

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,171,993	10,426,793	5,745,200
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,171,993	10,426,793	5,745,200
E-APL	Electric Net Rate Base	2,292,393,988	1,518,184,589	774,209,399
	<b>RATE OF RETURN</b>	<b>0.705%</b>	<b>0.687%</b>	<b>0.742%</b>

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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended March 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 Percent	3-01-2017 thru 03-31-2017	378,961 100.000%	249,080 65.727%	129,881 34.273%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2017 thru 03-31-2017	1,793,330 100.000%	1,192,507 66.497%	600,823 33.503%
	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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended March 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
		<b>Total</b>		<b>120,618,749</b>	<b>93,945,705</b>	<b>17,874,624</b>	<b>8,798,420</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>77.887%</b>	<b>14.819%</b>	<b>7.294%</b>
		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
		<b>Total</b>		<b>92,218,982</b>	<b>67,133,294</b>	<b>17,802,110</b>	<b>7,283,578</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>72.798%</b>	<b>19.304%</b>	<b>7.898%</b>
		Number of Customers at		717,579	377,285	239,822	100,472
		<b>Percentage</b>		<b>100.000%</b>	<b>52.577%</b>	<b>33.421%</b>	<b>14.002%</b>
		Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
		<b>Percentage</b>		<b>100.000%</b>	<b>78.050%</b>	<b>14.236%</b>	<b>7.714%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>281.311%</b>	<b>81.781%</b>	<b>36.908%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.328%</b>	<b>20.445%</b>	<b>9.227%</b>

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at Percentage		617,107	377,285	239,822	0
				100.000%	61.138%	38.862%	0.000%
		Net Direct Plant Percentage		2,956,680,102	2,504,855,013	451,825,089	0
				100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	02-01-2017 thru 03-31-2017	1,059,574,960	704,098,291	355,476,669	
				100.000%	66.451%	33.549%	
11		Book Depreciation Percent	3-01-2017 thru 03-31-2017	8,749,913	5,699,225	3,050,688	
				100.000%	65.135%	34.865%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended March 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	02-01-2017 thru 03-31-2017	2,755,390,001 100.000%	1,823,779,257 66.190%	931,610,744 33.810%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2017 thru 03-31-2017	235,781,617 100.000%	156,859,599 66.527%	78,922,018 33.473%
14		Net Allocated Schedule M's - AMA Percent	3-01-2017 thru 03-31-2017	-16,689,069 100.000%	-10,717,342 64.218%	-5,971,727 35.782%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 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	34,832,514	0	34,832,514	23,510,475	0	23,510,475	11,322,039	0	11,322,039
99	442200	Commercial - Firm & Int.	25,426,920	0	25,426,920	17,727,849	0	17,727,849	7,699,071	0	7,699,071
1	442300	Industrial	8,993,938	0	8,993,938	5,123,475	0	5,123,475	3,870,463	0	3,870,463
99	444000	Public Street & Highway Lighting	631,033	0	631,033	413,257	0	413,257	217,776	0	217,776
99	448000	Interdepartmental Revenue	118,205	0	118,205	91,672	0	91,672	26,533	0	26,533
99	499XXX	Unbilled Revenue	(1,146,674)	0	(1,146,674)	(1,046,446)	0	(1,046,446)	(100,228)	0	(100,228)
		TOTAL SALES TO ULTIMATE CUSTOMERS	68,855,936	0	68,855,936	45,820,282	0	45,820,282	23,035,654	0	23,035,654
1	447XXX	Sales for Resale	0	8,096,218	8,096,218	0	5,321,644	5,321,644	0	2,774,574	2,774,574
		TOTAL SALES OF ELECTRICITY	68,855,936	8,096,218	76,952,154	45,820,282	5,321,644	51,141,926	23,035,654	2,774,574	25,810,228
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	34,287	0	34,287	20,091	0	20,091	14,196	0	14,196
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	242,849	9,382	252,231	159,709	6,167	165,876	83,140	3,215	86,355
1	456XXX	Other Electric Revenues	805,577	8,529,757	9,335,334	570,655	5,606,609	6,177,264	234,922	2,923,148	3,158,070
		TOTAL OTHER OPERATING REVENUE	1,082,713	8,570,222	9,652,935	750,455	5,633,207	6,383,662	332,258	2,937,015	3,269,273
		TOTAL ELECTRIC REVENUE	69,938,649	16,666,440	86,605,089	46,570,737	10,954,851	57,525,588	23,367,912	5,711,589	29,079,501

			***** 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	24,836	24,836	0	16,325	16,325	0	8,511	8,511
1	501XXX	Fuel	0	1,809,987	1,809,987	0	1,189,704	1,189,704	0	620,283	620,283
1	502000	Steam Expense	0	403,028	403,028	0	264,910	264,910	0	138,118	138,118
1	505000	Electric Expense	0	122,874	122,874	0	80,765	80,765	0	42,109	42,109
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	323,623	323,623	0	212,717	212,717	0	110,906	110,906
1	507000	Rent	0	3,826	3,826	0	2,515	2,515	0	1,311	1,311
MAINTENANCE											
1	510000	Supervision & Engineering	0	49,562	49,562	0	32,577	32,577	0	16,985	16,985
1	511000	Structures	0	41,977	41,977	0	27,591	27,591	0	14,386	14,386
1	512000	Boiler Plant	0	273,278	273,278	0	179,626	179,626	0	93,652	93,652
1	513000	Electric Plant	0	31,550	31,550	0	20,738	20,738	0	10,812	10,812
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	142,706	142,706	0	93,801	93,801	0	48,905	48,905
TOTAL STEAM POWER GENERATION EXP			0	3,227,247	3,227,247	0	2,121,269	2,121,269	0	1,105,978	1,105,978
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	235,263	235,263	0	154,638	154,638	0	80,625	80,625
1	536000	Water for Power	0	95,002	95,002	0	62,445	62,445	0	32,557	32,557
1	537000	Hydraulic Expense	275,484	275,638	551,122	180,650	181,177	361,827	94,834	94,461	189,295
1	538000	Electric Expense	0	630,486	630,486	0	414,418	414,418	0	216,068	216,068
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	101,035	101,035	0	66,410	66,410	0	34,625	34,625
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	82,856	82,856	0	54,461	54,461	0	28,395	28,395
1	542000	Structures	0	14,529	14,529	0	9,550	9,550	0	4,979	4,979
1	543000	Reservoirs, Dams, & Waterways	0	38,625	38,625	0	25,388	25,388	0	13,237	13,237
1	544000	Electric Plant	0	384,740	384,740	0	252,890	252,890	0	131,850	131,850
1	545000	Miscellaneous Hydraulic Plant	0	84,236	84,236	0	55,368	55,368	0	28,868	28,868
TOTAL HYDRO POWER GENERATION EXP			671,384	2,057,637	2,729,021	440,875	1,352,484	1,793,359	230,509	705,153	935,662
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	99,880	99,880	0	65,651	65,651	0	34,229	34,229
1	547XXX	Fuel	0	2,734,446	2,734,446	0	1,797,351	1,797,351	0	937,095	937,095
1	548000	Generation Expense	0	77,610	77,610	0	51,013	51,013	0	26,597	26,597
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	76,945	76,945	0	50,576	50,576	0	26,369	26,369
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)	(966)
MAINTENANCE											
1	551000	Supervision & Engineering	0	73,357	73,357	0	48,218	48,218	0	25,139	25,139
1	552000	Structures	0	1,485	1,485	0	976	976	0	509	509
1	553000	Generating & Electric Equipment	0	512,264	512,264	0	336,711	336,711	0	175,553	175,553
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	86,217	86,217	0	56,670	56,670	0	29,547	29,547
TOTAL OTHER POWER GENERATION EXP			0	3,659,385	3,659,385	0	2,405,313	2,405,313	0	1,254,072	1,254,072



