

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,731,620	9,521,958	5,209,662
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,731,620	9,521,958	5,209,662
E-APL	Electric Net Rate Base	2,278,366,527	1,511,642,756	766,723,771
	RATE OF RETURN	0.647%	0.630%	0.679%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended May 31, 2017
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers Percent	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	5-01-2017 thru 05-31-2017	2,212,992 100.000%	1,519,021 68.641%	693,971 31.359%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages Percent		400.000%	273.079%	126.921%
				100.000%	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended May 31, 2017
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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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 Month Ended May 31, 2017
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	04-01-2017 thru 05-31-2017	1,066,158,844	709,821,949	356,336,895	
		Percent		100.000%	66.578%	33.422%	
11		Book Depreciation	5-01-2017 thru 05-31-2017	8,770,361	5,710,732	3,059,629	
		Percent		100.000%	65.114%	34.886%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended May 31, 2017
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	04-01-2017 thru 05-31-2017	2,767,911,934 100.000%	1,833,044,625 66.225%	934,867,309 33.775%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2017 thru 05-31-2017	233,902,129 100.000%	155,322,233 66.405%	78,579,896 33.595%
14		Net Allocated Schedule M's - AMA Percent	5-01-2017 thru 05-31-2017	-17,217,089 100.000%	-11,060,629 64.242%	-6,156,460 35.758%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	25,420,377	0	25,420,377	17,037,118	0	17,037,118	8,383,259	0
99	442200	Commercial - Firm & Int.	23,572,747	0	23,572,747	16,622,312	0	16,622,312	6,950,435	0
1	442300	Industrial	9,095,941	0	9,095,941	5,173,354	0	5,173,354	3,922,587	0
99	444000	Public Street & Highway Lighting	624,006	0	624,006	406,554	0	406,554	217,452	0
99	448000	Interdepartmental Revenue	94,045	0	94,045	77,194	0	77,194	16,851	0
99	499XXX	Unbilled Revenue	641,323	0	641,323	320,479	0	320,479	320,844	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	59,448,439	0	59,448,439	39,637,011	0	39,637,011	19,811,428	0
1	447XXX	Sales for Resale	0	5,808,662	5,808,662	0	3,818,034	3,818,034	0	1,990,628
		TOTAL SALES OF ELECTRICITY	59,448,439	5,808,662	65,257,101	39,637,011	3,818,034	43,455,045	19,811,428	1,990,628
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	35,480	0	35,480	19,512	0	19,512	15,968	0
1	453000	Sales of Water & Water Power	0	31,083	31,083	0	20,431	20,431	0	10,652
1	454000	Rent from Electric Property	213,537	6,573	220,110	130,654	4,320	134,974	82,883	2,253
1	456XXX	Other Electric Revenues	1,894,189	10,337,819	12,232,008	1,757,809	6,795,048	8,552,857	136,380	3,542,771
		TOTAL OTHER OPERATING REVENUE	2,143,206	10,375,475	12,518,681	1,907,975	6,819,799	8,727,774	235,231	3,555,676
		TOTAL ELECTRIC REVENUE	61,591,645	16,184,137	77,775,782	41,544,986	10,637,833	52,182,819	20,046,659	5,546,304

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	30,249	30,249	0	19,883	19,883	0	10,366
1	501XXX	Fuel	0	726,649	726,649	0	477,626	477,626	0	249,023
1	502000	Steam Expense	0	145,172	145,172	0	95,422	95,422	0	49,750
1	505000	Electric Expense	0	67,010	67,010	0	44,046	44,046	0	22,964
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,338,750	1,338,750	0	879,960	879,960	0	458,790
1	507000	Rent	0	3,191	3,191	0	2,097	2,097	0	1,094
MAINTENANCE										
1	510000	Supervision & Engineering	0	65,200	65,200	0	42,856	42,856	0	22,344
1	511000	Structures	0	52,876	52,876	0	34,755	34,755	0	18,121
1	512000	Boiler Plant	0	699,396	699,396	0	459,713	459,713	0	239,683
1	513000	Electric Plant	0	107,255	107,255	0	70,499	70,499	0	36,756
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,299,131	1,299,131	0	853,919	853,919	0	445,212
TOTAL STEAM POWER GENERATION EXP			0	4,534,879	4,534,879	0	2,980,776	2,980,776	0	1,554,103
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	197,860	197,860	0	130,053	130,053	0	67,807
1	536000	Water for Power	0	94,417	94,417	0	62,060	62,060	0	32,357
1	537000	Hydraulic Expense	293,248	275,716	568,964	192,309	181,228	373,537	100,939	94,488
1	538000	Electric Expense	0	636,573	636,573	0	418,419	418,419	0	218,154
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	133,600	133,600	0	87,815	87,815	0	45,785
1	540000	Rent	0	177,546	177,546	0	116,701	116,701	0	60,845
1	540100	MT Trust Funds Land Settlement Rents	395,900	0	395,900	260,225	0	260,225	135,675	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	55,317	55,317	0	36,360	36,360	0	18,957
1	542000	Structures	0	17,239	17,239	0	11,331	11,331	0	5,908
1	543000	Reservoirs, Dams, & Waterways	0	71,083	71,083	0	46,723	46,723	0	24,360
1	544000	Electric Plant	0	297,142	297,142	0	195,311	195,311	0	101,831
1	545000	Miscellaneous Hydraulic Plant	0	61,615	61,615	0	40,500	40,500	0	21,115
TOTAL HYDRO POWER GENERATION EXP			689,148	2,018,108	2,707,256	452,534	1,326,501	1,779,035	236,614	691,607
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	68,632	68,632	0	45,112	45,112	0	23,520
1	547XXX	Fuel	0	2,255,561	2,255,561	0	1,482,580	1,482,580	0	772,981
1	548000	Generation Expense	0	73,052	73,052	0	48,017	48,017	0	25,035
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	90,410	90,410	0	59,426	59,426	0	30,984
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)
MAINTENANCE										
1	551000	Supervision & Engineering	0	55,168	55,168	0	36,262	36,262	0	18,906
1	552000	Structures	0	4,296	4,296	0	2,824	2,824	0	1,472
1	553000	Generating & Electric Equipment	0	451,528	451,528	0	296,789	296,789	0	154,739
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	104,633	104,633	0	68,775	68,775	0	35,858
TOTAL OTHER POWER GENERATION EXP			0	3,100,461	3,100,461	0	2,037,932	2,037,932	0	1,062,529

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		OTHER POWER SUPPLY EXPENSE:								
E-555	555XXX	Purchased Power	0	7,370,635	7,370,635	0	4,844,719	4,844,719	0	2,525,916
1	556000	System Control & Load Dispatching	0	65,104	65,104	0	42,793	42,793	0	22,311
E-557	557XXX	Other Expense	1,847,205	7,374,346	9,221,551	660,532	4,847,158	5,507,690	1,186,673	2,527,188
		TOTAL OTHER POWER SUPPLY EXPENSE	1,847,205	14,810,085	16,657,290	660,532	9,734,670	10,395,202	1,186,673	5,075,415
		TOTAL PRODUCTION OPERATING EXP	2,536,353	24,463,533	26,999,886	1,113,066	16,079,879	17,192,945	1,423,287	8,383,654
		TRANSMISSION OPERATING EXPENSE:								
		OPERATION								
1	560000	Supervision & Engineering	0	190,341	190,341	0	125,111	125,111	0	65,230
1	561000	Load Dispatching	0	250,745	250,745	0	164,815	164,815	0	85,930
1	562000	Station Expense	0	53,414	53,414	0	35,109	35,109	0	18,305
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	39,695	39,695	0	26,092	26,092	0	13,603
1	565XXX	Transmission of Electricity by Others	0	1,487,109	1,487,109	0	977,477	977,477	0	509,632
1	566000	Miscellaneous Transmission Expense	0	54,162	54,162	0	35,601	35,601	0	18,561
1	567000	Rent	0	12,498	12,498	0	8,215	8,215	0	4,283
		MAINTENANCE								
1	568000	Supervision & Engineering	0	78,667	78,667	0	51,708	51,708	0	26,959
1	569000	Structures	0	58,435	58,435	0	38,409	38,409	0	20,026
1	570000	Station Equipment	0	118,884	118,884	0	78,142	78,142	0	40,742
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	34,578	34,578	0	22,728	22,728	0	11,850
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	9,826	9,826	0	6,459	6,459	0	3,367
		TOTAL TRANSMISSION OPERATING EXP	0	2,388,354	2,388,354	0	1,569,866	1,569,866	0	818,488

