

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,724,419	9,147,836	4,576,583
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,724,419	9,147,836	4,576,583
E-APL	Electric Net Rate Base	2,282,674,074	1,514,178,322	768,495,752
	RATE OF RETURN	0.601%	0.604%	0.596%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers Percent	6-01-2017 thru 06-30-2017	377,855 100.000%	248,365 65.730%	129,490 34.270%
3	E-OPS	Direct Distribution Operating Expense Percent	6-01-2017 thru 06-30-2017	2,139,634 100.000%	1,472,387 68.815%	667,247 31.185%
	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 June 30, 2017
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
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Average of Monthly Averages Basis

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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

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

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E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	05-01-2017 thru 06-30-2017	1,073,611,247	715,619,317	357,991,930	
		Percent		100.000%	66.655%	33.345%	
11		Book Depreciation	6-01-2017 thru 06-30-2017	8,852,163	5,768,163	3,084,000	
		Percent		100.000%	65.161%	34.839%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	05-01-2017 thru 06-30-2017	2,780,684,832 100.000%	1,842,225,644 66.251%	938,459,188 33.749%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2017 thru 06-30-2017	233,060,697 100.000%	154,614,279 66.341%	78,446,418 33.659%
14		Net Allocated Schedule M's - AMA Percent	6-01-2017 thru 06-30-2017	-17,589,396 100.000%	-11,321,261 64.364%	-6,268,135 35.636%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	23,748,055	0	23,748,055	16,122,183	0	16,122,183	7,625,872	0
99	442200	Commercial - Firm & Int.	24,757,556	0	24,757,556	17,636,168	0	17,636,168	7,121,388	0
1	442300	Industrial	9,396,236	0	9,396,236	5,497,549	0	5,497,549	3,898,687	0
99	444000	Public Street & Highway Lighting	594,929	0	594,929	377,129	0	377,129	217,800	0
99	448000	Interdepartmental Revenue	88,488	0	88,488	73,132	0	73,132	15,356	0
99	499XXX	Unbilled Revenue	(282,181)	0	(282,181)	30,308	0	30,308	(312,489)	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	58,303,083	0	58,303,083	39,736,469	0	39,736,469	18,566,614	0
1	447XXX	Sales for Resale	0	5,422,409	5,422,409	0	3,564,149	3,564,149	0	1,858,260
		TOTAL SALES OF ELECTRICITY	58,303,083	5,422,409	63,725,492	39,736,469	3,564,149	43,300,618	18,566,614	1,858,260
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	(130,155)	0	(130,155)	(130,155)	0	(130,155)	0	0
99	451000	Miscellaneous Service Revenue	31,753	0	31,753	17,432	0	17,432	14,321	0
1	453000	Sales of Water & Water Power	0	31,083	31,083	0	20,431	20,431	0	10,652
1	454000	Rent from Electric Property	245,056	7,308	252,364	162,173	4,804	166,977	82,883	2,504
1	456XXX	Other Electric Revenues	1,701,505	10,969,589	12,671,094	1,192,563	7,210,311	8,402,874	508,942	3,759,278
		TOTAL OTHER OPERATING REVENUE	1,848,159	11,007,980	12,856,139	1,242,013	7,235,546	8,477,559	606,146	3,772,434
		TOTAL ELECTRIC REVENUE	60,151,242	16,430,389	76,581,631	40,978,482	10,799,695	51,778,177	19,172,760	5,630,694

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	40,726	40,726	0	26,769	26,769	0	13,957
1	501XXX	Fuel	0	1,055,973	1,055,973	0	694,091	694,091	0	361,882
1	502000	Steam Expense	0	337,535	337,535	0	221,862	221,862	0	115,673
1	505000	Electric Expense	0	117,125	117,125	0	76,986	76,986	0	40,139
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	212,680	212,680	0	139,795	139,795	0	72,885
1	507000	Rent	0	2,442	2,442	0	1,605	1,605	0	837
MAINTENANCE										
1	510000	Supervision & Engineering	0	46,583	46,583	0	30,619	30,619	0	15,964
1	511000	Structures	0	49,734	49,734	0	32,690	32,690	0	17,044
1	512000	Boiler Plant	0	1,029,382	1,029,382	0	676,613	676,613	0	352,769
1	513000	Electric Plant	0	487,858	487,858	0	320,669	320,669	0	167,189
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	175,361	175,361	0	115,265	115,265	0	60,096
TOTAL STEAM POWER GENERATION EXP			0	3,555,399	3,555,399	0	2,336,964	2,336,964	0	1,218,435
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	190,568	190,568	0	125,260	125,260	0	65,308
1	536000	Water for Power	0	91,133	91,133	0	59,902	59,902	0	31,231
1	537000	Hydraulic Expense	291,452	256,846	548,298	191,130	168,825	359,955	100,322	88,021
1	538000	Electric Expense	0	616,510	616,510	0	405,232	405,232	0	211,278
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	90,032	90,032	0	59,178	59,178	0	30,854
1	540000	Rent	0	115,227	115,227	0	75,739	75,739	0	39,488
1	540100	MT Trust Funds Land Settlement Rents	395,900	0	395,900	260,225	0	260,225	135,675	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	109,200	109,200	0	71,777	71,777	0	37,423
1	542000	Structures	0	35,799	35,799	0	23,531	23,531	0	12,268
1	543000	Reservoirs, Dams, & Waterways	0	145,172	145,172	0	95,422	95,422	0	49,750
1	544000	Electric Plant	0	210,492	210,492	0	138,356	138,356	0	72,136
1	545000	Miscellaneous Hydraulic Plant	0	50,572	50,572	0	33,241	33,241	0	17,331
TOTAL HYDRO POWER GENERATION EXP			687,352	1,911,551	2,598,903	451,355	1,256,463	1,707,818	235,997	655,088
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	41,373	41,373	0	27,194	27,194	0	14,179
1	547XXX	Fuel	0	2,313,002	2,313,002	0	1,520,336	1,520,336	0	792,666
1	548000	Generation Expense	0	60,646	60,646	0	39,863	39,863	0	20,783
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	37,085	37,085	0	24,376	24,376	0	12,709
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)
MAINTENANCE										
1	551000	Supervision & Engineering	0	100,633	100,633	0	66,146	66,146	0	34,487
1	552000	Structures	0	9,631	9,631	0	6,330	6,330	0	3,301
1	553000	Generating & Electric Equipment	0	428,252	428,252	0	281,490	281,490	0	146,762
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	164,826	164,826	0	108,340	108,340	0	56,486
TOTAL OTHER POWER GENERATION EXP			0	3,152,629	3,152,629	0	2,072,222	2,072,222	0	1,080,407

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	0	7,518,769	7,518,769	0	4,942,086	4,942,086	0	2,576,683
1	566000	System Control & Load Dispatching	0	69,772	69,772	0	45,861	45,861	0	23,911
E-557	557XXX	Other Expense	1,141,754	7,923,752	9,065,506	415,934	5,208,283	5,624,217	725,820	2,715,469
TOTAL OTHER POWER SUPPLY EXPENSE			1,141,754	15,512,293	16,654,047	415,934	10,196,230	10,612,164	725,820	5,316,063
TOTAL PRODUCTION OPERATING EXP			1,829,106	24,131,872	25,960,978	867,289	15,861,879	16,729,168	961,817	8,269,993
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	204,903	204,903	0	134,683	134,683	0	70,220
1	561000	Load Dispatching	0	236,079	236,079	0	155,175	155,175	0	80,904
1	562000	Station Expense	0	12,935	12,935	0	8,502	8,502	0	4,433
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	34,994	34,994	0	23,002	23,002	0	11,992
1	565XXX	Transmission of Electricity by Others	0	1,422,611	1,422,611	0	935,082	935,082	0	487,529
1	566000	Miscellaneous Transmission Expense	0	53,600	53,600	0	35,231	35,231	0	18,369
1	567000	Rent	0	9,328	9,328	0	6,131	6,131	0	3,197
MAINTENANCE										
1	568000	Supervision & Engineering	0	67,172	67,172	0	44,152	44,152	0	23,020
1	569000	Structures	0	74,568	74,568	0	49,014	49,014	0	25,554
1	570000	Station Equipment	0	741,797	741,797	0	487,583	487,583	0	254,214
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	929	283,349	284,278	0	186,245	186,245	929	97,104
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	7,317	7,317	0	4,809	4,809	0	2,508
TOTAL TRANSMISSION OPERATING EXP			929	3,148,653	3,149,582	0	2,069,609	2,069,609	929	1,079,044

