

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended May 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,753,108	112,933,661	58,819,447
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,753,108	112,933,661	58,819,447
E-APL	Electric Net Rate Base	2,271,930,069	1,507,401,312	764,528,757
	<b>RATE OF RETURN</b>	<b>7.560%</b>	<b>7.492%</b>	<b>7.694%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2017  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

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	5-01-2017 thru 05-31-2017	376,898 100.000%	247,396 65.640%	129,502 34.360%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2016 thru 05-31-2017	22,670,001 100.000%	15,004,051 66.185%	7,665,950 33.815%
	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 Twelve Months Ended May 31, 2017  
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Report ID:  
**E-ALL-12E**

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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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		11,097,236	0	6,996,391	4,100,845
		Direct O & M Accts 500 - 894		13,037,852	0	8,731,019	4,306,833
		Direct O & M Accts 901 - 935		1,426,076	0	1,426,076	0
		Direct O & M Accts 901 - 905 Utility 9 Only		25,561,164	0	17,153,486	8,407,678
		Total		100.000%	0.000%	67.108%	32.892%
		Percentage					
		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 Twelve Months Ended May 31, 2017  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		107,305,500	90,803,845	16,501,655	0
		Total		100.000%	84.622%	15.378%	0.000%
		Percentage					
		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	5-01-2017 thru 05-31-2017	1,068,541,490	711,727,604	356,813,886	
		Percent		100.000%	66.607%	33.393%	
11		Book Depreciation	06-01-2016 thru 05-31-2017	103,689,301	67,538,592	36,150,709	
		Percent		100.000%	65.136%	34.864%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended May 31, 2017  
 Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	5-01-2017 thru 05-31-2017	2,768,166,352 100.000%	1,833,291,968 66.228%	934,874,384 33.772%
13	E-PLT	Net Electric General Plant Percent	5-01-2017 thru 05-31-2017	232,544,925 100.000%	154,182,286 66.302%	78,362,639 33.698%
14		Net Allocated Schedule M's Percent	06-01-2016 thru 05-31-2017	-266,400,322 100.000%	-172,532,951 64.765%	-93,867,371 35.235%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance 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	364,642,076	0	364,642,076	247,932,431	0	247,932,431	116,709,645	0
99	442200	Commercial - Firm & Int.	308,400,610	0	308,400,610	219,111,941	0	219,111,941	89,288,669	0
1	442300	Industrial	108,937,841	0	108,937,841	63,540,421	0	63,540,421	45,397,420	0
99	444000	Public Street & Highway Lighting	7,596,898	0	7,596,898	5,043,743	0	5,043,743	2,553,155	0
99	448000	Interdepartmental Revenue	1,255,667	0	1,255,667	987,345	0	987,345	268,322	0
99	499XXX	Unbilled Revenue	954,368	0	954,368	408,378	0	408,378	545,990	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	791,787,460	0	791,787,460	537,024,259	0	537,024,259	254,763,201	0
1	447XXX	Sales for Resale	0	104,373,143	104,373,143	0	68,604,467	68,604,467	0	35,768,676
		TOTAL SALES OF ELECTRICITY	791,787,460	104,373,143	896,160,603	537,024,259	68,604,467	605,628,726	254,763,201	35,768,676
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	(117,893)	0	(117,893)	(829,199)	0	(829,199)	711,306	0
99	451000	Miscellaneous Service Revenue	406,879	0	406,879	237,775	0	237,775	169,104	0
1	453000	Sales of Water & Water Power	0	336,244	336,244	0	221,013	221,013	0	115,231
1	454000	Rent from Electric Property	2,618,454	77,280	2,695,734	1,666,420	50,796	1,717,216	952,034	26,484
1	456XXX	Other Electric Revenues	303,284	105,232,758	105,536,042	429,393	69,169,492	69,598,885	(126,109)	36,063,266
		TOTAL OTHER OPERATING REVENUE	3,210,724	105,646,282	108,857,006	1,504,389	69,441,301	70,945,690	1,706,335	36,204,981
		TOTAL ELECTRIC REVENUE	794,998,184	210,019,425	1,005,017,609	538,528,648	138,045,768	676,574,416	256,469,536	71,973,657

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance 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	320,389	320,389	0	210,592	210,592	0	109,797
1	501XXX	Fuel	0	28,887,725	28,887,725	0	18,987,902	18,987,902	0	9,899,823
1	502000	Steam Expense	0	4,746,780	4,746,780	0	3,120,058	3,120,058	0	1,626,722
1	505000	Electric Expense	0	1,225,606	1,225,606	0	805,591	805,591	0	420,015
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,095,655	3,095,655	0	2,034,774	2,034,774	0	1,060,881
1	507000	Rent	0	38,133	38,133	0	25,065	25,065	0	13,068
MAINTENANCE										
1	510000	Supervision & Engineering	0	546,602	546,602	0	359,281	359,281	0	187,321
1	511000	Structures	0	647,783	647,783	0	425,788	425,788	0	221,995
1	512000	Boiler Plant	0	7,089,741	7,089,741	0	4,660,087	4,660,087	0	2,429,654
1	513000	Electric Plant	0	2,464,563	2,464,563	0	1,619,957	1,619,957	0	844,606
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,643,735	1,643,735	0	1,080,427	1,080,427	0	563,308
TOTAL STEAM POWER GENERATION EXP			0	50,706,712	50,706,712	0	33,329,522	33,329,522	0	17,377,190
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,692,911	2,692,911	0	1,770,050	1,770,050	0	922,861
1	536000	Water for Power	0	1,046,651	1,046,651	0	687,964	687,964	0	358,687
1	537000	Hydraulic Expense	3,918,234	3,104,049	7,022,283	2,569,738	2,040,291	4,610,029	1,348,496	1,063,758
1	538000	Electric Expense	0	7,325,326	7,325,326	0	4,814,937	4,814,937	0	2,510,389
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,011,515	1,011,515	0	664,869	664,869	0	346,646
1	540000	Rent	0	1,406,972	1,406,972	0	924,803	924,803	0	482,169
1	540100	MT Trust Funds Land Settlement Rents	5,124,429	0	5,124,429	3,421,886	0	3,421,886	1,702,543	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	848,727	848,727	0	557,868	557,868	0	290,859
1	542000	Structures	0	542,982	542,982	0	356,902	356,902	0	186,080
1	543000	Reservoirs, Dams, & Waterways	0	2,412,484	2,412,484	0	1,585,726	1,585,726	0	826,758
1	544000	Electric Plant	0	3,315,045	3,315,045	0	2,178,979	2,178,979	0	1,136,066
1	545000	Miscellaneous Hydraulic Plant	0	751,381	751,381	0	493,883	493,883	0	257,498
TOTAL HYDRO POWER GENERATION EXP			9,042,663	24,458,043	33,500,706	5,991,624	16,076,272	22,067,896	3,051,039	8,381,771
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	1,099,403	1,099,403	0	722,638	722,638	0	376,765
1	547XXX	Fuel	0	69,896,768	69,896,768	0	45,943,146	45,943,146	0	23,953,622
1	548000	Generation Expense	0	1,362,340	1,362,340	0	895,466	895,466	0	466,874
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	678,465	678,465	0	445,955	445,955	0	232,510
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)
MAINTENANCE										
1	551000	Supervision & Engineering	0	610,230	610,230	0	401,104	401,104	0	209,126
1	552000	Structures	0	244,413	244,413	0	160,653	160,653	0	83,760
1	553000	Generating & Electric Equipment	0	4,334,585	4,334,585	0	2,849,123	2,849,123	0	1,485,462
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	308,368	308,368	0	202,690	202,690	0	105,678
TOTAL OTHER POWER GENERATION EXP			0	78,500,901	78,500,901	0	51,598,643	51,598,643	0	26,902,258



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For Twelve Months Ended May 31, 2017	
Ending Balance 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	144,312,266	144,312,266	0	94,856,452	94,856,452	0	49,455,814
1	556000	System Control & Load Dispatching	0	682,934	682,934	0	448,893	448,893	0	234,041
E-557	557XXX	Other Expense	11,322,378	73,342,664	84,665,042	5,682,714	48,208,132	53,890,846	5,639,664	25,134,532
TOTAL OTHER POWER SUPPLY EXPENSE			11,322,378	218,337,864	229,660,242	5,682,714	143,513,477	149,196,191	5,639,664	74,824,387
TOTAL PRODUCTION OPERATING EXP			20,365,041	372,003,520	392,368,561	11,674,338	244,517,914	256,192,252	8,690,703	127,485,606
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,353,158	2,353,158	0	1,546,731	1,546,731	0	806,427
1	561000	Load Dispatching	0	2,882,825	2,882,825	0	1,894,881	1,894,881	0	987,944
1	562000	Station Expense	0	394,219	394,219	0	259,120	259,120	0	135,099
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	505,519	505,519	0	332,278	332,278	0	173,241
1	565XXX	Transmission of Electricity by Others	0	17,358,358	17,358,358	0	11,409,649	11,409,649	0	5,948,709
1	566000	Miscellaneous Transmission Expense	0	2,315,551	2,315,551	0	1,522,012	1,522,012	0	793,539
1	567000	Rent	0	191,811	191,811	0	126,077	126,077	0	65,734
MAINTENANCE										
1	568000	Supervision & Engineering	5,139	943,663	948,802	5,139	620,270	625,409	0	323,393
1	569000	Structures	8,579	658,611	667,190	7,974	432,905	440,879	605	225,706
1	570000	Station Equipment	574	1,317,354	1,317,928	574	865,897	866,471	0	451,457
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,479	1,455,974	1,479,453	11,498	957,012	968,510	11,981	498,962
1	572000	Underground Lines	477	1,671	2,148	32	1,098	1,130	445	573
1	573000	Service Miscellaneous	754	74,049	74,803	754	48,672	49,426	0	25,377
TOTAL TRANSMISSION OPERATING EXP			39,002	30,452,763	30,491,765	25,971	20,016,602	20,042,573	13,031	10,436,161