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 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
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	14,343,118	14,343,118	0	9,427,731	9,427,731	0	4,915,387	4,915,387
1	556000	System Control & Load Dispatching	0	47,535	47,535	0	31,245	31,245	0	16,290	16,290
E-557	557XXX	Other Expense	1,618,820	6,132,567	7,751,387	497,625	4,030,936	4,528,561	1,121,195	2,101,631	3,222,826
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>1,618,820</b>	<b>20,523,220</b>	<b>22,142,040</b>	<b>497,625</b>	<b>13,489,912</b>	<b>13,987,537</b>	<b>1,121,195</b>	<b>7,033,308</b>	<b>8,154,503</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>2,290,204</b>	<b>29,467,489</b>	<b>31,757,693</b>	<b>938,500</b>	<b>19,368,978</b>	<b>20,307,478</b>	<b>1,351,704</b>	<b>10,098,511</b>	<b>11,450,215</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	205,701	205,701	0	135,207	135,207	0	70,494	70,494
1	561000	Load Dispatching	0	255,576	255,576	0	167,990	167,990	0	87,586	87,586
1	562000	Station Expense	0	23,933	23,933	0	15,731	15,731	0	8,202	8,202
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	(7,748)	(7,748)	0	(5,093)	(5,093)	0	(2,655)	(2,655)
1	565XXX	Transmission of Electricity by Others	0	1,439,098	1,439,098	0	945,919	945,919	0	493,179	493,179
1	566000	Miscellaneous Transmission Expense	0	194,291	194,291	0	127,707	127,707	0	66,584	66,584
1	567000	Rent	0	11,519	11,519	0	7,571	7,571	0	3,948	3,948
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	94,365	94,365	0	62,026	62,026	0	32,339	32,339
1	569000	Structures	0	12,046	12,046	0	7,918	7,918	0	4,128	4,128
1	570000	Station Equipment	0	160,238	160,238	0	105,324	105,324	0	54,914	54,914
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	540	4,527	5,067	0	2,976	2,976	540	1,551	2,091
1	572000	Underground Lines	445	0	445	0	0	0	445	0	445
1	573000	Service Miscellaneous	0	5,257	5,257	0	3,455	3,455	0	1,802	1,802
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>985</b>	<b>2,398,803</b>	<b>2,399,788</b>	<b>0</b>	<b>1,576,731</b>	<b>1,576,731</b>	<b>985</b>	<b>822,072</b>	<b>823,057</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 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	2,418,585	2,418,585	0	1,589,736	1,589,736	0	828,849	828,849
E-DEPX		Depreciation Expense-Transmission	0	1,018,228	1,018,228	0	669,281	669,281	0	348,947	348,947
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	18,675	0	18,675	14,700	0	14,700	3,975	0	3,975
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	(177,097)	0	(177,097)	(109,638)	0	(109,638)	(67,459)	0	(67,459)
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	46,124	0	46,124	0	0	0	46,124	0	46,124
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	3,434	0	3,434	3,434	0	3,434	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	2,014,637	2,014,637	0	1,324,220	1,324,220	0	690,417	690,417
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			308,938	5,640,353	5,949,291	136,215	3,707,402	3,843,617	172,723	1,932,951	2,105,674
TOTAL PRODUCTION & TRANSMISSION EXPEN:			2,600,127	37,506,645	40,106,772	1,074,715	24,653,111	25,727,826	1,525,412	12,853,534	14,378,946

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	84,292	257,933	342,225	65,302	171,518	236,820	18,990	86,415	105,405
3	582000	Station Expense	55,472	3,297	58,769	30,448	2,192	32,640	25,024	1,105	26,129
3	583000	Overhead Line Expense	117,388	36,544	153,932	67,675	24,301	91,976	49,713	12,243	61,956
3	584000	Underground Line Expense	71,308	0	71,308	39,806	0	39,806	31,502	0	31,502
3	584100	Energy Storage Equipment	17,288	0	17,288	17,288	0	17,288	0	0	0
3	585000	Street Light & Signal System Operation Expense	15	0	15	0	0	0	15	0	15
3	586000	Meter Expense	167,739	3,746	171,485	132,373	2,491	134,864	35,366	1,255	36,621
3	587000	Customer Installations Expense	39,242	7,884	47,126	18,068	5,243	23,311	21,174	2,641	23,815
3	588000	Miscellaneous Distribution Expense	245,026	387,776	632,802	176,818	257,859	434,677	68,208	129,917	198,125
3	589000	Rent	65	21,673	21,738	0	14,412	14,412	65	7,261	7,326
MAINTENANCE:											
3	590000	Supervision & Engineering	17,417	91,470	108,887	14,190	60,825	75,015	3,227	30,645	33,872
3	591000	Structures	42,411	0	42,411	17,856	0	17,856	24,555	0	24,555
3	592000	Station Equipment	32,788	23,238	56,026	24,484	15,453	39,937	8,304	7,785	16,089
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	736,547	0	736,547	481,951	0	481,951	254,596	0	254,596
3	594000	Underground Lines	110,751	0	110,751	79,646	0	79,646	31,105	0	31,105
3	595000	Line Transformers	11,243	0	11,243	6,260	0	6,260	4,983	0	4,983
3	596000	Street Light & Signal System Maintenance Exp	14,567	0	14,567	7,734	0	7,734	6,833	0	6,833
3	597000	Meters	86	0	86	(661)	0	(661)	747	0	747
3	598000	Miscellaneous Distribution Expense	29,685	12,252	41,937	13,269	8,147	21,416	16,416	4,105	20,521
TOTAL DISTRIBUTION OPERATING EXP			1,793,330	845,813	2,639,143	1,192,507	562,441	1,754,948	600,823	283,372	884,195
E-DEPX		Depreciation Expense-Distribution	3,823,289	4,287	3,827,576	2,431,262	2,851	2,434,113	1,392,027	1,436	1,393,463
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	4,875,166	0	4,875,166	4,131,827	0	4,131,827	743,339	0	743,339
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,700,981	4,287	8,705,268	6,565,615	2,851	6,568,466	2,135,366	1,436	2,136,802
TOTAL DISTRIBUTION EXPENSES			10,494,311	850,100	11,344,411	7,758,122	565,292	8,323,414	2,736,189	284,808	3,020,997

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	22,285	22,285	0	14,647	14,647	0	7,638	7,638
2	902000	Meter Reading Expenses	269,705	15,920	285,625	253,619	10,464	264,083	16,086	5,456	21,542
2	903XXX	Customer Records & Collection Expenses	174,969	727,596	902,565	122,353	478,227	600,580	52,616	249,369	301,985
2	904000	Uncollectible Accounts	0	262,885	262,885	0	172,786	172,786	0	90,099	90,099
2	905000	Misc Customer Accounts	0	13,779	13,779	0	9,057	9,057	0	4,722	4,722
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>444,674</b>	<b>1,042,465</b>	<b>1,487,139</b>	<b>375,972</b>	<b>685,181</b>	<b>1,061,153</b>	<b>68,702</b>	<b>357,284</b>	<b>425,986</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,233,396	22,237	2,255,633	1,646,897	14,616	1,661,513	586,499	7,621	594,120
2	909000	Advertising	2,755	76,033	78,788	2,755	49,974	52,729	0	26,059	26,059
2	910000	Misc Customer Service & Info Exp	0	23,988	23,988	0	15,767	15,767	0	8,221	8,221
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,236,151</b>	<b>122,258</b>	<b>2,358,409</b>	<b>1,649,652</b>	<b>80,357</b>	<b>1,730,009</b>	<b>586,499</b>	<b>41,901</b>	<b>628,400</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	44,911	2,765,708	2,810,619	31,929	1,888,149	1,920,078	12,982	877,559	890,541
4	921000	Office Supplies & Expenses	5,391	390,233	395,624	5,391	266,412	271,803	0	123,821	123,821
4	922000	Admin Exp Transferred--Credit	0	(10,295)	(10,295)	0	(7,028)	(7,028)	0	(3,267)	(3,267)
4	923000	Outside Services Employed	36,481	724,384	760,865	33,131	494,537	527,668	3,350	229,847	233,197
4	924000	Property Insurance Premium	0	98,834	98,834	0	67,474	67,474	0	31,360	31,360
4	925XXX	Injuries and Damages	0	178,826	178,826	0	122,085	122,085	0	56,741	56,741
4	926XXX	Employee Pensions and Benefits	310	152,284	152,594	310	103,964	104,274	0	48,320	48,320
4	927000	Franchise Requirements	221	0	221	0	0	0	221	0	221
1	928000	Regulatory Commission Expenses	245,290	286,696	531,986	184,282	188,445	372,727	61,008	98,251	159,259
4	930000	Miscellaneous General Expenses	16,099	276,802	292,901	15,317	188,973	204,290	782	87,829	88,611
4	931000	Rents	350	93,347	93,697	0	63,728	63,728	350	29,619	29,969
4	935000	Maintenance of General Plant	81,143	1,032,047	1,113,190	37,440	704,578	742,018	43,703	327,469	371,172
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>430,196</b>	<b>5,988,866</b>	<b>6,419,062</b>	<b>307,800</b>	<b>4,081,317</b>	<b>4,389,117</b>	<b>122,396</b>	<b>1,907,549</b>	<b>2,029,945</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended March 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	115,876	1,361,395	1,477,271	74,026	929,424	1,003,450	41,850	431,971	473,821
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	68,175	1,475,575	1,543,750	66,969	1,007,375	1,074,344	1,206	468,200	469,406
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	(240,899)	0	(240,899)	0	0	0	(240,899)	0	(240,899)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(56,848)	2,876,706	2,819,858	140,995	1,963,911	2,104,906	(197,843)	912,795	714,952
		TOTAL ADMIN & GENERAL EXPENSES	373,348	8,865,572	9,238,920	448,795	6,045,228	6,494,023	(75,447)	2,820,344	2,744,897
		TOTAL EXPENSES BEFORE FIT	16,148,611	48,387,040	64,535,651	11,307,256	32,029,169	43,336,425	4,841,355	16,357,871	21,199,226
		NET OPERATING INCOME (LOSS) BEFORE FIT			22,069,438			14,189,163			7,880,275
E-FIT		FEDERAL INCOME TAX--Normal Accrual			1,148,637			408,354			740,283
E-FIT		DEFERRED FEDERAL INCOME TAX			4,777,897			3,373,136			1,404,761
E-FIT		AMORTIZED ITC - NOXON			(29,089)			(19,120)			(9,969)
		ELECTRIC NET OPERATING INCOME (LOSS)			16,171,993			10,426,793			5,745,200

