92,000	92,000	0	60,472	60,472	0	31,528	31,528
1	547XXX	Fuel	0	4,339,629	4,339,629	0	2,852,438	2,852,438	0	1,487,191	1,487,191
1	548000	Generation Expense	0	134,060	134,060	0	88,118	88,118	0	45,942	45,942
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(54,479)	(54,479)	0	(35,809)	(35,809)	0	(18,670)	(18,670)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)	(966)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	34,057	34,057	0	22,386	22,386	0	11,671	11,671
1	552000	Structures	0	10,659	10,659	0	7,006	7,006	0	3,653	3,653
1	553000	Generating & Electric Equipment	0	308,840	308,840	0	203,001	203,001	0	105,839	105,839
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(82,917)	(82,917)	0	(54,501)	(54,501)	0	(28,416)	(28,416)
		TOTAL OTHER POWER GENERATION EXP	0	4,779,030	4,779,030	0	3,141,258	3,141,258	0	1,637,772	1,637,772

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	14,454,779	14,454,779	0	9,501,126	9,501,126	0	4,953,653	4,953,653
1	556000	System Control & Load Dispatching	0	58,798	58,798	0	38,648	38,648	0	20,150	20,150
E-557	557XXX	Other Expense	597,493	5,651,548	6,249,041	(142,154)	3,714,762	3,572,608	739,647	1,936,786	2,676,433
TOTAL OTHER POWER SUPPLY EXPENSE			597,493	20,165,125	20,762,618	(142,154)	13,254,536	13,112,382	739,647	6,910,589	7,650,236
TOTAL PRODUCTION OPERATING EXP			1,464,171	29,472,636	30,936,807	426,893	19,372,363	19,799,256	1,037,278	10,100,273	11,137,551
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	186,220	186,220	0	122,402	122,402	0	63,818	63,818
1	561000	Load Dispatching	0	243,851	243,851	0	160,283	160,283	0	83,568	83,568
1	562000	Station Expense	0	14,769	14,769	0	9,708	9,708	0	5,061	5,061
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	6,018	6,018	0	3,956	3,956	0	2,062	2,062
1	565XXX	Transmission of Electricity by Others	0	1,494,869	1,494,869	0	982,577	982,577	0	512,292	512,292
1	566000	Miscellaneous Transmission Expense	0	116,032	116,032	0	76,268	76,268	0	39,764	39,764
1	567000	Rent	0	10,629	10,629	0	6,986	6,986	0	3,643	3,643
MAINTENANCE											
1	568000	Supervision & Engineering	0	68,179	68,179	0	44,814	44,814	0	23,365	23,365
1	569000	Structures	0	68,104	68,104	0	44,765	44,765	0	23,339	23,339
1	570000	Station Equipment	0	72,569	72,569	0	47,700	47,700	0	24,869	24,869
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1,028	7,774	8,802	0	5,110	5,110	1,028	2,664	3,692
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	3,029	3,029	0	1,991	1,991	0	1,038	1,038
TOTAL TRANSMISSION OPERATING EXP			1,028	2,292,043	2,293,071	0	1,506,560	1,506,560	1,028	785,483	786,511

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,416,855	2,416,855	0	1,588,599	1,588,599	0	828,256	828,256
E-DEPX		Depreciation Expense-Transmission	0	1,014,617	1,014,617	0	666,908	666,908	0	347,709	347,709
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	130,191	0	130,191	0	0	0	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	17,877	0	17,877	14,155	0	14,155	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	(191,370)	0	(191,370)	(122,464)	0	(122,464)	(68,906)	0	(68,906)
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	245,194	0	245,194	0	0	0	245,194	0	245,194
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	15,824	0	15,824	15,824	0	15,824	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	1,956,706	1,956,706	0	1,286,143	1,286,143	0	670,563	670,563
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	505,327	5,577,081	6,082,408	135,234	3,665,815	3,801,049	370,093	1,911,266	2,281,359
		TOTAL PRODUCTION & TRANSMISSION EXPEN	1,970,526	37,341,760	39,312,286	562,127	24,544,738	25,106,865	1,408,399	12,797,022	14,205,421

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	68,864	198,217	267,081	52,118	127,448	179,566	16,746	70,769	87,515
3	582000	Station Expense	48,983	3,497	52,480	30,204	2,248	32,452	18,779	1,249	20,028
3	583000	Overhead Line Expense	120,156	23,776	143,932	82,474	15,287	97,761	37,682	8,489	46,171
3	584000	Underground Line Expense	78,667	0	78,667	52,564	0	52,564	26,103	0	26,103
3	584100	Energy Storage Equipment	12,761	0	12,761	12,761	0	12,761	0	0	0
3	585000	Street Light & Signal System Operation Expense	67	0	67	67	0	67	0	0	0
3	586000	Meter Expense	106,315	2,166	108,481	67,071	1,393	68,464	39,244	773	40,017
3	587000	Customer Installations Expense	28,756	8,307	37,063	13,541	5,341	18,882	15,215	2,966	18,181
3	588000	Miscellaneous Distribution Expense	347,051	366,577	713,628	202,997	235,698	438,695	144,054	130,879	274,933
3	589000	Rent	0	22,969	22,969	0	14,768	14,768	0	8,201	8,201
		MAINTENANCE:									
3	590000	Supervision & Engineering	16,503	100,064	116,567	5,138	64,338	69,476	11,365	35,726	47,091
3	591000	Structures	25,852	0	25,852	13,438	0	13,438	12,414	0	12,414
3	592000	Station Equipment	67,215	7,545	74,760	59,550	4,851	64,401	7,665	2,694	10,359
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	760,607	0	760,607	473,483	0	473,483	287,124	0	287,124
3	594000	Underground Lines	52,659	0	52,659	32,795	0	32,795	19,864	0	19,864
3	595000	Line Transformers	48,863	0	48,863	43,419	0	43,419	5,444	0	5,444
3	596000	Street Light & Signal System Maintenance Exp	14,814	0	14,814	9,225	0	9,225	5,589	0	5,589
3	597000	Meters	5,197	0	5,197	3,937	0	3,937	1,260	0	1,260
3	598000	Miscellaneous Distribution Expense	18,315	11,058	29,373	16,474	7,110	23,584	1,841	3,948	5,789
		TOTAL DISTRIBUTION OPERATING EXP	1,821,645	744,176	2,565,821	1,171,256	478,482	1,649,738	650,389	265,694	916,083
E-DEPX		Depreciation Expense-Distribution	3,810,829	3,546	3,814,375	2,422,622	2,280	2,424,902	1,388,207	1,266	1,389,473
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	5,503,460	0	5,503,460	4,558,807	0	4,558,807	944,653	0	944,653
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,316,815	3,546	9,320,361	6,983,955	2,280	6,986,235	2,332,860	1,266	2,334,126
		TOTAL DISTRIBUTION EXPENSES	11,138,460	747,722	11,886,182	8,155,211	480,762	8,635,973	2,983,249	266,960	3,250,209