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	28,824,693	28,824,693	0	18,946,471	18,946,471	0	9,878,222
E-DEPX		Depreciation Expense-Transmission	0	12,033,551	12,033,551	0	7,909,653	7,909,653	0	4,123,898
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,162,007	1,162,007	0	763,787	763,787	0	398,220
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	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	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	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	32,719	32,719	0	21,506	21,506	0	11,213
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	2,130,682	0	2,130,682	643,262	0	643,262	1,487,420	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	668,590	0	668,590	0	0	0	668,590	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0
99	407395	Optional Renewable Power Revenue Offset	225,605	0	225,605	179,164	0	179,164	46,441	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	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	(1,638,979)	0	(1,638,979)	(1,036,091)	0	(1,036,091)	(602,888)	0
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(563,672)	0	(563,672)	0	0	0	(563,672)	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	131,464	0	131,464	131,464	0	131,464	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)
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	22,597,707	22,597,707	0	14,853,473	14,853,473	0	7,744,234
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,736,425	65,726,348	69,462,773	2,650,426	43,201,929	45,852,355	1,085,999	22,524,419
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	24,140,468	468,182,631	492,323,099	14,350,735	307,736,445	322,087,180	9,789,733	160,446,186

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For Twelve Months Ended May 31, 2017	
Ending Balance 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	1,179,187	2,599,237	3,778,424	848,732	1,720,305	2,569,037	330,455	878,932
3	582000	Station Expense	701,393	66,217	767,610	374,495	43,826	418,321	326,898	22,391
3	583000	Overhead Line Expense	1,748,635	342,305	2,090,940	1,151,060	226,555	1,377,615	597,575	115,750
3	584000	Underground Line Expense	1,203,464	0	1,203,464	703,250	0	703,250	500,214	0
3	584100	Energy Storage Equipment	75,055	0	75,055	75,055	0	75,055	0	0
3	585000	Street Light & Signal System Operation Expense	11,850	141	11,991	5,831	93	5,924	6,019	48
3	586000	Meter Expense	1,823,930	62,629	1,886,559	1,450,186	41,451	1,491,637	373,744	21,178
3	587000	Customer Installations Expense	659,505	124,968	784,473	393,845	82,710	476,555	265,660	42,258
3	588000	Miscellaneous Distribution Expense	3,556,532	3,809,685	7,366,217	2,182,858	2,521,440	4,704,298	1,373,674	1,288,245
3	589000	Rent	122	328,694	328,816	57	217,546	217,603	65	111,148
		MAINTENANCE:								
3	590000	Supervision & Engineering	252,657	1,178,658	1,431,315	172,552	780,095	952,647	80,105	398,563
3	591000	Structures	539,594	0	539,594	340,212	0	340,212	199,382	0
3	592000	Station Equipment	752,784	207,277	960,061	529,185	137,186	666,371	223,599	70,091
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,415,631	167	8,415,798	5,506,168	111	5,506,279	2,909,463	56
3	594000	Underground Lines	815,747	0	815,747	582,916	0	582,916	232,831	0
3	595000	Line Transformers	467,766	23,065	490,831	409,594	15,266	424,860	58,172	7,799
3	596000	Street Light & Signal System Maintenance Exp	178,888	0	178,888	141,981	0	141,981	36,907	0
3	597000	Meters	31,544	0	31,544	20,751	0	20,751	10,793	0
3	598000	Miscellaneous Distribution Expense	255,717	112,992	368,709	115,323	74,784	190,107	140,394	38,208
		TOTAL DISTRIBUTION OPERATING EXP	22,670,001	8,856,035	31,526,036	15,004,051	5,861,368	20,865,419	7,665,950	2,994,667
E-DEPX		Depreciation Expense-Distribution	45,117,042	45,379	45,162,421	28,627,206	30,034	28,657,240	16,489,836	15,345
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	29,020	0	29,020	29,020	0	29,020	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,196,304	0	54,196,304	46,160,016	0	46,160,016	8,036,288	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	99,342,366	45,379	99,387,745	74,816,242	30,034	74,846,276	24,526,124	15,345
		TOTAL DISTRIBUTION EXPENSES	122,012,367	8,901,414	130,913,781	89,820,293	5,891,402	95,711,695	32,192,074	3,010,012

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For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	298,372	298,372	0	195,851	195,851	0	102,521
2	902000	Meter Reading Expenses	3,165,060	128,614	3,293,674	2,885,081	84,422	2,969,503	279,979	44,192
2	903XXX	Customer Records & Collection Expenses	1,863,022	7,519,618	9,382,640	1,257,984	4,935,877	6,193,861	605,038	2,583,741
2	904000	Uncollectible Accounts	0	3,163,615	3,163,615	0	2,076,597	2,076,597	0	1,087,018
2	905000	Misc Customer Accounts	0	241,223	241,223	0	158,339	158,339	0	82,884
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,028,082</b>	<b>11,351,442</b>	<b>16,379,524</b>	<b>4,143,065</b>	<b>7,451,086</b>	<b>11,594,151</b>	<b>885,017</b>	<b>3,900,356</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	25,493,723	196,777	25,690,500	18,927,475	129,164	19,056,639	6,566,248	67,613
2	909000	Advertising	43,467	869,839	913,306	43,467	570,962	614,429	0	298,877
2	910000	Misc Customer Service & Info Exp	0	270,469	270,469	0	177,536	177,536	0	92,933
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>25,537,190</b>	<b>1,337,085</b>	<b>26,874,275</b>	<b>18,970,942</b>	<b>877,662</b>	<b>19,848,604</b>	<b>6,566,248</b>	<b>459,423</b>
<b>SALES EXPENSES:</b>										
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	474,834	33,651,032	34,125,866	325,738	22,973,560	23,299,298	149,096	10,677,472
4	921000	Office Supplies & Expenses	93,675	4,134,227	4,227,902	93,675	2,822,437	2,916,112	0	1,311,790
4	922000	Admin Exp Transferred--Credit	0	(127,643)	(127,643)	0	(87,142)	(87,142)	0	(40,501)
4	923000	Outside Services Employed	135,837	7,514,615	7,650,452	114,890	5,130,228	5,245,118	20,947	2,384,387
4	924000	Property Insurance Premium	0	1,236,720	1,236,720	0	844,309	844,309	0	392,411
4	925XXX	Injuries and Damages	(2,278)	3,256,602	3,254,324	(2,434)	2,223,282	2,220,848	156	1,033,320
4	926XXX	Employee Pensions and Benefits	523	1,314,952	1,315,475	523	897,718	898,241	0	417,234
4	927000	Franchise Requirements	4,408	0	4,408	0	0	0	4,408	0
1	928000	Regulatory Commission Expenses	3,070,508	3,147,791	6,218,299	2,315,047	2,069,043	4,384,090	755,461	1,078,748
4	930000	Miscellaneous General Expenses	125,206	3,711,139	3,836,345	89,366	2,533,595	2,622,961	35,840	1,177,544
4	931000	Rents	8,066	734,835	742,901	3,516	501,672	505,188	4,550	233,163
4	935000	Maintenance of General Plant	1,129,291	10,727,384	11,856,675	646,184	7,323,585	7,969,769	483,107	3,403,799
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,040,070</b>	<b>69,301,654</b>	<b>74,341,724</b>	<b>3,586,505</b>	<b>47,232,287</b>	<b>50,818,792</b>	<b>1,453,565</b>	<b>22,069,367</b>

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Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	1,576,089	15,993,501	17,569,590	1,074,723	10,918,763	11,993,486	501,366	5,074,738
E-AMTX		Amortization Expense-General Plant - 303000	0	428,783	428,783	0	292,538	292,538	0	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	842,842	16,312,695	17,155,537	824,808	11,136,677	11,961,485	18,034	5,176,018
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	53,478	53,478	0	36,510	36,510	0	16,968
99	407229	Idaho Earnings Test Amortization	(2,744,688)	0	(2,744,688)	0	0	0	(2,744,688)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(325,757)	32,788,457	32,462,700	1,899,531	22,384,488	24,284,019	(2,225,288)	10,403,969
		TOTAL ADMIN & GENERAL EXPENSES	4,714,313	102,090,111	106,804,424	5,486,036	69,616,775	75,102,811	(771,723)	32,473,336
		TOTAL EXPENSES BEFORE FIT	181,432,420	591,862,683	773,295,103	132,771,071	391,573,370	524,344,441	48,661,349	200,289,313
		NET OPERATING INCOME (LOSS) BEFORE FIT			231,722,506			152,229,975		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(23,402,028)			(14,058,145)		
E-FIT		DEFERRED FEDERAL INCOME TAX			83,842,229			53,663,918		
E-FIT		AMORTIZED ITC - NOXON			(470,803)			(309,459)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,753,108			112,933,661		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.185%	33.815%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	116,709,645
99	442200	Commercial - Firm & Int.	89,288,669
1	442300	Industrial	45,397,420
99	444000	Public Street & Highway Lighting	2,553,155
99	448000	Interdepartmental Revenue	268,322
99	499XXX	Unbilled Revenue	545,990
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>254,763,201</u>
1	447XXX	Sales for Resale	<u>35,768,676</u>
		TOTAL SALES OF ELECTRICITY	<u>290,531,877</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	711,306
99	451000	Miscellaneous Service Revenue	169,104
1	453000	Sales of Water & Water Power	115,231
1	454000	Rent from Electric Property	978,518
1	456XXX	Other Electric Revenues	<u>35,937,157</u>
		TOTAL OTHER OPERATING REVENUE	<u>37,911,316</u>
		TOTAL ELECTRIC REVENUE	<u>328,443,193</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	109,797
1	501XXX	Fuel	9,899,823
1	502000	Steam Expense	1,626,722
1	505000	Electric Expense	420,015
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,060,881
1	507000	Rent	13,068
		MAINTENANCE	
1	510000	Supervision & Engineering	187,321
1	511000	Structures	221,995
1	512000	Boiler Plant	2,429,654
1	513000	Electric Plant	844,606
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	563,308
		TOTAL STEAM POWER GENERATION EXP	<u>17,377,190</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	922,861
1	536000	Water for Power	358,687
1	537000	Hydraulic Expense	2,412,254
1	538000	Electric Expense	2,510,389
1	539000	Miscellaneous Hydraulic Power Generation Exp	346,646
1	540000	Rent	482,169
1	540100	MT Trust Funds Land Settlement Rents	1,702,543
		MAINTENANCE	
1	541000	Supervision & Engineering	290,859
1	542000	Structures	186,080
1	543000	Reservoirs, Dams, & Waterways	826,758
1	544000	Electric Plant	1,136,066
1	545000	Miscellaneous Hydraulic Plant	257,498
		TOTAL HYDRO POWER GENERATION EXP	<u>11,432,810</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	376,765
1	547XXX	Fuel	23,953,622
1	548000	Generation Expense	466,874
1	549XXX	Miscellaneous Other Power Generation Op Exp	232,510
1	550000	Rent	(11,539)
		MAINTENANCE	
1	551000	Supervision & Engineering	209,126
1	552000	Structures	83,760
1	553000	Generating & Electric Equipment	1,485,462
1	554XXX	Miscellaneous Other Power Generation Maint Exp	105,678
		TOTAL OTHER POWER GENERATION EXP	<u>26,902,258</u>