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.497%	33.503%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended March 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	1,200	97,122	98,322	1,200	63,838	65,038	0	33,284	33,284
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,333,190	1,333,190	0	876,306	876,306	0	456,884	456,884
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	2,917,461	2,917,461	0	1,917,647	1,917,647	0	999,814	999,814
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	706,434	706,434	0	464,339	464,339	0	242,095	242,095
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	21,941	21,941	0	14,422	14,422	0	7,519	7,519
1	456100	TRANSMISSION REVENUE OF OTHERS	0	946,913	946,913	0	622,406	622,406	0	324,507	324,507
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	194,814	194,814	0	128,051	128,051	0	66,763	66,763
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	71,472	0	71,472	0	0	0	71,472	0	71,472
1	456328	RESIDENTIAL DECOUPLING DEFERRE	1,441,092	0	1,441,092	1,214,759	0	1,214,759	226,333	0	226,333
1	456329	AMORTIZATION RES DECOUPLING DE	(543,190)	0	(543,190)	(543,190)	0	(543,190)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(416,283)	0	(416,283)	(349,168)	0	(349,168)	(67,115)	0	(67,115)
1	456339	AMORTIZATION NON-RES DECOUPLIN	238,273	0	238,273	238,273	0	238,273	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	(11,850)	(11,850)	0	(7,789)	(7,789)	0	(4,061)	(4,061)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	11,850	11,850	0	7,789	7,789	0	4,061	4,061
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	1,902,284	1,902,284	0	1,250,371	1,250,371	0	651,913	651,913
TOTAL ACCOUNT 456			805,577	8,529,757	9,335,334	570,655	5,606,609	6,177,264	234,922	2,923,148	3,158,070

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended March 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	13,735,132	13,735,132	0	9,028,102	9,028,102	0	4,707,030	4,707,030
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	2,920	2,920	0	1,919	1,919	0	1,001	1,001
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	410,252	410,252	0	269,659	269,659	0	140,593	140,593
1	555710	Intercompany Purchase	0	194,814	194,814	0	128,051	128,051	0	66,763	66,763
TOTAL ACCOUNT 555			0	14,343,118	14,343,118	0	9,427,731	9,427,731	0	4,915,387	4,915,387

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-557-1A
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	
For Month Ended March 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	97	581,210	581,307	97	382,029	382,126	0	199,181	199,181
1	557010	Other Power Supply Expense - Financial	0	1,884,211	1,884,211	0	1,238,492	1,238,492	0	645,719	645,719
1	557150	Fuel - Economic Dispatch	0	1,755,397	1,755,397	0	1,153,822	1,153,822	0	601,575	601,575
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	78	0	78	0	0	0	78	0	78
1	557165	Other Resource Costs-CAISO Charges	0	72,055	72,055	0	47,362	47,362	0	24,693	24,693
1	557170	Broker Fees - Power	0	35,685	35,685	0	23,456	23,456	0	12,229	12,229
1	557171	REC Broker Fees	0	3,518	3,518	0	2,312	2,312	0	1,206	1,206
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	168,780	0	168,780	168,780	0	168,780	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	454,452	0	454,452	454,452	0	454,452	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(167,162)	0	(167,162)	(167,162)	0	(167,162)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,140,004	0	1,140,004	0	0	0	1,140,004	0	1,140,004
99	557390	Idaho PCA Amortization	(45,654)	0	(45,654)	0	0	0	(45,654)	0	(45,654)
1	557395	Optional Renewable Power Expense Offset	0	15	15	0	10	10	0	5	5
1	557610	Other Expenses - Exposure	0	7,445	7,445	0	4,894	4,894	0	2,551	2,551
1	557700	Turbine Gas Bookout Expense	0	11,750	11,750	0	7,723	7,723	0	4,027	4,027
1	557711	Turbine Gas Bookout Offset	0	(11,750)	(11,750)	0	(7,723)	(7,723)	0	(4,027)	(4,027)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,792,656	1,792,656	0	1,178,313	1,178,313	0	614,343	614,343
TOTAL ACCOUNT 557			1,618,820	6,132,567	7,751,387	497,625	4,030,936	4,528,561	1,121,195	2,101,631	3,222,826

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>			<b>E-908-1A</b>
For Month Ended March 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	30,881	22,237	53,118	23,316	14,616	37,932	7,565	7,621	15,186
99	908600	Public Purpose Tariff Rider Expense Offset	2,239,361	0	2,239,361	1,658,562	0	1,658,562	580,799	0	580,799
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(36,846)	0	(36,846)	(34,981)	0	(34,981)	(1,865)	0	(1,865)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,233,396	22,237	2,255,633	1,646,897	14,616	1,661,513	586,499	7,621	594,120