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For Month Ended June 30, 2017	
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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	2,445,928	2,445,928	0	1,607,708	1,607,708	0	838,220
E-DEPX		Depreciation Expense-Transmission	0	1,024,814	1,024,814	0	673,610	673,610	0	351,204
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	86,468	86,468	0	56,835	56,835	0	29,633
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,756)	0	(11,756)	11,756	0
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,955	11,877	0	5,712
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,792	1,792	0	935
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	130,191	0	130,191	0	0	0	130,191	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,426	48,426	0	25,248
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0
99	407395	Optional Renewable Power Revenue Offset	20,405	0	20,405	15,970	0	15,970	4,435	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(118,762)	0	(118,762)	(75,705)	0	(75,705)	(43,057)	0
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(235,344)	0	(235,344)	0	0	0	(235,344)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(549)	0	(549)	(549)	0	(549)	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(461)	(461)	0	(240)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,218,778	2,218,778	0	1,458,402	1,458,402	0	760,376
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	83,552	5,868,355	5,951,907	167,435	3,857,267	4,024,702	(83,883)	2,011,088
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,913,587	33,148,880	35,062,467	1,034,724	21,788,755	22,823,479	878,863	11,360,125

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	68,391	203,101	271,492	48,847	139,764	188,611	19,544	63,337	
3	582000	Station Expense	56,142	4,482	60,624	54,182	3,084	57,266	1,960	1,398	
3	583000	Overhead Line Expense	167,094	38,519	205,613	125,469	26,507	151,976	41,625	12,012	
3	584000	Underground Line Expense	119,927	0	119,927	57,076	0	57,076	62,851	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	609	0	609	609	0	609	0	0	
3	586000	Meter Expense	165,795	9,749	175,544	142,928	6,709	149,637	22,867	3,040	
3	587000	Customer Installations Expense	48,663	8,790	57,453	25,486	6,049	31,535	23,177	2,741	
3	588000	Miscellaneous Distribution Expense	222,126	269,826	491,952	142,306	185,681	327,987	79,820	84,145	
3	589000	Rent	0	20,202	20,202	0	13,902	13,902	0	6,300	
MAINTENANCE:											
3	590000	Supervision & Engineering	21,634	92,299	113,933	20,266	63,516	83,782	1,368	28,783	
3	591000	Structures	102,829	0	102,829	70,230	0	70,230	32,599	0	
3	592000	Station Equipment	78,804	13,032	91,836	30,804	8,968	39,772	48,000	4,064	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	961,658	0	961,658	654,941	0	654,941	306,717	0	
3	594000	Underground Lines	63,334	0	63,334	46,770	0	46,770	16,564	0	
3	595000	Line Transformers	37,635	0	37,635	32,724	0	32,724	4,911	0	
3	596000	Street Light & Signal System Maintenance Exp	8,616	0	8,616	7,594	0	7,594	1,022	0	
3	597000	Meters	3,516	0	3,516	3,245	0	3,245	271	0	
3	598000	Miscellaneous Distribution Expense	12,861	14,446	27,307	8,910	9,941	18,851	3,951	4,505	
TOTAL DISTRIBUTION OPERATING EXP			2,139,634	674,446	2,814,080	1,472,387	464,121	1,936,508	667,247	210,325	
E-DEPX		Depreciation Expense-Distribution	3,874,830	4,974	3,879,804	2,469,745	3,423	2,473,168	1,405,085	1,551	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	
E-OTX		Taxes Other Than FIT--Distribution	4,126,623	0	4,126,623	3,600,973	0	3,600,973	525,650	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,003,955	4,974	8,008,929	6,073,220	3,423	6,076,643	1,930,735	1,551	
TOTAL DISTRIBUTION EXPENSES			10,143,589	679,420	10,823,009	7,545,607	467,544	8,013,151	2,597,982	211,876	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	22,612	22,612	0	14,863	14,863	0	7,749
2	902000	Meter Reading Expenses	255,400	15,586	270,986	234,910	10,245	245,155	20,490	5,341
2	903XXX	Customer Records & Collection Expenses	167,609	670,264	837,873	106,410	440,565	546,975	61,199	229,699
2	904000	Uncollectible Accounts	0	197,164	197,164	0	129,596	129,596	0	67,568
2	905000	Misc Customer Accounts	0	32,162	32,162	0	21,140	21,140	0	11,022
TOTAL CUSTOMER ACCOUNTS EXPENSES			423,009	937,788	1,360,797	341,320	616,409	957,729	81,689	321,379
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	1,861,764	19,662	1,881,426	1,439,261	12,924	1,452,185	422,503	6,738
2	909000	Advertising	0	106,179	106,179	0	69,791	69,791	0	36,388
2	910000	Misc Customer Service & Info Exp	0	11,435	11,435	0	7,516	7,516	0	3,919
TOTAL CUSTOMER SERVICE & INFO EXP			1,861,764	137,276	1,999,040	1,439,261	90,231	1,529,492	422,503	47,045
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	42,419	2,664,523	2,706,942	28,046	1,819,070	1,847,116	14,373	845,453
4	921000	Office Supplies & Expenses	5,767	315,787	321,554	5,767	215,588	221,355	0	100,199
4	922000	Admin Exp Transferred--Credit	0	(9,178)	(9,178)	0	(6,266)	(6,266)	0	(2,912)
4	923000	Outside Services Employed	8,183	779,208	787,391	8,183	531,965	540,148	0	247,243
4	924000	Property Insurance Premium	0	114,755	114,755	0	78,343	78,343	0	36,412
4	925XXX	Injuries and Damages	0	262,590	262,590	0	179,270	179,270	0	83,320
4	926XXX	Employee Pensions and Benefits	2,768	121,838	124,606	2,768	83,179	85,947	0	38,659
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	194,723	320,635	515,358	75,746	210,753	286,499	118,977	109,882
4	930000	Miscellaneous General Expenses	17,919	284,269	302,188	15,692	194,070	209,762	2,227	90,199
4	931000	Rents	350	84,857	85,207	0	57,932	57,932	350	26,925
4	935000	Maintenance of General Plant	72,563	810,393	882,956	36,226	553,255	589,481	36,337	257,138
TOTAL ADMIN & GEN OPERATING EXP			344,792	5,749,677	6,094,469	172,428	3,917,159	4,089,587	172,364	1,832,518