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	27,059	27,059	0	17,770	17,770	0	9,289	9,289
2	902000	Meter Reading Expenses	248,880	12,988	261,868	230,964	8,529	239,493	17,916	4,459	22,375
2	903XXX	Customer Records & Collection Expenses	161,065	617,997	779,062	113,299	405,839	519,138	47,766	212,158	259,924
2	904000	Uncollectible Accounts	0	262,885	262,885	0	172,637	172,637	0	90,248	90,248
2	905000	Misc Customer Accounts	0	29,051	29,051	0	19,078	19,078	0	9,973	9,973
TOTAL CUSTOMER ACCOUNTS EXPENSES			409,945	949,980	1,359,925	344,263	623,853	968,116	65,682	326,127	391,809
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,291,141	12,283	2,303,424	1,721,153	8,066	1,729,219	569,988	4,217	574,205
2	909000	Advertising	4,124	58,684	62,808	4,124	38,538	42,662	0	20,146	20,146
2	910000	Misc Customer Service & Info Exp	0	35,020	35,020	0	22,998	22,998	0	12,022	12,022
TOTAL CUSTOMER SERVICE & INFO EXP			2,295,265	105,987	2,401,252	1,725,277	69,602	1,794,879	569,988	36,385	606,373
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	41,950	2,415,163	2,457,113	28,430	1,648,832	1,677,262	13,520	766,331	779,851
4	921000	Office Supplies & Expenses	3,958	288,234	292,192	3,958	196,777	200,735	0	91,457	91,457
4	922000	Admin Exp Transferred--Credit	0	(9,270)	(9,270)	0	(6,329)	(6,329)	0	(2,941)	(2,941)
4	923000	Outside Services Employed	7,690	586,646	594,336	6,869	400,503	407,372	821	186,143	186,964
4	924000	Property Insurance Premium	0	55,433	55,433	0	37,844	37,844	0	17,589	17,589
4	925XXX	Injuries and Damages	18,494	257,538	276,032	18,494	175,821	194,315	0	81,717	81,717
4	926XXX	Employee Pensions and Benefits	0	71,541	71,541	0	48,841	48,841	0	22,700	22,700
4	927000	Franchise Requirements	221	0	221	0	0	0	221	0	221
1	928000	Regulatory Commission Expenses	188,887	263,589	452,476	130,893	173,257	304,150	57,994	90,332	148,326
4	930000	Miscellaneous General Expenses	2,916	85,479	88,395	2,434	58,357	60,791	482	27,122	27,604
4	931000	Rents	350	101,280	101,630	0	69,144	69,144	350	32,136	32,486
4	935000	Maintenance of General Plant	106,932	868,887	975,819	60,416	593,189	653,605	46,516	275,698	322,214
TOTAL ADMIN & GEN OPERATING EXP			371,398	4,984,520	5,355,918	251,494	3,396,236	3,647,730	119,904	1,588,284	1,708,188

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	115,894	1,338,615	1,454,509	74,072	913,872	987,944	41,822	424,743	466,565
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	1,435,441	1,504,012	66,969	979,976	1,046,945	1,602	455,465	457,067
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	(234,283)	0	(234,283)	0	0	0	(234,283)	0	(234,283)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(49,818)	2,813,792	2,763,974	141,041	1,920,960	2,062,001	(190,859)	892,832	701,973
		TOTAL ADMIN & GENERAL EXPENSES	321,580	7,798,312	8,119,892	392,535	5,317,196	5,709,731	(70,955)	2,481,116	2,410,161
		TOTAL EXPENSES BEFORE FIT	16,135,776	46,943,761	63,079,537	11,179,413	31,036,151	42,215,564	4,956,363	15,907,610	20,863,973
		NET OPERATING INCOME (LOSS) BEFORE FIT			22,568,163			15,670,375			6,897,788
E-FIT		FEDERAL INCOME TAX--Normal Accrual			1,181,428			1,125,310			56,118
E-FIT		DEFERRED FEDERAL INCOME TAX			4,939,067			3,187,397			1,751,670
E-FIT		AMORTIZED ITC - NOXON			(28,742)			(18,892)			(9,850)
		ELECTRIC NET OPERATING INCOME (LOSS)			16,476,410			11,376,560			5,099,850

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.730%		34.270%
E-ALL	2	Number of Customers		100.000%		65.670%		34.330%
E-ALL	3	Direct Distribution Operating Expense		100.000%		64.297%		35.703%
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: E-456-1A
ELECTRIC ALLOCATION OF OTHER REVENUE	
For Month Ended February 28, 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	1,770	101,781	103,551	1,770	66,901	68,671	0	34,880	34,880
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	623,958	623,958	0	410,128	410,128	0	213,830	213,830
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	1,193,995	1,193,995	0	784,813	784,813	0	409,182	409,182
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	0	0	0	0	0	0	0	0
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	14,933	14,933	0	9,815	9,815	0	5,118	5,118
1	456100	TRANSMISSION REVENUE OF OTHERS	0	869,298	869,298	0	571,390	571,390	0	297,908	297,908
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	234,225	234,225	0	153,956	153,956	0	80,269	80,269
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	70,371	0	70,371	0	0	0	70,371	0	70,371
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(835,790)	0	(835,790)	(551,755)	0	(551,755)	(284,035)	0	(284,035)
1	456329	AMORTIZATION RES DECOUPLING DE	(608,499)	0	(608,499)	(608,499)	0	(608,499)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	218,345	0	218,345	152,193	0	152,193	66,152	0	66,152
1	456339	AMORTIZATION NON-RES DECOUPLIN	240,584	0	240,584	240,584	0	240,584	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	3,396,998	3,396,998	0	2,232,847	2,232,847	0	1,164,151	1,164,151
TOTAL ACCOUNT 456			(900,206)	6,844,786	5,944,580	(756,926)	4,499,079	3,742,153	(143,280)	2,345,707	2,202,427

