

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,966,252	10,645,845	5,320,407
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,966,252	10,645,845	5,320,407
E-APL	Electric Net Rate Base	2,294,437,025	1,521,634,371	772,802,654
	<b>RATE OF RETURN</b>	<b>0.696%</b>	<b>0.700%</b>	<b>0.688%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended July 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	7-01-2017 thru 07-31-2017	377,441 100.000%	247,772 65.645%	129,669 34.355%
3	E-OPS	Direct Distribution Operating Expense Percent	7-01-2017 thru 07-31-2017	1,859,653 100.000%	1,214,574 65.312%	645,079 34.688%
	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 July 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended July 31, 2017  
Average of Monthly Averages Basis

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2016 thru 12-31-2016	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor		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 July 31, 2017  
 Average of Monthly Averages Basis

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**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	06-01-2017 thru 07-31-2017	1,080,352,692	720,787,512	359,565,180	
		Percent		100.000%	66.718%	33.282%	
11		Book Depreciation	7-01-2017 thru 07-31-2017	8,904,194	5,807,571	3,096,623	
		Percent		100.000%	65.223%	34.777%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended July 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	06-01-2017 thru 07-31-2017	2,796,491,886 100.000%	1,853,527,899 66.280%	942,963,987 33.720%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2017 thru 07-31-2017	232,963,131 100.000%	154,625,575 66.373%	78,337,556 33.627%
14		Net Allocated Schedule M's - AMA Percent	7-01-2017 thru 07-31-2017	-19,525,014 100.000%	-12,605,626 64.561%	-6,919,388 35.439%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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	26,801,375	0	26,801,375	17,996,658	0	17,996,658	8,804,717	0
99	442200	Commercial - Firm & Int.	26,097,241	0	26,097,241	18,469,207	0	18,469,207	7,628,034	0
1	442300	Industrial	9,834,841	0	9,834,841	6,129,158	0	6,129,158	3,705,683	0
99	444000	Public Street & Highway Lighting	636,927	0	636,927	419,051	0	419,051	217,876	0
99	448000	Interdepartmental Revenue	97,850	0	97,850	80,148	0	80,148	17,702	0
99	499XXX	Unbilled Revenue	5,144,667	0	5,144,667	3,409,567	0	3,409,567	1,735,100	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	68,612,901	0	68,612,901	46,503,789	0	46,503,789	22,109,112	0
1	447XXX	Sales for Resale	0	6,790,805	6,790,805	0	4,463,596	4,463,596	0	2,327,209
		TOTAL SALES OF ELECTRICITY	68,612,901	6,790,805	75,403,706	46,503,789	4,463,596	50,967,385	22,109,112	2,327,209
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	30,329	0	30,329	18,298	0	18,298	12,031	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	224,706	5,398	230,104	141,823	3,548	145,371	82,883	1,850
1	456XXX	Other Electric Revenues	(3,090,983)	7,542,473	4,451,490	(2,172,755)	4,957,668	2,784,913	(918,228)	2,584,805
		TOTAL OTHER OPERATING REVENUE	(2,835,948)	7,578,954	4,743,006	(2,012,634)	4,981,647	2,969,013	(823,314)	2,597,307
		TOTAL ELECTRIC REVENUE	65,776,953	14,369,759	80,146,712	44,491,155	9,445,243	53,936,398	21,285,798	4,924,516

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	24,773	24,773	0	16,283	16,283	0	8,490
1	501XXX	Fuel	0	3,205,172	3,205,172	0	2,106,760	2,106,760	0	1,098,412
1	502000	Steam Expense	0	245,100	245,100	0	161,104	161,104	0	83,996
1	505000	Electric Expense	0	104,665	104,665	0	68,796	68,796	0	35,869
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	(15,974)	(15,974)	0	(10,500)	(10,500)	0	(5,474)
1	507000	Rent	0	3,475	3,475	0	2,284	2,284	0	1,191
		MAINTENANCE								
1	510000	Supervision & Engineering	0	47,513	47,513	0	31,230	31,230	0	16,283
1	511000	Structures	0	58,022	58,022	0	38,138	38,138	0	19,884
1	512000	Boiler Plant	0	1,204,994	1,204,994	0	792,043	792,043	0	412,951
1	513000	Electric Plant	0	502,040	502,040	0	329,991	329,991	0	172,049
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(1,153,562)	(1,153,562)	0	(758,236)	(758,236)	0	(395,326)
		TOTAL STEAM POWER GENERATION EXP	0	4,226,218	4,226,218	0	2,777,893	2,777,893	0	1,448,325
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	198,165	198,165	0	130,254	130,254	0	67,911
1	536000	Water for Power	0	84,556	84,556	0	55,579	55,579	0	28,977
1	537000	Hydraulic Expense	529,471	345,576	875,047	347,342	227,147	574,489	182,129	118,429
1	538000	Electric Expense	0	597,592	597,592	0	392,797	392,797	0	204,795
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	48,275	48,275	0	31,731	31,731	0	16,544
1	540000	Rent	0	115,227	115,227	0	75,739	75,739	0	39,488
1	540100	MT Trust Funds Land Settlement Rents	414,400	0	414,400	272,375	0	272,375	142,025	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	62,389	62,389	0	41,008	41,008	0	21,381
1	542000	Structures	0	15,242	15,242	0	10,019	10,019	0	5,223
1	543000	Reservoirs, Dams, & Waterways	0	79,000	79,000	0	51,927	51,927	0	27,073
1	544000	Electric Plant	0	274,953	274,953	0	180,727	180,727	0	94,226
1	545000	Miscellaneous Hydraulic Plant	0	23,926	23,926	0	15,727	15,727	0	8,199
		TOTAL HYDRO POWER GENERATION EXP	943,871	1,844,901	2,788,772	619,717	1,212,655	1,832,372	324,154	632,246
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	46,931	46,931	0	30,848	30,848	0	16,083
1	547XXX	Fuel	0	8,249,668	8,249,668	0	5,422,507	5,422,507	0	2,827,161
1	548000	Generation Expense	0	67,406	67,406	0	44,306	44,306	0	23,100
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	53,165	53,165	0	34,945	34,945	0	18,220
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)
		MAINTENANCE								
1	551000	Supervision & Engineering	0	43,820	43,820	0	28,803	28,803	0	15,017
1	552000	Structures	0	2,181	2,181	0	1,434	1,434	0	747
1	553000	Generating & Electric Equipment	0	519,257	519,257	0	341,308	341,308	0	177,949
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	38,204	38,204	0	25,111	25,111	0	13,093
		TOTAL OTHER POWER GENERATION EXP	0	9,017,813	9,017,813	0	5,927,409	5,927,409	0	3,090,404



RESULTS OF OPERATIONS	Report ID:
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For Month Ended July 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	7,688,176	7,688,176	0	5,053,439	5,053,439	0	2,634,737
1	556000	System Control & Load Dispatching	0	65,476	65,476	0	43,037	43,037	0	22,439
E-557	557XXX	Other Expense	(1,298,473)	5,207,945	3,909,472	(1,035,311)	3,423,182	2,387,871	(263,162)	1,784,763
TOTAL OTHER POWER SUPPLY EXPENSE			(1,298,473)	12,961,597	11,663,124	(1,035,311)	8,519,658	7,484,347	(263,162)	4,441,939
TOTAL PRODUCTION OPERATING EXP			(354,602)	28,050,529	27,695,927	(415,594)	18,437,615	18,022,021	60,992	9,612,914
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	173,609	173,609	0	114,113	114,113	0	59,496
1	561000	Load Dispatching	0	231,481	231,481	0	152,152	152,152	0	79,329
1	562000	Station Expense	0	40,581	40,581	0	26,674	26,674	0	13,907
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	29,897	29,897	0	19,651	19,651	0	10,246
1	565XXX	Transmission of Electricity by Others	0	1,434,301	1,434,301	0	942,766	942,766	0	491,535
1	566000	Miscellaneous Transmission Expense	0	49,952	49,952	0	32,833	32,833	0	17,119
1	567000	Rent	0	14,069	14,069	0	9,248	9,248	0	4,821
MAINTENANCE										
1	568000	Supervision & Engineering	0	54,076	54,076	0	35,544	35,544	0	18,532
1	569000	Structures	0	54,901	54,901	0	36,086	36,086	0	18,815
1	570000	Station Equipment	686	13,198	13,884	0	8,675	8,675	686	4,523
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	258,923	258,923	0	170,190	170,190	0	88,733
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	4,623	4,623	0	3,039	3,039	0	1,584
TOTAL TRANSMISSION OPERATING EXP			686	2,359,611	2,360,297	0	1,550,971	1,550,971	686	808,640