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E-DEPX		Depreciation Expense-Production	0	2,443,119	2,443,119	0	1,605,863	1,605,863	0	837,256
E-DEPX		Depreciation Expense-Transmission	0	1,020,808	1,020,808	0	670,977	670,977	0	349,831
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,512	96,512	0	63,437	63,437	0	33,075
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,756)	0	(11,756)	11,756	0
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,955	11,877	0	5,712
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,792	1,792	0	935
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	130,191	0	130,191	0	0	0	130,191	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,426	48,426	0	25,248
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0
99	407395	Optional Renewable Power Revenue Offset	20,685	0	20,685	16,109	0	16,109	4,576	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(132,137)	0	(132,137)	(82,119)	0	(82,119)	(50,018)	0
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(689,712)	0	(689,712)	0	0	0	(689,712)	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	(1,890)	0	(1,890)	(1,890)	0	(1,890)	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(461)	(461)	0	(240)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,986,662	1,986,662	0	1,305,834	1,305,834	0	680,828
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(385,252)	5,639,468	5,254,216	159,819	3,706,823	3,866,642	(545,071)	1,932,645
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	2,151,101	32,491,355	34,642,456	1,272,885	21,356,568	22,629,453	878,216	11,134,787

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	131,149	269,154	400,303	72,235	184,750	256,985	58,914	84,404	
3	582000	Station Expense	81,006	4,637	85,643	25,498	3,183	28,681	55,508	1,454	
3	583000	Overhead Line Expense	166,538	40,903	207,441	117,096	28,076	145,172	49,442	12,827	
3	584000	Underground Line Expense	165,700	0	165,700	95,705	0	95,705	69,995	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	1,929	0	1,929	133	0	133	1,796	0	
3	586000	Meter Expense	167,698	5,638	173,336	131,398	3,870	135,268	36,300	1,768	
3	587000	Customer Installations Expense	61,486	22,573	84,059	37,530	15,494	53,024	23,956	7,079	
3	588000	Miscellaneous Distribution Expense	267,816	316,032	583,848	166,461	216,928	383,389	101,355	99,104	
3	589000	Rent	0	25,039	25,039	0	17,187	17,187	0	7,852	
MAINTENANCE:											
3	590000	Supervision & Engineering	14,873	112,211	127,084	12,559	77,023	89,582	2,314	35,188	
3	591000	Structures	62,643	0	62,643	39,757	0	39,757	22,886	0	
3	592000	Station Equipment	53,438	11,176	64,614	41,810	7,671	49,481	11,628	3,505	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	863,166	0	863,166	643,761	0	643,761	219,405	0	
3	594000	Underground Lines	79,820	0	79,820	54,407	0	54,407	25,413	0	
3	595000	Line Transformers	49,711	0	49,711	44,301	0	44,301	5,410	0	
3	596000	Street Light & Signal System Maintenance Exp	14,481	0	14,481	13,245	0	13,245	1,236	0	
3	597000	Meters	2,382	0	2,382	1,741	0	1,741	641	0	
3	598000	Miscellaneous Distribution Expense	29,156	11,866	41,022	21,384	8,145	29,529	7,772	3,721	
TOTAL DISTRIBUTION OPERATING EXP			2,212,992	819,229	3,032,221	1,519,021	562,327	2,081,348	693,971	256,902	
E-DEPX		Depreciation Expense-Distribution	3,849,598	4,974	3,854,572	2,450,550	3,414	2,453,964	1,399,048	1,560	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	
E-OTX		Taxes Other Than FIT--Distribution	4,066,822	0	4,066,822	3,450,925	0	3,450,925	615,897	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,918,922	4,974	7,923,896	5,903,977	3,414	5,907,391	2,014,945	1,560	
TOTAL DISTRIBUTION EXPENSES			10,131,914	824,203	10,956,117	7,422,998	565,741	7,988,739	2,708,916	258,462	

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	29,764	29,764	0	19,537	19,537	0	10,227
2	902000	Meter Reading Expenses	274,543	13,451	287,994	259,759	8,829	268,588	14,784	4,622
2	903XXX	Customer Records & Collection Expenses	179,944	665,413	845,357	124,176	436,777	560,953	55,768	228,636
2	904000	Uncollectible Accounts	0	262,885	262,885	0	172,558	172,558	0	90,327
2	905000	Misc Customer Accounts	0	24,403	24,403	0	16,018	16,018	0	8,385
TOTAL CUSTOMER ACCOUNTS EXPENSES			454,487	995,916	1,450,403	383,935	653,719	1,037,654	70,552	342,197
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	1,930,568	46,037	1,976,605	1,425,688	30,219	1,455,907	504,880	15,818
2	909000	Advertising	4,368	57,227	61,595	4,368	37,564	41,932	0	19,663
2	910000	Misc Customer Service & Info Exp	0	14,276	14,276	0	9,371	9,371	0	4,905
TOTAL CUSTOMER SERVICE & INFO EXP			1,934,936	117,540	2,052,476	1,430,056	77,154	1,507,210	504,880	40,386
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	54,042	2,451,142	2,505,184	38,178	1,673,395	1,711,573	15,864	777,747
4	921000	Office Supplies & Expenses	14,817	358,920	373,737	14,817	245,035	259,852	0	113,885
4	922000	Admin Exp Transferred--Credit	0	(11,661)	(11,661)	0	(7,961)	(7,961)	0	(3,700)
4	923000	Outside Services Employed	5,863	349,839	355,702	5,493	238,835	244,328	370	111,004
4	924000	Property Insurance Premium	0	98,552	98,552	0	67,281	67,281	0	31,271
4	925XXX	Injuries and Damages	0	281,673	281,673	0	192,298	192,298	0	89,375
4	926XXX	Employee Pensions and Benefits	0	103,852	103,852	0	70,900	70,900	0	32,952
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	410,280	285,319	695,599	333,403	187,540	520,943	76,877	97,779
4	930000	Miscellaneous General Expenses	3,783	633,480	637,263	3,355	432,477	435,832	428	201,003
4	931000	Rents	350	1,190	1,540	0	812	812	350	378
4	935000	Maintenance of General Plant	63,526	836,939	900,465	36,088	571,378	607,466	27,438	265,561
TOTAL ADMIN & GEN OPERATING EXP			552,761	5,389,245	5,942,006	431,334	3,671,990	4,103,324	121,427	1,717,255

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	106,303	1,337,306	1,443,609	64,305	912,979	977,284	41,998	424,327
E-AMTX		Amortization Expense-General Plant - 303000	0	35,733	35,733	0	24,379	24,379	0	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	68,067	1,527,060	1,595,127	66,861	1,042,524	1,109,385	1,206	484,536
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,733	2,733	0	1,270
99	407229	Idaho Earnings Test Amortization	(214,882)	0	(214,882)	0	0	0	(214,882)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(40,512)	2,904,102	2,863,590	131,166	1,982,615	2,113,781	(171,678)	921,487
		TOTAL ADMIN & GENERAL EXPENSES	512,249	8,293,347	8,805,596	562,500	5,654,605	6,217,105	(50,251)	2,638,742
		TOTAL EXPENSES BEFORE FIT	15,184,687	42,722,361	57,907,048	11,072,374	28,307,787	39,380,161	4,112,313	14,414,574
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,868,734			12,802,658		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			835,087			336,651		
E-FIT		DEFERRED FEDERAL INCOME TAX			4,330,885			2,963,017		
E-FIT		AMORTIZED ITC - NOXON			(28,858)			(18,968)		
		ELECTRIC NET OPERATING INCOME (LOSS)			14,731,620			9,521,958		