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.58%	52.58%
2	Cost of Debt		5.264%	5.227%
	Total Weighted Cost		2.768%	2.748%
E-APL	Net Rate Base	2,292,393,988	1,518,184,589	774,209,399
	Interest Deduction for FIT Calculation	63,298,623	42,023,349	21,275,274
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended March 31, 2017						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	86,605,089	57,525,588	29,079,501		
E-OPS	Less: Operating & Maintenance Expense	47,061,234	30,819,436	16,241,798		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,584,614	7,060,942	3,523,672		
E-OTX	Less: Taxes Other than FIT	6,889,803	5,456,047	1,433,756		
	Net Operating Income Before FIT	22,069,438	14,189,163	7,880,275		
E-INT	Less: Monthly Interest Expense	5,274,886	3,501,946	1,772,940		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756		
E-SCM	Plus: Schedule M Adjustments	(13,450,366)	(9,491,252)	(3,959,114)		
	Taxable Net Operating Income	3,344,186	1,207,721	2,136,465		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	1,170,465	422,702	747,763		
1	Production Tax Credit	(21,828)	(14,348)	(7,480)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	1,148,637	408,354	740,283		
E-DTE	Deferred FIT	4,777,897	3,373,136	1,404,761		
1	411400 Amortized Investment Tax Credit - Noxon	(29,089)	(19,120)	(9,969)		
	Total Net FIT/Deferred FIT	5,897,445	3,762,370	2,135,075		
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended March 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	4,009,866	6,414,340	10,424,206	2,574,783	4,289,231	6,864,014	1,435,083	2,125,109	3,560,192
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,300	193,300	0	98,738	98,738
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	145,066	145,066	0	99,037	99,037	0	46,029	46,029
99	997007 Idaho PCA	1,094,350	0	1,094,350	0	0	0	1,094,350	0	1,094,350
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	69,491	69,491	0	35,496	35,496
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	(1,744,667)	0	(1,744,667)	(1,440,216)	0	(1,440,216)	(304,451)	0	(304,451)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	791,125	791,125	0	540,101	540,101	0	251,024	251,024
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(791,364)	0	(791,364)	(560,674)	0	(560,674)	(230,690)	0	(230,690)
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,331	125,331	0	64,020	64,020
4	997033 BPA Residential Exchange	(37,949)	0	(37,949)	(16,130)	0	(16,130)	(21,819)	0	(21,819)
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	192,586	0	192,586	192,586	0	192,586	0	0	0
1	997044 Non-Monetary Power Costs	0	2,920	2,920	0	1,919	1,919	0	1,001	1,001
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(325,208)	(325,208)	0	(215,255)	(215,255)	0	(109,953)	(109,953)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,311,514)	(16,311,514)	0	(8,731,112)	(8,731,112)
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended March 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	(22,349)	0	(22,349)	(25,676)	0	(25,676)	3,327	0	3,327
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	1,276,156	1,276,156	0	831,224	831,224	0	444,932	444,932
4	997081 Deferred Compensation	0	187,349	187,349	0	127,903	127,903	0	59,446	59,446
4	997082 Meal Disallowances	0	36,559	36,559	0	24,959	24,959	0	11,600	11,600
4	997083 Paid Time Off	0	233,434	233,434	0	159,365	159,365	0	74,069	74,069
2	997084 Customer Uncollectibles	0	243,237	243,237	0	159,872	159,872	0	83,365	83,365
99	997088 Deferred O&M Colstrip & CS2	176,315	0	176,315	0	0	0	176,315	0	176,315
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	263,484	0	263,484	263,484	0	263,484	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	(31,911)	(31,911)	0	(20,975)	(20,975)	0	(10,936)	(10,936)
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)	(244,380)	0	(244,380)	0	0	0	(244,380)	0	(244,380)
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
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>3,149,018</b>	<b>(16,689,069)</b>	<b>(13,450,366)</b>	<b>1,226,091</b>	<b>(10,717,343)</b>	<b>(9,491,252)</b>	<b>2,012,612</b>	<b>(5,971,726)</b>	<b>(3,959,114)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.727%	34.273%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.135%	34.865%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.190%	33.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended March 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	4,697,405	4,697,405	0	3,016,580	3,016,580	0	1,680,825	1,680,825
99	410100	Deferred Federal Income Tax Expense - Washin	572,048	0	572,048	572,048	0	572,048	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(172,759)	0	(172,759)	0	0	0	(172,759)	0	(172,759)
	410100	Total	399,289	4,697,405	5,096,694	572,048	3,016,580	3,588,628	(172,759)	1,680,825	1,508,066
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(239,353)	(239,353)	0	(153,708)	(153,708)	0	(85,645)	(85,645)
99	411100	Deferred Federal Income Tax Expense - Washin	(61,784)	0	(61,784)	(61,784)	0	(61,784)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(17,660)	0	(17,660)	0	0	0	(17,660)	0	(17,660)
	411100	Total	(79,444)	(239,353)	(318,797)	(61,784)	(153,708)	(215,492)	(17,660)	(85,645)	(103,305)
Total Deferred Federal Income Tax Expense			319,845	4,458,052	4,777,897	510,264	2,862,872	3,373,136	(190,419)	1,595,180	1,404,761

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.218%	35.782%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended March 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	165,438	165,438	0	108,742	108,742	0	56,696	56,696
1	408150	R&P Property Tax--Production	0	1,324,686	1,324,686	0	870,716	870,716	0	453,970	453,970
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	2,014,637	2,014,637	0	1,324,220	1,324,220	0	690,417	690,417
DISTRIBUTION											
99	408110	State Excise Tax	1,838,391	0	1,838,391	1,838,391	0	1,838,391	0	0	0
99	408120	Municipal Occupation & License Tax	1,925,120	0	1,925,120	1,608,950	0	1,608,950	316,170	0	316,170
99	408160	Miscellaneous State or Local Tax--WA & ID	115	0	115	0	0	0	115	0	115
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	151,892	0	151,892	0	0	0	151,892	0	151,892
TOTAL DISTRIBUTION			4,875,166	0	4,875,166	4,131,827	0	4,131,827	743,339	0	743,339
TOTAL TAXES OTHER THAN FIT			4,875,166	2,014,637	6,889,803	4,131,827	1,324,220	5,456,047	743,339	690,417	1,433,756

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:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended March 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	8,508,333	8,508,333	0	5,592,527	5,592,527	0	2,915,806	2,915,806
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	1,205,165	1,205,165	0	792,155	792,155	0	413,010	413,010
1	182381	CDA Settlement Past Storage	0	32,563,820	32,563,820	0	21,404,199	21,404,199	0	11,159,621	11,159,621
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)	4,084,392	52,263,947	56,348,339	3,998,180	35,680,597	39,678,777	86,212	16,583,350	16,669,562
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,759,871	4,759,871	0	3,249,564	3,249,564	0	1,510,307	1,510,307
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	5,022,573	233,018,577	238,041,150	4,936,361	156,573,178	161,509,539	86,212	76,445,399	76,531,611
		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	133,605,914	133,605,914	0	87,819,167	87,819,167	0	45,786,747	45,786,747
1	312000	Boiler Plant	0	178,318,368	178,318,368	0	117,208,663	117,208,663	0	61,109,705	61,109,705
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,641,398	56,641,398	0	37,230,391	37,230,391	0	19,411,007	19,411,007
1	315000	Accessory Electric Equipment	0	27,593,347	27,593,347	0	18,137,107	18,137,107	0	9,456,240	9,456,240
1	316000	Miscellaneous Power Plant Equipment	0	17,862,522	17,862,522	0	11,741,036	11,741,036	0	6,121,486	6,121,486
		TOTAL STEAM PRODUCTION PLANT	0	417,606,102	417,606,102	0	274,492,491	274,492,491	0	143,113,611	143,113,611
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,118,479	62,118,479	0	40,830,476	40,830,476	0	21,288,003	21,288,003
1	331XXX	Structures & Improvements	0	77,699,554	77,699,554	0	51,071,917	51,071,917	0	26,627,637	26,627,637
1	332XXX	Reservoirs, Dams, & Waterways	0	178,219,845	178,219,845	0	117,143,904	117,143,904	0	61,075,941	61,075,941
1	333000	Waterwheels, Turbines, & Generators	0	217,137,777	217,137,777	0	142,724,661	142,724,661	0	74,413,116	74,413,116
1	334000	Accessory Electric Equipment	0	60,183,533	60,183,533	0	39,558,636	39,558,636	0	20,624,897	20,624,897
1	335XXX	Miscellaneous Power Plant Equipment	0	12,330,234	12,330,234	0	8,104,663	8,104,663	0	4,225,571	4,225,571
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	610,760,557	610,760,557	0	401,452,914	401,452,914	0	209,307,643	209,307,643
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	17,045,410	17,045,410	0	11,203,948	11,203,948	0	5,841,462	5,841,462
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,038	21,366,038	0	14,043,897	14,043,897	0	7,322,141	7,322,141
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	218,371,909	218,371,909	0	143,535,856	143,535,856	0	74,836,053	74,836,053
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	20,588,974	20,588,974	0	13,533,133	13,533,133	0	7,055,841	7,055,841
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	1,729,489	1,729,489	0	1,136,793	1,136,793	0	592,696	592,696
		TOTAL OTHER PRODUCTION PLANT	0	304,099,338	304,099,338	0	199,884,496	199,884,496	0	104,214,842	104,214,842
		TOTAL PRODUCTION PLANT	0	1,332,465,997	1,332,465,997	0	875,829,901	875,829,901	0	456,636,096	456,636,096