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For Month Ended July 31, 2017	
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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	2,450,037	2,450,037	0	1,610,409	1,610,409	0	839,628
E-DEPX		Depreciation Expense-Transmission	0	1,028,996	1,028,996	0	676,359	676,359	0	352,637
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	97,435	97,435	0	64,044	64,044	0	33,391
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	20,625	0	20,625	16,175	0	16,175	4,450	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	(161,064)	0	(161,064)	(99,933)	0	(99,933)	(61,131)	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	182,279	0	182,279	0	0	0	182,279	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	(14,102)	0	(14,102)	(14,102)	0	(14,102)	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	1,992,580	1,992,580	0	1,309,724	1,309,724	0	682,856
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	445,540	5,661,415	6,106,955	129,859	3,721,248	3,851,107	315,681	1,940,167
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	91,624	36,071,555	36,163,179	(285,735)	23,709,834	23,424,099	377,359	12,361,721

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	63,092	176,490	239,582	48,168	115,269	163,437	14,924	61,221
3	582000	Station Expense	11,871	3,179	15,050	(13,218)	2,076	(11,142)	25,089	1,103
3	583000	Overhead Line Expense	126,371	32,853	159,224	67,347	21,457	88,804	59,024	11,396
3	584000	Underground Line Expense	141,447	0	141,447	87,873	0	87,873	53,574	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0
3	586000	Meter Expense	150,266	8,032	158,298	121,382	5,246	126,628	28,884	2,786
3	587000	Customer Installations Expense	63,733	8,607	72,340	52,996	5,621	58,617	10,737	2,986
3	588000	Miscellaneous Distribution Expense	174,797	195,297	370,094	88,084	127,552	215,636	86,713	67,745
3	589000	Rent	0	22,142	22,142	0	14,461	14,461	0	7,681
		MAINTENANCE:								
3	590000	Supervision & Engineering	30,012	91,124	121,136	18,799	59,515	78,314	11,213	31,609
3	591000	Structures	59,504	0	59,504	34,613	0	34,613	24,891	0
3	592000	Station Equipment	156,033	10,309	166,342	103,477	6,733	110,210	52,556	3,576
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	715,947	0	715,947	484,571	0	484,571	231,376	0
3	594000	Underground Lines	72,401	0	72,401	39,976	0	39,976	32,425	0
3	595000	Line Transformers	66,605	0	66,605	61,879	0	61,879	4,726	0
3	596000	Street Light & Signal System Maintenance Exp	7,918	0	7,918	5,184	0	5,184	2,734	0
3	597000	Meters	5,962	0	5,962	5,381	0	5,381	581	0
3	598000	Miscellaneous Distribution Expense	13,694	11,031	24,725	8,062	7,205	15,267	5,632	3,826
		TOTAL DISTRIBUTION OPERATING EXP	1,859,653	559,064	2,418,717	1,214,574	365,135	1,579,709	645,079	193,929
E-DEPX		Depreciation Expense-Distribution	3,898,785	4,973	3,903,758	2,487,764	3,248	2,491,012	1,411,021	1,725
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	4,405,024	0	4,405,024	3,814,475	0	3,814,475	590,549	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,306,311	4,973	8,311,284	6,304,741	3,248	6,307,989	2,001,570	1,725
		TOTAL DISTRIBUTION EXPENSES	10,165,964	564,037	10,730,001	7,519,315	368,383	7,887,698	2,646,649	195,654

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	22,834	22,834	0	14,989	14,989	0	7,845
2	902000	Meter Reading Expenses	234,846	15,308	250,154	216,596	10,049	226,645	18,250	5,259
2	903XXX	Customer Records & Collection Expenses	157,885	557,148	715,033	111,326	365,740	477,066	46,559	191,408
2	904000	Uncollectible Accounts	0	197,164	197,164	0	129,428	129,428	0	67,736
2	905000	Misc Customer Accounts	0	48,338	48,338	0	31,731	31,731	0	16,607
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>392,731</b>	<b>840,792</b>	<b>1,233,523</b>	<b>327,922</b>	<b>551,937</b>	<b>879,859</b>	<b>64,809</b>	<b>288,855</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	1,973,607	18,778	1,992,385	1,419,925	12,327	1,432,252	553,682	6,451
2	909000	Advertising	623	58,726	59,349	623	38,551	39,174	0	20,175
2	910000	Misc Customer Service & Info Exp	0	14,649	14,649	0	9,616	9,616	0	5,033
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>1,974,230</b>	<b>92,153</b>	<b>2,066,383</b>	<b>1,420,548</b>	<b>60,494</b>	<b>1,481,042</b>	<b>553,682</b>	<b>31,659</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	38,531	2,589,024	2,627,555	27,153	1,767,527	1,794,680	11,378	821,497
4	921000	Office Supplies & Expenses	6,100	301,263	307,363	6,100	205,672	211,772	0	95,591
4	922000	Admin Exp Transferred--Credit	0	(11,455)	(11,455)	0	(7,820)	(7,820)	0	(3,635)
4	923000	Outside Services Employed	1,250	578,055	579,305	1,250	394,638	395,888	0	183,417
4	924000	Property Insurance Premium	0	105,507	105,507	0	72,030	72,030	0	33,477
4	925XXX	Injuries and Damages	0	295,884	295,884	0	202,000	202,000	0	93,884
4	926XXX	Employee Pensions and Benefits	(923)	53,457	52,534	(923)	36,495	35,572	0	16,962
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	217,333	317,732	535,065	137,011	208,845	345,856	80,322	108,887
4	930000	Miscellaneous General Expenses	4,375	94,593	98,968	839	64,579	65,418	3,536	30,014
4	931000	Rents	350	(6,440)	(6,090)	0	(4,397)	(4,397)	350	(2,043)
4	935000	Maintenance of General Plant	59,720	711,001	770,721	32,774	485,400	518,174	26,946	225,601
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>326,836</b>	<b>5,028,621</b>	<b>5,355,457</b>	<b>204,204</b>	<b>3,424,969</b>	<b>3,629,173</b>	<b>122,632</b>	<b>1,603,652</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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	115,430	1,397,720	1,513,150	72,923	954,224	1,027,147	42,507	443,496
E-AMTX		Amortization Expense-General Plant - 303000	0	35,733	35,733	0	24,379	24,379	0	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	58,251	1,527,212	1,585,463	57,045	1,042,627	1,099,672	1,206	484,585
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	(236,202)	0	(236,202)	0	0	0	(236,202)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(62,521)</b>	<b>2,964,668</b>	<b>2,902,147</b>	<b>129,968</b>	<b>2,023,963</b>	<b>2,153,931</b>	<b>(192,489)</b>	<b>940,705</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>264,315</b>	<b>7,993,289</b>	<b>8,257,604</b>	<b>334,172</b>	<b>5,448,932</b>	<b>5,783,104</b>	<b>(69,857)</b>	<b>2,544,357</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>12,888,864</b>	<b>45,561,826</b>	<b>58,450,690</b>	<b>9,316,222</b>	<b>30,139,580</b>	<b>39,455,802</b>	<b>3,572,642</b>	<b>15,422,246</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>21,696,022</b>			<b>14,480,596</b>		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			1,043,217			856,023		
E-FIT		DEFERRED FEDERAL INCOME TAX			4,715,411			2,997,696		
E-FIT		AMORTIZED ITC - NOXON			(28,858)			(18,968)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>15,966,252</b>			<b>10,645,845</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.730%		34.270%
E-ALL	2	Number of Customers		100.000%		65.645%		34.355%
E-ALL	3	Direct Distribution Operating Expense		100.000%		65.312%		34.688%
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:
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For Month Ended July 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,804,717
99	442200	Commercial - Firm & Int.	7,628,034
1	442300	Industrial	3,705,683
99	444000	Public Street & Highway Lighting	217,876
99	448000	Interdepartmental Revenue	17,702
99	499XXX	Unbilled Revenue	1,735,100
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>22,109,112</u>
1	447XXX	Sales for Resale	<u>2,327,209</u>
		TOTAL SALES OF ELECTRICITY	<u>24,436,321</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	12,031
1	453000	Sales of Water & Water Power	10,652
1	454000	Rent from Electric Property	84,733
1	456XXX	Other Electric Revenues	1,666,577
		TOTAL OTHER OPERATING REVENUE	<u>1,773,993</u>
		TOTAL ELECTRIC REVENUE	<u>26,210,314</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	8,490
1	501XXX	Fuel	1,098,412
1	502000	Steam Expense	83,996
1	505000	Electric Expense	35,869
1	506XXX	Miscellaneous Steam Power Generation Op Exp	(5,474)
1	507000	Rent	1,191
		MAINTENANCE	
1	510000	Supervision & Engineering	16,283
1	511000	Structures	19,884
1	512000	Boiler Plant	412,951
1	513000	Electric Plant	172,049
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	(395,326)
		TOTAL STEAM POWER GENERATION EXP	<u>1,448,325</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	67,911
1	536000	Water for Power	28,977
1	537000	Hydraulic Expense	300,558
1	538000	Electric Expense	204,795
1	539000	Miscellaneous Hydraulic Power Generation Exp	16,544
1	540000	Rent	39,488
1	540100	MT Trust Funds Land Settlement Rents	142,025
		MAINTENANCE	
1	541000	Supervision & Engineering	21,381
1	542000	Structures	5,223
1	543000	Reservoirs, Dams, & Waterways	27,073
1	544000	Electric Plant	94,226
1	545000	Miscellaneous Hydraulic Plant	8,199
		TOTAL HYDRO POWER GENERATION EXP	<u>956,400</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	16,083
1	547XXX	Fuel	2,827,161
1	548000	Generation Expense	23,100
1	549XXX	Miscellaneous Other Power Generation Op Exp	18,220
1	550000	Rent	(966)
		MAINTENANCE	
1	551000	Supervision & Engineering	15,017
1	552000	Structures	747
1	553000	Generating & Electric Equipment	177,949
1	554XXX	Miscellaneous Other Power Generation Maint Exp	13,093
		TOTAL OTHER POWER GENERATION EXP	<u>3,090,404</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	2,634,737
1	56000	System Control & Load Dispatching	22,439
E-557	557XXX	Other Expense	1,521,601
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>4,178,777</u>
		TOTAL PRODUCTION OPERATING EXP	<u>9,673,906</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	59,496
1	561000	Load Dispatching	79,329
1	562000	Station Expense	13,907
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	10,246
1	565XXX	Transmission of Electricity by Others	491,535
1	566000	Miscellaneous Transmission Expense	17,119
1	567000	Rent	4,821
		MAINTENANCE	
1	568000	Supervision & Engineering	18,532
1	569000	Structures	18,815
1	570000	Station Equipment	5,209
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	88,733
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,584
		TOTAL TRANSMISSION OPERATING EXP	<u>809,326</u>