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 February 28, 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	13,364,015	13,364,015	0	8,784,167	8,784,167	0	4,579,848	4,579,848
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	23,669	23,669	0	15,558	15,558	0	8,111	8,111
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	832,870	832,870	0	547,445	547,445	0	285,425	285,425
1	555710	Intercompany Purchase	0	234,225	234,225	0	153,956	153,956	0	80,269	80,269
TOTAL ACCOUNT 555			0	14,454,779	14,454,779	0	9,501,126	9,501,126	0	4,953,653	4,953,653

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 February 28, 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	32	550,233	550,265	32	361,668	361,700	0	188,565	188,565
1	557010	Other Power Supply Expense - Financial	0	1,164,156	1,164,156	0	765,200	765,200	0	398,956	398,956
1	557150	Fuel - Economic Dispatch	0	921,961	921,961	0	606,005	606,005	0	315,956	315,956
1	557160	Power Supply Expense - Miscellaneous	0	225	225	0	148	148	0	77	77
99	557161	Unbilled Add-Ons	4,213	0	4,213	0	0	0	4,213	0	4,213
1	557165	Other Resource Costs-CAISO Charges	0	(23,818)	(23,818)	0	(15,656)	(15,656)	0	(8,162)	(8,162)
1	557170	Broker Fees - Power	0	43,154	43,154	0	28,365	28,365	0	14,789	14,789
1	557171	REC Broker Fees	0	2,897	2,897	0	1,904	1,904	0	993	993
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	1,889	0	1,889	1,889	0	1,889	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(185,533)	0	(185,533)	(185,533)	0	(185,533)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	756,649	0	756,649	0	0	0	756,649	0	756,649
99	557390	Idaho PCA Amortization	(47,982)	0	(47,982)	0	0	0	(47,982)	0	(47,982)
1	557395	Optional Renewable Power Expense Offset	0	23	23	0	15	15	0	8	8
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	109,560	109,560	0	72,014	72,014	0	37,546	37,546
1	557711	Turbine Gas Bookout Offset	0	(109,560)	(109,560)	0	(72,014)	(72,014)	0	(37,546)	(37,546)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,992,717	2,992,717	0	1,967,113	1,967,113	0	1,025,604	1,025,604
TOTAL ACCOUNT 557			597,493	5,651,548	6,249,041	(142,154)	3,714,762	3,572,608	739,647	1,936,786	2,676,433

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 February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	27,901	12,283	40,184	21,602	8,066	29,668	6,299	4,217	10,516
99	908600	Public Purpose Tariff Rider Expense Offset	2,488,725	0	2,488,725	1,864,921	0	1,864,921	623,804	0	623,804
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(225,485)	0	(225,485)	(165,370)	0	(165,370)	(60,115)	0	(60,115)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,291,141	12,283	2,303,424	1,721,153	8,066	1,729,219	569,988	4,217	574,205

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.670%	34.330%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.222%	5.186%
	Total Weighted Cost		2.750%	2.731%
E-APL	Net Rate Base	2,296,675,290	1,520,548,900	776,126,390
	Interest Deduction for FIT Calculation	63,011,107	41,815,095	21,196,012
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES			
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-1A			
For Month Ended February 28, 2017					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	85,647,700	57,885,939	27,761,761	
E-OPS	Less: Operating & Maintenance Expense	44,912,794	29,366,279	15,546,515	
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	10,706,577	7,004,335	3,702,242	
E-OTX	Less: Taxes Other than FIT	7,460,166	5,844,950	1,615,216	
	Net Operating Income Before FIT	22,568,163	15,670,375	6,897,788	
E-INT	Less: Monthly Interest Expense	5,250,925	3,484,591	1,766,334	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756	
E-SCM	Plus: Schedule M Adjustments	(13,908,180)	(8,960,317)	(4,947,863)	
	Taxable Net Operating Income	3,409,058	3,237,223	171,835	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	1,193,170	1,133,028	60,142	
1	Production Tax Credit	(11,742)	(7,718)	(4,024)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	1,181,428	1,125,310	56,118	
E-DTE	Deferred FIT	4,939,067	3,187,397	1,751,670	
1	411400 Amortized Investment Tax Credit - Noxon	(28,742)	(18,892)	(9,850)	
	Total Net FIT/Deferred FIT	6,091,753	4,293,815	1,797,938	
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 February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

..... WASHINGTON

..... IDAHO

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	997000 Book Depreciation & Amortization	3,997,820	6,345,345	10,343,165	2,566,189	4,242,199	6,808,388	1,431,631	2,103,146
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,256	193,256	0	98,782
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0
12	997003 Salvage	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
4	997005 FAS106 Current Retiree Medical Accrual	0	165,310	165,310	0	112,857	112,857	0	52,453
99	997007 Idaho PCA	708,667	0	708,667	0	0	0	708,667	0
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	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
12	997016 Redemption Expense Amortization	0	104,987	104,987	0	69,475	69,475	0	35,512
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.96)	204,169	0	204,169	204,169	0	204,169	0	0
4	997018 DSM Tariff Rider	(2,837,507)	0	(2,837,507)	(1,421,354)	0	(1,421,354)	(1,416,153)	0
99	997019 CSS Temporary Service Fees	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
99	997021 Wartsilla Generators Amortization	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
2	997027 Uncollectibles	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	914,990	0	914,990	767,478	0	767,478	147,512	0
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,303	125,303	0	64,048
4	997033 BPA Residential Exchange	(83,603)	0	(83,603)	(47,610)	0	(47,610)	(35,993)	0
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	22,873	0	22,873	22,873	0	22,873	0	0
1	997044 Non-Monetary Power Costs	0	23,669	23,669	0	15,558	15,558	0	8,111
1	997045 Section 199 Manufacturing Deduction	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
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(279,819)	(279,819)	0	(185,170)	(185,170)	0	(94,649)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,307,508)	(16,307,508)	0	(8,735,118)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	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
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