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%	68.641%	31.359%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,383,259
99	442200	Commercial - Firm & Int.	6,950,435
1	442300	Industrial	3,922,587
99	444000	Public Street & Highway Lighting	217,452
99	448000	Interdepartmental Revenue	16,851
99	499XXX	Unbilled Revenue	320,844
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>19,811,428</u>
1	447XXX	Sales for Resale	<u>1,990,628</u>
		TOTAL SALES OF ELECTRICITY	<u>21,802,056</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	15,968
1	453000	Sales of Water & Water Power	10,652
1	454000	Rent from Electric Property	85,136
1	456XXX	Other Electric Revenues	3,679,151
		TOTAL OTHER OPERATING REVENUE	<u>3,790,907</u>
		TOTAL ELECTRIC REVENUE	<u>25,592,963</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	10,366
1	501XXX	Fuel	249,023
1	502000	Steam Expense	49,750
1	505000	Electric Expense	22,964
1	506XXX	Miscellaneous Steam Power Generation Op Exp	458,790
1	507000	Rent	1,094
		MAINTENANCE	
1	510000	Supervision & Engineering	22,344
1	511000	Structures	18,121
1	512000	Boiler Plant	239,683
1	513000	Electric Plant	36,756
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	445,212
		TOTAL STEAM POWER GENERATION EXP	<u>1,554,103</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	67,807
1	536000	Water for Power	32,357
1	537000	Hydraulic Expense	195,427
1	538000	Electric Expense	218,154
1	539000	Miscellaneous Hydraulic Power Generation Exp	45,785
1	540000	Rent	60,845
1	540100	MT Trust Funds Land Settlement Rents	135,675
		MAINTENANCE	
1	541000	Supervision & Engineering	18,957
1	542000	Structures	5,908
1	543000	Reservoirs, Dams, & Waterways	24,360
1	544000	Electric Plant	101,831
1	545000	Miscellaneous Hydraulic Plant	21,115
		TOTAL HYDRO POWER GENERATION EXP	<u>928,221</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	23,520
1	547XXX	Fuel	772,981
1	548000	Generation Expense	25,035
1	549XXX	Miscellaneous Other Power Generation Op Exp	30,984
1	550000	Rent	(966)
		MAINTENANCE	
1	551000	Supervision & Engineering	18,906
1	552000	Structures	1,472
1	553000	Generating & Electric Equipment	154,739
1	554XXX	Miscellaneous Other Power Generation Maint Exp	35,858
		TOTAL OTHER POWER GENERATION EXP	<u>1,062,529</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	2,525,916
1	56000	System Control & Load Dispatching	22,311
E-557	557XXX	Other Expense	<u>3,713,861</u>
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,262,088</u>
		TOTAL PRODUCTION OPERATING EXP	<u>9,806,941</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	65,230
1	561000	Load Dispatching	85,930
1	562000	Station Expense	18,305
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	13,603
1	565XXX	Transmission of Electricity by Others	509,632
1	566000	Miscellaneous Transmission Expense	18,561
1	567000	Rent	4,283
		MAINTENANCE	
1	568000	Supervision & Engineering	26,959
1	569000	Structures	20,026
1	570000	Station Equipment	40,742
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	11,850
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	<u>3,367</u>
		TOTAL TRANSMISSION OPERATING EXP	<u>818,488</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	837,256
E-DEPX		Depreciation Expense-Transmission	349,831
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,075
99		Colstrip 3 AFUDC Reallocation Adj	11,756
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,712
99	407326	Amortization of Spokane River TDG	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	935
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	130,191
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,716
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,248
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	4,576
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(50,018)
99	407455	Amortization of Colstrip Refund	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(689,712)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(240)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	680,828
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,387,574
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,013,003

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	143,318
3	582000	Station Expense	56,962
3	583000	Overhead Line Expense	62,269
3	584000	Underground Line Expense	69,995
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,796
3	586000	Meter Expense	38,068
3	587000	Customer Installations Expense	31,035
3	588000	Miscellaneous Distribution Expense	200,459
3	589000	Rent	7,852
		MAINTENANCE:	
3	590000	Supervision & Engineering	37,502
3	591000	Structures	22,886
3	592000	Station Equipment	15,133
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	219,405
3	594000	Underground Lines	25,413
3	595000	Line Transformers	5,410
3	596000	Street Light & Signal System Maintenance Exp	1,236
3	597000	Meters	641
3	598000	Miscellaneous Distribution Expense	11,493
		TOTAL DISTRIBUTION OPERATING EXP	950,873
E-DEPX		Depreciation Expense-Distribution	1,400,608
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	615,897
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,016,505
		TOTAL DISTRIBUTION EXPENSES	2,967,378

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	10,227
2	902000	Meter Reading Expenses	19,406
2	903XXX	Customer Records & Collection Expenses	284,404
2	904000	Uncollectible Accounts	90,327
2	905000	Misc Customer Accounts	8,385
		TOTAL CUSTOMER ACCOUNTS EXPENSES	412,749
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	520,698
2	909000	Advertising	19,663
2	910000	Misc Customer Service & Info Exp	4,905
		TOTAL CUSTOMER SERVICE & INFO EXP	545,266
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	793,611
4	921000	Office Supplies & Expenses	113,885
4	922000	Admin Exp Transferred--Credit	(3,700)
4	923000	Outside Services Employed	111,374
4	924000	Property Insurance Premium	31,271
4	925XXX	Injuries and Damages	89,375
4	926XXX	Employee Pensions and Benefits	32,952
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	174,656
4	930000	Miscellaneous General Expenses	201,431
4	931000	Rents	728
4	935000	Maintenance of General Plant	292,999
		TOTAL ADMIN & GEN OPERATING EXP	1,838,682

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	466,325
E-AMTX		Amortization Expense-General Plant - 303000	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	485,742
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,270
99	407229	Idaho Earnings Test Amortization	(214,882)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>749,809</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>2,588,491</u>
		TOTAL EXPENSES BEFORE FIT	<u>18,526,887</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	7,066,076
E-FIT		FEDERAL INCOME TAX--Normal Accrual	498,436
E-FIT		DEFERRED FEDERAL INCOME TAX	1,367,868
E-FIT		AMORTIZED ITC - NOXON	(9,890)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>5,209,662</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	800	63,849	64,649	800	41,968	42,768	0	21,881	21,881
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	761,623	761,623	0	500,615	500,615	0	261,008	261,008
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	4,636,483	4,636,483	0	3,047,560	3,047,560	0	1,588,923	1,588,923
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	411,419	411,419	0	270,426	270,426	0	140,993	140,993
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,300	3,300	0	1,720	1,720
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	102,201	102,201	0	67,177	67,177	0	35,024	35,024
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,540,591	1,540,591	0	1,012,630	1,012,630	0	527,961	527,961
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,842	174,842	0	91,158	91,158
1	456130	ANCILLARY SERVICES REVENUE	0	178,872	178,872	0	117,573	117,573	0	61,299	61,299
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	51,934	0	51,934	0	0	0	51,934	0	51,934
1	456328	RESIDENTIAL DECOUPLING DEFERRE	980,627	0	980,627	1,039,834	0	1,039,834	(59,207)	0	(59,207)
1	456329	AMORTIZATION RES DECOUPLING DE	(405,140)	0	(405,140)	(405,140)	0	(405,140)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	1,022,285	0	1,022,285	882,864	0	882,864	139,421	0	139,421
1	456339	AMORTIZATION NON-RES DECOUPLIN	230,670	0	230,670	230,670	0	230,670	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	91,087	91,087	0	47,491	47,491
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(12,879)	(12,879)	0	(8,465)	(8,465)	0	(4,414)	(4,414)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	12,879	12,879	0	8,465	8,465	0	4,414	4,414
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	2,233,183	2,233,183	0	1,467,871	1,467,871	0	765,312	765,312
TOTAL ACCOUNT 456			1,894,189	10,337,819	12,232,008	1,757,809	6,795,049	8,552,858	136,380	3,542,770	3,679,150

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	7,104,777	7,104,777	0	4,669,970	4,669,970	0	2,434,807	2,434,807
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	(41,458)	(41,458)	0	(27,250)	(27,250)	0	(14,208)	(14,208)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	128,444	128,444	0	84,426	84,426	0	44,018	44,018
1	555710	Intercompany Purchase	0	178,872	178,872	0	117,573	117,573	0	61,299	61,299
TOTAL ACCOUNT 555			0	7,370,635	7,370,635	0	4,844,719	4,844,719	0	2,525,916	2,525,916