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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	839,628
E-DEPX		Depreciation Expense-Transmission	352,637
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,391
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	4,450
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	(61,131)
99	407455	Amortization of Colstrip Refund	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	182,279
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	682,856
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,255,848
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,739,080

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	76,145
3	582000	Station Expense	26,192
3	583000	Overhead Line Expense	70,420
3	584000	Underground Line Expense	53,574
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	31,670
3	587000	Customer Installations Expense	13,723
3	588000	Miscellaneous Distribution Expense	154,458
3	589000	Rent	7,681
		MAINTENANCE:	
3	590000	Supervision & Engineering	42,822
3	591000	Structures	24,891
3	592000	Station Equipment	56,132
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	231,376
3	594000	Underground Lines	32,425
3	595000	Line Transformers	4,726
3	596000	Street Light & Signal System Maintenance Exp	2,734
3	597000	Meters	581
3	598000	Miscellaneous Distribution Expense	9,458
		TOTAL DISTRIBUTION OPERATING EXP	<u>839,008</u>
E-DEPX		Depreciation Expense-Distribution	1,412,746
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	590,549
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,003,295</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,842,303</u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	7,845
2	902000	Meter Reading Expenses	23,509
2	903XXX	Customer Records & Collection Expenses	237,967
2	904000	Uncollectible Accounts	67,736
2	905000	Misc Customer Accounts	16,607
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>353,664</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	560,133
2	909000	Advertising	20,175
2	910000	Misc Customer Service & Info Exp	5,033
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>585,341</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	832,875
4	921000	Office Supplies & Expenses	95,591
4	922000	Admin Exp Transferred--Credit	(3,635)
4	923000	Outside Services Employed	183,417
4	924000	Property Insurance Premium	33,477
4	925XXX	Injuries and Damages	93,884
4	926XXX	Employee Pensions and Benefits	16,962
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	189,209
4	930000	Miscellaneous General Expenses	33,550
4	931000	Rents	(1,693)
4	935000	Maintenance of General Plant	252,547
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,726,284</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	486,003
E-AMTX		Amortization Expense-General Plant - 303000	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	485,791
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,270
99	407229	Idaho Earnings Test Amortization	(236,202)
99	407468	Project Compass Deferral - ID	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<u>748,216</u>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<u>2,474,500</u>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<u>18,994,888</u>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	7,215,426
E-FIT		FEDERAL INCOME TAX--Normal Accrual	187,194
E-FIT		DEFERRED FEDERAL INCOME TAX	1,717,715
E-FIT		AMORTIZED ITC - NOXON	(9,890)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<u>5,320,407</u>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Month Ended July 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**E-456-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	1,000	53,021	54,021	200	34,851	35,051	800	18,170	18,970
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,132,181	1,132,181	0	744,183	744,183	0	387,998	387,998
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	1,999,556	1,999,556	0	1,314,308	1,314,308	0	685,248	685,248
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	303,312	303,312	0	199,367	199,367	0	103,945	103,945
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	5,638	5,638	0	3,706	3,706	0	1,932	1,932
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,190,519	1,190,519	0	782,528	782,528	0	407,991	407,991
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	206,488	206,488	0	135,725	135,725	0	70,763	70,763
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	58,386	0	58,386	0	0	0	58,386	0	58,386
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(2,888,012)	0	(2,888,012)	(2,197,317)	0	(2,197,317)	(690,695)	0	(690,695)
1	456329	AMORTIZATION RES DECOUPLING DE	(490,414)	0	(490,414)	(490,414)	0	(490,414)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(66,943)	0	(66,943)	224,008	0	224,008	(290,951)	0	(290,951)
1	456339	AMORTIZATION NON-RES DECOUPLIN	281,987	0	281,987	281,987	0	281,987	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	(631,238)	(631,238)	0	(414,913)	(414,913)	0	(216,325)	(216,325)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	631,238	631,238	0	414,913	414,913	0	216,325	216,325
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	2,242,160	2,242,160	0	1,473,772	1,473,772	0	768,388	768,388
TOTAL ACCOUNT 456			(3,090,983)	7,542,473	4,451,490	(2,172,755)	4,957,669	2,784,914	(918,228)	2,584,804	1,666,576

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended July 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	7,217,383	7,217,383	0	4,743,986	4,743,986	0	2,473,397	2,473,397
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	(814)	(814)	0	(535)	(535)	0	(279)	(279)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	265,119	265,119	0	174,263	174,263	0	90,856	90,856
1	555710	Intercompany Purchase	0	206,488	206,488	0	135,725	135,725	0	70,763	70,763
TOTAL ACCOUNT 555			0	7,688,176	7,688,176	0	5,053,439	5,053,439	0	2,634,737	2,634,737

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended July 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	557000	Other Expenses	235	437,880	438,115	235	287,819	288,054	0	150,061	150,061
1	557010	Other Power Supply Expense - Financial	0	2,237,102	2,237,102	0	1,470,447	1,470,447	0	766,655	766,655
1	557018	Merchandise Processing Fee	0	3,361	3,361	0	2,209	2,209	0	1,152	1,152
1	557150	Fuel - Economic Dispatch	0	(2,976,389)	(2,976,389)	0	(1,956,380)	(1,956,380)	0	(1,020,009)	(1,020,009)
1	557160	Power Supply Expense - Miscellaneous	0	247	247	0	162	162	0	85	85
99	557161	Unbilled Add-Ons	(3,469)	0	(3,469)	0	0	0	(3,469)	0	(3,469)
1	557165	Other Resource Costs-CAISO Charges	0	7,172	7,172	0	4,714	4,714	0	2,458	2,458
1	557170	Broker Fees - Power	0	36,369	36,369	0	23,905	23,905	0	12,464	12,464
1	557171	REC Broker Fees	0	5,806	5,806	0	3,816	3,816	0	1,990	1,990
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	(1,056,087)	0	(1,056,087)	(1,056,087)	0	(1,056,087)	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	192,238	0	192,238	192,238	0	192,238	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(213,155)	0	(213,155)	(213,155)	0	(213,155)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(239,746)	0	(239,746)	0	0	0	(239,746)	0	(239,746)
99	557390	Idaho PCA Amortization	(46,714)	0	(46,714)	0	0	0	(46,714)	0	(46,714)
1	557395	Optional Renewable Power Expense Offset	0	86	86	0	57	57	0	29	29
1	557610	Other Expenses - Exposure	0	3,976	3,976	0	2,613	2,613	0	1,363	1,363
1	557700	Turbine Gas Bookout Expense	0	742,450	742,450	0	488,012	488,012	0	254,438	254,438
1	557711	Turbine Gas Bookout Offset	0	(742,450)	(742,450)	0	(488,012)	(488,012)	0	(254,438)	(254,438)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,452,335	5,452,335	0	3,583,820	3,583,820	0	1,868,515	1,868,515
TOTAL ACCOUNT 557			(1,298,473)	5,207,945	3,909,472	(1,035,311)	3,423,182	2,387,871	(263,162)	1,784,763	1,521,601

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended July 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	32,524	18,778	51,302	22,424	12,327	34,751	10,100	6,451	16,551
99	908600	Public Purpose Tariff Rider Expense Offset	1,747,743	0	1,747,743	1,253,878	0	1,253,878	493,865	0	493,865
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	193,340	0	193,340	143,623	0	143,623	49,717	0	49,717
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,973,607	18,778	1,992,385	1,419,925	12,327	1,432,252	553,682	6,451	560,133