..... WASHINGTON

..... IDAHO

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0
4	997062 Gain on Sale of Office Bldg	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
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(155,039)	0	(155,039)	(132,509)	0	(132,509)	(22,530)	0
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	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
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	1,357,198	1,357,198	0	883,794	883,794	0	473,404
4	997081 Deferred Compensation	0	204,191	204,191	0	139,401	139,401	0	64,790
4	997082 Meal Disallowances	0	26,760	26,760	0	18,269	18,269	0	8,491
4	997083 Paid Time Off	0	71,967	71,967	0	49,132	49,132	0	22,835
2	997084 Customer Uncollectibles	0	225,937	225,937	0	148,373	148,373	0	77,564
99	997088 Deferred O&M Colstrip & CS2	375,385	0	375,385	0	0	0	375,385	0
99	997089 CNC Transmission	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(206,517)	0	(206,517)	(206,517)	0	(206,517)	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,792	1,792	0	935
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(775)	(775)	0	(509)	(509)	0	(266)
99	997100 WA REC Amort	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)
1	997102 Amort Idaho Earnings Test (254229)	(256,832)	0	(256,832)	0	0	0	(256,832)	0
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	2,733,363	(16,731,228)	(13,908,180)	1,786,484	(10,746,801)	(8,960,317)	1,036,564	(5,984,427)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.670%	34.330%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.119%	34.881%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.175%	33.825%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total
3,534,777
98,782
0
0
(9,357)
52,453
708,667
0
0
16,209
35,512
0
(1,416,153)
0
251,024
0
0
0
0
0
147,512
64,048
(35,993)
0
0
0
8,111
0
26,767
0
(94,649)
(8,735,118)
0
0
0
0
483
(16,665)

<u>Total</u>
2,250
33,333
0
27,829
0
(22,530)
0
0
0
57,117
0
473,404
64,790
8,491
22,835
77,564
375,385
0
0
0
0
0
0
0
935
0
0
(266)
0
(514,063)
(256,832)
55,716
9,769
0
<u>(4,947,863)</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	4,660,621	4,660,621	0	2,993,610	2,993,610	0	1,667,011	1,667,011
99	410100	Deferred Federal Income Tax Expense - Washir	332,890	0	332,890	332,890	0	332,890	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	157,362	0	157,362	0	0	0	157,362	0	157,362
	410100	Total	490,252	4,660,621	5,150,873	332,890	2,993,610	3,326,500	157,362	1,667,011	1,824,373
14	411100	Deferred Federal Income Tax Expense - Allocat	0	(182,679)	(182,679)	0	(117,338)	(117,338)	0	(65,341)	(65,341)
99	411100	Deferred Federal Income Tax Expense - Washir	(21,765)	0	(21,765)	(21,765)	0	(21,765)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(7,362)	0	(7,362)	0	0	0	(7,362)	0	(7,362)
	411100	Total	(29,127)	(182,679)	(211,806)	(21,765)	(117,338)	(139,103)	(7,362)	(65,341)	(72,703)
Total Deferred Federal Income Tax Expense			461,125	4,477,942	4,939,067	311,125	2,876,272	3,187,397	150,000	1,601,670	1,751,670

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.232%	35.768%
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 February 28, 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	110,196	110,196	0	72,432	72,432	0	37,764	37,764
1	408150	R&P Property Tax--Production	0	1,320,877	1,320,877	0	868,212	868,212	0	452,665	452,665
1	408180	R&P Property Tax--Transmission	0	525,633	525,633	0	345,499	345,499	0	180,134	180,134
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,956,706	1,956,706	0	1,286,143	1,286,143	0	670,563	670,563
DISTRIBUTION											
99	408110	State Excise Tax	2,060,138	0	2,060,138	2,060,138	0	2,060,138	0	0	0
99	408120	Municipal Occupation & License Tax	2,154,423	0	2,154,423	1,811,302	0	1,811,302	343,121	0	343,121
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	962,536	0	962,536	687,367	0	687,367	275,169	0	275,169
99	409100	State Income Tax--Idaho	326,363	0	326,363	0	0	0	326,363	0	326,363
TOTAL DISTRIBUTION			5,503,460	0	5,503,460	4,558,807	0	4,558,807	944,653	0	944,653
TOTAL TAXES OTHER THAN FIT			5,503,460	1,956,706	7,460,166	4,558,807	1,286,143	5,844,950	944,653	670,563	1,615,216

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
ELECTRIC UTILITY PLANT
 For Month Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
E-PLT-1A

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	8,524,999	8,524,999	0	5,603,482	5,603,482	0	2,921,517	2,921,517
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	1,207,893	1,207,893	0	793,948	793,948	0	413,945	413,945
1	182381	CDA Settlement Past Storage	0	32,637,494	32,637,494	0	21,452,625	21,452,625	0	11,184,869	11,184,869
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	335,477	16,755,654	17,091,131	335,477	11,173,974	11,509,451	0	5,581,680	5,581,680
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,096,154	49,900,297	53,996,451	3,998,180	34,066,933	38,065,113	97,974	15,833,364	15,931,338
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,652,536	4,652,536	0	3,176,286	3,176,286	0	1,476,250	1,476,250
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
TOTAL INTANGIBLE PLANT			5,034,335	230,640,660	235,674,995	4,936,361	154,947,410	159,883,771	97,974	75,693,250	75,791,224
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	133,584,897	133,584,897	0	87,805,353	87,805,353	0	45,779,544	45,779,544
1	312000	Boiler Plant	0	178,374,147	178,374,147	0	117,245,327	117,245,327	0	61,128,820	61,128,820
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,605,209	56,605,209	0	37,206,604	37,206,604	0	19,398,605	19,398,605
1	315000	Accessory Electric Equipment	0	27,547,771	27,547,771	0	18,107,150	18,107,150	0	9,440,621	9,440,621
1	316000	Miscellaneous Power Plant Equipment	0	17,864,876	17,864,876	0	11,742,583	11,742,583	0	6,122,293	6,122,293
TOTAL STEAM PRODUCTION PLANT			0	417,561,453	417,561,453	0	274,463,144	274,463,144	0	143,098,309	143,098,309
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	61,906,289	61,906,289	0	40,691,004	40,691,004	0	21,215,285	21,215,285
1	331XXX	Structures & Improvements	0	77,766,087	77,766,087	0	51,115,649	51,115,649	0	26,650,438	26,650,438
1	332XXX	Reservoirs, Dams, & Waterways	0	177,782,107	177,782,107	0	116,856,179	116,856,179	0	60,925,928	60,925,928
1	333000	Waterwheels, Turbines, & Generators	0	217,091,217	217,091,217	0	142,694,057	142,694,057	0	74,397,160	74,397,160
1	334000	Accessory Electric Equipment	0	58,898,334	58,898,334	0	38,713,875	38,713,875	0	20,184,459	20,184,459
1	335XXX	Miscellaneous Power Plant Equipment	0	12,295,700	12,295,700	0	8,081,964	8,081,964	0	4,213,736	4,213,736
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	608,810,869	608,810,869	0	400,171,385	400,171,385	0	208,639,484	208,639,484
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	16,998,569	16,998,569	0	11,173,159	11,173,159	0	5,825,410	5,825,410
1	342000	Fuel Holders, Producers, & Accessories	0	21,365,912	21,365,912	0	14,043,814	14,043,814	0	7,322,098	7,322,098
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	218,365,351	218,365,351	0	143,531,545	143,531,545	0	74,833,806	74,833,806
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	20,581,136	20,581,136	0	13,527,981	13,527,981	0	7,053,155	7,053,155
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	1,729,457	1,729,457	0	1,136,772	1,136,772	0	592,685	592,685
TOTAL OTHER PRODUCTION PLANT			0	304,037,943	304,037,943	0	199,844,140	199,844,140	0	104,193,803	104,193,803
TOTAL PRODUCTION PLANT			0	1,330,410,265	1,330,410,265	0	874,478,669	874,478,669	0	455,931,596	455,931,596