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended March 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	25,542,430	25,542,430	0	16,789,039	16,789,039	0	8,753,391	8,753,391
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,222,145	24,222,145	0	15,921,216	15,921,216	0	8,300,929	8,300,929
1	353000	Station Equipment	0	253,711,932	253,711,932	0	166,764,853	166,764,853	0	86,947,079	86,947,079
1	354000	Towers & Fixtures	0	17,174,409	17,174,409	0	11,288,739	11,288,739	0	5,885,670	5,885,670
1	355000	Poles & Fixtures	0	217,888,235	217,888,235	0	143,217,937	143,217,937	0	74,670,298	74,670,298
1	356000	Overhead Conductors & Devices	0	137,355,013	137,355,013	0	90,283,450	90,283,450	0	47,071,563	47,071,563
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,963,414	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,343,210	2,343,210	0	1,540,192	1,540,192	0	803,018	803,018
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
TOTAL TRANSMISSION PLANT			0	683,328,100	683,328,100	0	449,151,560	449,151,560	0	234,176,540	234,176,540
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,863,451	0	5,863,451	4,411,133	0	4,411,133	1,452,318	0	1,452,318
99	360400	Land Easements	2,579,424	0	2,579,424	340,809	0	340,809	2,238,615	0	2,238,615
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,043,359	0	21,043,359	14,635,296	0	14,635,296	6,408,063	0	6,408,063
3	362000	Station Equipment	124,547,403	2,611,381	127,158,784	80,776,246	1,736,490	82,512,736	43,771,157	874,891	44,646,048
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	362,250,299	0	362,250,299	232,362,383	0	232,362,383	129,887,916	0	129,887,916
99	365000	Overhead Conductors & Devices	235,344,873	0	235,344,873	148,340,425	0	148,340,425	87,004,448	0	87,004,448
99	366000	Underground Conduit	104,676,917	0	104,676,917	67,285,927	0	67,285,927	37,390,990	0	37,390,990
99	367000	Underground Conductors & Devices	186,518,816	0	186,518,816	121,275,191	0	121,275,191	65,243,625	0	65,243,625
99	368000	Line Transformers	244,930,927	0	244,930,927	168,004,450	0	168,004,450	76,926,477	0	76,926,477
99	369XXX	Services	159,355,249	0	159,355,249	104,366,682	0	104,366,682	54,988,567	0	54,988,567
99	371XXX	Installations on Customers' Premises	358,742	0	358,742	358,742	0	358,742	0	0	0
99	370000	Meters	49,434,087	0	49,434,087	26,667,876	0	26,667,876	22,766,211	0	22,766,211
99	373XXX	Street Light & Signal Systems	57,574,784	0	57,574,784	38,531,489	0	38,531,489	19,043,295	0	19,043,295
TOTAL DISTRIBUTION PLANT			1,557,444,026	2,611,381	1,560,055,407	1,009,954,494	1,736,490	1,011,690,984	547,489,532	874,891	548,364,423
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	14,563,154	81,962,355	96,525,509	6,589,045	55,955,700	62,544,745	7,974,109	26,006,655	33,980,764
4	391XXX	Office Furniture & Equipment	1,418,640	48,020,012	49,438,652	1,352,428	32,783,262	34,135,690	66,212	15,236,750	15,302,962
4	392XXX	Transportation Equipment	29,168,878	15,511,210	44,680,088	20,715,859	10,589,503	31,305,362	8,453,019	4,921,707	13,374,726
4	393000	Stores Equipment	239,771	3,455,878	3,695,649	111,618	2,359,328	2,470,946	128,153	1,096,550	1,224,703
4	394000	Tools, Shop & Garage Equipment	1,828,967	12,231,049	14,060,016	822,838	8,350,137	9,172,975	1,006,129	3,880,912	4,887,041
4	394100	Electric Charging Stations	0	74,901	74,901	0	51,135	51,135	0	23,766	23,766
4	395000	Laboratory Equipment	238,929	1,082,169	1,321,098	211,886	738,797	950,683	27,043	343,372	370,415
4	396XXX	Power Operated Equipment	24,803,719	8,668,364	33,472,083	15,066,878	5,917,892	20,984,770	9,736,841	2,750,472	12,487,313
4	397XXX	Communications Equipment	23,213,777	83,555,493	106,769,270	14,019,174	57,043,335	71,062,509	9,194,603	26,512,158	35,706,761
4	398000	Miscellaneous Equipment	10,726	417,661	428,387	3,880	285,137	289,017	6,846	132,524	139,370
TOTAL GENERAL PLANT			96,895,739	262,214,863	359,110,602	59,600,305	179,014,087	238,614,392	37,295,434	83,200,776	120,496,210
TOTAL PLANT IN SERVICE			1,659,362,338	2,513,638,918	4,173,001,256	1,074,491,160	1,662,305,216	2,736,796,376	584,871,178	851,333,702	1,436,204,880

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended March 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	(297,012,204)	(297,012,204)	0	(195,226,122)	(195,226,122)	0	(101,786,082)	(101,786,082)
E-ADEP		Hydro Production Plant	0	(124,910,843)	(124,910,843)	0	(82,103,897)	(82,103,897)	0	(42,806,946)	(42,806,946)
E-ADEP		Other Production Plant	0	(111,756,254)	(111,756,254)	0	(73,457,386)	(73,457,386)	0	(38,298,868)	(38,298,868)
E-ADEP		Transmission Plant	0	(207,517,794)	(207,517,794)	0	(136,401,446)	(136,401,446)	0	(71,116,348)	(71,116,348)
E-ADEP		Distribution Plant	(500,393,136)	(87,311)	(500,480,447)	(307,534,634)	(58,059)	(307,592,693)	(192,858,502)	(29,252)	(192,887,754)
E-ADEP		General Plant	(34,316,938)	(89,012,047)	(123,328,985)	(20,986,269)	(60,768,524)	(81,754,793)	(13,330,669)	(28,243,523)	(41,574,192)
TOTAL ACCUMULATED DEPRECIATION			(534,710,074)	(830,296,453)	(1,365,006,527)	(328,520,903)	(548,015,434)	(876,536,337)	(206,189,171)	(282,281,019)	(488,470,190)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,755,636)	(11,755,636)	0	(7,726,980)	(7,726,980)	0	(4,028,656)	(4,028,656)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(210,114)	0	(210,114)	(210,114)	0	(210,114)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,500,493)	(1,500,493)	0	(1,022,626)	(1,022,626)	0	(477,867)	(477,867)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,704,406)	(36,217,245)	(38,921,651)	(2,648,421)	(24,725,513)	(27,373,934)	(55,985)	(11,491,732)	(11,547,717)
E-AAAMT		General Plant - 390200, 396200	(8,265)	(208,565)	(216,830)	(4,734)	(142,388)	(147,122)	(3,531)	(66,177)	(69,708)
TOTAL ACCUMULATED AMORTIZATION			(2,922,785)	(49,681,939)	(52,604,724)	(2,863,269)	(33,617,507)	(36,480,776)	(59,516)	(16,064,432)	(16,123,948)
TOTAL ACCUMULATED DEPR/AMORT			(537,632,859)	(879,978,392)	(1,417,611,251)	(331,384,172)	(581,632,941)	(913,017,113)	(206,248,687)	(298,345,451)	(504,594,138)
NET ELECTRIC UTILITY PLANT before DFIT			1,121,729,479	1,633,660,526	2,755,390,005	743,106,988	1,080,672,275	1,823,779,263	378,622,491	552,988,251	931,610,742
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	(41,841)	(41,841)	0	(27,502)	(27,502)	0	(14,339)	(14,339)
12		ADFIT - Electric Plant In Service (282900)	0	(512,709,955)	(512,709,955)	0	(339,362,719)	(339,362,719)	0	(173,347,236)	(173,347,236)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(55,538,286)	(55,538,286)	0	(37,915,988)	(37,915,988)	0	(17,622,298)	(17,622,298)
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	(11,397,337)	(11,397,337)	0	(7,491,470)	(7,491,470)	0	(3,905,867)	(3,905,867)
1		ADFIT - CDA Settlement Costs (283333)	0	394,877	394,877	0	259,553	259,553	0	135,324	135,324
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,803,922)	(2,803,922)	0	(1,855,916)	(1,855,916)	0	(948,006)	(948,006)
TOTAL ACCUMULATED DFIT			0	(582,096,464)	(582,096,464)	0	(386,394,042)	(386,394,042)	0	(195,702,422)	(195,702,422)
NET ELECTRIC UTILITY PLANT			1,121,729,479	1,051,564,062	2,173,293,541	743,106,988	694,278,233	1,437,385,221	378,622,491	357,285,829	735,908,320