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Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	49,455,814
1	56000	System Control & Load Dispatching	234,041
E-557	557XXX	Other Expense	30,774,196
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>80,464,051</u>
		TOTAL PRODUCTION OPERATING EXP	<u>136,176,309</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	56000	Supervision & Engineering	806,427
1	561000	Load Dispatching	987,944
1	562000	Station Expense	135,099
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	173,241
1	565XXX	Transmission of Electricity by Others	5,948,709
1	566000	Miscellaneous Transmission Expense	793,539
1	567000	Rent	65,734
		MAINTENANCE	
1	568000	Supervision & Engineering	323,393
1	569000	Structures	226,311
1	570000	Station Equipment	451,457
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	510,943
1	572000	Underground Lines	1,018
1	573000	Service Miscellaneous	25,377
		TOTAL TRANSMISSION OPERATING EXP	<u>10,449,192</u>



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Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	9,878,222
E-DEPX		Depreciation Expense-Transmission	4,123,898
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	398,220
99		Colstrip 3 AFUDC Reallocation Adj	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,540
99	407326	Amortization of Spokane River TDG	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,213
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	1,487,420
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	668,590
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	302,976
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	46,441
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(602,888)
99	407455	Amortization of Colstrip Refund	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(563,672)
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	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	7,744,234
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>23,610,418</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>170,235,919</u>

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For Twelve Months Ended May 31, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,209,387
3	582000	Station Expense	349,289
3	583000	Overhead Line Expense	713,325
3	584000	Underground Line Expense	500,214
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	6,067
3	586000	Meter Expense	394,922
3	587000	Customer Installations Expense	307,918
3	588000	Miscellaneous Distribution Expense	2,661,919
3	589000	Rent	111,213
		MAINTENANCE:	
3	590000	Supervision & Engineering	478,668
3	591000	Structures	199,382
3	592000	Station Equipment	293,690
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	2,909,519
3	594000	Underground Lines	232,831
3	595000	Line Transformers	65,971
3	596000	Street Light & Signal System Maintenance Exp	36,907
3	597000	Meters	10,793
3	598000	Miscellaneous Distribution Expense	178,602
		TOTAL DISTRIBUTION OPERATING EXP	10,660,617
E-DEPX		Depreciation Expense-Distribution	16,505,181
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	8,036,288
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	24,541,469
		TOTAL DISTRIBUTION EXPENSES	35,202,086

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Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	102,521
2	902000	Meter Reading Expenses	324,171
2	903XXX	Customer Records & Collection Expenses	3,188,779
2	904000	Uncollectible Accounts	1,087,018
2	905000	Misc Customer Accounts	82,884
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,785,373</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	6,633,861
2	909000	Advertising	298,877
2	910000	Misc Customer Service & Info Exp	92,933
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>7,025,671</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	10,826,568
4	921000	Office Supplies & Expenses	1,311,790
4	922000	Admin Exp Transferred--Credit	(40,501)
4	923000	Outside Services Employed	2,405,334
4	924000	Property Insurance Premium	392,411
4	925XXX	Injuries and Damages	1,033,476
4	926XXX	Employee Pensions and Benefits	417,234
4	927000	Franchise Requirements	4,408
1	928000	Regulatory Commission Expenses	1,834,209
4	930000	Miscellaneous General Expenses	1,213,384
4	931000	Rents	237,713
4	935000	Maintenance of General Plant	3,886,906
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>23,522,932</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	5,576,104
E-AMTX		Amortization Expense-General Plant - 303000	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	5,194,052
E-AMTX		Amortization Expense-General Plant - 390200, 3962	16,968
99	407229	Idaho Earnings Test Amortization	(2,744,688)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>8,178,681</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>31,701,613</u>
		TOTAL EXPENSES BEFORE FIT	<u>248,950,662</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	79,492,531
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(9,343,883)
E-FIT		DEFERRED FEDERAL INCOME TAX	30,178,311
E-FIT		AMORTIZED ITC - NOXON	(161,344)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,819,447</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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	21,719	934,637	956,356	21,219	614,337	635,556	500	320,300	320,800
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	19,914,218	19,914,218	0	13,089,615	13,089,615	0	6,824,603	6,824,603
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	15,509,622	15,509,622	0	10,194,475	10,194,475	0	5,315,147	5,315,147
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,881,607	5,881,607	0	3,865,980	3,865,980	0	2,015,627	2,015,627
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	270,300	270,300	0	177,668	177,668	0	92,632	92,632
1	456100	TRANSMISSION REVENUE OF OTHERS	0	12,236,768	12,236,768	0	8,043,228	8,043,228	0	4,193,540	4,193,540
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	2,202,700	2,202,700	0	1,447,835	1,447,835	0	754,865	754,865
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	(112,166)	0	(112,166)	68,635	0	68,635	(180,801)	0	(180,801)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	127,413	0	127,413	1,209,132	0	1,209,132	(1,081,719)	0	(1,081,719)
1	456329	AMORTIZATION RES DECOUPLING DE	(4,002,020)	0	(4,002,020)	(4,002,020)	0	(4,002,020)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	2,434,567	0	2,434,567	1,349,437	0	1,349,437	1,085,130	0	1,085,130
1	456339	AMORTIZATION NON-RES DECOUPLIN	1,679,454	0	1,679,454	1,679,454	0	1,679,454	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	154,317	0	154,317	103,536	0	103,536	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,662,936	1,662,936	0	1,093,048	1,093,048	0	569,888	569,888
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(42,679)	(42,679)	0	(28,053)	(28,053)	0	(14,626)	(14,626)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	42,679	42,679	0	28,053	28,053	0	14,626	14,626
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	43,367,726	43,367,726	0	28,505,606	28,505,606	0	14,862,120	14,862,120
TOTAL ACCOUNT 456			303,284	105,232,758	105,536,042	429,393	69,169,492	69,598,885	(126,109)	36,063,266	35,937,157

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance 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	135,663,785	135,663,785	0	89,171,806	89,171,806	0	46,491,979	46,491,979
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	43,239	43,239	0	28,421	28,421	0	14,818	14,818
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,403,188	6,403,188	0	4,208,815	4,208,815	0	2,194,373	2,194,373
1	555710	Intercompany Purchase	0	2,202,054	2,202,054	0	1,447,410	1,447,410	0	754,644	754,644
TOTAL ACCOUNT 555			0	144,312,266	144,312,266	0	94,856,452	94,856,452	0	49,455,814	49,455,814

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	399	6,256,241	6,256,640	399	4,112,227	4,112,626	0	2,144,014	2,144,014
1	557010	Other Power Supply Expense - Financial	0	30,231,569	30,231,569	0	19,871,210	19,871,210	0	10,360,359	10,360,359
1	557018	Merchandise Processing Fee	0	56,508	56,508	0	37,143	37,143	0	19,365	19,365
1	557150	Fuel - Economic Dispatch	0	(17,268,154)	(17,268,154)	0	(11,350,358)	(11,350,358)	0	(5,917,796)	(5,917,796)
1	557160	Power Supply Expense - Miscellaneous	0	346	346	0	227	227	0	119	119
99	557161	Unbilled Add-Ons	13,504	0	13,504	0	0	0	13,504	0	13,504
1	557165	Other Resource Costs-CAISO Charges	0	89,389	89,389	0	58,755	58,755	0	30,634	30,634
1	557170	Broker Fees - Power	0	437,308	437,308	0	287,443	287,443	0	149,865	149,865
1	557171	REC Broker Fees	0	35,329	35,329	0	23,222	23,222	0	12,107	12,107
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,761,855	0	3,761,855	3,761,855	0	3,761,855	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	3,774,773	0	3,774,773	3,774,773	0	3,774,773	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,351,811)	0	(2,351,811)	(2,351,811)	0	(2,351,811)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	5,970,882	0	5,970,882	0	0	0	5,970,882	0	5,970,882
99	557390	Idaho PCA Amortization	(665,926)	0	(665,926)	0	0	0	(665,926)	0	(665,926)
1	557395	Optional Renewable Power Expense Offset	0	441	441	0	290	290	0	151	151
1	557610	Other Expenses - Exposure	0	16,006	16,006	0	10,521	10,521	0	5,485	5,485
1	557700	Turbine Gas Bookout Expense	0	801,699	801,699	0	526,957	526,957	0	274,742	274,742
1	557711	Turbine Gas Bookout Offset	0	(801,699)	(801,699)	0	(526,957)	(526,957)	0	(274,742)	(274,742)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	53,487,306	53,487,306	0	35,157,206	35,157,206	0	18,330,100	18,330,100
TOTAL ACCOUNT 557			11,322,378	73,342,664	84,665,042	5,682,714	48,208,132	53,890,846	5,639,664	25,134,532	30,774,196