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended February 28, 2017
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(296,455,671)	(296,455,671)	0	(194,860,313)	(194,860,313)	0	(101,595,358)	(101,595,358)
E-ADEP		Hydro Production Plant	0	(124,074,112)	(124,074,112)	0	(81,553,914)	(81,553,914)	0	(42,520,198)	(42,520,198)
E-ADEP		Other Production Plant	0	(110,947,596)	(110,947,596)	0	(72,925,855)	(72,925,855)	0	(38,021,741)	(38,021,741)
E-ADEP		Transmission Plant	0	(207,537,680)	(207,537,680)	0	(136,414,517)	(136,414,517)	0	(71,123,163)	(71,123,163)
E-ADEP		Distribution Plant	(497,838,874)	(83,394)	(497,922,268)	(306,093,279)	(53,620)	(306,146,899)	(191,745,595)	(29,774)	(191,775,369)
E-ADEP		General Plant	(33,999,306)	(87,616,934)	(121,616,240)	(20,735,939)	(59,816,081)	(80,552,020)	(13,263,367)	(27,800,853)	(41,064,220)
		TOTAL ACCUMULATED DEPRECIATION	(531,838,180)	(826,715,387)	(1,358,553,567)	(326,829,218)	(545,624,300)	(872,453,518)	(205,008,962)	(281,091,087)	(486,100,049)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,659,099)	(11,659,099)	0	(7,663,526)	(7,663,526)	0	(3,995,573)	(3,995,573)
E-AAMT		Distribution-Franchises/Misc Intangibles	(207,589)	0	(207,589)	(207,589)	0	(207,589)	0	0	0
E-AAMT		General Plant - 303000	0	(1,464,760)	(1,464,760)	0	(998,248)	(998,248)	0	(466,512)	(466,512)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,647,795)	(34,773,128)	(37,420,923)	(2,581,452)	(23,739,615)	(26,321,067)	(66,343)	(11,033,513)	(11,099,856)
E-AAMT		General Plant - 390200, 396200	(8,265)	(212,708)	(220,973)	(4,734)	(145,216)	(149,950)	(3,531)	(67,492)	(71,023)
		TOTAL ACCUMULATED AMORTIZATION	(2,863,649)	(48,109,695)	(50,973,344)	(2,793,775)	(32,546,605)	(35,340,380)	(69,874)	(15,563,090)	(15,632,964)
		TOTAL ACCUMULATED DEPR/AMORT	(534,701,829)	(874,825,082)	(1,409,526,911)	(329,622,993)	(578,170,905)	(907,793,898)	(205,078,836)	(296,654,177)	(501,733,013)
		NET ELECTRIC UTILITY PLANT before DFIT	1,119,860,658	1,629,924,093	2,749,784,751	741,498,308	1,078,159,829	1,819,658,137	378,362,350	551,764,264	930,126,614
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	(48,788)	(48,788)	0	(32,068)	(32,068)	0	(16,720)	(16,720)
12		ADFIT - Electric Plant In Service (282900)	0	(508,793,316)	(508,793,316)	0	(336,693,977)	(336,693,977)	0	(172,099,339)	(172,099,339)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,258,517)	(54,258,517)	0	(37,042,290)	(37,042,290)	0	(17,216,227)	(17,216,227)
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	(11,423,123)	(11,423,123)	0	(7,508,419)	(7,508,419)	0	(3,914,704)	(3,914,704)
1		ADFIT - CDA Settlement Costs (283333)	0	393,922	393,922	0	258,925	258,925	0	134,997	134,997
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,833,721)	(2,833,721)	0	(1,875,215)	(1,875,215)	0	(958,506)	(958,506)
		TOTAL ACCUMULATED DFIT	0	(576,963,543)	(576,963,543)	0	(382,893,044)	(382,893,044)	0	(194,070,499)	(194,070,499)
		NET ELECTRIC UTILITY PLANT	1,119,860,658	1,052,960,550	2,172,821,208	741,498,308	695,266,785	1,436,765,093	378,362,350	357,693,765	736,056,115

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.297%	35.703%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.175%	33.825%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended February 28, 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	#####	1,052,960,550	2,172,821,208	741,498,308	695,266,785	1,436,765,093	378,362,350	357,693,765	736,056,115
	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	(416,187)	0	(416,187)	416,187	0	416,187
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)	(2,983,787)	0	(2,983,787)	(956,252)	0	(956,252)	(2,027,535)	0	(2,027,535)
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)	7,825,726	0	7,825,726	4,994,459	0	4,994,459	2,831,267	0	2,831,267
99	ADFIT - Kettle Falls Disallowed (190420)	100,381	0	100,381	100,381	0	100,381	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)	1,556,729	0	1,556,729	0	0	0	1,556,729	0	1,556,729
99	ADFIT - Boulder Park Disallowed (190040)	365,144	0	365,144	0	0	0	365,144	0	365,144
99	Investment in WNP3 Exchange Power (124900, 124930)	6,226,769	0	6,226,769	6,226,769	0	6,226,769	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,119,093)	0	(1,119,093)	(1,119,093)	0	(1,119,093)	0	0	0
99	CDA Lake Settlement - WA (182382)	576,781	0	576,781	576,781	0	576,781	0	0	0
99	CDA Lake Settlement - ID (186382)	112,284	0	112,284	0	0	0	112,284	0	112,284
99	ADFIT - CDA Lake Settlement - Direct (283382)	(241,175)	0	(241,175)	(201,875)	0	(201,875)	(39,300)	0	(39,300)
99	CDA CDR Fund - Direct (182324)	41,955	0	41,955	41,955	0	41,955	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	297,575	0	297,575	276,562	0	276,562	21,013	0	21,013
99	ADFIT - Spokane River Relicensing (283322)	(104,127)	0	(104,127)	(96,778)	0	(96,778)	(7,349)	0	(7,349)
99	Spokane River PM&Es (182323)	273,475	0	273,475	175,615	0	175,615	97,860	0	97,860
99	ADFIT - Spokane River PM&Es (283323)	(95,740)	0	(95,740)	(61,489)	0	(61,489)	(34,251)	0	(34,251)
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)	(2,169,568)	(5,018)	(2,174,586)	(671,480)	(3,426)	(674,906)	(1,498,088)	(1,592)	(1,499,680)
99	Customer Deposits (235199)	(1,828,563)	0	(1,828,563)	(1,828,563)	0	(1,828,563)	0	0	0
C-WKC	Working Capital	80,883,155	41,472,353	122,355,508	80,883,155	0	80,883,155	0	41,472,353	41,472,353
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	82,386,747	41,467,335	123,854,082	83,787,233	(3,426)	83,783,807	(1,400,486)	41,470,761	40,070,275
	NET RATE BASE	#####	1,094,427,885	2,296,675,290	825,285,541	695,263,359	1,520,548,900	376,961,864	399,164,526	776,126,390