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.497%	33.503%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.190%	33.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,051,564,062	2,173,293,541	743,106,988	694,278,233	1,437,385,221	378,622,491	357,285,829	735,908,320
	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	(404,431)	0	(404,431)	404,431	0	404,431
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)	(2,992,040)	0	(2,992,040)	(958,897)	0	(958,897)	(2,033,143)	0	(2,033,143)
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)	7,844,147	0	7,844,147	5,005,714	0	5,005,714	2,838,433	0	2,838,433
99	ADFIT - Kettle Falls Disallowed (190420)	95,712	0	95,712	95,712	0	95,712	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)	1,566,086	0	1,566,086	0	0	0	1,566,086	0	1,566,086
99	ADFIT - Boulder Park Disallowed (190040)	361,870	0	361,870	0	0	0	361,870	0	361,870
99	Investment in WNP3 Exchange Power (124900, 12493)	6,022,600	0	6,022,600	6,022,600	0	6,022,600	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,082,401)	0	(1,082,401)	(1,082,401)	0	(1,082,401)	0	0	0
99	CDA Lake Settlement - WA (182382)	564,105	0	564,105	564,105	0	564,105	0	0	0
99	CDA Lake Settlement - ID (186382)	109,703	0	109,703	0	0	0	109,703	0	109,703
99	ADFIT - CDA Lake Settlement - Direct (283382)	(235,834)	0	(235,834)	(197,438)	0	(197,438)	(38,396)	0	(38,396)
99	CDA CDR Fund - Direct (182324)	41,033	0	41,033	41,033	0	41,033	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	291,014	0	291,014	270,484	0	270,484	20,530	0	20,530
99	ADFIT - Spokane River Relicensing (283322)	(101,831)	0	(101,831)	(94,651)	0	(94,651)	(7,180)	0	(7,180)
99	Spokane River PM&Es (182323)	267,365	0	267,365	171,755	0	171,755	95,610	0	95,610
99	ADFIT - Spokane River PM&Es (283323)	(93,603)	0	(93,603)	(60,139)	0	(60,139)	(33,464)	0	(33,464)
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)	(2,182,848)	(5,018)	(2,187,866)	(669,122)	(3,426)	(672,548)	(1,513,726)	(1,592)	(1,515,318)
99	Customer Deposits (235199)	(1,854,136)	0	(1,854,136)	(1,854,136)	0	(1,854,136)	0	0	0
C-WKC	Working Capital	78,089,333	39,726,364	117,815,697	78,089,333	0	78,089,333	0	39,726,364	39,726,364
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	79,379,101	39,721,346	119,100,447	80,802,794	(3,426)	80,799,368	(1,423,693)	39,724,772	38,301,079
	NET RATE BASE	#####	1,091,285,408	2,292,393,988	823,909,782	694,274,807	1,518,184,589	377,198,798	397,010,601	774,209,399

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended March 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	66.497%	33.503%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended March 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	
<b>Production/Transmission</b>														
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
<b>Total Production/Transmission</b>			<b>96,536</b>	<b>96,536</b>			<b>96,536</b>	<b>96,536</b>		<b>63,453</b>	<b>63,453</b>		<b>33,083</b>	<b>33,083</b>
<b>Distribution</b>														
	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			
<b>Total Distribution</b>			<b>2,526</b>	<b>2,526</b>			<b>2,526</b>	<b>2,526</b>	<b>2,526</b>		<b>2,526</b>			
<b>General Plant - 303000</b>														
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								
<b>Total General Plant - 303000</b>			<b>54,710</b>	<b>35,733</b>	<b>13,700</b>	<b>5,277</b>	<b>35,733</b>	<b>35,733</b>		<b>24,379</b>	<b>24,379</b>		<b>11,354</b>	<b>11,354</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	2,003,220	1,408,825	409,558	184,837	1,408,825	1,408,825		961,805	961,805		447,020	447,020
9,4		CD-AN	1,441	1,121	320		1,121	1,121		765	765		356	356
9,4		CD-ID	1,550	1,206	344		1,206	1,206				1,206		1,206
4		ED-AN	65,629	65,629			65,629	65,629		44,805	44,805		20,824	20,824
		ED-ID	0	0			0	0				0		0
		ED-WA	66,969	66,969			66,969	66,969	66,969		66,969			
8		GD-AA	12,325		8,450	3,875								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>2,151,134</b>	<b>1,543,750</b>	<b>418,672</b>	<b>188,712</b>	<b>1,475,575</b>	<b>1,475,575</b>		<b>1,007,375</b>	<b>1,007,375</b>		<b>468,200</b>	<b>468,200</b>
<b>Gas Underground Storage</b>														
		GD-AN	19		19									
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>									
<b>General Plant - 390200, 396200</b>														
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								
<b>Total General Plant - 390200, 396200</b>			<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>	<b>4,003</b>	<b>4,003</b>		<b>2,733</b>	<b>2,733</b>		<b>1,270</b>	<b>1,270</b>
<b>Total Amortization Expense</b>			<b>2,308,928</b>	<b>1,682,548</b>	<b>432,391</b>	<b>193,989</b>	<b>1,611,847</b>	<b>1,611,847</b>		<b>1,097,940</b>	<b>1,097,940</b>		<b>513,907</b>	<b>513,907</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended March 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(297,012,204)	(297,012,204)			(297,012,204)	(297,012,204)		(195,226,122)	(195,226,122)		(101,786,082)	(101,786,082)	
1	Hydro (ED-AN)	(124,910,843)	(124,910,843)			(124,910,843)	(124,910,843)		(82,103,897)	(82,103,897)		(42,806,946)	(42,806,946)	
1	Other (ED-AN)	(111,756,254)	(111,756,254)			(111,756,254)	(111,756,254)		(73,457,386)	(73,457,386)		(38,298,868)	(38,298,868)	
<b>Total Electric Production</b>		<b>(533,679,301)</b>	<b>(533,679,301)</b>			<b>(533,679,301)</b>	<b>(533,679,301)</b>		<b>(350,787,405)</b>	<b>(350,787,405)</b>		<b>(182,891,896)</b>	<b>(182,891,896)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(207,517,794)	(207,517,794)			(207,517,794)	(207,517,794)		(136,401,446)	(136,401,446)		(71,116,348)	(71,116,348)	
<b>Total Electric Transmissic</b>		<b>(207,517,794)</b>	<b>(207,517,794)</b>			<b>(207,517,794)</b>	<b>(207,517,794)</b>		<b>(136,401,446)</b>	<b>(136,401,446)</b>		<b>(71,116,348)</b>	<b>(71,116,348)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(87,311)	(87,311)			(87,311)	(87,311)		(58,059)	(58,059)		(29,252)	(29,252)	
	ED-ID	(192,858,502)	(192,858,502)			(192,858,502)	(192,858,502)				(192,858,502)		(192,858,502)	
	ED-WA	(307,534,634)	(307,534,634)			(307,534,634)	(307,534,634)	(307,534,634)		(307,534,634)				
<b>Total Electric Distribution</b>		<b>(500,480,447)</b>	<b>(500,480,447)</b>			<b>(500,393,136)</b>	<b>(87,311)</b>	<b>(500,480,447)</b>	<b>(307,534,634)</b>	<b>(58,059)</b>	<b>(307,592,693)</b>	<b>(192,858,502)</b>	<b>(29,252)</b>	<b>(192,887,754)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,763,746)		(14,763,746)										
	GD-OR	(903,621)					(903,621)							
<b>Total Gas Underground S</b>		<b>(15,667,367)</b>		<b>(14,763,746)</b>			<b>(903,621)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,685,313)		(1,685,313)										
	GD-ID	(69,301,003)		(69,301,003)										
	GD-WA	(133,096,503)		(133,096,503)										
	GD-OR	(103,216,733)					(103,216,733)							
<b>Total Gas Distribution</b>		<b>(307,299,552)</b>		<b>(204,082,819)</b>			<b>(103,216,733)</b>							
<b>General Plant</b>														
4	ED-AN	(45,684,815)	(45,684,815)			(45,684,815)	(45,684,815)		(31,189,023)	(31,189,023)		(14,495,792)	(14,495,792)	
	ED-ID	(8,909,982)	(8,909,982)			(8,909,982)	(8,909,982)				(8,909,982)		(8,909,982)	
	ED-WA	(18,093,049)	(18,093,049)			(18,093,049)	(18,093,049)	(18,093,049)		(18,093,049)				
7,4	CD-AA	(48,954,122)	(34,428,455)	(10,008,670)	(4,516,997)	(34,428,455)	(34,428,455)		(23,504,306)	(23,504,306)		(10,924,149)	(10,924,149)	
9,4	CD-AN	(11,436,694)	(8,898,777)	(2,537,917)		(8,898,777)	(8,898,777)		(6,075,195)	(6,075,195)		(2,823,582)	(2,823,582)	
9	CD-ID	(5,681,460)	(4,420,687)	(1,260,773)		(4,420,687)	(4,420,687)				(4,420,687)		(4,420,687)	
9	CD-WA	(3,718,361)	(2,893,220)	(825,141)		(2,893,220)	(2,893,220)	(2,893,220)		(2,893,220)				
8	GD-AA	(2,214,745)		(1,518,385)	(696,360)									
	GD-AN	(2,521,418)		(2,521,418)										
	GD-ID	(1,456,122)		(1,456,122)										
	GD-WA	(5,532,933)		(5,532,933)										
	GD-OR	(4,689,588)			(4,689,588)									
<b>Total General Plant</b>		<b>(158,893,289)</b>	<b>(123,328,985)</b>	<b>(25,661,359)</b>	<b>(9,902,945)</b>	<b>(34,316,938)</b>	<b>(89,012,047)</b>	<b>(123,328,985)</b>	<b>(20,986,269)</b>	<b>(60,768,524)</b>	<b>(81,754,793)</b>	<b>(13,330,669)</b>	<b>(28,243,523)</b>	<b>(41,574,192)</b>
<b>Total Accumulated Depr</b>		<b>(1,723,537,750)</b>	<b>(1,365,006,527)</b>	<b>(244,507,924)</b>	<b>(114,023,299)</b>	<b>(534,710,074)</b>	<b>(830,296,453)</b>	<b>(1,365,006,527)</b>	<b>(328,520,903)</b>	<b>(548,015,434)</b>	<b>(876,536,337)</b>	<b>(206,189,171)</b>	<b>(282,281,019)</b>	<b>(488,470,190)</b>