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	349,432	196,777	546,209	264,225	129,164	393,389	85,207	67,613	152,820
99	908600	Public Purpose Tariff Rider Expense Offset	24,810,756	0	24,810,756	18,340,790	0	18,340,790	6,469,966	0	6,469,966
99	908610	Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	156,775	0	156,775	145,700	0	145,700	11,075	0	11,075
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			25,493,723	196,777	25,690,500	18,927,475	129,164	19,056,639	6,566,248	67,613	6,633,861

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended May 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.336%	5.300%
	Total Weighted Cost		2.803%	2.784%
E-APL	Net Rate Base	2,271,930,069	1,507,401,312	764,528,757
	Interest Deduction for FIT Calculation	63,536,940	42,252,459	21,284,481
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended May 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,005,017,609	676,574,416	328,443,193
E-OPS	Less: Operating & Maintenance Expense	571,981,885	379,361,791	192,620,094
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	124,519,207	83,969,161	40,550,046
E-OTX	Less: Taxes Other than FIT	76,794,011	61,013,489	15,780,522
	Net Operating Income Before FIT	231,722,506	152,229,975	79,492,531
E-INT	Less: Interest Expense	63,536,940	42,252,459	21,284,481
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(226,157,027)	(144,440,349)	(81,716,678)
	Taxable Net Operating Income	(57,971,461)	(34,321,761)	(23,649,700)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(20,290,011)	(12,012,616)	(8,277,395)
1	Production Tax Credit	(132,863)	(87,331)	(45,532)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(23,402,028)	(14,058,145)	(9,343,883)
E-DTE	Deferred FIT	83,842,229	53,663,918	30,178,311
1	411400 Amortized Investment Tax Credit - Noxon	(470,803)	(309,459)	(161,344)
	Total Net FIT/Deferred FIT	59,969,398	39,296,314	20,673,084

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	47,564,993	74,854,088	122,419,081	30,555,757	50,034,433	80,590,190	17,009,236	24,819,655	41,828,891
12	997001 Contributions In Aid of Construction	0	4,439,358	4,439,358	0	2,940,098	2,940,098	0	1,499,260	1,499,260
2	997002 Injuries and Damages	0	19,800	19,800	0	12,997	12,997	0	6,803	6,803
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,343,184	2,343,184	0	1,599,692	1,599,692	0	743,492	743,492
99	997007 Idaho PCA	5,304,956	0	5,304,956	0	0	0	5,304,956	0	5,304,956
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	618,100	618,100	0	421,977	421,977	0	196,123	196,123
12	997016 Redemption Expense Amortization	0	1,268,303	1,268,303	0	839,972	839,972	0	428,331	428,331
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(22,438,746)	0	(22,438,746)	(13,460,652)	0	(13,460,652)	(8,978,094)	0	(8,978,094)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	870,193	870,193	0	594,081	594,081	0	276,112	276,112
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	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	(169,687)	0	(169,687)	(347,077)	0	(347,077)	177,390	0	177,390
12	997032 Interest Rate Swaps	0	(37,014,853)	(37,014,853)	0	(24,514,197)	(24,514,197)	0	(12,500,656)	(12,500,656)
4	997033 BPA Residential Exchange	(331,679)	0	(331,679)	(156,328)	0	(156,328)	(175,351)	0	(175,351)
99	997034 Montana Hydro Settlement	2,494,402	0	2,494,402	1,695,799	0	1,695,799	798,603	0	798,603
1	997041 Rathdrum Turbine Lease, Tax	0	(171,307)	(171,307)	0	(112,600)	(112,600)	0	(58,707)	(58,707)
99	997043 Washington Deferred Power Costs	4,013,392	0	4,013,392	4,013,392	0	4,013,392	0	0	0
1	997044 Non-Monetary Power Costs	0	43,239	43,239	0	28,421	28,421	0	14,818	14,818
1	997045 Section 199 Manufacturing Deduction	0	312,500	312,500	0	205,406	205,406	0	107,094	107,094
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,441,747)	(3,441,747)	0	(2,279,400)	(2,279,400)	0	(1,162,347)	(1,162,347)
11	997049 Tax Depreciation	0	(313,339,278)	(313,339,278)	0	(204,096,672)	(204,096,672)	0	(109,242,606)	(109,242,606)
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	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	250,051	0	250,051	250,185	0	250,185	(134)	0	(134)
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	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	12,626,119	12,626,119	0	8,224,149	8,224,149	0	4,401,970	4,401,970
4	997081 Deferred Compensation	0	575,427	575,427	0	392,844	392,844	0	182,583	182,583
4	997082 Meal Disallowances	0	428,843	428,843	0	292,771	292,771	0	136,072	136,072
4	997083 Paid Time Off	0	152,482	152,482	0	104,099	104,099	0	48,383	48,383
2	997084 Customer Uncollectibles	0	811,036	811,036	0	532,364	532,364	0	278,672	278,672
99	997088 Deferred O&M Colstrip & CS2	1,567,010	0	1,567,010	643,262	0	643,262	923,748	0	923,748
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	1,171,425	0	1,171,425	1,171,425	0	1,171,425	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	160,332	0	160,332	871,638	0	871,638	(711,306)	0	(711,306)
1	997099 Kettle Falls Diesel Leak	0	146,771	146,771	0	96,473	96,473	0	50,298	50,298
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(17,313,348)	(17,313,348)	0	(11,380,064)	(11,380,064)	0	(5,933,284)	(5,933,284)
1	997102 Amort Idaho Earnings Test (254229)	(2,740,883)	0	(2,740,883)	0	0	0	(2,740,883)	0	(2,740,883)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	4,453,961	4,453,961	0	2,927,589	2,927,589	0	1,526,372	1,526,372
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>39,167,087</b>	<b>(266,400,322)</b>	<b>(226,157,027)</b>	<b>28,092,600</b>	<b>(172,532,949)</b>	<b>(144,440,349)</b>	<b>12,150,695</b>	<b>(93,867,373)</b>	<b>(81,716,678)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.640%	34.360%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.136%	34.864%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.228%	33.772%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	81,448,847	81,448,847	0	52,750,346	52,750,346	0	28,698,501	28,698,501
99	410100	Deferred Federal Income Tax Expense - Washin	2,138,635	0	2,138,635	2,138,635	0	2,138,635	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,842,741	0	1,842,741	0	0	0	1,842,741	0	1,842,741
	410100	Total	3,981,376	81,448,847	85,430,223	2,138,635	52,750,346	54,888,981	1,842,741	28,698,501	30,541,242
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(628,918)	(628,918)	0	(407,319)	(407,319)	0	(221,599)	(221,599)
99	411100	Deferred Federal Income Tax Expense - Washin	(817,744)	0	(817,744)	(817,744)	0	(817,744)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(141,332)	0	(141,332)	0	0	0	(141,332)	0	(141,332)
	411100	Total	(959,076)	(628,918)	(1,587,994)	(817,744)	(407,319)	(1,225,063)	(141,332)	(221,599)	(362,931)
Total Deferred Federal Income Tax Expense			3,022,300	80,819,929	83,842,229	1,320,891	52,343,027	53,663,918	1,701,409	28,476,902	30,178,311