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 February 28, 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)	668,284	668,284			668,284	668,284		439,263	439,263		229,021	229,021
1	Hydro (ED-AN)	939,988	939,988			939,988	939,988		617,854	617,854		322,134	322,134
1	Other (ED-AN)	808,583	808,583			808,583	808,583		531,482	531,482		277,101	277,101
Total Electric Production		2,416,855	2,416,855			2,416,855	2,416,855		1,588,599	1,588,599		828,256	828,256
Electric Transmission													
1	ED-AN	1,014,617	1,014,617			1,014,617	1,014,617		666,908	666,908		347,709	347,709
Total Electric Transmissic		1,014,617	1,014,617			1,014,617	1,014,617		666,908	666,908		347,709	347,709
Electric Distribution													
3	ED-AN	3,546	3,546				3,546		2,280	2,280		1,266	1,266
	ED-ID	1,388,207	1,388,207			1,388,207	1,388,207				1,388,207		1,388,207
	ED-WA	2,422,622	2,422,622			2,422,622	2,422,622	2,422,622		2,422,622			2,422,622
Total Electric Distribution		3,814,375	3,814,375			3,810,829	3,814,375		2,422,622	2,280	2,424,902	1,388,207	1,266
Gas Underground Storage													
	GD-AN	62,813		62,813									
	GD-OR	11,165				11,165							
Total Gas Underground S		73,978		62,813		11,165							
Gas Distribution													
	GD-AN	5,384		5,384									
	GD-ID	421,973		421,973									
	GD-WA	857,493		857,493									
	GD-OR	579,317				579,317							
Total Gas Distribution		1,864,167		1,284,850		579,317							
General Plant													
4	ED-AN	240,422	240,422				240,422		164,136	164,136		76,286	76,286
	ED-ID	19,371	19,371			19,371	19,371				19,371		19,371
	ED-WA	55,039	55,039			55,039	55,039	55,039		55,039			55,039
7,4	CD-AA	1,469,938	1,033,778	300,529	135,631		1,033,778	1,033,778		705,760	705,760		328,018
9,4	CD-AN	82,786	64,415	18,371			64,415	64,415		43,976	43,976		20,439
9	CD-ID	28,854	22,451	6,403		22,451	22,451				22,451		22,451
9	CD-WA	24,461	19,033	5,428		19,033	19,033	19,033		19,033			19,033
8	GD-AA	24,296		16,657	7,639								
	GD-AN	3,033		3,033									
	GD-ID	2,315		2,315									
	GD-WA	15,064		15,064									
	GD-OR	15,572			15,572								
Total General Plant		1,981,151	1,454,509	367,800	158,842	115,894	1,338,615	1,454,509	74,072	913,872	987,944	41,822	424,743
Total Depreciation Expense		11,165,143	8,700,356	1,715,463	749,324	3,926,723	4,773,633	8,700,356	2,496,694	3,171,659	5,668,353	1,430,029	1,601,974

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%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	64.297%	35.703%
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 February 28, 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	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	1,946,842	1,369,175	398,032	179,635		1,369,175	1,369,175		934,736	934,736		434,439	434,439
9,4	CD-AN	1,423	1,107	316			1,107	1,107		756	756		351	351
9,4	CD-ID	1,550	1,206	344		1,206	1,206	1,206				1,206	1,206	
4	ED-AN	65,159	65,159				65,159	65,159		44,484	44,484		20,675	20,675
	ED-ID	396	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		2,107,719	1,504,012	416,092	187,615	68,571	1,435,441	1,504,012	66,969	979,976	1,046,945	1,602	455,465	457,067
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		2,265,513	1,642,810	429,811	192,892	71,097	1,571,713	1,642,810	69,495	1,070,541	1,140,036	1,602	501,172	502,774