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	193	576,902	577,095	193	379,198	379,391	0	197,704	197,704
1	557010	Other Power Supply Expense - Financial	0	1,281,528	1,281,528	0	842,348	842,348	0	439,180	439,180
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	2,367,946	2,367,946	0	1,556,451	1,556,451	0	811,495	811,495
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(956)	0	(956)	0	0	0	(956)	0	(956)
1	557165	Other Resource Costs-CAISO Charges	0	10,752	10,752	0	7,067	7,067	0	3,685	3,685
1	557170	Broker Fees - Power	0	46,073	46,073	0	30,284	30,284	0	15,789	15,789
1	557171	REC Broker Fees	0	3,425	3,425	0	2,251	2,251	0	1,174	1,174
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	493,872	0	493,872	493,872	0	493,872	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	265,971	0	265,971	265,971	0	265,971	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(140,962)	0	(140,962)	(140,962)	0	(140,962)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,200,050	0	1,200,050	0	0	0	1,200,050	0	1,200,050
99	557390	Idaho PCA Amortization	(39,188)	0	(39,188)	0	0	0	(39,188)	0	(39,188)
1	557395	Optional Renewable Power Expense Offset	0	39	39	0	26	26	0	13	13
1	557610	Other Expenses - Exposure	0	12,284	12,284	0	8,074	8,074	0	4,210	4,210
1	557700	Turbine Gas Bookout Expense	0	12,636	12,636	0	8,306	8,306	0	4,330	4,330
1	557711	Turbine Gas Bookout Offset	0	(12,636)	(12,636)	0	(8,306)	(8,306)	0	(4,330)	(4,330)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,018,889	3,018,889	0	1,984,316	1,984,316	0	1,034,573	1,034,573
TOTAL ACCOUNT 557			1,847,205	7,374,346	9,221,551	660,532	4,847,158	5,507,690	1,186,673	2,527,188	3,713,861

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	27,198	46,037	73,235	18,896	30,219	49,115	8,302	15,818	24,120
99	908600	Public Purpose Tariff Rider Expense Offset	1,871,073	0	1,871,073	1,385,473	0	1,385,473	485,600	0	485,600
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	32,297	0	32,297	21,319	0	21,319	10,978	0	10,978
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,930,568	46,037	1,976,605	1,425,688	30,219	1,455,907	504,880	15,818	520,698

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: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended May 31, 2017 Average of Monthly Averages 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	2,278,366,527	1,511,642,756	766,723,771
	Interest Deduction for FIT Calculation	63,716,936	42,371,346	21,345,590
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended May 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	77,775,782	52,182,819	25,592,963
E-OPS	Less: Operating & Maintenance Expense	41,865,346	27,492,347	14,372,999
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	9,988,218	7,131,055	2,857,163
E-OTX	Less: Taxes Other than FIT	6,053,484	4,756,759	1,296,725
	Net Operating Income Before FIT	19,868,734	12,802,658	7,066,076
E-INT	Less: Monthly Interest Expense	5,309,745	3,530,946	1,778,799
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756
E-SCM	Plus: Schedule M Adjustments	(12,173,025)	(8,321,608)	(3,851,417)
	Taxable Net Operating Income	2,385,964	961,860	1,424,104
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	835,087	336,651	498,436
1	Production Tax Credit	0	0	0
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	835,087	336,651	498,436
E-DTE	Deferred FIT	4,330,885	2,963,017	1,367,868
1	411400 Amortized Investment Tax Credit - Noxon	(28,858)	(18,968)	(9,890)
	Total Net FIT/Deferred FIT	5,137,114	3,280,700	1,856,414

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
	997000 Book Depreciation & Amortization	4,026,470	6,469,512	10,495,982	2,584,218	4,326,303	6,910,521	1,442,252	2,143,209	3,585,461
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,402	193,402	0	98,636	98,636
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	204,045	204,045	0	139,302	139,302	0	64,743	64,743
99	997007 Idaho PCA	1,160,862	0	1,160,862	0	0	0	1,160,862	0	1,160,862
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,085	51,085	0	34,876	34,876	0	16,209	16,209
12	997016 Redemption Expense Amortization	0	104,987	104,987	0	69,528	69,528	0	35,459	35,459
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(447,793)	0	(447,793)	(274,095)	0	(274,095)	(173,698)	0	(173,698)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	791,125	791,125	0	540,101	540,101	0	251,024	251,024
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(1,880,377)	0	(1,880,377)	(1,748,229)	0	(1,748,229)	(132,148)	0	(132,148)
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,398	125,398	0	63,953	63,953
4	997033 BPA Residential Exchange	(13,363)	0	(13,363)	(1,635)	0	(1,635)	(11,728)	0	(11,728)
99	997034 Montana Hydro Settlement	1,979,500	0	1,979,500	1,301,125	0	1,301,125	678,375	0	678,375
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	519,290	0	519,290	519,290	0	519,290	0	0	0
1	997044 Non-Monetary Power Costs	0	(41,458)	(41,458)	0	(27,250)	(27,250)	0	(14,208)	(14,208)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(325,208)	(325,208)	0	(215,369)	(215,369)	0	(109,839)	(109,839)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,306,255)	(16,306,255)	0	(8,736,371)	(8,736,371)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,426	61,103	2,581	25,248	27,829
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	26,369	0	26,369	20,820	0	20,820	5,549	0	5,549
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,550	109,550	0	57,117	57,117
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	1,204,383	1,204,383	0	784,222	784,222	0	420,161	420,161
4	997081 Deferred Compensation	0	117,423	117,423	0	80,165	80,165	0	37,258	37,258
4	997082 Meal Disallowances	0	36,664	36,664	0	25,031	25,031	0	11,633	11,633
4	997083 Paid Time Off	0	140,206	140,206	0	95,719	95,719	0	44,487	44,487
2	997084 Customer Uncollectibles	0	(93,956)	(93,956)	0	(61,673)	(61,673)	0	(32,283)	(32,283)
99	997088 Deferred O&M Colstrip & CS2	(559,521)	0	(559,521)	0	0	0	(559,521)	0	(559,521)
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	99,591	0	99,591	99,591	0	99,591	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,792	1,792	0	935	935
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(57,689)	(57,689)	0	(37,919)	(37,919)	0	(19,770)	(19,770)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(1,500,039)	(1,500,039)	0	(985,976)	(985,976)	0	(514,063)	(514,063)
1	997102 Amort Idaho Earnings Test (254229)	(209,775)	0	(209,775)	0	0	0	(209,775)	0	(209,775)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	4,954,379	(17,217,089)	(12,173,025)	2,739,019	(11,060,627)	(8,321,608)	2,305,045	(6,156,462)	(3,851,417)

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%	65.114%	34.886%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.225%	33.775%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	4,701,344	4,701,344	0	3,020,237	3,020,237	0	1,681,107	1,681,107
99	410100	Deferred Federal Income Tax Expense - Washin	55,972	0	55,972	55,972	0	55,972	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(274,745)	0	(274,745)	0	0	0	(274,745)	0	(274,745)
	410100	Total	(218,773)	4,701,344	4,482,571	55,972	3,020,237	3,076,209	(274,745)	1,681,107	1,406,362
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(64,231)	(64,231)	0	(41,263)	(41,263)	0	(22,968)	(22,968)
99	411100	Deferred Federal Income Tax Expense - Washin	(71,929)	0	(71,929)	(71,929)	0	(71,929)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(15,526)	0	(15,526)	0	0	0	(15,526)	0	(15,526)
	411100	Total	(87,455)	(64,231)	(151,686)	(71,929)	(41,263)	(113,192)	(15,526)	(22,968)	(38,494)
Total Deferred Federal Income Tax Expense			(306,228)	4,637,113	4,330,885	(15,957)	2,978,974	2,963,017	(290,271)	1,658,139	1,367,868

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.242%	35.758%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	190,158	190,158	0	124,991	124,991	0	65,167	65,167
1	408150	R&P Property Tax--Production	0	1,288,236	1,288,236	0	846,758	846,758	0	441,478	441,478
1	408180	R&P Property Tax--Transmission	0	508,268	508,268	0	334,085	334,085	0	174,183	174,183
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,986,662	1,986,662	0	1,305,834	1,305,834	0	680,828	680,828
DISTRIBUTION											
99	408110	State Excise Tax	1,438,691	0	1,438,691	1,438,691	0	1,438,691	0	0	0
99	408120	Municipal Occupation & License Tax	1,629,032	0	1,629,032	1,362,599	0	1,362,599	266,433	0	266,433
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	924,797	0	924,797	649,635	0	649,635	275,162	0	275,162
99	409100	State Income Tax--Idaho	74,302	0	74,302	0	0	0	74,302	0	74,302
TOTAL DISTRIBUTION			4,066,822	0	4,066,822	3,450,925	0	3,450,925	615,897	0	615,897
TOTAL TAXES OTHER THAN FIT			4,066,822	1,986,662	6,053,484	3,450,925	1,305,834	4,756,759	615,897	680,828	1,296,725