<b>Allocation Ratios:</b>													
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	66.497%		33.503%				
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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended March 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(10,332,688)	(10,332,688)			(10,332,688)	(10,332,688)		(6,791,676)	(6,791,676)		(3,541,012)	(3,541,012)	
1	Misc Intangible Plt (3030 ED-AN)	(1,422,948)	(1,422,948)			(1,422,948)	(1,422,948)		(935,304)	(935,304)		(487,644)	(487,644)	
<b>Total Production/Transmission</b>		<b>(11,755,636)</b>	<b>(11,755,636)</b>			<b>(11,755,636)</b>	<b>(11,755,636)</b>		<b>(7,726,980)</b>	<b>(7,726,980)</b>		<b>(4,028,656)</b>	<b>(4,028,656)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(174,420)	(174,420)			(174,420)	(174,420)		(174,420)	(174,420)				
	Misc Intangible Plt (3030 ED-WA)	(35,694)	(35,694)			(35,694)	(35,694)		(35,694)	(35,694)				
<b>Total Distribution</b>		<b>(210,114)</b>	<b>(210,114)</b>			<b>(210,114)</b>	<b>(210,114)</b>							
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,035,023)	(1,431,191)	(416,060)	(187,772)	(1,431,191)	(1,431,191)		(977,074)	(977,074)		(454,117)	(454,117)	
9,1	CD-AN	(89,067)	(69,302)	(19,765)		(69,302)	(69,302)		(45,552)	(45,552)		(23,750)	(23,750)	
	GD-ID	(74,560)		(74,560)										
	GD-WA	(171,608)		(171,608)										
	GD-OR	(82,299)			(82,299)									
<b>Total General Plant - 303000</b>		<b>(2,452,557)</b>	<b>(1,500,493)</b>	<b>(681,993)</b>	<b>(270,071)</b>		<b>(1,500,493)</b>	<b>(1,500,493)</b>		<b>(1,022,626)</b>	<b>(1,022,626)</b>		<b>(477,867)</b>	<b>(477,867)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(49,285,775)	(34,661,701)	(10,076,476)	(4,547,598)	(34,661,701)	(34,661,701)		(23,663,543)	(23,663,543)		(10,998,158)	(10,998,158)	
9,4	CD-AN	(38,463)	(29,928)	(8,535)		(29,928)	(29,928)		(20,432)	(20,432)		(9,496)	(9,496)	
9	CD-ID	(56,835)	(44,223)	(12,612)		(44,223)	(44,223)					(44,223)	(44,223)	
4	ED-AN	(1,525,616)	(1,525,616)			(1,525,616)	(1,525,616)		(1,041,538)	(1,041,538)		(484,078)	(484,078)	
	ED-ID	(11,762)	(11,762)			(11,762)	(11,762)					(11,762)	(11,762)	
	ED-WA	(2,648,421)	(2,648,421)			(2,648,421)	(2,648,421)		(2,648,421)	(2,648,421)				
8	GD-AA	(641,718)		(439,949)	(201,769)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(54,208,590)</b>	<b>(38,921,651)</b>	<b>(10,537,572)</b>	<b>(4,749,367)</b>	<b>(2,704,406)</b>	<b>(36,217,245)</b>	<b>(38,921,651)</b>	<b>(2,648,421)</b>	<b>(24,725,513)</b>	<b>(27,373,934)</b>	<b>(55,985)</b>	<b>(11,491,732)</b>	<b>(11,547,717)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,362)		(240,362)										
<b>Total Gas Underground Storage</b>		<b>(240,362)</b>		<b>(240,362)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(119,283)	(83,890)	(24,387)	(11,006)		(83,890)	(83,890)		(57,272)	(57,272)		(26,618)	(26,618)
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	(124,675)	(124,675)			(124,675)	(124,675)		(85,116)	(85,116)		(39,559)	(39,559)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(254,580)</b>	<b>(216,830)</b>	<b>(26,744)</b>	<b>(11,006)</b>	<b>(8,265)</b>	<b>(208,565)</b>	<b>(216,830)</b>	<b>(4,734)</b>	<b>(142,388)</b>	<b>(147,122)</b>	<b>(3,531)</b>	<b>(66,177)</b>	<b>(69,708)</b>
<b>Total Accumulated Amortization</b>		<b>(69,121,839)</b>	<b>(52,604,724)</b>	<b>(11,486,671)</b>	<b>(5,030,444)</b>	<b>(2,922,785)</b>	<b>(49,681,939)</b>	<b>(52,604,724)</b>	<b>(2,863,269)</b>	<b>(33,617,507)</b>	<b>(36,480,776)</b>	<b>(59,516)</b>	<b>(16,064,432)</b>	<b>(16,123,948)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended March 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
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,500,909	0	0	0	0	2,500,909	0	0	2,500,909	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,918,058	0	0	6,975,172	6,975,172	0	0	2,027,747	2,027,747	0	915,139	915,139
9	CD-WA / ID / AN	1,633,633	693,088	340,200	237,825	1,271,113	197,668	97,025	67,827	362,520	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,299,808</b>	<b>706,699</b>	<b>702,479</b>	<b>7,235,771</b>	<b>8,644,949</b>	<b>2,698,577</b>	<b>97,025</b>	<b>2,095,574</b>	<b>4,891,176</b>	<b>848,544</b>	<b>915,139</b>	<b>1,763,683</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,087,741	1,052,423	2,409,238	4,626,080	8,087,741	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,773	0	0	0	0	2,252,773	0	0	2,252,773	0	0	0
99	GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	98,157,788	0	0	69,032,409	69,032,409	0	0	20,068,360	20,068,360	0	9,057,019	9,057,019
9	CD-WA / ID / AN	24,939,733	5,536,621	5,564,871	8,303,865	19,405,357	1,579,035	1,587,092	2,368,249	5,534,376	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>137,082,115</b>	<b>6,589,044</b>	<b>7,974,109</b>	<b>81,962,354</b>	<b>96,525,507</b>	<b>3,831,808</b>	<b>1,587,092</b>	<b>22,436,609</b>	<b>27,855,509</b>	<b>3,644,080</b>	<b>9,057,019</b>	<b>12,701,099</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	6,746,490	1,029,741	0	5,716,749	6,746,490	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363
7	CD-AA	60,016,282	0	0	42,208,251	42,208,251	0	0	12,270,329	12,270,329	0	5,537,702	5,537,702
9	CD-WA / ID / AN	621,920	322,686	66,212	95,011	483,909	92,030	18,884	27,097	138,011	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>68,003,144</b>	<b>1,352,427</b>	<b>66,212</b>	<b>48,020,011</b>	<b>49,438,650</b>	<b>92,030</b>	<b>18,884</b>	<b>12,723,515</b>	<b>12,834,429</b>	<b>0</b>	<b>5,730,065</b>	<b>5,730,065</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	39,192,385	18,588,871	7,624,466	12,979,048	39,192,385	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,104,822	0	0	0	0	8,042,726	2,365,911	1,696,185	12,104,822	0	0	0
99	GD-OR / AS	4,120,918	0	0	0	0	0	0	0	0	4,120,918	0	4,120,918
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	885,203	0	0	622,545	622,545	0	0	180,980	180,980	0	81,678	81,678
9	CD-WA / ID / AN	6,252,692	2,126,987	828,553	1,909,617	4,865,157	606,613	236,302	544,620	1,387,535	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>62,556,020</b>	<b>20,715,858</b>	<b>8,453,019</b>	<b>15,511,210</b>	<b>44,680,087</b>	<b>8,649,339</b>	<b>2,602,213</b>	<b>2,421,785</b>	<b>13,673,337</b>	<b>4,120,918</b>	<b>81,678</b>	<b>4,202,596</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended March 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	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	48,477	0	0	0	0	0	0	0	48,477	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	4,236,527	101,156	113,791	3,081,452	3,296,399	28,850	32,453	878,825	940,128	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,772,414</b>	<b>111,617</b>	<b>128,154</b>	<b>3,455,878</b>	<b>3,695,649</b>	<b>117,010</b>	<b>32,453</b>	<b>878,825</b>	<b>1,028,288</b>	<b>48,477</b>	<b>0</b>	<b>48,477</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,992,753	808,146	249,881	2,934,726	3,992,753	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,575,669	0	0	0	0	1,876,718	320,550	378,401	2,575,669	0	0	
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	
8		GD-AA	3,334,860	0	0	0	0	0	0	2,286,313	2,286,313	0	1,048,547	
7		CD-AA	12,992,341	0	0	9,137,254	9,137,254	0	0	2,656,284	2,656,284	0	1,198,803	
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	
		<b>TOTAL ACCOUNT</b>	<b>25,010,404</b>	<b>822,838</b>	<b>1,006,129</b>	<b>12,231,048</b>	<b>14,060,015</b>	<b>1,880,908</b>	<b>536,231</b>	<b>5,366,364</b>	<b>7,783,503</b>	<b>919,536</b>	<b>2,247,350</b>	<b>3,166,886</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>74,901</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,048,348	210,583	26,627	811,138	1,048,348	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,774,030</b>	<b>211,886</b>	<b>27,043</b>	<b>1,082,169</b>	<b>1,321,098</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,116,048	14,814,712	9,427,928	7,873,408	32,116,048	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,968,035	0	0	0	0	2,389,822	747,719	830,494	3,968,035	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	
9		CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,921,501</b>	<b>15,066,878</b>	<b>9,736,841</b>	<b>8,668,363</b>	<b>33,472,082</b>	<b>2,461,739</b>	<b>835,821</b>	<b>1,059,262</b>	<b>4,356,822</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended March 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended March 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	64,187,387	12,608,423	6,252,071	45,326,893	64,187,387	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,180,163	0	0	0	0	685,366	494,797	0	1,180,163	0	0	0	0
99		GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198	
7		CD-AA	43,867,299	0	0	30,850,994	30,850,994	0	0	8,968,669	8,968,669	0	4,047,636	4,047,636	
9		CD-WA/ ID / AN	15,076,519	1,410,752	2,942,532	7,377,605	11,730,889	402,344	839,205	2,104,081	3,345,630	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>126,524,412</b>	<b>14,019,175</b>	<b>9,194,603</b>	<b>83,555,492</b>	<b>106,769,270</b>	<b>1,087,710</b>	<b>1,334,002</b>	<b>11,753,485</b>	<b>14,175,197</b>	<b>1,220,111</b>	<b>4,359,834</b>	<b>5,579,945</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	
		<b>TOTAL ACCOUNT</b>	<b>547,274</b>	<b>3,880</b>	<b>6,846</b>	<b>417,660</b>	<b>428,386</b>	<b>1,106</b>	<b>0</b>	<b>79,869</b>	<b>80,975</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>479,566,023</b>	<b>59,600,302</b>	<b>37,295,435</b>	<b>262,214,857</b>	<b>359,110,594</b>	<b>20,835,344</b>	<b>7,048,649</b>	<b>59,123,724</b>	<b>87,007,717</b>	<b>10,888,784</b>	<b>22,558,928</b>	<b>33,447,712</b>	