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	106,611	1,386,754	1,493,365	64,296	946,737	1,011,033	42,315	440,017
E-AMTX		Amortization Expense-General Plant - 303000	0	35,733	35,733	0	24,379	24,379	0	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	58,077	1,554,976	1,613,053	56,871	1,061,582	1,118,453	1,206	493,394
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,733	2,733	0	1,270
99	407229	Idaho Earnings Test Amortization	(198,932)	0	(198,932)	0	0	0	(198,932)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(34,244)	2,981,466	2,947,222	121,167	2,035,431	2,156,598	(155,411)	946,035
		TOTAL ADMIN & GENERAL EXPENSES	310,548	8,731,143	9,041,691	293,595	5,952,590	6,246,185	16,953	2,778,553
		TOTAL EXPENSES BEFORE FIT	14,652,497	43,634,507	58,287,004	10,654,507	28,915,529	39,570,036	3,997,990	14,718,978
		NET OPERATING INCOME (LOSS) BEFORE FIT			18,294,627			12,208,141		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(415,533)			(310,569)		
E-FIT		DEFERRED FEDERAL INCOME TAX			5,014,599			3,389,842		
E-FIT		AMORTIZED ITC - NOXON			(28,858)			(18,968)		
		ELECTRIC NET OPERATING INCOME (LOSS)			13,724,419			9,147,836		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.730%		34.270%
E-ALL	2	Number of Customers		100.000%		65.730%		34.270%
E-ALL	3	Direct Distribution Operating Expense		100.000%		68.815%		31.185%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		68.270%		31.730%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	7,625,872
99	442200	Commercial - Firm & Int.	7,121,388
1	442300	Industrial	3,898,687
99	444000	Public Street & Highway Lighting	217,800
99	448000	Interdepartmental Revenue	15,356
99	499XXX	Unbilled Revenue	(312,489)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>18,566,614</u>
1	447XXX	Sales for Resale	<u>1,858,260</u>
		TOTAL SALES OF ELECTRICITY	<u>20,424,874</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	14,321
1	453000	Sales of Water & Water Power	10,652
1	454000	Rent from Electric Property	85,387
1	456XXX	Other Electric Revenues	<u>4,268,220</u>
		TOTAL OTHER OPERATING REVENUE	<u>4,378,580</u>
		TOTAL ELECTRIC REVENUE	<u>24,803,454</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	13,957
1	501XXX	Fuel	361,882
1	502000	Steam Expense	115,673
1	505000	Electric Expense	40,139
1	506XXX	Miscellaneous Steam Power Generation Op Exp	72,885
1	507000	Rent	837
		MAINTENANCE	
1	510000	Supervision & Engineering	15,964
1	511000	Structures	17,044
1	512000	Boiler Plant	352,769
1	513000	Electric Plant	167,189
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	60,096
		TOTAL STEAM POWER GENERATION EXP	<u>1,218,435</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	65,308
1	536000	Water for Power	31,231
1	537000	Hydraulic Expense	188,343
1	538000	Electric Expense	211,278
1	539000	Miscellaneous Hydraulic Power Generation Exp	30,854
1	540000	Rent	39,488
1	540100	MT Trust Funds Land Settlement Rents	135,675
		MAINTENANCE	
1	541000	Supervision & Engineering	37,423
1	542000	Structures	12,268
1	543000	Reservoirs, Dams, & Waterways	49,750
1	544000	Electric Plant	72,136
1	545000	Miscellaneous Hydraulic Plant	17,331
		TOTAL HYDRO POWER GENERATION EXP	<u>891,085</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	14,179
1	547XXX	Fuel	792,666
1	548000	Generation Expense	20,783
1	549XXX	Miscellaneous Other Power Generation Op Exp	12,709
1	550000	Rent	(966)
		MAINTENANCE	
1	551000	Supervision & Engineering	34,487
1	552000	Structures	3,301
1	553000	Generating & Electric Equipment	146,762
1	554XXX	Miscellaneous Other Power Generation Maint Exp	56,486
		TOTAL OTHER POWER GENERATION EXP	<u>1,080,407</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	2,576,683
1	556000	System Control & Load Dispatching	23,911
E-557	557XXX	Other Expense	3,441,289
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,041,883</u>
		TOTAL PRODUCTION OPERATING EXP	<u>9,231,810</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	70,220
1	561000	Load Dispatching	80,904
1	562000	Station Expense	4,433
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	11,992
1	565XXX	Transmission of Electricity by Others	487,529
1	566000	Miscellaneous Transmission Expense	18,369
1	567000	Rent	3,197
		MAINTENANCE	
1	568000	Supervision & Engineering	23,020
1	569000	Structures	25,554
1	570000	Station Equipment	254,214
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	98,033
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	2,508
		TOTAL TRANSMISSION OPERATING EXP	<u>1,079,973</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	838,220
E-DEPX		Depreciation Expense-Transmission	351,204
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	29,633
99		Colstrip 3 AFUDC Reallocation Adj	11,756
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,712
99	407326	Amortization of Spokane River TDG	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	935
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	130,191
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,716
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,248
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	4,435
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(43,057)
99	407455	Amortization of Colstrip Refund	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(235,344)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(240)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	760,376
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>1,927,205</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>12,238,988</u>

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	82,881
3	582000	Station Expense	3,358
3	583000	Overhead Line Expense	53,637
3	584000	Underground Line Expense	62,851
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	25,907
3	587000	Customer Installations Expense	25,918
3	588000	Miscellaneous Distribution Expense	163,965
3	589000	Rent	6,300
		MAINTENANCE:	
3	590000	Supervision & Engineering	30,151
3	591000	Structures	32,599
3	592000	Station Equipment	52,064
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	306,717
3	594000	Underground Lines	16,564
3	595000	Line Transformers	4,911
3	596000	Street Light & Signal System Maintenance Exp	1,022
3	597000	Meters	271
3	598000	Miscellaneous Distribution Expense	8,456
		TOTAL DISTRIBUTION OPERATING EXP	<u>877,572</u>
E-DEPX		Depreciation Expense-Distribution	1,406,636
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	525,650
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,932,286</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,809,858</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	7,749
2	902000	Meter Reading Expenses	25,831
2	903XXX	Customer Records & Collection Expenses	290,898
2	904000	Uncollectible Accounts	67,568
2	905000	Misc Customer Accounts	11,022
		TOTAL CUSTOMER ACCOUNTS EXPENSES	403,068
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	429,241
2	909000	Advertising	36,388
2	910000	Misc Customer Service & Info Exp	3,919
		TOTAL CUSTOMER SERVICE & INFO EXP	469,548
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	859,826
4	921000	Office Supplies & Expenses	100,199
4	922000	Admin Exp Transferred--Credit	(2,912)
4	923000	Outside Services Employed	247,243
4	924000	Property Insurance Premium	36,412
4	925XXX	Injuries and Damages	83,320
4	926XXX	Employee Pensions and Benefits	38,659
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	228,859
4	930000	Miscellaneous General Expenses	92,426
4	931000	Rents	27,275
4	935000	Maintenance of General Plant	293,475
		TOTAL ADMIN & GEN OPERATING EXP	2,004,882

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	482,332
E-AMTX		Amortization Expense-General Plant - 303000	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	494,600
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,270
99	407229	Idaho Earnings Test Amortization	(198,932)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>790,624</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>2,795,506</u>
		TOTAL EXPENSES BEFORE FIT	<u>18,716,968</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	6,086,486
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(104,964)
E-FIT		DEFERRED FEDERAL INCOME TAX	1,624,757
E-FIT		AMORTIZED ITC - NOXON	(9,890)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,576,583</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended June 30, 2017
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	39,886	28,952	68,838	39,786	19,030	58,816	100	9,922	10,022
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	602,008	602,008	0	395,700	395,700	0	206,308	206,308
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	6,108,620	6,108,620	0	4,015,196	4,015,196	0	2,093,424	2,093,424
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	672,670	672,670	0	442,146	442,146	0	230,524	230,524
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	94,841	94,841	0	62,339	62,339	0	32,502	32,502
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,592,052	1,592,052	0	1,046,456	1,046,456	0	545,596	545,596
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	185,649	185,649	0	122,027	122,027	0	63,622	63,622
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	48,826	0	48,826	0	0	0	48,826	0	48,826
1	456328	RESIDENTIAL DECOUPLING DEFERRE	758,935	0	758,935	645,303	0	645,303	113,632	0	113,632
1	456329	AMORTIZATION RES DECOUPLING DE	(373,737)	0	(373,737)	(373,737)	0	(373,737)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	963,182	0	963,182	621,030	0	621,030	342,152	0	342,152
1	456339	AMORTIZATION NON-RES DECOUPLIN	251,400	0	251,400	251,400	0	251,400	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	91,087	91,087	0	47,491	47,491
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	1,275,199	1,275,199	0	838,188	838,188	0	437,011	437,011
TOTAL ACCOUNT 456			1,701,505	10,969,589	12,671,094	1,192,563	7,210,311	8,402,874	508,942	3,759,278	4,268,220

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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	7,213,524	7,213,524	0	4,741,449	4,741,449	0	2,472,075	2,472,075
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	7,446	7,446	0	4,894	4,894	0	2,552	2,552
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	112,150	112,150	0	73,716	73,716	0	38,434	38,434
1	555710	Intercompany Purchase	0	185,649	185,649	0	122,027	122,027	0	63,622	63,622
TOTAL ACCOUNT 555			0	7,518,769	7,518,769	0	4,942,086	4,942,086	0	2,576,683	2,576,683