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,474,999	8,474,999	0	5,570,617	5,570,617	0	2,904,382	2,904,382
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	1,199,712	1,199,712	0	788,571	788,571	0	411,141	411,141
1	182381	CDA Settlement Past Storage	0	32,416,473	32,416,473	0	21,307,348	21,307,348	0	11,109,125	11,109,125
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	16,832,698	17,152,414	319,716	11,224,615	11,544,331	0	5,608,083	5,608,083
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,069,412	52,463,687	56,533,099	3,994,962	35,816,959	39,811,921	74,450	16,646,728	16,721,178
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,977,047	4,977,047	0	3,397,830	3,397,830	0	1,579,217	1,579,217
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			4,991,832	233,326,403	238,318,235	4,917,382	156,786,102	161,703,484	74,450	76,540,301	76,614,751
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	133,666,659	133,666,659	0	87,859,095	87,859,095	0	45,807,564	45,807,564
1	312000	Boiler Plant	0	178,360,396	178,360,396	0	117,236,288	117,236,288	0	61,124,108	61,124,108
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,857,073	56,857,073	0	37,372,154	37,372,154	0	19,484,919	19,484,919
1	315000	Accessory Electric Equipment	0	27,563,350	27,563,350	0	18,117,390	18,117,390	0	9,445,960	9,445,960
1	316000	Miscellaneous Power Plant Equipment	0	17,897,307	17,897,307	0	11,763,900	11,763,900	0	6,133,407	6,133,407
TOTAL STEAM PRODUCTION PLANT			0	417,929,244	417,929,244	0	274,704,892	274,704,892	0	143,224,352	143,224,352
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	62,119,028	62,119,028	0	40,830,837	40,830,837	0	21,288,191	21,288,191
1	331XXX	Structures & Improvements	0	78,117,292	78,117,292	0	51,346,496	51,346,496	0	26,770,796	26,770,796
1	332XXX	Reservoirs, Dams, & Waterways	0	179,103,904	179,103,904	0	117,724,996	117,724,996	0	61,378,908	61,378,908
1	333000	Waterwheels, Turbines, & Generators	0	226,421,757	226,421,757	0	148,827,021	148,827,021	0	77,594,736	77,594,736
1	334000	Accessory Electric Equipment	0	61,037,073	61,037,073	0	40,119,668	40,119,668	0	20,917,405	20,917,405
1	335XXX	Miscellaneous Power Plant Equipment	0	12,491,859	12,491,859	0	8,210,899	8,210,899	0	4,280,960	4,280,960
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	622,362,048	622,362,048	0	409,078,574	409,078,574	0	213,283,474	213,283,474
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	17,045,421	17,045,421	0	11,203,955	11,203,955	0	5,841,466	5,841,466
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,063	21,366,063	0	14,043,913	14,043,913	0	7,322,150	7,322,150
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	218,372,717	218,372,717	0	143,536,387	143,536,387	0	74,836,330	74,836,330
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	20,582,600	20,582,600	0	13,528,943	13,528,943	0	7,053,657	7,053,657
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	1,735,378	1,735,378	0	1,140,664	1,140,664	0	594,714	594,714
TOTAL OTHER PRODUCTION PLANT			0	304,099,697	304,099,697	0	199,884,731	199,884,731	0	104,214,966	104,214,966
TOTAL PRODUCTION PLANT			0	1,344,390,989	1,344,390,989	0	883,668,197	883,668,197	0	460,722,792	460,722,792

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,545,039	25,545,039	0	16,790,754	16,790,754	0	8,754,285	8,754,285
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,228,513	24,228,513	0	15,925,402	15,925,402	0	8,303,111	8,303,111
1	353000	Station Equipment	0	254,338,940	254,338,940	0	167,176,985	167,176,985	0	87,161,955	87,161,955
1	354000	Towers & Fixtures	0	17,174,663	17,174,663	0	11,288,906	11,288,906	0	5,885,757	5,885,757
1	355000	Poles & Fixtures	0	219,798,891	219,798,891	0	144,473,811	144,473,811	0	75,325,080	75,325,080
1	356000	Overhead Conductors & Devices	0	136,716,568	136,716,568	0	89,863,800	89,863,800	0	46,852,768	46,852,768
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	2,343,350	2,343,350	0	1,540,284	1,540,284	0	803,066	803,066
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		TOTAL TRANSMISSION PLANT	0	685,236,690	685,236,690	0	450,406,076	450,406,076	0	234,830,614	234,830,614
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,319,914	0	7,319,914	5,867,596	0	5,867,596	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	21,022,022	0	21,022,022	14,618,775	0	14,618,775	6,403,247	0	6,403,247
3	362000	Station Equipment	123,687,725	3,029,701	126,717,426	80,347,762	2,079,617	82,427,379	43,339,963	950,084	44,290,047
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	364,826,637	0	364,826,637	234,068,408	0	234,068,408	130,758,229	0	130,758,229
99	365000	Overhead Conductors & Devices	238,173,847	0	238,173,847	150,399,298	0	150,399,298	87,774,549	0	87,774,549
99	366000	Underground Conduit	105,335,656	0	105,335,656	67,828,696	0	67,828,696	37,506,960	0	37,506,960
99	367000	Underground Conductors & Devices	187,732,935	0	187,732,935	122,288,586	0	122,288,586	65,444,349	0	65,444,349
99	368000	Line Transformers	247,109,622	0	247,109,622	169,430,307	0	169,430,307	77,679,315	0	77,679,315
99	369XXX	Services	160,372,243	0	160,372,243	105,027,882	0	105,027,882	55,344,361	0	55,344,361
99	371XXX	Installations on Customers' Premises	417,209	0	417,209	417,209	0	417,209	0	0	0
99	370000	Meters	49,470,889	0	49,470,889	26,672,662	0	26,672,662	22,798,227	0	22,798,227
99	373XXX	Street Light & Signal Systems	57,898,040	0	57,898,040	38,698,453	0	38,698,453	19,199,587	0	19,199,587
		TOTAL DISTRIBUTION PLANT	1,568,911,945	3,029,701	1,571,941,646	1,018,604,375	2,079,617	1,020,683,992	550,307,570	950,084	551,257,654
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,419,479	7,248,799	8,668,278	717,000	4,948,755	5,665,755	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,666,462	82,639,802	97,306,264	6,608,370	56,418,193	63,026,563	8,058,092	26,221,609	34,279,701
4	391XXX	Office Furniture & Equipment	910,098	48,679,631	49,589,729	843,886	33,233,584	34,077,470	66,212	15,446,047	15,512,259
4	392XXX	Transportation Equipment	29,267,690	15,627,649	44,895,339	20,779,164	10,668,996	31,448,160	8,488,526	4,958,653	13,447,179
4	393000	Stores Equipment	243,197	3,490,034	3,733,231	112,797	2,382,646	2,495,443	130,400	1,107,388	1,237,788
4	394000	Tools, Shop & Garage Equipment	1,833,950	12,703,319	14,537,269	822,838	8,672,556	9,495,394	1,011,112	4,030,763	5,041,875
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	1,156,691	1,395,620	211,886	789,673	1,001,559	27,043	367,018	394,061
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	22,602,717	84,179,572	106,782,289	13,460,139	57,469,394	70,929,533	9,142,578	26,710,178	35,852,756
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		TOTAL GENERAL PLANT	95,691,344	264,886,423	360,577,767	58,318,099	180,837,961	239,156,060	37,373,245	84,048,462	121,421,707
		TOTAL PLANT IN SERVICE	1,669,595,121	2,530,870,206	4,200,465,327	1,081,839,856	1,673,777,953	2,755,617,809	587,755,265	857,092,253	1,444,847,518