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.51%	52.51%
2	Cost of Debt		5.410%	5.374%
	Total Weighted Cost		2.841%	2.822%
E-APL	Net Rate Base	2,294,437,025	1,521,634,371	772,802,654
	Interest Deduction for FIT Calculation	65,038,123	43,229,632	21,808,491
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	80,146,712	53,936,398	26,210,314
E-OPS	Less: Operating & Maintenance Expense	41,130,304	27,142,775	13,987,529
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	10,922,782	7,188,828	3,733,954
E-OTX	Less: Taxes Other than FIT	6,397,604	5,124,199	1,273,405
	Net Operating Income Before FIT	21,696,022	14,480,596	7,215,426
E-INT	Less: Monthly Interest Expense	5,419,843	3,602,469	1,817,374
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756
E-SCM	Plus: Schedule M Adjustments	(13,295,559)	(8,444,104)	(4,851,455)
	Taxable Net Operating Income	2,980,620	2,445,779	534,841
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,043,217	856,023	187,194
1	Production Tax Credit	0	0	0
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	1,043,217	856,023	187,194
E-DTE	Deferred FIT	4,715,411	2,997,696	1,717,715
1	411400 Amortized Investment Tax Credit - Noxon	(28,858)	(18,968)	(9,890)
	Total Net FIT/Deferred FIT	5,729,770	3,834,751	1,895,019

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	WASHINGTON	Allocated	Total	IDAHO	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,074,966	6,546,106	10,621,072	2,620,232	4,378,021	6,998,253	1,454,734	2,168,085	3,622,819	
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,563	193,563	0	98,475	98,475	
2	997002 Injuries and Damages	0	12,000	12,000	0	7,877	7,877	0	4,123	4,123	
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	301,285	301,285	0	205,687	205,687	0	95,598	95,598	
99	997007 Idaho PCA	(286,460)	0	(286,460)	0	0	0	(286,460)	0	(286,460)	
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	
1	997009 Rathdrum Turbine Lease	0	(19,730)	(19,730)	0	(12,969)	(12,969)	0	(6,761)	(6,761)	
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	69,585	69,585	0	35,402	35,402	
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	(523,731)	0	(523,731)	(163,341)	0	(163,341)	(360,390)	0	(360,390)	
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0	
4	997020 FAS87 Current Pension Accrual	0	881,532	881,532	0	601,822	601,822	0	279,710	279,710	
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0	
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0	
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0	
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0	
99	997031 Decoupling Mechanism	3,104,997	0	3,104,997	2,181,736	0	2,181,736	923,261	0	923,261	
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,502	125,502	0	63,849	63,849	
4	997033 BPA Residential Exchange	(53,893)	0	(53,893)	(28,665)	0	(28,665)	(25,228)	0	(25,228)	
99	997034 Montana Hydro Settlement	414,400	0	414,400	272,375	0	272,375	142,025	0	142,025	
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0	
99	997043 Washington Deferred Power Costs	(1,059,593)	0	(1,059,593)	(1,059,593)	0	(1,059,593)	0	0	0	
1	997044 Non-Monetary Power Costs	0	(814)	(814)	0	(535)	(535)	0	(279)	(279)	
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	(215,548)	(215,548)	0	(109,660)	(109,660)	
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,333,552)	(16,333,552)	0	(8,709,074)	(8,709,074)	
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0	
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0	
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483	
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended July 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	138,530	0	138,530	118,257	0	118,257	20,273	0	20,273
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	(1,833,333)	(1,833,333)	0	(1,205,050)	(1,205,050)	0	(628,283)	(628,283)
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	1,079,291	1,079,291	0	703,946	703,946	0	375,345	375,345
4	997081 Deferred Compensation	0	44,445	44,445	0	30,343	30,343	0	14,102	14,102
4	997082 Meal Disallowances	0	32,507	32,507	0	22,193	22,193	0	10,314	10,314
4	997083 Paid Time Off	0	(139,282)	(139,282)	0	(95,088)	(95,088)	0	(44,194)	(44,194)
2	997084 Customer Uncollectibles	0	(260,761)	(260,761)	0	(171,177)	(171,177)	0	(89,584)	(89,584)
99	997088 Deferred O&M Colstrip & CS2	312,470	0	312,470	0	0	0	312,470	0	312,470
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	(17,411)	0	(17,411)	(17,411)	0	(17,411)	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	(14,249)	(14,249)	0	(9,366)	(9,366)	0	(4,883)	(4,883)
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)	(217,631)	0	(217,631)	0	0	0	(217,631)	0	(217,631)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>6,139,770</b>	<b>(19,525,014)</b>	<b>(13,295,559)</b>	<b>4,161,524</b>	<b>(12,605,628)</b>	<b>(8,444,104)</b>	<b>2,067,931</b>	<b>(6,919,386)</b>	<b>(4,851,455)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.223%	34.777%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.280%	33.720%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended July 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	5,306,238	5,306,238	0	3,425,760	3,425,760	0	1,880,478	1,880,478
99	410100	Deferred Federal Income Tax Expense - Washin	(402,852)	0	(402,852)	(402,852)	0	(402,852)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(185,882)	0	(185,882)	0	0	0	(185,882)	0	(185,882)
	410100	Total	(588,734)	5,306,238	4,717,504	(402,852)	3,425,760	3,022,908	(185,882)	1,880,478	1,694,596
14	411100	Deferred Federal Income Tax Expense - Allocate	0	113,313	113,313	0	73,156	73,156	0	40,157	40,157
99	411100	Deferred Federal Income Tax Expense - Washin	(98,368)	0	(98,368)	(98,368)	0	(98,368)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(17,038)	0	(17,038)	0	0	0	(17,038)	0	(17,038)
	411100	Total	(115,406)	113,313	(2,093)	(98,368)	73,156	(25,212)	(17,038)	40,157	23,119
Total Deferred Federal Income Tax Expense			(704,140)	5,419,551	4,715,411	(501,220)	3,498,916	2,997,696	(202,920)	1,920,635	1,717,715

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.561%	35.439%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended July 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	126,660	126,660	0	83,254	83,254	0	43,406	43,406
1	408150	R&P Property Tax--Production	0	1,354,810	1,354,810	0	890,517	890,517	0	464,293	464,293
1	408180	R&P Property Tax--Transmission	0	511,110	511,110	0	335,953	335,953	0	175,157	175,157
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,992,580</b>	<b>1,992,580</b>	<b>0</b>	<b>1,309,724</b>	<b>1,309,724</b>	<b>0</b>	<b>682,856</b>	<b>682,856</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,705,984	0	1,705,984	1,705,984	0	1,705,984	0	0	0
99	408120	Municipal Occupation & License Tax	1,739,406	0	1,739,406	1,458,856	0	1,458,856	280,550	0	280,550
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	34,837	0	34,837	0	0	0	34,837	0	34,837
<b>TOTAL DISTRIBUTION</b>			<b>4,405,024</b>	<b>0</b>	<b>4,405,024</b>	<b>3,814,475</b>	<b>0</b>	<b>3,814,475</b>	<b>590,549</b>	<b>0</b>	<b>590,549</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,405,024</b>	<b>1,992,580</b>	<b>6,397,604</b>	<b>3,814,475</b>	<b>1,309,724</b>	<b>5,124,199</b>	<b>590,549</b>	<b>682,856</b>	<b>1,273,405</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,441,666	8,441,666	0	5,548,707	5,548,707	0	2,892,959	2,892,959
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	1,194,260	1,194,260	0	784,987	784,987	0	409,273	409,273
1	182381	CDA Settlement Past Storage	0	32,269,125	32,269,125	0	21,210,496	21,210,496	0	11,058,629	11,058,629
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,824,671	17,144,387	319,716	11,219,339	11,539,055	0	5,605,332	5,605,332
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,482,808	62,529,090	66,011,898	3,408,358	42,688,610	46,096,968	74,450	19,840,480	19,914,930
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	5,124,451	5,124,451	0	3,498,463	3,498,463	0	1,625,988	1,625,988
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	4,405,228	243,345,050	247,750,278	4,330,778	163,630,764	167,961,542	74,450	79,714,286	79,788,736
		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	133,924,623	133,924,623	0	88,028,655	88,028,655	0	45,895,968	45,895,968
1	312000	Boiler Plant	0	176,527,893	176,527,893	0	116,031,784	116,031,784	0	60,496,109	60,496,109
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	60,535,908	60,535,908	0	39,790,252	39,790,252	0	20,745,656	20,745,656
1	315000	Accessory Electric Equipment	0	28,158,372	28,158,372	0	18,508,498	18,508,498	0	9,649,874	9,649,874
1	316000	Miscellaneous Power Plant Equipment	0	18,072,617	18,072,617	0	11,879,131	11,879,131	0	6,193,486	6,193,486
		TOTAL STEAM PRODUCTION PLANT	0	420,803,872	420,803,872	0	276,594,385	276,594,385	0	144,209,487	144,209,487
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,119,135	62,119,135	0	40,830,907	40,830,907	0	21,288,228	21,288,228
1	331XXX	Structures & Improvements	0	78,249,629	78,249,629	0	51,433,481	51,433,481	0	26,816,148	26,816,148
1	332XXX	Reservoirs, Dams, & Waterways	0	179,963,768	179,963,768	0	118,290,185	118,290,185	0	61,673,583	61,673,583
1	333000	Waterwheels, Turbines, & Generators	0	226,573,574	226,573,574	0	148,926,810	148,926,810	0	77,646,764	77,646,764
1	334000	Accessory Electric Equipment	0	60,790,557	60,790,557	0	39,957,633	39,957,633	0	20,832,924	20,832,924
1	335XXX	Miscellaneous Power Plant Equipment	0	12,721,518	12,721,518	0	8,361,854	8,361,854	0	4,359,664	4,359,664
1	336000	Roads, Railroads, & Bridges	0	3,071,135	3,071,135	0	2,018,657	2,018,657	0	1,052,478	1,052,478
		TOTAL HYDRAULIC PRODUCTION PLANT	0	623,489,316	623,489,316	0	409,819,527	409,819,527	0	213,669,789	213,669,789
		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	17,046,740	17,046,740	0	11,204,822	11,204,822	0	5,841,918	5,841,918
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,194	21,366,194	0	14,043,999	14,043,999	0	7,322,195	7,322,195
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	218,534,290	218,534,290	0	143,642,589	143,642,589	0	74,891,701	74,891,701
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	20,568,864	20,568,864	0	13,519,914	13,519,914	0	7,048,950	7,048,950
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,741,320	1,741,320	0	1,144,570	1,144,570	0	596,750	596,750
		TOTAL OTHER PRODUCTION PLANT	0	304,254,926	304,254,926	0	199,986,763	199,986,763	0	104,268,163	104,268,163
		TOTAL PRODUCTION PLANT	0	1,348,548,114	1,348,548,114	0	886,400,675	886,400,675	0	462,147,439	462,147,439