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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	166	560,881	561,047	166	368,667	368,833	0	192,214	192,214
1	557010	Other Power Supply Expense - Financial	0	953,551	953,551	0	626,769	626,769	0	326,782	326,782
1	557018	Merchandise Processing Fee	0	3,568	3,568	0	2,345	2,345	0	1,223	1,223
1	557150	Fuel - Economic Dispatch	0	2,455,784	2,455,784	0	1,614,187	1,614,187	0	841,597	841,597
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	566	0	566	0	0	0	566	0	566
1	557165	Other Resource Costs-CAISO Charges	0	8,955	8,955	0	5,886	5,886	0	3,069	3,069
1	557170	Broker Fees - Power	0	41,037	41,037	0	26,974	26,974	0	14,063	14,063
1	557171	REC Broker Fees	0	1,360	1,360	0	894	894	0	466	466
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	79,780	0	79,780	79,780	0	79,780	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	437,627	0	437,627	437,627	0	437,627	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(143,097)	0	(143,097)	(143,097)	0	(143,097)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	730,150	0	730,150	0	0	0	730,150	0	730,150
99	557390	Idaho PCA Amortization	(31,663)	0	(31,663)	0	0	0	(31,663)	0	(31,663)
1	557395	Optional Renewable Power Expense Offset	0	38	38	0	25	25	0	13	13
1	557610	Other Expenses - Exposure	0	4,638	4,638	0	3,049	3,049	0	1,589	1,589
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,893,940	3,893,940	0	2,559,487	2,559,487	0	1,334,453	1,334,453
TOTAL ACCOUNT 557			1,141,754	7,923,752	9,065,506	415,934	5,208,283	5,624,217	725,820	2,715,469	3,441,289

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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	34,311	19,662	53,973	23,283	12,924	36,207	11,028	6,738	17,766
99	908600	Public Purpose Tariff Rider Expense Offset	1,829,560	0	1,829,560	1,408,843	0	1,408,843	420,717	0	420,717
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(2,107)	0	(2,107)	7,135	0	7,135	(9,242)	0	(9,242)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,861,764	19,662	1,881,426	1,439,261	12,924	1,452,185	422,503	6,738	429,241

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.730%	34.270%
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 June 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.52%	52.52%
2	Cost of Debt		5.373%	5.337%
	Total Weighted Cost		2.822%	2.803%
E-APL	Net Rate Base	2,282,674,074	1,514,178,322	768,495,752
	Interest Deduction for FIT Calculation	64,271,048	42,730,112	21,540,936
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	76,581,631	51,778,177	24,803,454
E-OPS	Less: Operating & Maintenance Expense	41,378,946	27,312,093	14,066,853
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	10,562,657	7,198,568	3,364,089
E-OTX	Less: Taxes Other than FIT	6,345,401	5,059,375	1,286,026
	Net Operating Income Before FIT	18,294,627	12,208,141	6,086,486
E-INT	Less: Monthly Interest Expense	5,355,921	3,560,843	1,795,078
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756
E-SCM	Plus: Schedule M Adjustments	(14,125,943)	(9,546,395)	(4,579,548)
	Taxable Net Operating Income	(1,187,237)	(887,341)	(299,896)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(415,533)	(310,569)	(104,964)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(415,533)	(310,569)	(104,964)
E-DTE	Deferred FIT	5,014,599	3,389,842	1,624,757
1	411400 Amortized Investment Tax Credit - Noxon	(28,858)	(18,968)	(9,890)
	Total Net FIT/Deferred FIT	4,570,208	3,060,305	1,509,903

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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,042,020	6,543,646	10,585,666	2,593,414	4,377,005	6,970,419	1,448,606	2,166,641	3,615,247
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,478	193,478	0	98,560	98,560
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	139,143	139,143	0	94,993	94,993	0	44,150	44,150
99	997007 Idaho PCA	698,487	0	698,487	0	0	0	698,487	0	698,487
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	69,555	69,555	0	35,432	35,432
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	(546,700)	0	(546,700)	(675,851)	0	(675,851)	129,151	0	129,151
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	881,532	881,532	0	601,822	601,822	0	279,710	279,710
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	(1,648,606)	0	(1,648,606)	(1,143,996)	0	(1,143,996)	(504,610)	0	(504,610)
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,447	125,447	0	63,904	63,904
4	997033 BPA Residential Exchange	(24,818)	0	(24,818)	(11,047)	0	(11,047)	(13,771)	0	(13,771)
99	997034 Montana Hydro Settlement	395,900	0	395,900	260,225	0	260,225	135,675	0	135,675
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	105,950	0	105,950	105,950	0	105,950	0	0	0
1	997044 Non-Monetary Power Costs	0	7,446	7,446	0	4,894	4,894	0	2,552	2,552
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	(215,454)	(215,454)	0	(109,754)	(109,754)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,318,026)	(16,318,026)	0	(8,724,600)	(8,724,600)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

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

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,426	61,103	2,581	25,248	27,829
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	6,996	0	6,996	9,724	0	9,724	(2,728)	0	(2,728)
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	1,114,698	1,114,698	0	726,348	726,348	0	388,350	388,350
4	997081 Deferred Compensation	0	122,489	122,489	0	83,623	83,623	0	38,866	38,866
4	997082 Meal Disallowances	0	37,211	37,211	0	25,404	25,404	0	11,807	11,807
4	997083 Paid Time Off	0	(173,512)	(173,512)	0	(118,457)	(118,457)	0	(55,055)	(55,055)
2	997084 Customer Uncollectibles	0	(253,332)	(253,332)	0	(166,515)	(166,515)	0	(86,817)	(86,817)
99	997088 Deferred O&M Colstrip & CS2	(105,153)	0	(105,153)	0	0	0	(105,153)	0	(105,153)
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	268,360	0	268,360	268,360	0	268,360	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	130,155	0	130,155	130,155	0	130,155	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(21,373)	(21,373)	0	(14,048)	(14,048)	0	(7,325)	(7,325)
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)	(201,949)	0	(201,949)	0	0	0	(201,949)	0	(201,949)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	3,373,768	(17,589,396)	(14,125,943)	1,774,868	(11,321,263)	(9,546,395)	1,688,585	(6,268,133)	(4,579,548)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.730%	34.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.161%	34.839%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.251%	33.749%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	4,662,591	4,662,591	0	3,001,030	3,001,030	0	1,661,561	1,661,561
99	410100	Deferred Federal Income Tax Expense - Washin	387,832	0	387,832	387,832	0	387,832	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(62,005)	0	(62,005)	0	0	0	(62,005)	0	(62,005)
	410100	Total	325,827	4,662,591	4,988,418	387,832	3,001,030	3,388,862	(62,005)	1,661,561	1,599,556
14	411100	Deferred Federal Income Tax Expense - Allocate	0	99,578	99,578	0	64,092	64,092	0	35,486	35,486
99	411100	Deferred Federal Income Tax Expense - Washin	(63,112)	0	(63,112)	(63,112)	0	(63,112)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(10,285)	0	(10,285)	0	0	0	(10,285)	0	(10,285)
	411100	Total	(73,397)	99,578	26,181	(63,112)	64,092	980	(10,285)	35,486	25,201
Total Deferred Federal Income Tax Expense			252,430	4,762,169	5,014,599	324,720	3,065,122	3,389,842	(72,290)	1,697,047	1,624,757

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.364%	35.636%
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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	159,291	159,291	0	104,702	104,702	0	54,589	54,589
1	408150	R&P Property Tax--Production	0	1,548,044	1,548,044	0	1,017,529	1,017,529	0	530,515	530,515
1	408180	R&P Property Tax--Transmission	0	511,443	511,443	0	336,171	336,171	0	175,272	175,272
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,218,778	2,218,778	0	1,458,402	1,458,402	0	760,376	760,376
DISTRIBUTION											
99	408110	State Excise Tax	1,582,439	0	1,582,439	1,582,439	0	1,582,439	0	0	0
99	408120	Municipal Occupation & License Tax	1,629,020	0	1,629,020	1,368,899	0	1,368,899	260,121	0	260,121
99	408160	Miscellaneous State or Local Tax--WA & ID	66	0	66	0	0	0	66	0	66
99	408170	R&P Property Tax--Distribution	924,797	0	924,797	649,635	0	649,635	275,162	0	275,162
99	409100	State Income Tax--Idaho	(9,699)	0	(9,699)	0	0	0	(9,699)	0	(9,699)
TOTAL DISTRIBUTION			4,126,623	0	4,126,623	3,600,973	0	3,600,973	525,650	0	525,650
TOTAL TAXES OTHER THAN FIT			4,126,623	2,218,778	6,345,401	3,600,973	1,458,402	5,059,375	525,650	760,376	1,286,026