E-ALL	14	Net Allocated Schedule M's	100.000%	64.765%	35.235%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,557,489	1,557,489	0	1,023,738	1,023,738	0	533,751	533,751
1	408150	R&P Property Tax--Production	0	15,433,809	15,433,809	0	10,144,643	10,144,643	0	5,289,166	5,289,166
1	408180	R&P Property Tax--Transmission	0	5,591,315	5,591,315	0	3,675,171	3,675,171	0	1,916,144	1,916,144
1	409100	State Income Tax--Montana & Oregon	0	(11,838)	(11,838)	0	(7,781)	(7,781)	0	(4,057)	(4,057)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>22,597,707</b>	<b>22,597,707</b>	<b>0</b>	<b>14,853,473</b>	<b>14,853,473</b>	<b>0</b>	<b>7,744,234</b>	<b>7,744,234</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	20,868,245	0	20,868,245	20,868,245	0	20,868,245	0	0	0
99	408120	Municipal Occupation & License Tax	21,999,563	0	21,999,563	18,503,265	0	18,503,265	3,496,298	0	3,496,298
99	408160	Miscellaneous State or Local Tax--WA & ID	214	0	214	0	0	0	214	0	214
99	408170	R&P Property Tax--Distribution	9,828,968	0	9,828,968	6,788,506	0	6,788,506	3,040,462	0	3,040,462
99	409100	State Income Tax--Idaho	1,499,314	0	1,499,314	0	0	0	1,499,314	0	1,499,314
<b>TOTAL DISTRIBUTION</b>			<b>54,196,304</b>	<b>0</b>	<b>54,196,304</b>	<b>46,160,016</b>	<b>0</b>	<b>46,160,016</b>	<b>8,036,288</b>	<b>0</b>	<b>8,036,288</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>54,196,304</b>	<b>22,597,707</b>	<b>76,794,011</b>	<b>46,160,016</b>	<b>14,853,473</b>	<b>61,013,489</b>	<b>8,036,288</b>	<b>7,744,234</b>	<b>15,780,522</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,466,667	8,466,667	0	5,565,140	5,565,140	0	2,901,527	2,901,527
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	1,198,349	1,198,349	0	787,675	787,675	0	410,674	410,674
1	182381	CDA Settlement Past Storage	0	32,379,636	32,379,636	0	21,283,135	21,283,135	0	11,096,501	11,096,501
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)	4,066,195	53,134,598	57,200,793	3,991,745	36,274,990	40,266,735	74,450	16,859,608	16,934,058
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	5,085,989	5,085,989	0	3,472,205	3,472,205	0	1,613,784	1,613,784
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	4,988,615	234,051,697	239,040,312	4,914,165	157,282,646	162,196,811	74,450	76,769,051	76,843,501
		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	133,678,669	133,678,669	0	87,866,989	87,866,989	0	45,811,680	45,811,680
1	312000	Boiler Plant	0	178,386,295	178,386,295	0	117,253,312	117,253,312	0	61,132,983	61,132,983
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,889,490	56,889,490	0	37,393,462	37,393,462	0	19,496,028	19,496,028
1	315000	Accessory Electric Equipment	0	27,565,924	27,565,924	0	18,119,082	18,119,082	0	9,446,842	9,446,842
1	316000	Miscellaneous Power Plant Equipment	0	17,904,651	17,904,651	0	11,768,727	11,768,727	0	6,135,924	6,135,924
		TOTAL STEAM PRODUCTION PLANT	0	418,009,488	418,009,488	0	274,757,637	274,757,637	0	143,251,851	143,251,851
		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	78,381,415	78,381,415	0	51,520,104	51,520,104	0	26,861,311	26,861,311
1	332XXX	Reservoirs, Dams, & Waterways	0	179,154,000	179,154,000	0	117,757,924	117,757,924	0	61,396,076	61,396,076
1	333000	Waterwheels, Turbines, & Generators	0	226,601,282	226,601,282	0	148,945,023	148,945,023	0	77,656,259	77,656,259
1	334000	Accessory Electric Equipment	0	60,849,283	60,849,283	0	39,996,234	39,996,234	0	20,853,049	20,853,049
1	335XXX	Miscellaneous Power Plant Equipment	0	12,719,936	12,719,936	0	8,360,814	8,360,814	0	4,359,122	4,359,122
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	622,896,186	622,896,186	0	409,429,663	409,429,663	0	213,466,523	213,466,523
		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	17,045,433	17,045,433	0	11,203,963	11,203,963	0	5,841,470	5,841,470
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,094	21,366,094	0	14,043,934	14,043,934	0	7,322,160	7,322,160
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	218,376,575	218,376,575	0	143,538,923	143,538,923	0	74,837,652	74,837,652
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	20,572,710	20,572,710	0	13,522,442	13,522,442	0	7,050,268	7,050,268
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	1,741,270	1,741,270	0	1,144,537	1,144,537	0	596,733	596,733
		TOTAL OTHER PRODUCTION PLANT	0	304,099,600	304,099,600	0	199,884,668	199,884,668	0	104,214,932	104,214,932
		TOTAL PRODUCTION PLANT	0	1,345,005,274	1,345,005,274	0	884,071,968	884,071,968	0	460,933,306	460,933,306

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	25,545,119	25,545,119	0	16,790,807	16,790,807	0	8,754,312	8,754,312
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,220,590	24,220,590	0	15,920,194	15,920,194	0	8,300,396	8,300,396
1	353000	Station Equipment	0	254,109,154	254,109,154	0	167,025,947	167,025,947	0	87,083,207	87,083,207
1	354000	Towers & Fixtures	0	17,174,742	17,174,742	0	11,288,958	11,288,958	0	5,885,784	5,885,784
1	355000	Poles & Fixtures	0	220,089,977	220,089,977	0	144,665,142	144,665,142	0	75,424,835	75,424,835
1	356000	Overhead Conductors & Devices	0	136,775,757	136,775,757	0	89,902,705	89,902,705	0	46,873,052	46,873,052
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
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>685,349,475</b>	<b>685,349,475</b>	<b>0</b>	<b>450,480,210</b>	<b>450,480,210</b>	<b>0</b>	<b>234,869,265</b>	<b>234,869,265</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,318,950	0	7,318,950	5,866,632	0	5,866,632	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	21,010,274	0	21,010,274	14,610,577	0	14,610,577	6,399,697	0	6,399,697
3	362000	Station Equipment	123,482,894	3,029,702	126,512,596	80,380,407	2,005,208	82,385,615	43,102,487	1,024,494	44,126,981
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	365,846,715	0	365,846,715	234,867,807	0	234,867,807	130,978,908	0	130,978,908
99	365000	Overhead Conductors & Devices	239,479,139	0	239,479,139	151,430,741	0	151,430,741	88,048,398	0	88,048,398
99	366000	Underground Conduit	105,578,690	0	105,578,690	67,988,411	0	67,988,411	37,590,279	0	37,590,279
99	367000	Underground Conductors & Devices	188,234,932	0	188,234,932	122,706,756	0	122,706,756	65,528,176	0	65,528,176
99	368000	Line Transformers	247,595,145	0	247,595,145	169,744,193	0	169,744,193	77,850,952	0	77,850,952
99	369XXX	Services	160,719,656	0	160,719,656	105,234,219	0	105,234,219	55,485,437	0	55,485,437
99	371XXX	Installations on Customers' Premises	430,524	0	430,524	430,524	0	430,524	0	0	0
99	370000	Meters	49,491,964	0	49,491,964	26,686,783	0	26,686,783	22,805,181	0	22,805,181
99	373XXX	Street Light & Signal Systems	57,844,668	0	57,844,668	38,600,256	0	38,600,256	19,244,412	0	19,244,412
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,572,578,757</b>	<b>3,029,702</b>	<b>1,575,608,459</b>	<b>1,021,486,047</b>	<b>2,005,208</b>	<b>1,023,491,255</b>	<b>551,092,710</b>	<b>1,024,494</b>	<b>552,117,204</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
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	14,790,080	82,674,805	97,464,885	6,635,153	56,442,089	63,077,242	8,154,927	26,232,716	34,387,643
4	391XXX	Office Furniture & Equipment	399,925	48,717,082	49,117,007	333,713	33,259,152	33,592,865	66,212	15,457,930	15,524,142
4	392XXX	Transportation Equipment	29,268,099	15,631,087	44,899,186	20,779,573	10,671,343	31,450,916	8,488,526	4,959,744	13,448,270
4	393000	Stores Equipment	246,623	3,492,812	3,739,435	113,976	2,384,543	2,498,519	132,647	1,108,269	1,240,916
4	394000	Tools, Shop & Garage Equipment	1,838,933	12,802,731	14,641,664	822,838	8,740,424	9,563,262	1,016,095	4,062,307	5,078,402
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	1,165,855	1,404,784	211,886	795,929	1,007,815	27,043	369,926	396,969
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	22,579,525	84,073,687	106,653,212	13,455,790	57,397,106	70,852,896	9,123,735	26,676,581	35,800,316
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		<b>TOTAL GENERAL PLANT</b>	<b>95,300,716</b>	<b>264,967,784</b>	<b>360,268,500</b>	<b>57,842,249</b>	<b>180,893,505</b>	<b>238,735,754</b>	<b>37,458,467</b>	<b>84,074,279</b>	<b>121,532,746</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,672,868,088</b>	<b>2,532,403,932</b>	<b>4,205,272,020</b>	<b>1,084,242,461</b>	<b>1,674,733,537</b>	<b>2,758,975,998</b>	<b>588,625,627</b>	<b>857,670,395</b>	<b>1,446,296,022</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(298,572,147)	(298,572,147)	0	(196,251,472)	(196,251,472)	0	(102,320,675)	(102,320,675)
E-ADEP		Hydro Production Plant	0	(126,398,148)	(126,398,148)	0	(83,081,503)	(83,081,503)	0	(43,316,645)	(43,316,645)
E-ADEP		Other Production Plant	0	(113,756,220)	(113,756,220)	0	(74,771,963)	(74,771,963)	0	(38,984,257)	(38,984,257)
E-ADEP		Transmission Plant	0	(209,052,685)	(209,052,685)	0	(137,410,330)	(137,410,330)	0	(71,642,355)	(71,642,355)
E-ADEP		Distribution Plant	(506,967,567)	(99,402)	(507,066,969)	(311,697,862)	(65,789)	(311,763,651)	(195,269,705)	(33,613)	(195,303,318)
E-ADEP		General Plant	(34,626,680)	(93,096,895)	(127,723,575)	(20,996,218)	(63,557,250)	(84,553,468)	(13,630,462)	(29,539,645)	(43,170,107)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(541,594,247)</b>	<b>(840,975,497)</b>	<b>(1,382,569,744)</b>	<b>(332,694,080)</b>	<b>(555,138,307)</b>	<b>(887,832,387)</b>	<b>(208,900,167)</b>	<b>(285,837,190)</b>	<b>(494,737,357)</b>
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,004,347)	(12,004,347)	0	(7,890,457)	(7,890,457)	0	(4,113,890)	(4,113,890)
E-AAMT		Distribution-Franchises/Misc Intangibles	(212,837)	0	(212,837)	(212,837)	0	(212,837)	0	0	0
E-AAMT		General Plant - 303000	0	(1,589,822)	(1,589,822)	0	(1,083,571)	(1,083,571)	0	(506,251)	(506,251)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,856,539)	(37,803,464)	(40,660,003)	(2,809,301)	(25,808,425)	(28,617,726)	(47,238)	(11,995,039)	(12,042,277)
E-AAMT		General Plant - 390200, 396200	0	(68,909)	(68,909)	0	(47,044)	(47,044)	0	(21,865)	(21,865)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(3,069,376)</b>	<b>(51,466,542)</b>	<b>(54,535,918)</b>	<b>(3,022,138)</b>	<b>(34,829,497)</b>	<b>(37,851,635)</b>	<b>(47,238)</b>	<b>(16,637,045)</b>	<b>(16,684,283)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(544,663,623)</b>	<b>(892,442,039)</b>	<b>(1,437,105,662)</b>	<b>(335,716,218)</b>	<b>(589,967,804)</b>	<b>(925,684,022)</b>	<b>(208,947,405)</b>	<b>(302,474,235)</b>	<b>(511,421,640)</b>
		<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>1,128,204,465</b>	<b>1,639,961,893</b>	<b>2,768,166,358</b>	<b>748,526,243</b>	<b>1,084,765,733</b>	<b>1,833,291,976</b>	<b>379,678,222</b>	<b>555,196,160</b>	<b>934,874,382</b>
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	(24,476)	(24,476)	0	(16,088)	(16,088)	0	(8,388)	(8,388)
12		ADFIT - Electric Plant In Service (282900)	0	(522,516,030)	(522,516,030)	0	(346,051,916)	(346,051,916)	0	(176,464,114)	(176,464,114)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,737,711)	(58,737,711)	0	(40,100,235)	(40,100,235)	0	(18,637,476)	(18,637,476)
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	(11,332,872)	(11,332,872)	0	(7,449,097)	(7,449,097)	0	(3,883,775)	(3,883,775)
1		ADFIT - CDA Settlement Costs (283333)	0	397,263	397,263	0	261,121	261,121	0	136,142	136,142
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,729,424)	(2,729,424)	0	(1,807,643)	(1,807,643)	0	(921,781)	(921,781)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(594,943,250)</b>	<b>(594,943,250)</b>	<b>0</b>	<b>(395,163,858)</b>	<b>(395,163,858)</b>	<b>0</b>	<b>(199,779,392)</b>	<b>(199,779,392)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,128,204,465</b>	<b>1,045,018,643</b>	<b>2,173,223,108</b>	<b>748,526,243</b>	<b>689,601,875</b>	<b>1,438,128,118</b>	<b>379,678,222</b>	<b>355,416,768</b>	<b>735,094,990</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.185%	33.815%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.228%	33.772%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended May 31, 2017  
Ending Balance Basis