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	25,546,186	25,546,186	0	16,791,508	16,791,508	0	8,754,678	8,754,678
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,055,068	25,055,068	0	16,468,696	16,468,696	0	8,586,372	8,586,372
1	353000	Station Equipment	0	254,840,869	254,840,869	0	167,506,903	167,506,903	0	87,333,966	87,333,966
1	354000	Towers & Fixtures	0	17,174,896	17,174,896	0	11,289,059	11,289,059	0	5,885,837	5,885,837
1	355000	Poles & Fixtures	0	223,303,304	223,303,304	0	146,777,262	146,777,262	0	76,526,042	76,526,042
1	356000	Overhead Conductors & Devices	0	138,210,059	138,210,059	0	90,845,472	90,845,472	0	47,364,587	47,364,587
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	2,343,502	2,343,502	0	1,540,384	1,540,384	0	803,118	803,118
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>691,564,610</b>	<b>691,564,610</b>	<b>0</b>	<b>454,565,418</b>	<b>454,565,418</b>	<b>0</b>	<b>236,999,192</b>	<b>236,999,192</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,417,134	0	7,417,134	5,964,816	0	5,964,816	1,452,318	0	1,452,318
99	360400	Land Easements	2,580,063	0	2,580,063	340,896	0	340,896	2,239,167	0	2,239,167
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,037,653	0	21,037,653	14,563,368	0	14,563,368	6,474,285	0	6,474,285
3	362000	Station Equipment	124,462,664	3,029,702	127,492,366	80,511,434	1,978,759	82,490,193	43,951,230	1,050,943	45,002,173
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	369,787,131	0	369,787,131	237,750,773	0	237,750,773	132,036,358	0	132,036,358
99	365000	Overhead Conductors & Devices	243,639,723	0	243,639,723	154,432,754	0	154,432,754	89,206,969	0	89,206,969
99	366000	Underground Conduit	107,033,004	0	107,033,004	69,241,193	0	69,241,193	37,791,811	0	37,791,811
99	367000	Underground Conductors & Devices	189,873,053	0	189,873,053	124,089,820	0	124,089,820	65,783,233	0	65,783,233
99	368000	Line Transformers	249,455,177	0	249,455,177	171,284,107	0	171,284,107	78,171,070	0	78,171,070
99	369XXX	Services	161,906,446	0	161,906,446	106,015,909	0	106,015,909	55,890,537	0	55,890,537
99	371XXX	Installations on Customers' Premises	700,754	0	700,754	700,754	0	700,754	0	0	0
99	370000	Meters	49,651,614	0	49,651,614	26,816,313	0	26,816,313	22,835,301	0	22,835,301
99	373XXX	Street Light & Signal Systems	58,288,162	0	58,288,162	38,992,591	0	38,992,591	19,295,571	0	19,295,571
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,588,798,273</b>	<b>3,029,702</b>	<b>1,591,827,975</b>	<b>1,033,302,573</b>	<b>1,978,759</b>	<b>1,035,281,332</b>	<b>555,495,700</b>	<b>1,050,943</b>	<b>556,546,643</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,790,105	82,482,162	97,272,267	6,635,153	56,310,572	62,945,725	8,154,952	26,171,590	34,326,542
4	391XXX	Office Furniture & Equipment	1,422,453	49,670,492	51,092,945	1,356,241	33,910,045	35,266,286	66,212	15,760,447	15,826,659
4	392XXX	Transportation Equipment	29,134,034	15,711,620	44,845,654	20,629,123	10,726,323	31,355,446	8,504,911	4,985,297	13,490,208
4	393000	Stores Equipment	246,623	3,534,245	3,780,868	113,976	2,412,829	2,526,805	132,647	1,121,416	1,254,063
4	394000	Tools, Shop & Garage Equipment	1,838,933	12,908,212	14,747,145	822,838	8,812,436	9,635,274	1,016,095	4,095,776	5,111,871
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	1,203,079	1,442,008	211,886	821,342	1,033,228	27,043	381,737	408,780
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	22,633,570	84,112,058	106,745,628	13,345,659	57,423,302	70,768,961	9,287,911	26,688,756	35,976,667
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
<b>TOTAL GENERAL PLANT</b>			<b>96,243,249</b>	<b>266,031,593</b>	<b>362,274,842</b>	<b>58,604,196</b>	<b>181,619,768</b>	<b>240,223,964</b>	<b>37,639,053</b>	<b>84,411,825</b>	<b>122,050,878</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,689,446,750</b>	<b>2,552,519,069</b>	<b>4,241,965,819</b>	<b>1,096,237,547</b>	<b>1,688,195,384</b>	<b>2,784,432,931</b>	<b>593,209,203</b>	<b>864,323,685</b>	<b>1,457,532,888</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended July 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	(296,028,870)	(296,028,870)	0	(194,579,776)	(194,579,776)	0	(101,449,094)	(101,449,094)
E-ADEP		Hydro Production Plant	0	(127,365,905)	(127,365,905)	0	(83,717,609)	(83,717,609)	0	(43,648,296)	(43,648,296)
E-ADEP		Other Production Plant	0	(114,963,093)	(114,963,093)	0	(75,565,241)	(75,565,241)	0	(39,397,852)	(39,397,852)
E-ADEP		Transmission Plant	0	(209,909,845)	(209,909,845)	0	(137,973,741)	(137,973,741)	0	(71,936,104)	(71,936,104)
E-ADEP		Distribution Plant	(511,368,421)	(106,862)	(511,475,283)	(314,424,026)	(69,794)	(314,493,820)	(196,944,395)	(37,068)	(196,981,463)
E-ADEP		General Plant	(35,101,431)	(94,210,280)	(129,311,711)	(21,281,031)	(64,317,358)	(85,598,389)	(13,820,400)	(29,892,922)	(43,713,322)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(546,469,852)</b>	<b>(842,584,855)</b>	<b>(1,389,054,707)</b>	<b>(335,705,057)</b>	<b>(556,223,519)</b>	<b>(891,928,576)</b>	<b>(210,764,795)</b>	<b>(286,361,336)</b>	<b>(497,126,131)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,139,533)	(12,139,533)	0	(7,979,315)	(7,979,315)	0	(4,160,218)	(4,160,218)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(216,590)	0	(216,590)	(216,590)	0	(216,590)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,643,419)	(1,643,419)	0	(1,120,138)	(1,120,138)	0	(523,281)	(523,281)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,362,248)	(39,982,518)	(42,344,766)	(2,313,200)	(27,296,065)	(29,609,265)	(49,048)	(12,686,453)	(12,735,501)
E-AAAMT		General Plant - 390200, 396200	0	(74,913)	(74,913)	0	(51,143)	(51,143)	0	(23,770)	(23,770)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(2,578,838)</b>	<b>(53,840,383)</b>	<b>(56,419,221)</b>	<b>(2,529,790)</b>	<b>(36,446,661)</b>	<b>(38,976,451)</b>	<b>(49,048)</b>	<b>(17,393,722)</b>	<b>(17,442,770)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(549,048,690)</b>	<b>(896,425,238)</b>	<b>(1,445,473,928)</b>	<b>(338,234,847)</b>	<b>(592,670,180)</b>	<b>(930,905,027)</b>	<b>(210,813,843)</b>	<b>(303,755,058)</b>	<b>(514,568,901)</b>
		<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>1,140,398,060</b>	<b>1,656,093,831</b>	<b>2,796,491,891</b>	<b>758,002,700</b>	<b>1,095,525,204</b>	<b>1,853,527,904</b>	<b>382,395,360</b>	<b>560,568,627</b>	<b>942,963,987</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(14,056)	(14,056)	0	(9,239)	(9,239)	0	(4,817)	(4,817)
12		ADFIT - Electric Plant In Service (282900)	0	(528,399,675)	(528,399,675)	0	(350,223,305)	(350,223,305)	0	(178,176,370)	(178,176,370)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,657,365)	(60,657,365)	0	(41,410,783)	(41,410,783)	0	(19,246,582)	(19,246,582)
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	(11,294,194)	(11,294,194)	0	(7,423,674)	(7,423,674)	0	(3,870,520)	(3,870,520)
1		ADFIT - CDA Settlement Costs (283333)	0	398,695	398,695	0	262,062	262,062	0	136,633	136,633
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,684,726)	(2,684,726)	0	(1,779,436)	(1,779,436)	0	(905,290)	(905,290)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(602,651,321)</b>	<b>(602,651,321)</b>	<b>0</b>	<b>(400,584,375)</b>	<b>(400,584,375)</b>	<b>0</b>	<b>(202,066,946)</b>	<b>(202,066,946)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,140,398,060</b>	<b>1,053,442,510</b>	<b>2,193,840,570</b>	<b>758,002,700</b>	<b>694,940,829</b>	<b>1,452,943,529</b>	<b>382,395,360</b>	<b>358,501,681</b>	<b>740,897,041</b>
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.312%			34.688%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			66.280%			33.720%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,140,398,060	#####	2,193,840,570	758,002,700	694,940,829	1,452,943,529	382,395,360	358,501,681	740,897,041
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	(357,407)	0	(357,407)	357,407	0	357,407
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)	(3,025,056)	0	(3,025,056)	(969,478)	0	(969,478)	(2,055,578)	0	(2,055,578)
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)	7,917,828	0	7,917,828	5,050,734	0	5,050,734	2,867,094	0	2,867,094
99 ADFIT - Kettle Falls Disallowed (190420)	77,035	0	77,035	77,035	0	77,035	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)	1,603,513	0	1,603,513	0	0	0	1,603,513	0	1,603,513
99 ADFIT - Boulder Park Disallowed (190040)	348,770	0	348,770	0	0	0	348,770	0	348,770
99 Investment in WNP3 Exchange Power (124900, 124930)	5,205,923	0	5,205,923	5,205,923	0	5,205,923	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(935,633)	0	(935,633)	(935,633)	0	(935,633)	0	0	0
99 CDA Lake Settlement - WA (182382)	513,399	0	513,399	513,399	0	513,399	0	0	0
99 CDA Lake Settlement - ID (186382)	99,378	0	99,378	0	0	0	99,378	0	99,378
99 ADFIT - CDA Lake Settlement - Direct (283382)	(214,474)	0	(214,474)	(179,691)	0	(179,691)	(34,783)	0	(34,783)
99 CDA CDR Fund - Direct (182324)	37,345	0	37,345	37,345	0	37,345	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	264,769	0	264,769	246,171	0	246,171	18,598	0	18,598
99 ADFIT - Spokane River Relicensing (283322)	(92,645)	0	(92,645)	(86,141)	0	(86,141)	(6,504)	0	(6,504)
99 Spokane River PM&Es (182323)	242,928	0	242,928	156,317	0	156,317	86,611	0	86,611
99 ADFIT - Spokane River PM&Es (283323)	(85,049)	0	(85,049)	(54,735)	0	(54,735)	(30,314)	0	(30,314)
99 Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	903,910	0	903,910	594,138	0	594,138	309,772	0	309,772
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)	(2,281,812)	(30,741)	(2,312,553)	(700,428)	(20,987)	(721,415)	(1,581,384)	(9,754)	(1,591,138)
99 Customer Deposits (235199)	(1,893,858)	0	(1,893,858)	(1,893,858)	0	(1,893,858)	0	0	0
C-WKC Working Capital	66,144,864	33,127,235	99,272,099	66,144,864	0	66,144,864	0	33,127,235	33,127,235
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	67,499,961	33,096,494	100,596,455	68,711,829	(20,987)	68,690,842	(1,211,868)	33,117,481	31,905,613
NET RATE BASE	1,207,898,021	#####	2,294,437,025	826,714,529	694,919,842	1,521,634,371	381,183,492	391,619,162	772,802,654