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(298,237,654)	(298,237,654)	0	(196,031,610)	(196,031,610)	0	(102,206,044)	(102,206,044)
E-ADEP		Hydro Production Plant	0	(125,978,436)	(125,978,436)	0	(82,805,626)	(82,805,626)	0	(43,172,810)	(43,172,810)
E-ADEP		Other Production Plant	0	(113,362,795)	(113,362,795)	0	(74,513,365)	(74,513,365)	0	(38,849,430)	(38,849,430)
E-ADEP		Transmission Plant	0	(208,843,872)	(208,843,872)	0	(137,273,077)	(137,273,077)	0	(71,570,795)	(71,570,795)
E-ADEP		Distribution Plant	(505,685,887)	(96,915)	(505,782,802)	(310,795,520)	(66,523)	(310,862,043)	(194,890,367)	(30,392)	(194,920,759)
E-ADEP		General Plant	(34,416,744)	(92,258,894)	(126,675,638)	(20,848,680)	(62,985,147)	(83,833,827)	(13,568,064)	(29,273,747)	(42,841,811)
		TOTAL ACCUMULATED DEPRECIATION	(540,102,631)	(838,778,566)	(1,378,881,197)	(331,644,200)	(553,675,348)	(885,319,548)	(208,458,431)	(285,103,218)	(493,561,649)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,956,092)	(11,956,092)	0	(7,858,739)	(7,858,739)	0	(4,097,353)	(4,097,353)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(211,587)	0	(211,587)	(211,587)	0	(211,587)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,571,956)	(1,571,956)	0	(1,071,382)	(1,071,382)	0	(500,574)	(500,574)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,825,723)	(37,039,934)	(39,865,657)	(2,779,088)	(25,287,163)	(28,066,251)	(46,635)	(11,752,771)	(11,799,406)
E-AAAMT		General Plant - 390200, 396200	0	(66,908)	(66,908)	0	(45,678)	(45,678)	0	(21,230)	(21,230)
		TOTAL ACCUMULATED AMORTIZATION	(3,037,310)	(50,634,890)	(53,672,200)	(2,990,675)	(34,262,962)	(37,253,637)	(46,635)	(16,371,928)	(16,418,563)
		TOTAL ACCUMULATED DEPR/AMORT	(543,139,941)	(889,413,456)	(1,432,553,397)	(334,634,875)	(587,938,310)	(922,573,185)	(208,505,066)	(301,475,146)	(509,980,212)
		NET ELECTRIC UTILITY PLANT before DFIT	1,126,455,180	1,641,456,750	2,767,911,930	747,204,981	1,085,839,643	1,833,044,624	379,250,199	555,617,107	934,867,306
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	(27,949)	(27,949)	0	(18,371)	(18,371)	0	(9,578)	(9,578)
12		ADFIT - Electric Plant In Service (282900)	0	(520,554,815)	(520,554,815)	0	(344,737,426)	(344,737,426)	0	(175,817,389)	(175,817,389)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,097,826)	(58,097,826)	0	(39,663,386)	(39,663,386)	0	(18,434,440)	(18,434,440)
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	(11,345,766)	(11,345,766)	0	(7,457,572)	(7,457,572)	0	(3,888,194)	(3,888,194)
1		ADFIT - CDA Settlement Costs (283333)	0	396,785	396,785	0	260,807	260,807	0	135,978	135,978
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,744,324)	(2,744,324)	0	(1,817,429)	(1,817,429)	0	(926,895)	(926,895)
		TOTAL ACCUMULATED DFIT	0	(592,373,895)	(592,373,895)	0	(393,433,377)	(393,433,377)	0	(198,940,518)	(198,940,518)
		NET ELECTRIC UTILITY PLANT	1,126,455,180	1,049,082,855	2,175,538,035	747,204,981	692,406,266	1,439,611,247	379,250,199	356,676,589	735,926,788
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio			100.000%			65.730%			34.270%
E-ALL	3	Direct Distribution Operating Expense			100.000%			68.641%			31.359%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			68.270%			31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA			100.000%			66.225%			33.775%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,049,082,855		2,175,538,035	747,204,981	692,406,266	1,439,611,247	379,250,199	356,676,589	735,926,788
	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	(380,919)	0	(380,919)	380,919	0	380,919
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)		(3,008,549)	0	(3,008,549)	(964,188)	0	(964,188)	(2,044,361)	0	(2,044,361)
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)		7,880,987	0	7,880,987	5,028,224	0	5,028,224	2,852,763	0	2,852,763
99	ADFIT - Kettle Falls Disallowed (190420)		86,373	0	86,373	86,373	0	86,373	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)		1,584,799	0	1,584,799	0	0	0	1,584,799	0	1,584,799
99	ADFIT - Boulder Park Disallowed (190040)		355,320	0	355,320	0	0	0	355,320	0	355,320
99	Investment in WNP3 Exchange Power (124900, 12493)		5,614,261	0	5,614,261	5,614,261	0	5,614,261	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,009,017)	0	(1,009,017)	(1,009,017)	0	(1,009,017)	0	0	0
99	CDA Lake Settlement - WA (182382)		538,752	0	538,752	538,752	0	538,752	0	0	0
99	CDA Lake Settlement - ID (186382)		104,541	0	104,541	0	0	0	104,541	0	104,541
99	ADFIT - CDA Lake Settlement - Direct (283382)		(225,153)	0	(225,153)	(188,564)	0	(188,564)	(36,589)	0	(36,589)
99	CDA CDR Fund - Direct (182324)		39,189	0	39,189	39,189	0	39,189	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		277,891	0	277,891	258,327	0	258,327	19,564	0	19,564
99	ADFIT - Spokane River Relicensing (283322)		(97,238)	0	(97,238)	(90,396)	0	(90,396)	(6,842)	0	(6,842)
99	Spokane River PM&Es (182323)		255,147	0	255,147	164,036	0	164,036	91,111	0	91,111
99	ADFIT - Spokane River PM&Es (283323)		(89,326)	0	(89,326)	(57,437)	0	(57,437)	(31,889)	0	(31,889)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		346,413	0	346,413	227,697	0	227,697	118,716	0	118,716
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)		(2,272,941)	0	(2,272,941)	(690,548)	0	(690,548)	(1,582,393)	0	(1,582,393)
99	Customer Deposits (235199)		(1,887,684)	0	(1,887,684)	(1,887,684)	0	(1,887,684)	0	0	0
C-WKC	Working Capital		69,480,129	32,185,772	101,665,901	69,480,129	0	69,480,129	0	32,185,772	32,185,772
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		70,642,720	32,185,772	102,828,492	72,031,509	0	72,031,509	(1,388,789)	32,185,772	30,796,983
	NET RATE BASE	#####	1,081,268,627		2,278,366,527	819,236,490	692,406,266	1,511,642,756	377,861,410	388,862,361	766,723,771

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	668,985	668,985			668,985	668,985		439,724	439,724		229,261	229,261	
1	Hydro (ED-AN)	965,417	965,417			965,417	965,417		634,569	634,569		330,848	330,848	
1	Other (ED-AN)	808,717	808,717			808,717	808,717		531,570	531,570		277,147	277,147	
Total Electric Production		2,443,119	2,443,119			2,443,119	2,443,119		1,605,863	1,605,863		837,256	837,256	
Electric Transmission														
1	ED-AN	1,020,808	1,020,808			1,020,808	1,020,808		670,977	670,977		349,831	349,831	
Total Electric Transmissio		1,020,808	1,020,808			1,020,808	1,020,808		670,977	670,977		349,831	349,831	
Electric Distribution														
3	ED-AN	4,974	4,974			4,974	4,974		3,414	3,414		1,560	1,560	
	ED-ID	1,399,048	1,399,048		1,399,048	1,399,048	1,399,048				1,399,048		1,399,048	
	ED-WA	2,450,550	2,450,550		2,450,550	2,450,550	2,450,550	2,450,550						
Total Electric Distribution		3,854,572	3,854,572		3,849,598	4,974	3,854,572		2,450,550	3,414	2,453,964	1,399,048	1,560	1,400,608
Gas Underground Storage														
	GD-AN	64,589		64,589										
	GD-OR	11,365				11,365								
Total Gas Underground St		75,954		64,589		11,365								
Gas Distribution														
	GD-AN	5,384		5,384										
	GD-ID	424,744		424,744										
	GD-WA	869,972		869,972										
	GD-OR	590,487				590,487								
Total Gas Distribution		1,890,587		1,300,100		590,487								
General Plant														
4	ED-AN	241,825	241,825			241,825	241,825		165,094	165,094		76,731	76,731	
	ED-ID	19,423	19,423		19,423	19,423	19,423				19,423		19,423	
	ED-WA	53,524	53,524		53,524	53,524	53,524	53,524						
7,4	CD-AA	1,466,023	1,031,025	299,728	135,270	1,031,025	1,031,025		703,881	703,881		327,144	327,144	
9,4	CD-AN	82,839	64,456	18,383		64,456	64,456		44,004	44,004		20,452	20,452	
9	CD-ID	29,013	22,575	6,438		22,575	22,575				22,575		22,575	
9	CD-WA	13,856	10,781	3,075		10,781	10,781	10,781		10,781				
8	GD-AA	24,821		17,017	7,804									
	GD-AN	2,998		2,998										
	GD-ID	2,312		2,312										
	GD-WA	15,064		15,064										
	GD-OR	15,563			15,563									
Total General Plant		1,967,261	1,443,609	365,015	158,637	106,303	1,337,306	1,443,609	64,305	912,979	977,284	41,998	424,327	466,325
Total Depreciation Expens		11,252,301	8,762,108	1,729,704	760,489	3,955,901	4,806,207	8,762,108	2,514,855	3,193,233	5,708,088	1,441,046	1,612,974	3,054,020