Report ID:  
**E-APL-12E**

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	#####	1,045,018,643		2,173,223,108	748,526,243	689,601,875	1,438,128,118	379,678,222	355,416,768	735,094,990
	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	(375,041)	0	(375,041)	375,041	0	375,041
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)		(3,012,676)	0	(3,012,676)	(965,511)	0	(965,511)	(2,047,165)	0	(2,047,165)
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)		7,890,197	0	7,890,197	5,033,851	0	5,033,851	2,856,346	0	2,856,346
99	ADFIT - Kettle Falls Disallowed (190420)		84,039	0	84,039	84,039	0	84,039	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)		1,589,478	0	1,589,478	0	0	0	1,589,478	0	1,589,478
99	ADFIT - Boulder Park Disallowed (190040)		353,682	0	353,682	0	0	0	353,682	0	353,682
99	Investment in WNP3 Exchange Power (124900, 12493)		5,512,177	0	5,512,177	5,512,177	0	5,512,177	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(990,671)	0	(990,671)	(990,671)	0	(990,671)	0	0	0
99	CDA Lake Settlement - WA (182382)		532,413	0	532,413	532,413	0	532,413	0	0	0
99	CDA Lake Settlement - ID (186382)		103,250	0	103,250	0	0	0	103,250	0	103,250
99	ADFIT - CDA Lake Settlement - Direct (283382)		(222,484)	0	(222,484)	(186,346)	0	(186,346)	(36,138)	0	(36,138)
99	CDA CDR Fund - Direct (182324)		38,728	0	38,728	38,728	0	38,728	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		274,610	0	274,610	255,288	0	255,288	19,322	0	19,322
99	ADFIT - Spokane River Relicensing (283322)		(96,090)	0	(96,090)	(89,332)	0	(89,332)	(6,758)	0	(6,758)
99	Spokane River PM&Es (182323)		252,092	0	252,092	162,106	0	162,106	89,986	0	89,986
99	ADFIT - Spokane River PM&Es (283323)		(88,256)	0	(88,256)	(56,761)	0	(56,761)	(31,495)	0	(31,495)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		692,825	0	692,825	455,393	0	455,393	237,432	0	237,432
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)		(2,327,017)	0	(2,327,017)	(714,333)	0	(714,333)	(1,612,684)	0	(1,612,684)
99	Customer Deposits (235199)		(1,896,419)	0	(1,896,419)	(1,896,419)	0	(1,896,419)	0	0	0
C-WKC	Working Capital		66,610,339	30,737,918	97,348,257	66,610,339	0	66,610,339	0	30,737,918	30,737,918
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		67,969,043	30,737,918	98,706,961	69,273,194	0	69,273,194	(1,304,151)	30,737,918	29,433,767
	NET RATE BASE	#####	1,075,756,561		2,271,930,069	817,799,437	689,601,875	1,507,401,312	378,374,071	386,154,686	764,528,757

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,973,709	7,973,709			7,973,709	7,973,709		5,241,119	5,241,119		2,732,590	2,732,590	
1	Hydro (ED-AN)	11,189,274	11,189,274			11,189,274	11,189,274		7,354,710	7,354,710		3,834,564	3,834,564	
1	Other (ED-AN)	9,661,710	9,661,710			9,661,710	9,661,710		6,350,642	6,350,642		3,311,068	3,311,068	
<b>Total Electric Production</b>		<b>28,824,693</b>	<b>28,824,693</b>			<b>28,824,693</b>	<b>28,824,693</b>		<b>18,946,471</b>	<b>18,946,471</b>		<b>9,878,222</b>	<b>9,878,222</b>	
<b>Electric Transmission</b>														
1	ED-AN	12,033,551	12,033,551			12,033,551	12,033,551		7,909,653	7,909,653		4,123,898	4,123,898	
<b>Total Electric Transmissio</b>		<b>12,033,551</b>	<b>12,033,551</b>			<b>12,033,551</b>	<b>12,033,551</b>		<b>7,909,653</b>	<b>7,909,653</b>		<b>4,123,898</b>	<b>4,123,898</b>	
<b>Electric Distribution</b>														
3	ED-AN	45,379	45,379			45,379	45,379		30,034	30,034		15,345	15,345	
	ED-ID	16,489,836	16,489,836		16,489,836	16,489,836	16,489,836				16,489,836		16,489,836	
	ED-WA	28,627,206	28,627,206		28,627,206	28,627,206	28,627,206		28,627,206	28,627,206				
<b>Total Electric Distribution</b>		<b>45,162,421</b>	<b>45,162,421</b>		<b>45,117,042</b>	<b>45,379</b>	<b>45,162,421</b>		<b>28,627,206</b>	<b>30,034</b>	<b>28,657,240</b>	<b>16,489,836</b>	<b>15,345</b>	<b>16,505,181</b>
<b>Gas Underground Storage</b>														
	GD-AN	732,782		732,782										
	GD-OR	131,524				131,524								
<b>Total Gas Underground St</b>		<b>864,306</b>		<b>732,782</b>		<b>131,524</b>								
<b>Gas Distribution</b>														
	GD-AN	98,708		98,708										
	GD-ID	4,995,571		4,995,571										
	GD-WA	10,109,543		10,109,543										
	GD-OR	6,829,919				6,829,919								
<b>Total Gas Distribution</b>		<b>22,033,741</b>		<b>15,203,822</b>		<b>6,829,919</b>								
<b>General Plant</b>														
4	ED-AN	2,806,990	2,806,990			2,806,990	2,806,990		1,916,332	1,916,332		890,658	890,658	
	ED-ID	227,726	227,726		227,726	227,726	227,726				227,726		227,726	
	ED-WA	883,764	883,764		883,764	883,764	883,764	883,764						
7,4	CD-AA	17,771,143	12,498,090	3,633,310	1,639,743	12,498,090	12,498,090		8,532,446	8,532,446		3,965,644	3,965,644	
9,4	CD-AN	884,757	688,421	196,336		688,421	688,421		469,985	469,985		218,436	218,436	
9	CD-ID	351,682	273,640	78,042		273,640	273,640				273,640		273,640	
9	CD-WA	245,420	190,959	54,461		190,959	190,959	190,959		190,959				
8	GD-AA	359,214		246,270	112,944									
	GD-AN	35,682		35,682										
	GD-ID	57,586		57,586										
	GD-WA	244,703		244,703										
	GD-OR	188,765			188,765									
<b>Total General Plant</b>		<b>24,057,432</b>	<b>17,569,590</b>	<b>4,546,390</b>	<b>1,941,452</b>	<b>1,576,089</b>	<b>15,993,501</b>	<b>17,569,590</b>	<b>1,074,723</b>	<b>10,918,763</b>	<b>11,993,486</b>	<b>501,366</b>	<b>5,074,738</b>	<b>5,576,104</b>
<b>Total Depreciation Expens</b>		<b>132,976,144</b>	<b>103,590,255</b>	<b>20,482,994</b>	<b>8,902,895</b>	<b>46,693,131</b>	<b>56,897,124</b>	<b>103,590,255</b>	<b>29,701,929</b>	<b>37,804,921</b>	<b>67,506,850</b>	<b>16,991,202</b>	<b>19,092,203</b>	<b>36,083,405</b>