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	674,604	674,604			674,604	674,604		443,417	443,417		231,187	231,187
1	Hydro (ED-AN)	966,361	966,361			966,361	966,361		635,189	635,189		331,172	331,172
1	Other (ED-AN)	809,072	809,072			809,072	809,072		531,803	531,803		277,269	277,269
<b>Total Electric Production</b>		<b>2,450,037</b>	<b>2,450,037</b>			<b>2,450,037</b>	<b>2,450,037</b>		<b>1,610,409</b>	<b>1,610,409</b>		<b>839,628</b>	<b>839,628</b>
<b>Electric Transmission</b>													
1	ED-AN	1,028,996	1,028,996			1,028,996	1,028,996		676,359	676,359		352,637	352,637
<b>Total Electric Transmissio</b>		<b>1,028,996</b>	<b>1,028,996</b>			<b>1,028,996</b>	<b>1,028,996</b>		<b>676,359</b>	<b>676,359</b>		<b>352,637</b>	<b>352,637</b>
<b>Electric Distribution</b>													
3	ED-AN	4,973	4,973				4,973		3,248	3,248		1,725	1,725
	ED-ID	1,411,021	1,411,021			1,411,021	1,411,021					1,411,021	1,411,021
	ED-WA	2,487,764	2,487,764			2,487,764	2,487,764		2,487,764	2,487,764			
<b>Total Electric Distribution</b>		<b>3,903,758</b>	<b>3,903,758</b>			<b>3,898,785</b>	<b>4,973</b>	<b>3,903,758</b>	<b>2,487,764</b>	<b>3,248</b>		<b>1,411,021</b>	<b>1,725</b>
<b>Gas Underground Storage</b>													
	GD-AN	64,958		64,958									
	GD-OR	11,414					11,414						
<b>Total Gas Underground St</b>		<b>76,372</b>		<b>64,958</b>			<b>11,414</b>						
<b>Gas Distribution</b>													
	GD-AN	5,383		5,383									
	GD-ID	428,203		428,203									
	GD-WA	884,202		884,202									
	GD-OR	596,905					596,905						
<b>Total Gas Distribution</b>		<b>1,914,693</b>		<b>1,317,788</b>			<b>596,905</b>						
<b>General Plant</b>													
4	ED-AN	244,621	244,621			244,621	244,621		167,003	167,003		77,618	77,618
	ED-ID	19,883	19,883			19,883	19,883					19,883	19,883
	ED-WA	53,286	53,286			53,286	53,286		53,286	53,286			
7,4	CD-AA	1,548,101	1,088,749	316,509	142,843		1,088,749	1,088,749		743,289	743,289		345,460
9,4	CD-AN	82,702	64,350	18,352			64,350	64,350		43,932	43,932		20,418
9	CD-ID	29,076	22,624	6,452		22,624	22,624					22,624	22,624
9	CD-WA	25,237	19,637	5,600		19,637	19,637		19,637	19,637			
8	GD-AA	25,491		17,476	8,015								
	GD-AN	2,944		2,944									
	GD-ID	2,309		2,309									
	GD-WA	15,064		15,064									
	GD-OR	15,563			15,563								
<b>Total General Plant</b>		<b>2,064,277</b>	<b>1,513,150</b>	<b>384,706</b>	<b>166,421</b>	<b>115,430</b>	<b>1,397,720</b>	<b>1,513,150</b>	<b>72,923</b>	<b>954,224</b>	<b>1,027,147</b>	<b>42,507</b>	<b>443,496</b>
<b>Total Depreciation Expens</b>		<b>11,438,133</b>	<b>8,895,941</b>	<b>1,767,452</b>	<b>774,740</b>	<b>4,014,215</b>	<b>4,881,726</b>	<b>8,895,941</b>	<b>2,560,687</b>	<b>3,244,240</b>	<b>5,804,927</b>	<b>1,453,528</b>	<b>1,637,486</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	65.312%	34.688%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,305	50,305		26,228	26,228		
1	Misc Intangible Plt (303000)	ED-AN	20,902	20,902		20,902	20,902		13,739	13,739		7,163	7,163		
<b>Total Production/Transmission</b>			<b>97,435</b>	<b>97,435</b>		<b>97,435</b>	<b>97,435</b>		<b>64,044</b>	<b>64,044</b>		<b>33,391</b>	<b>33,391</b>		
<b>Distribution</b>															
	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					
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA		49,911	35,102	10,204	4,605	35,102	35,102		23,964	23,964		11,138	11,138	
9,1	CD-AN		810	631	179		631	631		415	415		216	216	
	GD-ID		1,245		1,245										
	GD-WA		2,072		2,072										
	GD-OR		672			672									
<b>Total General Plant - 303000</b>			<b>54,710</b>	<b>35,733</b>	<b>13,700</b>	<b>5,277</b>	<b>35,733</b>	<b>35,733</b>		<b>24,379</b>	<b>24,379</b>		<b>11,354</b>	<b>11,354</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA		2,020,436	1,420,932	413,078	186,426	1,420,932	1,420,932		970,070	970,070		450,862	450,862	
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		105,152	105,152			105,152	105,152		71,787	71,787		33,365	33,365	
	ED-ID		0	0			0	0				0	0		
	ED-WA		57,045	57,045			57,045	57,045		57,045	57,045				
8	GD-AA		12,325		8,450	3,875									
	GD-AN		0		0										
	GD-OR		0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>2,197,958</b>	<b>1,585,463</b>	<b>422,194</b>	<b>190,301</b>	<b>58,251</b>	<b>1,527,212</b>	<b>1,585,463</b>	<b>57,045</b>	<b>1,042,627</b>	<b>1,099,672</b>	<b>1,206</b>	<b>484,585</b>	<b>485,791</b>
<b>Gas Underground Storage</b>															
	GD-AN		19		19										
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>										
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA		0	0	0	0	0	0		0	0		0	0	
4	ED-AN		4,003	4,003			4,003	4,003		2,733	2,733		1,270	1,270	
	GD-OR		0			0									
<b>Total General Plant - 390200, 396200</b>			<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>	<b>4,003</b>	<b>4,003</b>		<b>2,733</b>	<b>2,733</b>		<b>1,270</b>	<b>1,270</b>	
<b>Total Amortization Expense</b>			<b>2,356,627</b>	<b>1,725,136</b>	<b>435,913</b>	<b>195,578</b>	<b>60,753</b>	<b>1,664,383</b>	<b>1,725,136</b>	<b>59,547</b>	<b>1,133,783</b>	<b>1,193,330</b>	<b>1,206</b>	<b>530,600</b>	<b>531,806</b>