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 February 28, 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)	(296,455,671)				(296,455,671)	(296,455,671)		(194,860,313)	(194,860,313)		(101,595,358)	(101,595,358)	
1	Hydro (ED-AN)	(124,074,112)				(124,074,112)	(124,074,112)		(81,553,914)	(81,553,914)		(42,520,198)	(42,520,198)	
1	Other (ED-AN)	(110,947,596)				(110,947,596)	(110,947,596)		(72,925,855)	(72,925,855)		(38,021,741)	(38,021,741)	
Total Electric Production		(531,477,379)				(531,477,379)	(531,477,379)		(349,340,082)	(349,340,082)		(182,137,297)	(182,137,297)	
Electric Transmission														
1	ED-AN	(207,537,680)				(207,537,680)	(207,537,680)		(136,414,517)	(136,414,517)		(71,123,163)	(71,123,163)	
Total Electric Transmissic		(207,537,680)				(207,537,680)	(207,537,680)		(136,414,517)	(136,414,517)		(71,123,163)	(71,123,163)	
Electric Distribution														
3	ED-AN	(83,394)					(83,394)		(53,620)	(53,620)		(29,774)	(29,774)	
	ED-ID	(191,745,595)				(191,745,595)	(191,745,595)					(191,745,595)	(191,745,595)	
	ED-WA	(306,093,279)				(306,093,279)	(306,093,279)	(306,093,279)		(306,093,279)				
Total Electric Distribution		(497,922,268)				(497,838,874)	(83,394)	(497,922,268)	(306,093,279)	(53,620)	(306,146,899)	(191,745,595)	(29,774)	(191,775,369)
Gas Underground Storage														
	GD-AN	(14,700,437)												
	GD-OR	(892,400)					(892,400)							
Total Gas Underground S		(15,592,837)					(14,700,437)	(892,400)						
Gas Distribution														
	GD-AN	(1,679,931)					(1,679,931)							
	GD-ID	(68,889,090)					(68,889,090)							
	GD-WA	(132,381,940)					(132,381,940)							
	GD-OR	(102,838,796)					(102,838,796)							
Total Gas Distribution		(305,789,757)					(202,950,961)	(102,838,796)						
General Plant														
4	ED-AN	(45,412,317)					(45,412,317)		(31,002,989)	(31,002,989)		(14,409,328)	(14,409,328)	
	ED-ID	(8,876,307)				(8,876,307)	(8,876,307)				(8,876,307)		(8,876,307)	
	ED-WA	(17,856,460)				(17,856,460)	(17,856,460)	(17,856,460)						
7,4	CD-AA	(47,474,079)					(33,387,571)	(33,387,571)		(22,793,695)		(10,593,876)	(10,593,876)	
9,4	CD-AN	(11,331,653)					(8,817,046)	(8,817,046)		(6,019,397)		(2,797,649)	(2,797,649)	
9	CD-ID	(5,638,242)				(4,387,060)	(4,387,060)				(4,387,060)		(4,387,060)	
9	CD-WA	(3,700,702)				(2,879,479)	(2,879,479)	(2,879,479)						
8	GD-AA	(2,190,375)					(1,501,677)						(688,698)	
	GD-AN	(2,489,738)					(2,489,738)							
	GD-ID	(1,424,215)					(1,424,215)							
	GD-WA	(5,449,499)					(5,449,499)							
	GD-OR	(4,693,231)					(4,693,231)							
Total General Plant		(156,536,818)				(33,999,306)	(87,616,934)	(121,616,240)	(20,735,939)	(59,816,081)	(80,552,020)	(13,263,367)	(27,800,853)	(41,064,220)
Total Accumulated Depr		(1,714,856,739)	(1,358,553,567)	(242,809,614)	(113,493,558)	(531,838,180)	(826,715,387)	(1,358,553,567)	(326,829,218)	(545,624,300)	(872,453,518)	(205,008,962)	(281,091,087)	(486,100,049)

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	64.297%	35.703%
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 February 28, 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	
Production/Transmission														
1	Franchises (302000) ED-AN	(10,256,154)	(10,256,154)			(10,256,154)	(10,256,154)		(6,741,370)	(6,741,370)		(3,514,784)	(3,514,784)	
1	Misc Intangible Plt (3030 ED-AN)	(1,402,945)	(1,402,945)			(1,402,945)	(1,402,945)		(922,156)	(922,156)		(480,789)	(480,789)	
Total Production/Transmission		(11,659,099)	(11,659,099)			(11,659,099)	(11,659,099)		(7,663,526)	(7,663,526)		(3,995,573)	(3,995,573)	
Distribution														
	Franchises (302000) ED-WA	(172,408)	(172,408)			(172,408)	(172,408)		(172,408)	(172,408)				
	Misc Intangible Plt (3030 ED-WA)	(35,181)	(35,181)			(35,181)	(35,181)		(35,181)	(35,181)				
Total Distribution		(207,589)	(207,589)			(207,589)	(207,589)		(207,589)	(207,589)				
General Plant - 303000														
7,4	CD-AA	(1,985,112)	(1,396,090)	(405,856)	(183,166)	(1,396,090)	(1,396,090)		(953,111)	(953,111)		(442,979)	(442,979)	
9,1	CD-AN	(88,255)	(68,670)	(19,585)		(68,670)	(68,670)		(45,137)	(45,137)		(23,533)	(23,533)	
	GD-ID	(73,315)		(73,315)										
	GD-WA	(169,536)		(169,536)										
	GD-OR	(81,626)			(81,626)									
Total General Plant - 303000		(2,397,844)	(1,464,760)	(668,292)	(264,792)	(1,464,760)	(1,464,760)		(998,248)	(998,248)		(466,512)	(466,512)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(47,326,943)	(33,284,092)	(9,675,994)	(4,366,857)	(33,284,092)	(33,284,092)		(22,723,050)	(22,723,050)		(10,561,042)	(10,561,042)	
9,4	CD-AN	(37,033)	(28,815)	(8,218)		(28,815)	(28,815)		(19,672)	(19,672)		(9,143)	(9,143)	
9	CD-ID	(55,285)	(43,017)	(12,268)		(43,017)	(43,017)				(43,017)		(43,017)	
4	ED-AN	(1,460,221)	(1,460,221)			(1,460,221)	(1,460,221)		(996,893)	(996,893)		(463,328)	(463,328)	
	ED-ID	(23,326)	(23,326)			(23,326)	(23,326)				(23,326)		(23,326)	
	ED-WA	(2,581,452)	(2,581,452)			(2,581,452)	(2,581,452)		(2,581,452)	(2,581,452)				
8	GD-AA	(870,825)		(597,020)	(273,805)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(52,355,085)	(37,420,923)	(10,293,500)	(4,640,662)	(2,647,795)	(34,773,128)	(37,420,923)	(2,581,452)	(23,739,615)	(26,321,067)	(66,343)	(11,033,513)	(11,099,856)
Gas Underground Storage														
	GD-AN	(240,343)		(240,343)										
Total Gas Underground Storage		(240,343)		(240,343)										
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	(120,672)	(120,672)			(120,672)	(120,672)		(82,383)	(82,383)		(38,289)	(38,289)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(262,161)	(220,973)	(29,113)	(12,075)	(8,265)	(212,708)	(220,973)	(4,734)	(145,216)	(149,950)	(3,531)	(67,492)	(71,023)
Total Accumulated Amortization		(67,122,121)	(50,973,344)	(11,231,248)	(4,917,529)	(2,863,649)	(48,109,695)	(50,973,344)	(2,793,775)	(32,546,605)	(35,340,380)	(69,874)	(15,563,090)	(15,632,964)