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,458,333	8,458,333	0	5,559,662	5,559,662	0	2,898,671	2,898,671
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	1,196,986	1,196,986	0	786,779	786,779	0	410,207	410,207
1	182381	CDA Settlement Past Storage	0	32,342,799	32,342,799	0	21,258,922	21,258,922	0	11,083,877	11,083,877
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,824,671	17,144,387	319,716	11,219,339	11,539,055	0	5,605,332	5,605,332
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,774,502	56,365,404	60,139,906	3,700,052	38,480,661	42,180,713	74,450	17,884,743	17,959,193
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	5,064,472	5,064,472	0	3,457,515	3,457,515	0	1,606,957	1,606,957
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
		TOTAL INTANGIBLE PLANT	4,696,922	237,214,452	241,911,374	4,622,472	159,443,040	164,065,512	74,450	77,771,412	77,845,862
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,351,615	2,351,615	0	1,226,074	1,226,074
1	311XXX	Structures & Improvements	0	133,733,700	133,733,700	0	87,903,161	87,903,161	0	45,830,539	45,830,539
1	312000	Boiler Plant	0	177,286,015	177,286,015	0	116,530,098	116,530,098	0	60,755,917	60,755,917
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	58,435,927	58,435,927	0	38,409,935	38,409,935	0	20,025,992	20,025,992
1	315000	Accessory Electric Equipment	0	27,856,215	27,856,215	0	18,309,890	18,309,890	0	9,546,325	9,546,325
1	316000	Miscellaneous Power Plant Equipment	0	17,936,175	17,936,175	0	11,789,448	11,789,448	0	6,146,727	6,146,727
		TOTAL STEAM PRODUCTION PLANT	0	418,832,491	418,832,491	0	275,298,597	275,298,597	0	143,533,894	143,533,894
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,119,135	62,119,135	0	40,830,907	40,830,907	0	21,288,228	21,288,228
1	331XXX	Structures & Improvements	0	78,390,877	78,390,877	0	51,526,323	51,526,323	0	26,864,554	26,864,554
1	332XXX	Reservoirs, Dams, & Waterways	0	179,504,710	179,504,710	0	117,988,446	117,988,446	0	61,516,264	61,516,264
1	333000	Waterwheels, Turbines, & Generators	0	226,653,292	226,653,292	0	148,979,209	148,979,209	0	77,674,083	77,674,083
1	334000	Accessory Electric Equipment	0	60,874,468	60,874,468	0	40,012,788	40,012,788	0	20,861,680	20,861,680
1	335XXX	Miscellaneous Power Plant Equipment	0	12,720,908	12,720,908	0	8,361,453	8,361,453	0	4,359,455	4,359,455
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	623,334,525	623,334,525	0	409,717,783	409,717,783	0	213,616,742	213,616,742
		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	17,045,446	17,045,446	0	11,203,972	11,203,972	0	5,841,474	5,841,474
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,125	21,366,125	0	14,043,954	14,043,954	0	7,322,171	7,322,171
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	218,378,520	218,378,520	0	143,540,201	143,540,201	0	74,838,319	74,838,319
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	20,572,662	20,572,662	0	13,522,411	13,522,411	0	7,050,251	7,050,251
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	1,741,285	1,741,285	0	1,144,547	1,144,547	0	596,738	596,738
		TOTAL OTHER PRODUCTION PLANT	0	304,101,556	304,101,556	0	199,885,954	199,885,954	0	104,215,602	104,215,602
		TOTAL PRODUCTION PLANT	0	1,346,268,572	1,346,268,572	0	884,902,334	884,902,334	0	461,366,238	461,366,238

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,545,173	25,545,173	0	16,790,842	16,790,842	0	8,754,331	8,754,331
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,637,817	24,637,817	0	16,194,437	16,194,437	0	8,443,380	8,443,380
1	353000	Station Equipment	0	254,470,560	254,470,560	0	167,263,499	167,263,499	0	87,207,061	87,207,061
1	354000	Towers & Fixtures	0	17,174,764	17,174,764	0	11,288,972	11,288,972	0	5,885,792	5,885,792
1	355000	Poles & Fixtures	0	221,613,327	221,613,327	0	145,666,440	145,666,440	0	75,946,887	75,946,887
1	356000	Overhead Conductors & Devices	0	137,497,509	137,497,509	0	90,377,113	90,377,113	0	47,120,396	47,120,396
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	2,343,410	2,343,410	0	1,540,323	1,540,323	0	803,087	803,087
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	688,373,286	688,373,286	0	452,467,760	452,467,760	0	235,905,526	235,905,526
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,367,912	0	7,367,912	5,915,594	0	5,915,594	1,452,318	0	1,452,318
99	360400	Land Easements	2,579,511	0	2,579,511	340,896	0	340,896	2,238,615	0	2,238,615
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,025,851	0	21,025,851	14,588,876	0	14,588,876	6,436,975	0	6,436,975
3	362000	Station Equipment	124,029,740	3,029,701	127,059,441	80,485,681	2,084,889	82,570,570	43,544,059	944,812	44,488,871
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	367,366,802	0	367,366,802	235,970,813	0	235,970,813	131,395,989	0	131,395,989
99	365000	Overhead Conductors & Devices	241,079,342	0	241,079,342	152,585,752	0	152,585,752	88,493,590	0	88,493,590
99	366000	Underground Conduit	106,154,179	0	106,154,179	68,493,908	0	68,493,908	37,660,271	0	37,660,271
99	367000	Underground Conductors & Devices	188,877,651	0	188,877,651	123,263,827	0	123,263,827	65,613,824	0	65,613,824
99	368000	Line Transformers	248,274,209	0	248,274,209	170,307,562	0	170,307,562	77,966,647	0	77,966,647
99	369XXX	Services	161,152,122	0	161,152,122	105,527,560	0	105,527,560	55,624,562	0	55,624,562
99	371XXX	Installations on Customers' Premises	540,624	0	540,624	540,624	0	540,624	0	0	0
99	370000	Meters	49,556,308	0	49,556,308	26,739,830	0	26,739,830	22,816,478	0	22,816,478
99	373XXX	Street Light & Signal Systems	58,003,402	0	58,003,402	38,724,166	0	38,724,166	19,279,236	0	19,279,236
		TOTAL DISTRIBUTION PLANT	1,578,973,348	3,029,701	1,582,003,049	1,026,082,934	2,084,889	1,028,167,823	552,890,414	944,812	553,835,226
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,790,093	82,670,070	97,460,163	6,635,153	56,438,857	63,074,010	8,154,940	26,231,213	34,386,153
4	391XXX	Office Furniture & Equipment	911,189	49,088,316	49,999,505	844,977	33,512,593	34,357,570	66,212	15,575,723	15,641,935
4	392XXX	Transportation Equipment	29,192,874	15,665,506	44,858,380	20,704,348	10,694,841	31,399,189	8,488,526	4,970,665	13,459,191
4	393000	Stores Equipment	246,623	3,507,207	3,753,830	113,976	2,394,370	2,508,346	132,647	1,112,837	1,245,484
4	394000	Tools, Shop & Garage Equipment	1,838,933	12,825,584	14,664,517	822,838	8,756,026	9,578,864	1,016,095	4,069,558	5,085,653
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	1,174,055	1,412,984	211,886	801,527	1,013,413	27,043	372,528	399,571
4	396XXX	Power Operated Equipment	24,494,980	8,668,364	33,163,344	14,758,139	5,917,892	20,676,031	9,736,841	2,750,472	12,487,313
4	397XXX	Communications Equipment	22,600,432	84,110,551	106,710,983	13,394,654	57,422,273	70,816,927	9,205,778	26,688,278	35,894,056
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		TOTAL GENERAL PLANT	95,757,675	265,451,014	361,208,689	58,217,152	181,223,406	239,440,558	37,540,523	84,227,608	121,768,131
		TOTAL PLANT IN SERVICE	1,679,427,945	2,540,337,025	4,219,764,970	1,088,922,558	1,680,121,429	2,769,043,987	590,505,387	860,215,596	1,450,720,983