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	68.641%	31.359%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,305	50,305		26,228	26,228		
1	Misc Intangible Plt (303000)	ED-AN	19,979	19,979		19,979	19,979		13,132	13,132		6,847	6,847		
Total Production/Transmission			96,512	96,512		96,512	96,512		63,437	63,437		33,075	33,075		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489					
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502					
General Plant - 303000															
7,4		CD-AA	49,911	35,102	10,204	4,605	35,102	35,102		23,964	23,964		11,138	11,138	
9,1		CD-AN	810	631			631	631		415	415		216	216	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			54,710	35,733	13,700	5,277	35,733	35,733		24,379	24,379		11,354	11,354	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	2,075,683	1,459,787	424,373	191,523	1,459,787	1,459,787		996,597	996,597		463,190	463,190	
9,4		CD-AN	1,450	1,128	322		1,128	1,128		770	770		358	358	
9,4		CD-ID	1,550	1,206	344		1,206	1,206				1,206	1,206		
4		ED-AN	66,145	66,145			66,145	66,145		45,157	45,157		20,988	20,988	
		ED-ID	0	0			0	0				0	0		
		ED-WA	66,861	66,861			66,861	66,861		66,861	66,861				
8		GD-AA	12,325		8,450	3,875									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			2,224,014	1,595,127	433,489	195,398	68,067	1,527,060	1,527,060	66,861	1,042,524	1,109,385	1,206	484,536	485,742
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	4,003	4,003			4,003	4,003		2,733	2,733		1,270	1,270	
		GD-OR	0			0									
Total General Plant - 390200, 396200			4,003	4,003	0	0	4,003	4,003		2,733	2,733		1,270	1,270	
Total Amortization Expense			2,381,760	1,733,877	447,208	200,675	70,569	1,663,308	1,733,877	69,363	1,133,073	1,202,436	1,206	530,235	531,441

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(298,237,654)	(298,237,654)			(298,237,654)	(298,237,654)		(196,031,610)	(196,031,610)		(102,206,044)	(102,206,044)	
1	Hydro (ED-AN)	(125,978,436)	(125,978,436)			(125,978,436)	(125,978,436)		(82,805,626)	(82,805,626)		(43,172,810)	(43,172,810)	
1	Other (ED-AN)	(113,362,795)	(113,362,795)			(113,362,795)	(113,362,795)		(74,513,365)	(74,513,365)		(38,849,430)	(38,849,430)	
Total Electric Production		(537,578,885)	(537,578,885)			(537,578,885)	(537,578,885)		(353,350,601)	(353,350,601)		(184,228,284)	(184,228,284)	
Electric Transmission														
1	ED-AN	(208,843,872)	(208,843,872)			(208,843,872)	(208,843,872)		(137,273,077)	(137,273,077)		(71,570,795)	(71,570,795)	
Total Electric Transmissic		(208,843,872)	(208,843,872)			(208,843,872)	(208,843,872)		(137,273,077)	(137,273,077)		(71,570,795)	(71,570,795)	
Electric Distribution														
3	ED-AN	(96,915)	(96,915)				(96,915)		(66,523)	(66,523)		(30,392)	(30,392)	
	ED-ID	(194,890,367)	(194,890,367)			(194,890,367)	(194,890,367)					(194,890,367)	(194,890,367)	
	ED-WA	(310,795,520)	(310,795,520)			(310,795,520)	(310,795,520)	(310,795,520)		(310,795,520)				
Total Electric Distribution		(505,782,802)	(505,782,802)			(505,685,887)	(96,915)	(505,782,802)	(310,795,520)	(66,523)	(310,862,043)	(194,890,367)	(30,392)	(194,920,759)
Gas Underground Storage														
	GD-AN	(14,893,003)	(14,893,003)											
	GD-OR	(926,360)		(926,360)			(926,360)							
Total Gas Underground S		(15,819,363)		(14,893,003)			(926,360)							
Gas Distribution														
	GD-AN	(1,696,080)	(1,696,080)											
	GD-ID	(70,126,666)	(70,126,666)											
	GD-WA	(134,518,167)	(134,518,167)											
	GD-OR	(103,823,973)		(103,823,973)										
Total Gas Distribution		(310,164,886)		(206,340,913)			(103,823,973)							
General Plant														
4	ED-AN	(46,777,885)	(46,777,885)			(46,777,885)	(46,777,885)		(31,935,262)	(31,935,262)		(14,842,623)	(14,842,623)	
	ED-ID	(9,087,258)	(9,087,258)			(9,087,258)	(9,087,258)				(9,087,258)		(9,087,258)	
	ED-WA	(17,893,569)	(17,893,569)			(17,893,569)	(17,893,569)	(17,893,569)						
7,4	CD-AA	(51,765,174)	(36,405,411)	(10,583,390)	(4,776,373)	(36,405,411)	(36,405,411)		(24,853,974)	(24,853,974)		(11,551,437)	(11,551,437)	
9,4	CD-AN	(11,663,944)	(9,075,598)	(2,588,346)		(9,075,598)	(9,075,598)		(6,195,911)	(6,195,911)		(2,879,687)	(2,879,687)	
9	CD-ID	(5,758,725)	(4,480,806)	(1,277,919)		(4,480,806)	(4,480,806)				(4,480,806)		(4,480,806)	
9	CD-WA	(3,797,904)	(2,955,111)	(842,793)		(2,955,111)	(2,955,111)	(2,955,111)		(2,955,111)				
8	GD-AA	(2,263,994)		(1,552,149)	(711,845)									
	GD-AN	(2,630,538)		(2,630,538)										
	GD-ID	(1,519,936)		(1,519,936)										
	GD-WA	(5,608,974)		(5,608,974)										
	GD-OR	(4,731,150)		(4,731,150)										
Total General Plant		(163,499,051)	(126,675,638)	(26,604,045)	(10,219,368)	(34,416,744)	(92,258,894)	(126,675,638)	(20,848,680)	(62,985,147)	(83,833,827)	(13,568,064)	(29,273,747)	(42,841,811)
Total Accumulated Depr		(1,741,688,859)	(1,378,881,197)	(247,837,961)	(114,969,701)	(540,102,631)	(838,778,566)	(1,378,881,197)	(331,644,200)	(553,675,348)	(885,319,548)	(208,458,431)	(285,103,218)	(493,561,649)