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(296,028,870)	(296,028,870)			(296,028,870)	(296,028,870)		(194,579,776)	(194,579,776)		(101,449,094)	(101,449,094)	
1	Hydro (ED-AN)	(127,365,905)	(127,365,905)			(127,365,905)	(127,365,905)		(83,717,609)	(83,717,609)		(43,648,296)	(43,648,296)	
1	Other (ED-AN)	(114,963,093)	(114,963,093)			(114,963,093)	(114,963,093)		(75,565,241)	(75,565,241)		(39,397,852)	(39,397,852)	
<b>Total Electric Production</b>		<b>(538,357,868)</b>	<b>(538,357,868)</b>			<b>(538,357,868)</b>	<b>(538,357,868)</b>		<b>(353,862,626)</b>	<b>(353,862,626)</b>		<b>(184,495,242)</b>	<b>(184,495,242)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(209,909,845)	(209,909,845)			(209,909,845)	(209,909,845)		(137,973,741)	(137,973,741)		(71,936,104)	(71,936,104)	
<b>Total Electric Transmissic</b>		<b>(209,909,845)</b>	<b>(209,909,845)</b>			<b>(209,909,845)</b>	<b>(209,909,845)</b>		<b>(137,973,741)</b>	<b>(137,973,741)</b>		<b>(71,936,104)</b>	<b>(71,936,104)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(106,862)	(106,862)			(106,862)	(106,862)		(69,794)	(69,794)		(37,068)	(37,068)	
	ED-ID	(196,944,395)	(196,944,395)			(196,944,395)	(196,944,395)					(196,944,395)	(196,944,395)	
	ED-WA	(314,424,026)	(314,424,026)			(314,424,026)	(314,424,026)	(314,424,026)		(314,424,026)				
<b>Total Electric Distribution</b>		<b>(511,475,283)</b>	<b>(511,475,283)</b>			<b>(511,368,421)</b>	<b>(106,862)</b>	<b>(511,475,283)</b>	<b>(314,424,026)</b>	<b>(69,794)</b>	<b>(314,493,820)</b>	<b>(196,944,395)</b>	<b>(37,068)</b>	<b>(196,981,463)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,952,189)		(14,952,189)										
	GD-OR	(949,104)			(949,104)									
<b>Total Gas Underground S</b>		<b>(15,901,293)</b>		<b>(14,952,189)</b>	<b>(949,104)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,706,847)		(1,706,847)										
	GD-ID	(70,937,868)		(70,937,868)										
	GD-WA	(136,071,369)		(136,071,369)										
	GD-OR	(104,634,010)			(104,634,010)									
<b>Total Gas Distribution</b>		<b>(313,350,094)</b>		<b>(208,716,084)</b>	<b>(104,634,010)</b>									
<b>General Plant</b>														
4	ED-AN	(47,495,121)	(47,495,121)			(47,495,121)	(47,495,121)		(32,424,919)	(32,424,919)		(15,070,202)	(15,070,202)	
	ED-ID	(9,271,376)	(9,271,376)			(9,271,376)	(9,271,376)				(9,271,376)		(9,271,376)	
	ED-WA	(18,247,275)	(18,247,275)			(18,247,275)	(18,247,275)	(18,247,275)		(18,247,275)				
7,4	CD-AA	(53,284,352)	(37,473,819)	(10,893,986)	(4,916,547)	(37,473,819)	(37,473,819)		(25,583,376)	(25,583,376)		(11,890,443)	(11,890,443)	
9,4	CD-AN	(11,876,955)	(9,241,340)	(2,635,615)		(9,241,340)	(9,241,340)		(6,309,063)	(6,309,063)		(2,932,277)	(2,932,277)	
9	CD-ID	(5,846,398)	(4,549,024)	(1,297,374)		(4,549,024)	(4,549,024)				(4,549,024)		(4,549,024)	
9	CD-WA	(3,898,978)	(3,033,756)	(865,222)		(3,033,756)	(3,033,756)	(3,033,756)		(3,033,756)			(3,033,756)	
8	GD-AA	(2,314,493)		(1,586,770)	(727,723)									
	GD-AN	(2,703,947)		(2,703,947)										
	GD-ID	(1,583,740)		(1,583,740)										
	GD-WA	(5,852,031)		(5,852,031)										
	GD-OR	(4,817,386)			(4,817,386)									
<b>Total General Plant</b>		<b>(167,192,052)</b>	<b>(129,311,711)</b>	<b>(27,418,685)</b>	<b>(10,461,656)</b>	<b>(35,101,431)</b>	<b>(94,210,280)</b>	<b>(129,311,711)</b>	<b>(21,281,031)</b>	<b>(64,317,358)</b>	<b>(85,598,389)</b>	<b>(13,820,400)</b>	<b>(29,892,922)</b>	<b>(43,713,322)</b>
<b>Total Accumulated Depr</b>		<b>(1,756,186,435)</b>	<b>(1,389,054,707)</b>	<b>(251,086,958)</b>	<b>(116,044,770)</b>	<b>(546,469,852)</b>	<b>(842,584,855)</b>	<b>(1,389,054,707)</b>	<b>(335,705,057)</b>	<b>(556,223,519)</b>	<b>(891,928,576)</b>	<b>(210,764,795)</b>	<b>(286,361,336)</b>	<b>(497,126,131)</b>