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(297,138,725)	(297,138,725)	0	(195,309,284)	(195,309,284)	0	(101,829,441)	(101,829,441)
E-ADEP		Hydro Production Plant	0	(126,809,893)	(126,809,893)	0	(83,352,143)	(83,352,143)	0	(43,457,750)	(43,457,750)
E-ADEP		Other Production Plant	0	(114,160,569)	(114,160,569)	0	(75,037,742)	(75,037,742)	0	(39,122,827)	(39,122,827)
E-ADEP		Transmission Plant	0	(209,384,867)	(209,384,867)	0	(137,628,673)	(137,628,673)	0	(71,756,194)	(71,756,194)
E-ADEP		Distribution Plant	(508,289,913)	(101,889)	(508,391,802)	(312,478,391)	(70,115)	(312,548,506)	(195,811,522)	(31,774)	(195,843,296)
E-ADEP		General Plant	(34,744,950)	(93,403,042)	(128,147,992)	(21,060,023)	(63,766,256)	(84,826,279)	(13,684,927)	(29,636,786)	(43,321,713)
TOTAL ACCUMULATED DEPRECIATION			(543,034,863)	(840,998,985)	(1,384,033,848)	(333,538,414)	(555,164,213)	(888,702,627)	(209,496,449)	(285,834,772)	(495,331,221)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,047,582)	(12,047,582)	0	(7,918,876)	(7,918,876)	0	(4,128,706)	(4,128,706)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(214,089)	0	(214,089)	(214,089)	0	(214,089)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,607,689)	(1,607,689)	0	(1,095,761)	(1,095,761)	0	(511,928)	(511,928)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,594,831)	(38,511,189)	(41,106,020)	(2,546,989)	(26,291,588)	(28,838,577)	(47,842)	(12,219,601)	(12,267,443)
E-AAAMT		General Plant - 390200, 396200	0	(70,910)	(70,910)	0	(48,410)	(48,410)	0	(22,500)	(22,500)
TOTAL ACCUMULATED AMORTIZATION			(2,808,920)	(52,237,370)	(55,046,290)	(2,761,078)	(35,354,635)	(38,115,713)	(47,842)	(16,882,735)	(16,930,577)
TOTAL ACCUMULATED DEPR/AMORT			(545,843,783)	(893,236,355)	(1,439,080,138)	(336,299,492)	(590,518,848)	(926,818,340)	(209,544,291)	(302,717,507)	(512,261,798)
NET ELECTRIC UTILITY PLANT before DFIT			1,133,584,162	1,647,100,670	2,780,684,832	752,623,066	1,089,602,581	1,842,225,647	380,961,096	557,498,089	938,459,185
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	(21,002)	(21,002)	0	(13,805)	(13,805)	0	(7,197)	(7,197)
12		ADFIT - Electric Plant In Service (282900)	0	(524,477,245)	(524,477,245)	0	(347,471,420)	(347,471,420)	0	(177,005,825)	(177,005,825)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,377,595)	(59,377,595)	0	(40,537,084)	(40,537,084)	0	(18,840,511)	(18,840,511)
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	(11,319,980)	(11,319,980)	0	(7,440,623)	(7,440,623)	0	(3,879,357)	(3,879,357)
1		ADFIT - CDA Settlement Costs (283333)	0	397,741	397,741	0	261,435	261,435	0	136,306	136,306
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,714,525)	(2,714,525)	0	(1,798,400)	(1,798,400)	0	(916,125)	(916,125)
TOTAL ACCUMULATED DFIT			0	(597,512,606)	(597,512,606)	0	(396,999,897)	(396,999,897)	0	(200,512,709)	(200,512,709)
NET ELECTRIC UTILITY PLANT			1,133,584,162	1,049,588,064	2,183,172,226	752,623,066	692,602,684	1,445,225,750	380,961,096	356,985,380	737,946,476
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			68.815%			31.185%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			66.251%			33.749%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,049,588,064		2,183,172,226	752,623,066	692,602,684	1,445,225,750	380,961,096	356,985,380	737,946,476
	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	(369,163)	0	(369,163)	369,163	0	369,163
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		(3,016,802)	0	(3,016,802)	(966,833)	0	(966,833)	(2,049,969)	0	(2,049,969)
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)		7,899,407	0	7,899,407	5,039,479	0	5,039,479	2,859,928	0	2,859,928
99	ADFIT - Kettle Falls Disallowed (190420)		81,704	0	81,704	81,704	0	81,704	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)		1,594,156	0	1,594,156	0	0	0	1,594,156	0	1,594,156
99	ADFIT - Boulder Park Disallowed (190040)		352,045	0	352,045	0	0	0	352,045	0	352,045
99	Investment in WNP3 Exchange Power (124900, 12493)		5,410,092	0	5,410,092	5,410,092	0	5,410,092	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(972,325)	0	(972,325)	(972,325)	0	(972,325)	0	0	0
99	CDA Lake Settlement - WA (182382)		526,075	0	526,075	526,075	0	526,075	0	0	0
99	CDA Lake Settlement - ID (186382)		101,959	0	101,959	0	0	0	101,959	0	101,959
99	ADFIT - CDA Lake Settlement - Direct (283382)		(219,814)	0	(219,814)	(184,128)	0	(184,128)	(35,686)	0	(35,686)
99	CDA CDR Fund - Direct (182324)		38,267	0	38,267	38,267	0	38,267	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		271,330	0	271,330	252,249	0	252,249	19,081	0	19,081
99	ADFIT - Spokane River Relicensing (283322)		(94,941)	0	(94,941)	(88,268)	0	(88,268)	(6,673)	0	(6,673)
99	Spokane River PM&Es (182323)		249,037	0	249,037	160,176	0	160,176	88,861	0	88,861
99	ADFIT - Spokane River PM&Es (283323)		(87,187)	0	(87,187)	(56,086)	0	(56,086)	(31,101)	0	(31,101)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		762,108	0	762,108	500,933	0	500,933	261,175	0	261,175
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)		(2,310,699)	(30,113)	(2,340,812)	(707,675)	(20,558)	(728,233)	(1,603,024)	(9,555)	(1,612,579)
99	Customer Deposits (235199)		(1,896,669)	0	(1,896,669)	(1,896,669)	0	(1,896,669)	0	0	0
C-WKC	Working Capital		66,342,028	31,833,364	98,175,392	66,342,028	0	66,342,028	0	31,833,364	31,833,364
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		67,698,597	31,803,251	99,501,848	68,973,130	(20,558)	68,952,572	(1,274,533)	31,823,809	30,549,276
	NET RATE BASE	#####	1,081,391,315		2,282,674,074	821,596,196	692,582,126	1,514,178,322	379,686,563	388,809,189	768,495,752

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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	670,790	670,790			670,790	670,790		440,910	440,910		229,880	229,880	
1	Hydro (ED-AN)	966,440	966,440			966,440	966,440		635,241	635,241		331,199	331,199	
1	Other (ED-AN)	808,698	808,698			808,698	808,698		531,557	531,557		277,141	277,141	
Total Electric Production		2,445,928	2,445,928			2,445,928	2,445,928		1,607,708	1,607,708		838,220	838,220	
Electric Transmission														
1	ED-AN	1,024,814	1,024,814			1,024,814	1,024,814		673,610	673,610		351,204	351,204	
Total Electric Transmissio		1,024,814	1,024,814			1,024,814	1,024,814		673,610	673,610		351,204	351,204	
Electric Distribution														
3	ED-AN	4,974	4,974				4,974		3,423	3,423		1,551	1,551	
	ED-ID	1,405,085	1,405,085			1,405,085	1,405,085				1,405,085		1,405,085	
	ED-WA	2,469,745	2,469,745			2,469,745	2,469,745	2,469,745		2,469,745				
Total Electric Distribution		3,879,804	3,879,804			3,874,830	4,974	3,879,804	2,469,745	3,423	2,473,168	1,405,085	1,551	1,406,636
Gas Underground Storage														
	GD-AN	64,458		64,458										
	GD-OR	11,354					11,354							
Total Gas Underground St		75,812		64,458			11,354							
Gas Distribution														
	GD-AN	5,383		5,383										
	GD-ID	426,398		426,398										
	GD-WA	876,771		876,771										
	GD-OR	593,485					593,485							
Total Gas Distribution		1,902,037		1,308,552			593,485							
General Plant														
4	ED-AN	242,519	242,519				242,519		165,568	165,568		76,951	76,951	
	ED-ID	19,691	19,691			19,691	19,691				19,691		19,691	
	ED-WA	53,388	53,388			53,388	53,388	53,388		53,388				
7,4	CD-AA	1,535,688	1,080,019	313,971	141,698		1,080,019	1,080,019		737,329	737,329	342,690	342,690	
9,4	CD-AN	82,530	64,216	18,314			64,216	64,216	43,840	43,840		20,376	20,376	
9	CD-ID	29,076	22,624	6,452		22,624	22,624				22,624		22,624	
9	CD-WA	14,019	10,908	3,111		10,908	10,908	10,908		10,908				
8	GD-AA	25,344		17,375	7,969									
	GD-AN	3,013		3,013										
	GD-ID	2,309		2,309										
	GD-WA	15,064		15,064										
	GD-OR	15,563			15,563									
Total General Plant		2,038,204	1,493,365	379,609	165,230	106,611	1,386,754	1,493,365	64,296	946,737	1,011,033	42,315	440,017	482,332
Total Depreciation Expens		11,366,599	8,843,911	1,752,619	770,069	3,981,441	4,862,470	8,843,911	2,534,041	3,231,478	5,765,519	1,447,400	1,630,992	3,078,392