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	66.185%	33.815%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		603,665	603,665		314,736	314,736		
1	Misc Intangible Plt (303000)	ED-AN	243,606	243,606		243,606	243,606		160,122	160,122		83,484	83,484		
<b>Total Production/Transmission</b>			<b>1,162,007</b>	<b>1,162,007</b>		<b>1,162,007</b>	<b>1,162,007</b>		<b>763,787</b>	<b>763,787</b>		<b>398,220</b>	<b>398,220</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153					
	Misc Intangible Plt (303000)	ED-WA	4,867	4,867		4,867	4,867	4,867		4,867					
<b>Total Distribution</b>			<b>29,020</b>	<b>29,020</b>		<b>29,020</b>	<b>29,020</b>	<b>29,020</b>		<b>29,020</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	598,927	421,213	122,451	55,263	421,213	421,213		287,562	287,562		133,651	133,651	
9,1		CD-AN	9,728	7,570	2,158		7,570	7,570		4,976	4,976		2,594	2,594	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	3,304			3,304									
<b>Total General Plant - 303000</b>			<b>651,763</b>	<b>428,783</b>	<b>164,413</b>	<b>58,567</b>	<b>428,783</b>	<b>428,783</b>		<b>292,538</b>	<b>292,538</b>		<b>136,245</b>	<b>136,245</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	22,147,522	15,575,909	4,528,061	2,043,552	15,575,909	15,575,909		10,633,673	10,633,673		4,942,236	4,942,236	
9,4		CD-AN	12,836	9,988	2,848		9,988	9,988		6,819	6,819		3,169	3,169	
9,4		CD-ID	18,602	14,474	4,128		14,474	14,474				14,474		14,474	
4		ED-AN	726,798	726,798			726,798	726,798		496,185	496,185		230,613	230,613	
		ED-ID	3,560	3,560			3,560	3,560				3,560		3,560	
		ED-WA	824,808	824,808			824,808	824,808	824,808		824,808				
8		GD-AA	267,025		183,067	83,958									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>24,001,151</b>	<b>17,155,537</b>	<b>4,718,104</b>	<b>2,127,510</b>	<b>842,842</b>	<b>16,312,695</b>	<b>17,155,537</b>	<b>824,808</b>	<b>11,136,677</b>	<b>11,961,485</b>	<b>18,034</b>	<b>5,176,018</b>	<b>5,194,052</b>
<b>Gas Underground Storage</b>															
		GD-AN	227		227										
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	8,878	6,244	1,815	819	6,244	6,244		4,263	4,263		1,981	1,981	
4		ED-AN	47,234	47,234			47,234	47,234		32,247	32,247		14,987	14,987	
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>56,112</b>	<b>53,478</b>	<b>1,815</b>	<b>819</b>	<b>53,478</b>	<b>53,478</b>		<b>36,510</b>	<b>36,510</b>		<b>16,968</b>	<b>16,968</b>	
<b>Total Amortization Expense</b>			<b>25,900,280</b>	<b>18,828,825</b>	<b>4,884,559</b>	<b>2,186,896</b>	<b>871,862</b>	<b>17,956,963</b>	<b>18,828,825</b>	<b>853,828</b>	<b>12,229,512</b>	<b>13,083,340</b>	<b>18,034</b>	<b>5,727,451</b>	<b>5,745,485</b>

**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:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(298,572,147)	(298,572,147)			(298,572,147)	(298,572,147)		(196,251,472)	(196,251,472)		(102,320,675)	(102,320,675)	
1	Hydro (ED-AN)	(126,398,148)	(126,398,148)			(126,398,148)	(126,398,148)		(83,081,503)	(83,081,503)		(43,316,645)	(43,316,645)	
1	Other (ED-AN)	(113,756,220)	(113,756,220)			(113,756,220)	(113,756,220)		(74,771,963)	(74,771,963)		(38,984,257)	(38,984,257)	
<b>Total Electric Production</b>		<b>(538,726,515)</b>	<b>(538,726,515)</b>			<b>(538,726,515)</b>	<b>(538,726,515)</b>		<b>(354,104,938)</b>	<b>(354,104,938)</b>		<b>(184,621,577)</b>	<b>(184,621,577)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(209,052,685)	(209,052,685)			(209,052,685)	(209,052,685)		(137,410,330)	(137,410,330)		(71,642,355)	(71,642,355)	
<b>Total Electric Transmissic</b>		<b>(209,052,685)</b>	<b>(209,052,685)</b>			<b>(209,052,685)</b>	<b>(209,052,685)</b>		<b>(137,410,330)</b>	<b>(137,410,330)</b>		<b>(71,642,355)</b>	<b>(71,642,355)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(99,402)	(99,402)				(99,402)		(65,789)	(65,789)		(33,613)	(33,613)	
	ED-ID	(195,269,705)	(195,269,705)			(195,269,705)	(195,269,705)				(195,269,705)		(195,269,705)	
	ED-WA	(311,697,862)	(311,697,862)			(311,697,862)	(311,697,862)	(311,697,862)		(311,697,862)				
<b>Total Electric Distribution</b>		<b>(507,066,969)</b>	<b>(507,066,969)</b>			<b>(506,967,567)</b>	<b>(99,402)</b>	<b>(507,066,969)</b>	<b>(311,697,862)</b>	<b>(65,789)</b>	<b>(311,763,651)</b>	<b>(195,269,705)</b>	<b>(33,613)</b>	<b>(195,303,318)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,925,297)		(14,925,297)										
	GD-OR	(932,042)			(932,042)									
<b>Total Gas Underground S</b>		<b>(15,857,339)</b>		<b>(14,925,297)</b>	<b>(932,042)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,698,771)		(1,698,771)										
	GD-ID	(70,329,531)		(70,329,531)										
	GD-WA	(134,878,318)		(134,878,318)										
	GD-OR	(103,894,292)			(103,894,292)									
<b>Total Gas Distribution</b>		<b>(310,800,912)</b>		<b>(206,906,620)</b>	<b>(103,894,292)</b>									
<b>General Plant</b>														
4	ED-AN	(47,053,359)	(47,053,359)			(47,053,359)	(47,053,359)		(32,123,328)	(32,123,328)		(14,930,031)	(14,930,031)	
	ED-ID	(9,132,213)	(9,132,213)			(9,132,213)	(9,132,213)				(9,132,213)		(9,132,213)	
	ED-WA	(18,019,783)	(18,019,783)			(18,019,783)	(18,019,783)	(18,019,783)						
7,4	CD-AA	(52,499,784)	(36,922,048)	(10,733,581)	(4,844,155)	(36,922,048)	(36,922,048)		(25,206,682)	(25,206,682)		(11,715,366)	(11,715,366)	
9,4	CD-AN	(11,722,922)	(9,121,488)	(2,601,434)		(9,121,488)	(9,121,488)		(6,227,240)	(6,227,240)		(2,894,248)	(2,894,248)	
9	CD-ID	(5,781,142)	(4,498,249)	(1,282,893)		(4,498,249)	(4,498,249)				(4,498,249)		(4,498,249)	
9	CD-WA	(3,825,309)	(2,976,435)	(848,874)		(2,976,435)	(2,976,435)	(2,976,435)			(2,976,435)			
8	GD-AA	(2,276,404)		(1,560,657)	(715,747)									
	GD-AN	(2,665,144)		(2,665,144)										
	GD-ID	(1,535,887)		(1,535,887)										
	GD-WA	(5,664,505)		(5,664,505)										
	GD-OR	(4,752,709)			(4,752,709)									
<b>Total General Plant</b>		<b>(164,929,161)</b>	<b>(127,723,575)</b>	<b>(26,892,975)</b>	<b>(10,312,611)</b>	<b>(34,626,680)</b>	<b>(93,096,895)</b>	<b>(127,723,575)</b>	<b>(20,996,218)</b>	<b>(63,557,250)</b>	<b>(84,553,468)</b>	<b>(13,630,462)</b>	<b>(29,539,645)</b>	<b>(43,170,107)</b>
<b>Total Accumulated Depr</b>		<b>(1,746,433,581)</b>	<b>(1,382,569,744)</b>	<b>(248,724,892)</b>	<b>(115,138,945)</b>	<b>(541,594,247)</b>	<b>(840,975,497)</b>	<b>(1,382,569,744)</b>	<b>(332,694,080)</b>	<b>(555,138,307)</b>	<b>(887,832,387)</b>	<b>(208,900,167)</b>	<b>(285,837,190)</b>	<b>(494,737,357)</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	33.815%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%
							31.730%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12E</b>
For Twelve Months Ended May 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(10,524,021)	(10,524,021)		(10,524,021)	(10,524,021)		(6,917,439)	(6,917,439)		(3,606,582)	(3,606,582)	
1	Misc Intangible Plt (3030)	ED-AN	(1,480,326)	(1,480,326)		(1,480,326)	(1,480,326)		(973,018)	(973,018)		(507,308)	(507,308)	
<b>Total Production/Transmission</b>			<b>(12,004,347)</b>	<b>(12,004,347)</b>		<b>(12,004,347)</b>	<b>(12,004,347)</b>		<b>(7,890,457)</b>	<b>(7,890,457)</b>		<b>(4,113,890)</b>	<b>(4,113,890)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(179,452)	(179,452)		(179,452)	(179,452)	(179,452)		(179,452)				
	Misc Intangible Plt (3030)	ED-WA	(33,385)	(33,385)		(33,385)	(33,385)	(33,385)		(33,385)				
<b>Total Distribution</b>			<b>(212,837)</b>	<b>(212,837)</b>		<b>(212,837)</b>	<b>(212,837)</b>	<b>(212,837)</b>		<b>(212,837)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(2,159,800)	(1,518,944)	(441,571)	(199,285)	(1,518,944)	(1,518,944)	(1,036,983)	(1,036,983)		(481,961)	(481,961)	
9,1		CD-AN	(91,092)	(70,878)	(20,214)		(70,878)	(70,878)	(46,588)	(46,588)		(24,290)	(24,290)	
		GD-ID	(77,673)		(77,673)									
		GD-WA	(176,787)		(176,787)									
		GD-OR	(83,980)			(83,980)								
<b>Total General Plant - 303000</b>			<b>(2,589,332)</b>	<b>(1,589,822)</b>	<b>(716,245)</b>	<b>(283,265)</b>	<b>(1,589,822)</b>	<b>(1,589,822)</b>	<b>(1,083,571)</b>	<b>(1,083,571)</b>		<b>(506,251)</b>	<b>(506,251)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(51,302,521)	(36,080,038)	(10,488,800)	(4,733,683)	(36,080,038)	(36,080,038)	(24,631,842)	(24,631,842)		(11,448,196)	(11,448,196)	
9,4		CD-AN	(42,080)	(32,742)	(9,338)		(32,742)	(32,742)	(22,353)	(22,353)		(10,389)	(10,389)	
9		CD-ID	(60,710)	(47,238)	(13,472)		(47,238)	(47,238)			(47,238)		(47,238)	
4		ED-AN	(1,690,684)	(1,690,684)			(1,690,684)	(1,690,684)	(1,154,230)	(1,154,230)		(536,454)	(536,454)	
		ED-ID	0	0			0	0			0		0	
		ED-WA	(2,809,301)	(2,809,301)			(2,809,301)	(2,809,301)	(2,809,301)	(2,809,301)				
8		GD-AA	(424,570)		(291,077)	(133,493)								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(56,329,866)</b>	<b>(40,660,003)</b>	<b>(10,802,687)</b>	<b>(4,867,176)</b>	<b>(2,856,539)</b>	<b>(37,803,464)</b>	<b>(40,660,003)</b>	<b>(2,809,301)</b>	<b>(25,808,425)</b>	<b>(28,617,726)</b>	<b>(47,238)</b>	<b>(11,995,039)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(240,408)		(240,408)									
<b>Total Gas Underground Storage</b>			<b>(240,408)</b>		<b>(240,408)</b>									
<b>General Plant - 390200, 396200</b>														
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	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(68,909)	(68,909)			(68,909)	(68,909)	(47,044)	(47,044)		(21,865)	(21,865)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0				0	0				
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>(68,909)</b>	<b>(68,909)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(68,909)</b>	<b>(68,909)</b>	<b>0</b>	<b>(47,044)</b>	<b>(47,044)</b>	<b>0</b>	<b>(21,865)</b>
<b>Total Accumulated Amortization</b>			<b>(71,445,699)</b>	<b>(54,535,918)</b>	<b>(11,759,340)</b>	<b>(5,150,441)</b>	<b>(3,069,376)</b>	<b>(51,466,542)</b>	<b>(54,535,918)</b>	<b>(3,022,138)</b>	<b>(34,829,497)</b>	<b>(37,851,635)</b>	<b>(47,238)</b>	<b>(16,637,045)</b>