Allocation Ratios:		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 February 28, 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
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	2,505,468	0	0	0	0	2,505,468	0	0	2,505,468	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,918,058	0	0	6,975,172	6,975,172	0	0	2,027,747	2,027,747	0	915,139	915,139
9	CD-WA / ID / AN	1,633,633	693,088	340,200	237,825	1,271,113	197,668	97,025	67,827	362,520	0	0	0
	TOTAL ACCOUNT	15,304,367	706,699	702,479	7,235,771	8,644,949	2,703,136	97,025	2,095,574	4,895,735	848,544	915,139	1,763,683
390XXX Structures & Improvements													
99	ED-WA / ID / AN	8,091,163	1,052,423	2,412,660	4,626,080	8,091,163	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,820	0	0	0	0	2,252,820	0	0	2,252,820	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	100,372,361	0	0	70,589,874	70,589,874	0	0	20,521,129	20,521,129	0	9,261,358	9,261,358
9	CD-WA / ID / AN	24,948,817	5,537,496	5,573,899	8,301,030	19,412,425	1,579,285	1,589,667	2,367,440	5,536,392	0	0	0
	TOTAL ACCOUNT	139,309,241	6,589,919	7,986,559	83,516,984	98,093,462	3,832,105	1,589,667	22,888,569	28,310,341	3,644,080	9,261,358	12,905,438
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	57,696,821	0	0	40,577,020	40,577,020	0	0	11,796,115	11,796,115	0	5,323,686	5,323,686
9	CD-WA / ID / AN	619,075	322,146	66,212	93,337	481,695	91,876	18,884	26,620	137,380	0	0	0
	TOTAL ACCOUNT	65,680,838	1,351,887	66,212	46,387,106	47,805,205	91,876	18,884	12,248,824	12,359,584	0	5,516,049	5,516,049
392XXX Transportation Equipment													
99	ED-WA / ID / AN	38,976,152	18,495,771	7,619,157	12,861,224	38,976,152	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,125,942	0	0	0	0	8,063,846	2,365,911	1,696,185	12,125,942	0	0	0
99	GD-OR / AS	4,166,590	0	0	0	0	0	0	0	0	4,166,590	0	4,166,590
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	732,707	0	0	515,298	515,298	0	0	149,802	149,802	0	67,607	67,607
9	CD-WA / ID / AN	6,211,561	2,096,917	828,553	1,907,684	4,833,154	598,037	236,302	544,068	1,378,407	0	0	0
	TOTAL ACCOUNT	62,212,952	20,592,688	8,447,710	15,284,206	44,324,604	8,661,883	2,602,213	2,390,055	13,654,151	4,166,590	67,607	4,234,197

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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***** 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
	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	4,210,260	101,156	113,791	3,061,014	3,275,961	28,850	32,453	872,996	934,299	0	0	0
	TOTAL ACCOUNT	4,746,147	111,617	128,154	3,435,440	3,675,211	117,010	32,453	872,996	1,022,459	48,477	0	48,477
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,961,393	808,146	249,881	2,903,366	3,961,393	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,575,669	0	0	0	0	1,876,718	320,550	378,401	2,575,669	0	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8	GD-AA	3,300,419	0	0	0	0	0	0	2,262,701	2,262,701	0	1,037,718	1,037,718
7	CD-AA	12,905,054	0	0	9,075,867	9,075,867	0	0	2,638,438	2,638,438	0	1,190,749	1,190,749
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	24,857,316	822,838	1,006,129	12,138,301	13,967,268	1,880,908	536,231	5,324,906	7,742,045	919,536	2,228,467	3,148,003
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	63,080	0	0	63,080	63,080	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	63,080	0	0	63,080	63,080	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,016,989	210,583	26,627	779,779	1,016,989	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	1,742,671	211,886	27,043	1,050,810	1,289,739	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,116,048	14,737,494	9,505,146	7,873,408	32,116,048	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	37,921,501	14,989,660	9,814,059	8,668,363	33,472,082	2,461,739	835,821	1,059,262	4,356,822	43,834	48,763	92,597

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
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***** 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 February 28, 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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,154,257	12,659,736	6,243,638	45,250,883	64,154,257	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,182,447	0	0	0	0	687,650	494,797	0	1,182,447	0	0	0
99	GD-OR / AS	1,221,683	0	0	0	0	0	0	0	0	1,221,683	0	1,221,683
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	43,674,704	0	0	30,715,546	30,715,546	0	0	8,929,293	8,929,293	0	4,029,865	4,029,865
9	CD-WA / ID / AN	15,026,880	1,387,401	2,942,532	7,362,333	11,692,266	395,684	839,205	2,099,725	3,334,614	0	0	0
	TOTAL ACCOUNT	126,252,904	14,047,137	9,186,170	83,328,762	106,562,069	1,083,334	1,334,002	11,709,753	14,127,089	1,221,683	4,342,063	5,563,746
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	145,419	0	3,423	141,996	145,419	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA / ID / AN	9,978	3,880	0	3,884	7,764	1,106	0	1,108	2,214	0	0	0
	TOTAL ACCOUNT	542,999	3,880	3,423	416,808	424,111	1,106	0	79,869	80,975	2,367	35,546	37,913
	TOTAL GENERAL PLANT	478,634,016	59,428,211	37,367,938	261,525,631	358,321,780	20,848,214	7,051,224	58,978,244	86,877,682	10,936,028	22,498,526	33,434,554

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 February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	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	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	22,028,222	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	7,754,365	3,998,180	23,524	3,732,661	7,754,365	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	0	391,002	
7		CD-AA	65,550,156	0	0	46,100,114	46,100,114	0	0	13,401,729	13,401,729	0	6,048,313	
9		CD-WA / ID / AN	182,462	0	74,450	67,522	141,972	0	21,233	19,257	40,490	0	0	
		TOTAL ACCOUNT	74,730,550	3,998,180	97,974	49,900,297	53,996,451	0	21,233	14,273,551	14,294,784	0	6,439,315	6,439,315
	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	6,615,482	0	0	4,652,536	4,652,536	0	0	1,352,535	1,352,535	0	610,411	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,615,482	0	0	4,652,536	4,652,536	0	0	1,352,535	1,352,535	0	610,411	610,411
	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	204,205,458	4,333,657	97,974	142,221,057	146,652,688	1,022,594	800,838	38,120,849	39,944,281	426,123	17,182,366	17,608,489

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 February 28, 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	(76,391,477)	(53,724,598)	(15,618,237)	(7,048,642)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(686,192)	(533,919)	(152,273)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(77,077,669)</u>	<u>(54,258,517)</u>	<u>(15,770,510)</u>	<u>(7,048,642)</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 February 28, 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			3,163,109	3,163,109					3,163,109
1 154300 PLANT MATERIALS & OPER SUP-CS2				0					
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(16)	(16)					(16)
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			28	28					28
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	103,364,424	52,471,226		155,835,650	80,883,155	41,472,353	22,481,269	10,998,873	
TOTAL	103,364,424	52,471,226	3,163,121	158,998,771	80,883,155	41,472,353	22,481,269	10,998,873	3,163,121

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						