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	31.359%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%
							31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(10,485,754)	(10,485,754)			(10,485,754)	(10,485,754)		(6,892,286)	(6,892,286)		(3,593,468)	(3,593,468)			
1	Misc Intangible Plt (3030 ED-AN	(1,470,338)	(1,470,338)			(1,470,338)	(1,470,338)		(966,453)	(966,453)		(503,885)	(503,885)			
Total Production/Transmission		(11,956,092)	(11,956,092)			(11,956,092)	(11,956,092)		(7,858,739)	(7,858,739)		(4,097,353)	(4,097,353)			
Distribution																
	Franchises (302000) ED-WA	(178,446)	(178,446)			(178,446)	(178,446)	(178,446)		(178,446)						
	Misc Intangible Plt (3030 ED-WA	(33,141)	(33,141)			(33,141)	(33,141)	(33,141)		(33,141)						
Total Distribution		(211,587)	(211,587)			(211,587)	(211,587)	(211,587)		(211,587)						
General Plant - 303000																
7,4	CD-AA	(2,134,844)	(1,501,393)	(436,469)	(196,982)	(1,501,393)	(1,501,393)		(1,025,001)	(1,025,001)		(476,392)	(476,392)			
9,1	CD-AN	(90,688)	(70,563)	(20,125)		(70,563)	(70,563)		(46,381)	(46,381)		(24,182)	(24,182)			
	GD-ID	(77,050)		(77,050)												
	GD-WA	(175,752)		(175,752)												
	GD-OR	(83,643)			(83,643)											
Total General Plant - 303000		(2,561,977)	(1,571,956)	(709,396)	(280,625)		(1,571,956)	(1,571,956)		(1,071,382)	(1,071,382)		(500,574)	(500,574)		
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(50,264,681)	(35,350,145)	(10,276,614)	(4,637,922)		(35,350,145)	(35,350,145)		(24,133,544)	(24,133,544)		(11,216,601)	(11,216,601)		
9,4	CD-AN	(41,355)	(32,178)	(9,177)			(32,178)	(32,178)		(21,968)	(21,968)		(10,210)	(10,210)		
9	CD-ID	(59,935)	(46,635)	(13,300)		(46,635)	(46,635)				(46,635)		(46,635)			
4	ED-AN	(1,657,611)	(1,657,611)			(1,657,611)	(1,657,611)		(1,131,651)	(1,131,651)		(525,960)	(525,960)			
	ED-ID	0	0			0	0				0		0			
	ED-WA	(2,779,088)	(2,779,088)			(2,779,088)	(2,779,088)	(2,779,088)		(2,779,088)						
8	GD-AA	(418,407)		(286,851)	(131,556)											
	GD-AN	0		0												
	GD-OR	0			0											
Total Misc IT Intangible Plant - 3031XX		(55,221,077)	(39,865,657)	(10,585,942)	(4,769,478)		(2,825,723)	(37,039,934)	(39,865,657)		(2,779,088)	(25,287,163)	(28,066,251)	(46,635)	(11,752,771)	(11,799,406)
Gas Underground Storage																
	GD-AN	(240,400)		(240,400)												
Total Gas Underground Storage		(240,400)		(240,400)												
General Plant - 390200, 396200																
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0			
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0			
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0			
4	ED-AN	(66,908)	(66,908)			(66,908)	(66,908)		(45,678)	(45,678)		(21,230)	(21,230)			
	ED-WA	0	0			0	0		0	0						
	GD-WA	0		0					0	0						
	GD-OR	0			0											
Total General Plant - 390200, 396200		(66,908)	(66,908)	0	0	0	(66,908)	(66,908)	0	(45,678)	(45,678)	0	(21,230)	(21,230)		
Total Accumulated Amortization		(70,258,041)	(53,672,200)	(11,535,738)	(5,050,103)	(3,037,310)	(50,634,890)	(53,672,200)	(2,990,675)	(34,262,962)	(37,253,637)	(46,635)	(16,371,928)	(16,418,563)		

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	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	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	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	1,646,871	703,389	340,200	237,825	1,281,414	200,605	97,025	67,827	365,457	0	0	0
	TOTAL ACCOUNT	15,349,424	717,000	702,479	7,248,798	8,668,277	2,719,369	97,025	2,099,361	4,915,755	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,094,433	1,052,423	2,481,732	4,560,278	8,094,433	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	0	3,644,080	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	99,227,477	0	0	69,784,700	69,784,700	0	0	20,287,058	20,287,058	0	9,155,719	9,155,719
9	CD-WA / ID / AN	24,967,719	5,555,947	5,576,360	8,294,825	19,427,132	1,584,547	1,590,369	2,365,671	5,540,587	0	0	0
	TOTAL ACCOUNT	138,186,665	6,608,370	8,058,092	82,639,803	97,306,265	3,837,503	1,590,369	22,652,729	28,080,601	3,644,080	9,155,719	12,799,799
	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	3,325	0	0	0	0	0	0	3,325	3,325	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363
7	CD-AA	60,952,907	0	0	42,866,960	42,866,960	0	0	12,461,822	12,461,822	0	5,624,125	5,624,125
9	CD-WA / ID / AN	-30,487	(185,856)	66,212	95,922	(23,722)	(53,006)	18,884	27,357	(6,765)	0	0	0
	TOTAL ACCOUNT	68,284,037	843,885	66,212	48,679,631	49,589,728	(53,006)	18,884	12,911,943	12,877,821	0	5,816,488	5,816,488
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,419,314	18,696,654	7,667,787	13,054,873	39,419,314	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	0	4,075,925	0	4,075,925
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
	TOTAL ACCOUNT	62,575,702	20,779,165	8,488,526	15,627,648	44,895,339	8,489,409	2,599,984	2,433,367	13,522,760	4,075,925	81,678	4,157,603

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	48,477	0	0	0	0	0	0	0	0	48,477	0	48,477
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,284,827	102,335	116,038	3,115,608	3,333,981	29,186	33,094	888,566	950,846	0	0	0
	TOTAL ACCOUNT	4,820,714	112,796	130,401	3,490,034	3,733,231	117,346	33,094	888,566	1,039,006	48,477	0	48,477
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,150,179	808,146	254,864	3,087,169	4,150,179	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,581,234	0	0	0	0	1,876,718	320,550	383,966	2,581,234	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	3,424,779	0	0	0	0	0	0	2,347,960	2,347,960	0	1,076,819	1,076,819
7	CD-AA	13,447,108	0	0	9,457,082	9,457,082	0	0	2,749,261	2,749,261	0	1,240,765	1,240,765
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
	TOTAL ACCOUNT	25,718,081	822,838	1,011,112	12,703,319	14,537,269	1,880,908	536,231	5,526,553	7,943,692	919,536	2,317,584	3,237,120
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,122,871	210,583	26,627	885,661	1,122,871	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
	TOTAL ACCOUNT	1,848,553	211,886	27,043	1,156,692	1,395,621	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,807,309	14,505,973	9,427,928	7,873,408	31,807,309	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,968,034	0	0	0	0	2,389,822	747,718	830,494	3,968,034	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9	CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
	TOTAL ACCOUNT	37,612,761	14,758,139	9,736,841	8,668,363	33,163,343	2,461,739	835,820	1,059,262	4,356,821	43,834	48,763	92,597

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,908,796	12,012,901	6,200,012	45,695,883	63,908,796	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,178,921	0	0	0	0	685,366	493,555	0	1,178,921	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	44,398,665	0	0	31,224,693	31,224,693	0	0	9,077,307	9,077,307	0	4,096,665	4,096,665
9	CD-WA/ ID / AN	14,971,020	1,447,238	2,942,566	7,258,997	11,648,801	412,750	839,215	2,070,254	3,322,219	0	0	0
	TOTAL ACCOUNT	126,670,446	13,460,139	9,142,578	84,179,573	106,782,290	1,098,116	1,332,770	11,828,296	14,259,182	1,220,111	4,408,863	5,628,974
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913
	TOTAL GENERAL PLANT	481,692,564	58,318,098	37,373,247	264,886,422	360,577,767	20,567,607	7,049,994	59,788,382	87,405,983	10,843,791	22,865,023	33,708,814

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,683,217	319,716	0	10,363,501	10,683,217	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	22,089,505	319,716	0	16,832,699	17,152,415	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	7,786,793	3,994,962	0	3,791,831	7,786,793	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	69,109,324	0	0	48,603,206	48,603,206	0	0	14,129,401	14,129,401	0	6,376,717	
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	77,827,675	3,994,962	74,450	52,463,687	56,533,099	0	21,233	14,661,551	14,682,784	0	6,611,792	6,611,792
	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	7,076,907	0	0	4,977,047	4,977,047	0	0	1,446,874	1,446,874	0	652,986	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,076,907	0	0	4,977,047	4,977,047	0	0	1,446,874	1,446,874	0	652,986	652,986
	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		207,825,291	4,314,678	74,450	145,186,002	149,575,130	1,022,594	800,838	38,603,188	40,426,620	426,123	17,397,418	17,823,541

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended May 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(81,835,688)	(57,553,403)	(16,731,306)	(7,550,979)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(699,692)	(544,423)	(155,269)	0
7	283750	CD-AA	0	0	0	0
		Total	(82,535,380)	(58,097,826)	(16,886,575)	(7,550,979)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended May 31, 2017
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,188,742	3,188,742					3,188,742
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			(11)	(11)					(11)
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	81,629,766	37,615,388		119,245,154	69,480,129	32,185,772	12,149,637	5,429,616	
TOTAL		81,629,766	37,615,388	3,188,731	122,433,885	69,480,129	32,185,772	12,149,637	5,429,616	3,188,731

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						