**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-12E
For Twelve Months Ended May 31, 2017	
Ending Balance 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
	<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>
	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	99,270,053	0	0	69,814,643	69,814,643	0	0	20,295,762	20,295,762	0	9,159,648	9,159,648
9	CD-WA / ID / AN	25,035,142	5,582,730	5,600,701	8,296,163	19,479,594	1,592,185	1,597,311	2,366,052	5,555,548	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>138,372,879</b>	<b>6,635,153</b>	<b>8,154,927</b>	<b>82,674,805</b>	<b>97,464,885</b>	<b>3,845,141</b>	<b>1,597,311</b>	<b>22,661,814</b>	<b>28,104,266</b>	<b>3,644,080</b>	<b>9,159,648</b>	<b>12,803,728</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,746,490	1,029,741	0	5,716,749	6,746,490	0	0	0	0	0	0	0
99	GD-WA / ID / AN	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	61,006,158	0	0	42,904,411	42,904,411	0	0	12,472,709	12,472,709	0	5,629,038	5,629,038
9	CD-WA / ID / AN	-686,160	(696,029)	66,212	95,922	(533,895)	(198,506)	18,884	27,357	(152,265)	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>67,678,290</b>	<b>333,712</b>	<b>66,212</b>	<b>48,717,082</b>	<b>49,117,006</b>	<b>(198,506)</b>	<b>18,884</b>	<b>12,919,505</b>	<b>12,739,883</b>	<b>0</b>	<b>5,821,401</b>	<b>5,821,401</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,423,160	18,697,062	7,667,787	13,058,311	39,423,160	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,957,576	0	0	0	0	7,895,480	2,365,911	1,696,185	11,957,576	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	885,203	0	0	622,545	622,545	0	0	180,980	180,980	0	81,678	81,678
9	CD-WA / ID / AN	6,237,684	2,082,511	820,739	1,950,230	4,853,480	593,929	234,073	556,202	1,384,204	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>62,579,548</b>	<b>20,779,573</b>	<b>8,488,526</b>	<b>15,631,086</b>	<b>44,899,185</b>	<b>8,489,409</b>	<b>2,599,984</b>	<b>2,433,367</b>	<b>13,522,760</b>	<b>4,075,925</b>	<b>81,678</b>	<b>4,157,603</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended May 31, 2017 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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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	48,477	0	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	4,292,801	103,514	118,284	3,118,387	3,340,185	29,522	33,735	889,359	952,616	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,828,688</b>	<b>113,975</b>	<b>132,647</b>	<b>3,492,813</b>	<b>3,739,435</b>	<b>117,682</b>	<b>33,735</b>	<b>889,359</b>	<b>1,040,776</b>	<b>48,477</b>	<b>0</b>	<b>48,477</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,242,244	808,146	259,847	3,174,251	4,242,244	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	3,461,722	0	0	0	0	0	0	2,373,287	2,373,287	0	1,088,435	1,088,435
7	CD-AA	13,464,640	0	0	9,469,412	9,469,412	0	0	2,752,846	2,752,846	0	1,242,382	1,242,382
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
	<b>TOTAL ACCOUNT</b>	<b>25,864,911</b>	<b>822,838</b>	<b>1,016,095</b>	<b>12,802,731</b>	<b>14,641,664</b>	<b>1,880,908</b>	<b>536,231</b>	<b>5,555,755</b>	<b>7,972,894</b>	<b>919,536</b>	<b>2,330,817</b>	<b>3,250,353</b>
	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
	<b>TOTAL ACCOUNT</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>74,901</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,132,034	210,583	26,627	894,824	1,132,034	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
	<b>TOTAL ACCOUNT</b>	<b>1,857,716</b>	<b>211,886</b>	<b>27,043</b>	<b>1,165,855</b>	<b>1,404,784</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	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
	<b>TOTAL ACCOUNT</b>	<b>37,612,761</b>	<b>14,758,139</b>	<b>9,736,841</b>	<b>8,668,363</b>	<b>33,163,343</b>	<b>2,461,739</b>	<b>835,820</b>	<b>1,059,262</b>	<b>4,356,821</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2017	
Ending Balance 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	63,672,021	12,006,084	6,181,135	45,484,802	63,672,021	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	44,717,282	0	0	31,448,770	31,448,770	0	0	9,142,448	9,142,448	0	4,126,064	4,126,064
9	CD-WA/ ID / AN	14,821,451	1,449,707	2,942,600	7,140,116	11,532,423	413,454	839,225	2,036,349	3,289,028	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>126,601,478</b>	<b>13,455,791</b>	<b>9,123,735</b>	<b>84,073,688</b>	<b>106,653,214</b>	<b>1,098,820</b>	<b>1,331,539</b>	<b>11,859,532</b>	<b>14,289,891</b>	<b>1,220,111</b>	<b>4,438,262</b>	<b>5,658,373</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
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
	<b>TOTAL ACCOUNT</b>	<b>551,280</b>	<b>3,880</b>	<b>9,963</b>	<b>417,660</b>	<b>431,503</b>	<b>1,106</b>	<b>889</b>	<b>79,869</b>	<b>81,864</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
	<b>TOTAL GENERAL PLANT</b>	<b>481,385,115</b>	<b>57,842,248</b>	<b>37,458,468</b>	<b>264,967,782</b>	<b>360,268,498</b>	<b>20,433,723</b>	<b>7,056,346</b>	<b>59,866,260</b>	<b>87,356,329</b>	<b>10,843,791</b>	<b>22,916,497</b>	<b>33,760,288</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 31, 2017	
Ending Balance 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	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,081,478	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	7,783,576	3,991,745	0	3,791,831	7,783,576	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	
7		CD-AA	70,063,299	0	0	49,274,117	49,274,117	0	0	14,324,441	14,324,441	0	6,464,741	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	78,778,433	3,991,745	74,450	53,134,598	57,200,793	0	21,233	14,856,591	14,877,824	0	6,699,816	6,699,816
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,231,812	0	0	5,085,989	5,085,989	0	0	1,478,544	1,478,544	0	667,279	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,231,812	0	0	5,085,989	5,085,989	0	0	1,478,544	1,478,544	0	667,279	667,279
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	208,922,927	4,311,461	74,450	145,957,828	150,343,739	1,022,594	800,838	38,829,898	40,653,330	426,123	17,499,735	17,925,858

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: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended May 31, 2017 Ending Balance 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	(82,743,057)	(58,191,537)	(16,916,818)	(7,634,702)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(701,942)	(546,174)	(155,768)	0
7	283750	CD-AA	0	0	0	0
		<b>Total</b>	<b>(83,444,999)</b>	<b>(58,737,711)</b>	<b>(17,072,586)</b>	<b>(7,634,702)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended May 31, 2017
Ending Balance Basis

Report ID: <b>C-WKC-12E</b>
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,134,929	3,134,929					3,134,929
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			(10)	(10)					(10)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	75,891,380	34,809,851		110,701,231	66,610,339	30,737,918	9,281,041	4,071,933	
<b>TOTAL</b>		<b>75,891,380</b>	<b>34,809,851</b>	<b>3,134,919</b>	<b>113,836,150</b>	<b>66,610,339</b>	<b>30,737,918</b>	<b>9,281,041</b>	<b>4,071,933</b>	<b>3,134,919</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.270%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.328%	20.445%	9.227%	31.730%	29.713%	100.000%
99	Not Allocated						