Allocation Ratios:				Jurisdiction -				
Service -		Electric	Gas-North	Gas-South		Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	65.312%	34.688%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(10,638,821)	(10,638,821)		(10,638,821)	(10,638,821)		(6,992,897)	(6,992,897)		(3,645,924)	(3,645,924)	
1	Misc Intangible Plt (3030)	ED-AN	(1,500,712)	(1,500,712)		(1,500,712)	(1,500,712)		(986,418)	(986,418)		(514,294)	(514,294)	
<b>Total Production/Transmission</b>			<b>(12,139,533)</b>	<b>(12,139,533)</b>		<b>(12,139,533)</b>	<b>(12,139,533)</b>		<b>(7,979,315)</b>	<b>(7,979,315)</b>		<b>(4,160,218)</b>	<b>(4,160,218)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(182,471)	(182,471)		(182,471)	(182,471)	(182,471)		(182,471)				
	Misc Intangible Plt (3030)	ED-WA	(34,119)	(34,119)		(34,119)	(34,119)	(34,119)		(34,119)				
<b>Total Distribution</b>			<b>(216,590)</b>	<b>(216,590)</b>		<b>(216,590)</b>	<b>(216,590)</b>	<b>(216,590)</b>		<b>(216,590)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(2,234,665)	(1,571,595)	(456,877)	(206,193)	(1,571,595)	(1,571,595)		(1,072,928)	(1,072,928)	(498,667)	(498,667)	
9,1		CD-AN	(92,309)	(71,824)	(20,485)		(71,824)	(71,824)		(47,210)	(47,210)	(24,614)	(24,614)	
		GD-ID	(79,541)		(79,541)									
		GD-WA	(179,895)		(179,895)									
		GD-OR	(84,988)			(84,988)								
<b>Total General Plant - 303000</b>			<b>(2,671,398)</b>	<b>(1,643,419)</b>	<b>(736,798)</b>	<b>(291,181)</b>	<b>(1,643,419)</b>	<b>(1,643,419)</b>		<b>(1,120,138)</b>	<b>(1,120,138)</b>	<b>(523,281)</b>	<b>(523,281)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(54,430,950)	(38,280,198)	(11,128,408)	(5,022,344)	(38,280,198)	(38,280,198)		(26,133,891)	(26,133,891)	(12,146,307)	(12,146,307)	
9,4		CD-AN	(44,254)	(34,434)	(9,820)		(34,434)	(34,434)		(23,508)	(23,508)	(10,926)	(10,926)	
9		CD-ID	(63,036)	(49,048)	(13,988)		(49,048)	(49,048)				(49,048)	(49,048)	
4		ED-AN	(1,667,886)	(1,667,886)			(1,667,886)	(1,667,886)		(1,138,666)	(1,138,666)	(529,220)	(529,220)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(2,313,200)	(2,313,200)			(2,313,200)	(2,313,200)	(2,313,200)		(2,313,200)			
8		GD-AA	(443,058)		(303,752)	(139,306)								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(58,962,384)</b>	<b>(42,344,766)</b>	<b>(11,455,968)</b>	<b>(5,161,650)</b>	<b>(2,362,248)</b>	<b>(39,982,518)</b>	<b>(42,344,766)</b>	<b>(2,313,200)</b>	<b>(27,296,065)</b>	<b>(29,609,265)</b>	<b>(49,048)</b>	<b>(12,686,453)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(240,437)		(240,437)									
<b>Total Gas Underground Storage</b>			<b>(240,437)</b>		<b>(240,437)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(74,913)	(74,913)			(74,913)	(74,913)		(51,143)	(51,143)	(23,770)	(23,770)	
		ED-WA	0	0			0	0		0	0			
		GD-WA	0		0				0					
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>(74,913)</b>	<b>(74,913)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(74,913)</b>	<b>(74,913)</b>	<b>0</b>	<b>(51,143)</b>	<b>(51,143)</b>	<b>0</b>	<b>(23,770)</b>
<b>Total Accumulated Amortization</b>			<b>(74,305,255)</b>	<b>(56,419,221)</b>	<b>(12,433,203)</b>	<b>(5,452,831)</b>	<b>(2,578,838)</b>	<b>(53,840,383)</b>	<b>(56,419,221)</b>	<b>(2,529,790)</b>	<b>(36,446,661)</b>	<b>(38,976,451)</b>	<b>(49,048)</b>	<b>(17,393,722)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	848,544	0	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	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	0	0	0
99	GD-OR / AS	3,644,080	0	0	0	0	0	0	0	3,644,080	0	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	99,038,654	0	0	69,651,904	69,651,904	0	0	20,248,453	20,248,453	0	9,138,297	9,138,297
9	CD-WA / ID / AN	24,996,743	5,582,730	5,600,726	8,266,260	19,449,716	1,592,185	1,597,318	2,357,524	5,547,027	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>138,103,081</b>	<b>6,635,153</b>	<b>8,154,952</b>	<b>82,482,163</b>	<b>97,272,268</b>	<b>3,845,141</b>	<b>1,597,318</b>	<b>22,605,977</b>	<b>28,048,436</b>	<b>3,644,080</b>	<b>9,138,297</b>	<b>12,782,377</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,887,556	1,031,634	0	5,855,922	6,887,556	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363
7	CD-AA	62,163,929	0	0	43,718,648	43,718,648	0	0	12,709,415	12,709,415	0	5,735,866	5,735,866
9	CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>70,288,845</b>	<b>1,356,240</b>	<b>66,212</b>	<b>49,670,492</b>	<b>51,092,944</b>	<b>92,577</b>	<b>18,884</b>	<b>13,156,211</b>	<b>13,267,672</b>	<b>0</b>	<b>5,928,229</b>	<b>5,928,229</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,296,802	18,545,095	7,684,173	13,067,534	39,296,802	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,114,503	0	0	0	0	8,052,407	2,365,911	1,696,185	12,114,503	0	0	0
99	GD-OR / AS	4,075,925	0	0	0	0	0	0	0	4,075,925	0	0	4,075,925
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587
9	CD-WA / ID / AN	6,273,393	2,084,028	820,739	1,976,498	4,881,265	594,361	234,073	563,694	1,392,128	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>62,709,872</b>	<b>20,629,123</b>	<b>8,504,912</b>	<b>15,711,620</b>	<b>44,845,655</b>	<b>8,646,768</b>	<b>2,599,984</b>	<b>2,453,953</b>	<b>13,700,705</b>	<b>4,075,925</b>	<b>87,587</b>	<b>4,163,512</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	4,346,050	103,514	118,284	3,159,820	3,381,618	29,522	33,735	901,175	964,432	0	0	0
	TOTAL ACCOUNT	4,881,937	113,975	132,647	3,534,246	3,780,868	117,682	33,735	901,175	1,052,592	48,477	0	48,477
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,279,468	808,146	259,847	3,211,475	4,279,468	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,581,524	0	0	0	0	1,876,718	320,550	384,256	2,581,524	0	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8	GD-AA	3,859,332	0	0	0	0	0	0	2,645,881	2,645,881	0	1,213,451	1,213,451
7	CD-AA	13,561,694	0	0	9,537,668	9,537,668	0	0	2,772,688	2,772,688	0	1,251,338	1,251,338
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	26,396,799	822,838	1,016,095	12,908,211	14,747,144	1,880,908	536,231	5,848,191	8,265,330	919,536	2,464,789	3,384,325
	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	1,169,258	210,583	26,627	932,048	1,169,258	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	1,894,940	211,886	27,043	1,203,079	1,442,008	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	3,957,033	0	0	0	0	2,383,773	747,718	825,542	3,957,033	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	37,601,760	14,758,139	9,736,841	8,668,363	33,163,343	2,455,690	835,820	1,054,310	4,345,820	43,834	48,763	92,597



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	63,637,619	11,896,785	6,345,010	45,395,824	63,637,619	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99	GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	44,850,692	0	0	31,542,595	31,542,595	0	0	9,169,724	9,169,724	0	4,138,373	4,138,373
9	CD-WA/ ID / AN	14,863,849	1,448,873	2,942,901	7,173,638	11,565,412	413,216	839,311	2,045,910	3,298,437	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>126,742,884</b>	<b>13,345,658</b>	<b>9,287,911</b>	<b>84,112,057</b>	<b>106,745,626</b>	<b>1,098,582</b>	<b>1,331,625</b>	<b>11,896,369</b>	<b>14,326,576</b>	<b>1,220,111</b>	<b>4,450,571</b>	<b>5,670,682</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>551,280</b>	<b>3,880</b>	<b>9,963</b>	<b>417,660</b>	<b>431,503</b>	<b>1,106</b>	<b>889</b>	<b>79,869</b>	<b>81,864</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
	<b>TOTAL GENERAL PLANT</b>	<b>484,608,962</b>	<b>58,604,193</b>	<b>37,639,055</b>	<b>266,031,590</b>	<b>362,274,838</b>	<b>20,875,878</b>	<b>7,056,439</b>	<b>60,403,852</b>	<b>88,336,169</b>	<b>10,843,791</b>	<b>23,154,164</b>	<b>33,997,955</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended July 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	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,081,478	319,716	0	16,824,672	17,144,388	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	9,539,261	3,408,358	0	6,130,903	9,539,261	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	80,095,462	0	0	56,329,537	56,329,537	0	0	16,375,517	16,375,517	0	7,390,408	
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	90,566,281	3,408,358	74,450	62,529,090	66,011,898	0	21,233	16,907,667	16,928,900	0	7,625,483	7,625,483
	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	7,286,502	0	0	5,124,451	5,124,451	0	0	1,489,725	1,489,725	0	672,326	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,286,502	0	0	5,124,451	5,124,451	0	0	1,489,725	1,489,725	0	672,326	672,326
	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	220,765,465	3,728,074	74,450	155,390,782	159,193,306	1,022,594	800,838	40,892,155	42,715,587	426,123	18,430,449	18,856,572

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended July 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	(85,465,162)	(60,105,939)	(17,473,352)	(7,885,871)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(708,692)	(551,426)	(157,266)	0
7	283750	CD-AA	0	0	0	0
		<b>Total</b>	<b>(86,173,854)</b>	<b>(60,657,365)</b>	<b>(17,630,618)</b>	<b>(7,885,871)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Month Ended July 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			3,150,533	3,150,533					3,150,533
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			70	70					70
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			7	7					7
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	77,904,531	38,673,428		116,577,959	66,144,864	33,127,235	11,759,667	5,546,193	
<b>TOTAL</b>		<b>77,904,531</b>	<b>38,673,428</b>	<b>3,150,610</b>	<b>119,728,569</b>	<b>66,144,864</b>	<b>33,127,235</b>	<b>11,759,667</b>	<b>5,546,193</b>	<b>3,150,610</b>

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