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended March 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		
		<b>TOTAL ACCOUNT</b>	<b>22,028,222</b>	<b>335,477</b>	<b>0</b>	<b>16,755,655</b>	<b>17,091,132</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,770,821	3,998,180	11,762	3,760,879	7,770,821	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	995,607	0	0	0	0	0	0	682,568	682,568	313,039		
7		CD-AA	68,869,889	0	0	48,434,815	48,434,815	0	0	14,080,449	14,080,449	6,354,625		
9		CD-WA / ID / AN	183,402	0	74,450	68,253	142,703	0	21,233	19,466	40,699	0	0	
		<b>TOTAL ACCOUNT</b>	<b>77,819,719</b>	<b>3,998,180</b>	<b>86,212</b>	<b>52,263,947</b>	<b>56,348,339</b>	<b>0</b>	<b>21,233</b>	<b>14,782,483</b>	<b>14,803,716</b>	<b>0</b>	<b>6,667,664</b>	<b>6,667,664</b>
	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	6,768,101	0	0	4,759,870	4,759,870	0	0	1,383,738	1,383,738	624,493		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,768,101</b>	<b>0</b>	<b>0</b>	<b>4,759,870</b>	<b>4,759,870</b>	<b>0</b>	<b>0</b>	<b>1,383,738</b>	<b>1,383,738</b>	<b>0</b>	<b>624,493</b>	<b>624,493</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>
	<b>TOTAL</b>		<b>207,447,246</b>	<b>4,333,657</b>	<b>86,212</b>	<b>144,692,041</b>	<b>149,111,910</b>	<b>1,022,594</b>	<b>800,838</b>	<b>38,660,984</b>	<b>40,484,416</b>	<b>426,123</b>	<b>17,424,797</b>	<b>17,850,920</b>

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended March 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	(78,206,213)	(55,000,866)	(15,989,260)	(7,216,087)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(690,691)	(537,420)	(153,271)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(78,896,904)</u>	<u>(55,538,286)</u>	<u>(16,142,531)</u>	<u>(7,216,087)</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
<b>COMMON WORKING CAPITAL</b>
For Month Ended March 31, 2017
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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			3,217,217	3,217,217					3,217,217
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			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	98,555,531	49,651,105		148,206,636	78,089,333	39,726,364	20,466,198	9,924,741	
<b>TOTAL</b>		<b>98,555,531</b>	<b>49,651,105</b>	<b>3,217,209</b>	<b>151,423,845</b>	<b>78,089,333</b>	<b>39,726,364</b>	<b>20,466,198</b>	<b>9,924,741</b>	<b>3,217,209</b>

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						