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	68.815%	31.185%
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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,305	50,305		26,228	26,228		
1	Misc Intangible Plt (303000)	ED-AN	9,935	9,935		9,935	9,935		6,530	6,530		3,405	3,405		
Total Production/Transmission			86,468	86,468		86,468	86,468		56,835	56,835		29,633	29,633		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489					
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502					
General Plant - 303000															
7,4	CD-AA		49,911	35,102	10,204	4,605	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		2,118,208	1,489,694	433,067	195,447	1,489,694	1,489,694		1,017,014	1,017,014		472,680	472,680	
9,4	CD-AN		1,450	1,128	322		1,128	1,128		770	770		358	358	
9,4	CD-ID		1,550	1,206	344		1,206	1,206				1,206	1,206		
4	ED-AN		64,154	64,154			64,154	64,154		43,798	43,798		20,356	20,356	
	ED-ID		0	0			0	0				0	0		
	ED-WA		56,871	56,871			56,871	56,871		56,871	56,871				
8	GD-AA		12,325		8,450	3,875									
	GD-AN		0		0										
	GD-OR		0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			2,254,558	1,613,053	442,183	199,322	58,077	1,554,976	1,613,053	56,871	1,061,582	1,118,453	1,206	493,394	494,600
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			2,402,260	1,741,759	455,902	204,599	60,579	1,681,180	1,741,759	59,373	1,145,529	1,204,902	1,206	535,651	536,857

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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(297,138,725)	(297,138,725)			(297,138,725)	(297,138,725)		(195,309,284)	(195,309,284)		(101,829,441)	(101,829,441)	
1	Hydro (ED-AN)	(126,809,893)	(126,809,893)			(126,809,893)	(126,809,893)		(83,352,143)	(83,352,143)		(43,457,750)	(43,457,750)	
1	Other (ED-AN)	(114,160,569)	(114,160,569)			(114,160,569)	(114,160,569)		(75,037,742)	(75,037,742)		(39,122,827)	(39,122,827)	
Total Electric Production		(538,109,187)	(538,109,187)			(538,109,187)	(538,109,187)		(353,699,169)	(353,699,169)		(184,410,018)	(184,410,018)	
Electric Transmission														
1	ED-AN	(209,384,867)	(209,384,867)			(209,384,867)	(209,384,867)		(137,628,673)	(137,628,673)		(71,756,194)	(71,756,194)	
Total Electric Transmissic		(209,384,867)	(209,384,867)			(209,384,867)	(209,384,867)		(137,628,673)	(137,628,673)		(71,756,194)	(71,756,194)	
Electric Distribution														
3	ED-AN	(101,889)	(101,889)			(101,889)	(101,889)		(70,115)	(70,115)		(31,774)	(31,774)	
	ED-ID	(195,811,522)	(195,811,522)			(195,811,522)	(195,811,522)					(195,811,522)	(195,811,522)	
	ED-WA	(312,478,391)	(312,478,391)			(312,478,391)	(312,478,391)	(312,478,391)				(312,478,391)	(312,478,391)	
Total Electric Distribution		(508,391,802)	(508,391,802)			(508,289,913)	(508,391,802)		(312,478,391)	(70,115)	(312,548,506)	(195,811,522)	(31,774)	(195,843,296)
Gas Underground Storage														
	GD-AN	(14,922,504)		(14,922,504)										
	GD-OR	(937,719)			(937,719)									
Total Gas Underground S		(15,860,223)		(14,922,504)	(937,719)									
Gas Distribution														
	GD-AN	(1,701,463)		(1,701,463)										
	GD-ID	(70,533,971)		(70,533,971)										
	GD-WA	(135,265,497)		(135,265,497)										
	GD-OR	(104,151,464)			(104,151,464)									
Total Gas Distribution		(311,652,395)		(207,500,931)	(104,151,464)									
General Plant														
4	ED-AN	(47,226,299)	(47,226,299)			(47,226,299)	(47,226,299)		(32,241,394)	(32,241,394)		(14,984,905)	(14,984,905)	
	ED-ID	(9,169,753)	(9,169,753)			(9,169,753)	(9,169,753)					(9,169,753)	(9,169,753)	
	ED-WA	(18,067,078)	(18,067,078)			(18,067,078)	(18,067,078)	(18,067,078)						
7,4	CD-AA	(52,630,046)	(37,013,659)	(10,760,213)	(4,856,174)	(37,013,659)	(37,013,659)		(25,269,225)	(25,269,225)		(11,744,434)	(11,744,434)	
9,4	CD-AN	(11,776,381)	(9,163,084)	(2,613,297)		(9,163,084)	(9,163,084)		(6,255,637)	(6,255,637)		(2,907,447)	(2,907,447)	
9	CD-ID	(5,802,894)	(4,515,174)	(1,287,720)		(4,515,174)	(4,515,174)					(4,515,174)	(4,515,174)	
9	CD-WA	(3,846,528)	(2,992,945)	(853,583)		(2,992,945)	(2,992,945)	(2,992,945)						
8	GD-AA	(2,289,075)		(1,569,344)	(719,731)									
	GD-AN	(2,678,356)		(2,678,356)										
	GD-ID	(1,551,838)		(1,551,838)										
	GD-WA	(5,733,206)		(5,733,206)										
	GD-OR	(4,774,268)			(4,774,268)									
Total General Plant		(165,545,722)	(128,147,992)	(27,047,557)	(10,350,173)	(34,744,950)	(93,403,042)	(128,147,992)	(21,060,023)	(63,766,256)	(84,826,279)	(13,684,927)	(29,636,786)	(43,321,713)
Total Accumulated Depr		(1,748,944,196)	(1,384,033,848)	(249,470,992)	(115,439,356)	(543,034,863)	(840,998,985)	(1,384,033,848)	(333,538,414)	(555,164,213)	(888,702,627)	(209,496,449)	(285,834,772)	(495,331,221)

Allocation Ratios:				Jurisdiction -				
Service -		Electric	Gas-North	Gas-South		Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	68.815%	31.185%
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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(10,562,288)	(10,562,288)		(10,562,288)	(10,562,288)		(6,942,592)	(6,942,592)		(3,619,696)	(3,619,696)	
1	Misc Intangible Plt (3030)	ED-AN	(1,485,294)	(1,485,294)		(1,485,294)	(1,485,294)		(976,284)	(976,284)		(509,010)	(509,010)	
Total Production/Transmission			(12,047,582)	(12,047,582)		(12,047,582)	(12,047,582)		(7,918,876)	(7,918,876)		(4,128,706)	(4,128,706)	
Distribution														
	Franchises (302000)	ED-WA	(180,459)	(180,459)		(180,459)	(180,459)	(180,459)		(180,459)				
	Misc Intangible Plt (3030)	ED-WA	(33,630)	(33,630)		(33,630)	(33,630)	(33,630)		(33,630)				
Total Distribution			(214,089)	(214,089)		(214,089)	(214,089)	(214,089)		(214,089)				
General Plant - 303000														
7,4		CD-AA	(2,184,755)	(1,536,495)	(446,673)	(201,587)	(1,536,495)	(1,536,495)		(1,048,965)	(1,048,965)	(487,530)	(487,530)	
9,1		CD-AN	(91,498)	(71,194)	(20,304)		(71,194)	(71,194)		(46,796)	(46,796)	(24,398)	(24,398)	
		GD-ID	(78,296)		(78,296)									
		GD-WA	(177,823)		(177,823)									
		GD-OR	(84,316)			(84,316)								
Total General Plant - 303000			(2,616,688)	(1,607,689)	(723,096)	(285,903)	(1,607,689)	(1,607,689)		(1,095,761)	(1,095,761)	(511,928)	(511,928)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(52,361,630)	(36,824,886)	(10,705,336)	(4,831,408)	(36,824,886)	(36,824,886)		(25,140,349)	(25,140,349)	(11,684,537)	(11,684,537)	
9,4		CD-AN	(42,804)	(33,306)	(9,498)		(33,306)	(33,306)		(22,738)	(22,738)	(10,568)	(10,568)	
9		CD-ID	(61,486)	(47,842)	(13,644)		(47,842)	(47,842)				(47,842)	(47,842)	
4		ED-AN	(1,652,997)	(1,652,997)			(1,652,997)	(1,652,997)		(1,128,501)	(1,128,501)	(524,496)	(524,496)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(2,546,989)	(2,546,989)			(2,546,989)	(2,546,989)		(2,546,989)	(2,546,989)			
8		GD-AA	(430,733)		(295,302)	(135,431)								
		GD-AN	0		0									
		GD-OR	0		0									
Total Misc IT Intangible Plant - 3031XX			(57,096,639)	(41,106,020)	(11,023,780)	(4,966,839)	(2,594,831)	(38,511,189)	(41,106,020)	(2,546,989)	(26,291,588)	(28,838,577)	(47,842)	(12,219,601)
Gas Underground Storage														
		GD-AN	(240,418)		(240,418)									
Total Gas Underground Storage			(240,418)		(240,418)									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-ID	0	0	0		0	0		0		0	0	
9		CD-WA	0	0	0		0	0	0	0		0	0	
4		ED-AN	(70,910)	(70,910)			(70,910)	(70,910)		(48,410)	(48,410)	(22,500)	(22,500)	
		ED-WA	0	0			0	0		0		0	0	
		GD-WA	0		0					0				
		GD-OR	0		0									
Total General Plant - 390200, 396200			(70,910)	(70,910)	0	0	0	(70,910)	(70,910)	0	(48,410)	(48,410)	0	(22,500)
Total Accumulated Amortization			(72,286,326)	(55,046,290)	(11,987,294)	(5,252,742)	(2,808,920)	(52,237,370)	(55,046,290)	(2,761,078)	(35,354,635)	(38,115,713)	(47,842)	(16,882,735)

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	848,544	0	848,544	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9	CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	0	0	0
99	GD-OR / AS	3,644,080	0	0	0	0	0	0	0	3,644,080	0	3,644,080	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	99,278,673	0	0	69,820,705	69,820,705	0	0	20,297,525	20,297,525	0	9,160,443	9,160,443
9	CD-WA / ID / AN	25,021,283	5,582,730	5,600,714	8,285,367	19,468,811	1,592,185	1,597,314	2,362,973	5,552,472	0	0	0
	TOTAL ACCOUNT	138,367,640	6,635,153	8,154,940	82,670,071	97,460,164	3,845,141	1,597,314	22,660,498	28,102,953	3,644,080	9,160,443	12,804,523
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,783,212	1,030,688	0	5,752,524	6,783,212	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	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363
7	CD-AA	61,483,150	0	0	43,239,870	43,239,870	0	0	12,570,230	12,570,230	0	5,673,050	5,673,050
9	CD-WA / ID / AN	-30,300	(185,711)	66,212	95,922	(23,577)	(52,964)	18,884	27,357	(6,723)	0	0	0
	TOTAL ACCOUNT	68,847,864	844,977	66,212	49,088,316	49,999,505	(52,964)	18,884	13,017,026	12,982,946	0	5,865,413	5,865,413
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,345,942	18,621,079	7,667,787	13,057,076	39,345,942	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,020,799	0	0	0	0	7,958,703	2,365,911	1,696,185	12,020,799	0	0	0
99	GD-OR / AS	4,075,925	0	0	0	0	0	0	0	4,075,925	0	4,075,925	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	917,226	0	0	645,067	645,067	0	0	187,527	187,527	0	84,632	84,632
9	CD-WA / ID / AN	6,255,538	2,083,269	820,739	1,963,364	4,867,372	594,145	234,073	559,948	1,388,166	0	0	0
	TOTAL ACCOUNT	62,615,430	20,704,348	8,488,526	15,665,507	44,858,381	8,552,848	2,599,984	2,443,660	13,596,492	4,075,925	84,632	4,160,557

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	48,477	0	0	0	0	0	0	0	0	48,477	0	48,477
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,311,300	103,514	118,284	3,132,781	3,354,579	29,522	33,735	893,464	956,721	0	0	0
	TOTAL ACCOUNT	4,847,187	113,975	132,647	3,507,207	3,753,829	117,682	33,735	893,464	1,044,881	48,477	0	48,477
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,250,443	808,146	259,847	3,182,450	4,250,443	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,581,524	0	0	0	0	1,876,718	320,550	384,256	2,581,524	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	3,548,604	0	0	0	0	0	0	2,432,852	2,432,852	0	1,115,752	1,115,752
7	CD-AA	13,485,475	0	0	9,484,065	9,484,065	0	0	2,757,105	2,757,105	0	1,244,305	1,244,305
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
	TOTAL ACCOUNT	25,980,827	822,838	1,016,095	12,825,583	14,664,516	1,880,908	536,231	5,619,579	8,036,718	919,536	2,360,057	3,279,593
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,140,234	210,583	26,627	903,024	1,140,234	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	1,865,916	211,886	27,043	1,174,055	1,412,984	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,807,309	14,505,973	9,427,928	7,873,408	31,807,309	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,968,034	0	0	0	0	2,389,822	747,718	830,494	3,968,034	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	37,612,761	14,758,139	9,736,841	8,668,363	33,163,343	2,461,739	835,820	1,059,262	4,356,821	43,834	48,763	92,597

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,682,764	11,947,438	6,263,073	45,472,253	63,682,764	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99	GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	44,764,301	0	0	31,481,838	31,481,838	0	0	9,152,061	9,152,061	0	4,130,402	4,130,402
9	CD-WA/ ID / AN	14,839,392	1,447,217	2,942,705	7,156,460	11,546,382	412,744	839,255	2,041,011	3,293,010	0	0	0
	TOTAL ACCOUNT	126,677,181	13,394,655	9,205,778	84,110,551	106,710,984	1,098,110	1,331,569	11,873,807	14,303,486	1,220,111	4,442,600	5,662,711
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913
	TOTAL GENERAL PLANT	482,803,650	58,217,152	37,540,524	265,451,012	361,208,688	20,641,994	7,056,379	60,054,962	87,753,335	10,843,791	22,997,836	33,841,627

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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	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	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	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	828,945
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	0
		TOTAL ACCOUNT	22,081,478	319,716	0	16,824,672	17,144,388	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	7,441,398	3,700,052	0	3,741,346	7,441,398	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	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	235,075
7		CD-AA	74,728,995	0	0	52,555,408	52,555,408	0	0	15,278,343	15,278,343	0	6,895,244	6,895,244
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	0
		TOTAL ACCOUNT	83,101,951	3,700,052	74,450	56,365,404	60,139,906	0	21,233	15,810,493	15,831,726	0	7,130,319	7,130,319
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	7,201,217	0	0	5,064,472	5,064,472	0	0	1,472,289	1,472,289	0	664,456	664,456
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,201,217	0	0	5,064,472	5,064,472	0	0	1,472,289	1,472,289	0	664,456	664,456
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	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
9		CD-WA / ID / AN	0	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	213,215,850	4,019,768	74,450	149,167,117	153,261,335	1,022,594	800,838	39,777,545	41,600,977	426,123	17,927,415	18,353,538

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 June 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(83,650,425)	(58,829,671)	(17,102,329)	(7,718,425)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(704,192)	(547,925)	(156,267)	0
7	283750	CD-AA	0	0	0	0
		Total	(84,354,617)	(59,377,596)	(17,258,596)	(7,718,425)

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 June 30, 2017
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,143,935	3,143,935					3,143,935
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			29	29					29
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			8	8					8
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	76,156,691	36,344,633		112,501,324	66,342,028	31,833,364	9,814,663	4,511,269	
TOTAL		76,156,691	36,344,633	3,143,972	115,645,296	66,342,028	31,833,364	9,814,663	4,511,269	3,143,972

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						