

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended June 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	169,863,640	111,762,662	58,100,978
	Adjustments			
	Adjusted Net Operating Income (Loss)	169,863,640	111,762,662	58,100,978
E-APL	Electric Net Rate Base	2,254,623,685	1,492,855,342	761,768,343
	<b>RATE OF RETURN</b>	<u>7.534%</u>	<u>7.487%</u>	<u>7.627%</u>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended June 30, 2017  
Average of Monthly Averages Basis

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

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 - AMA Percent	07-01-2016 thru 06-30-2017	376,727 100.000%	247,444 65.683%	129,283 34.317%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2016 thru 06-30-2017	22,926,483 100.000%	15,131,814 66.001%	7,794,669 33.999%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages		400.000%	273.079%	126.921%
		Percent		100.000%	68.270%	31.730%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended June 30, 2017  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

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AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended June 30, 2017  
Average of Monthly Averages Basis

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**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		107,305,500	90,803,845	16,501,655	0
		Total		100.000%	84.622%	15.378%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	06-01-2016 thru 06-30-2017	1,048,962,775	695,474,426	353,488,349	
		Percent		100.000%	66.301%	33.699%	
11		Book Depreciation	07-01-2016 thru 06-30-2017	104,066,203	67,785,113	36,281,090	
		Percent		100.000%	65.137%	34.863%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended June 30, 2017  
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Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	06-01-2016 thru 06-30-2017	2,721,378,860 100.000%	1,799,571,833 66.127%	921,807,027 33.873%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2016 thru 06-30-2017	232,896,808 100.000%	154,770,049 66.454%	78,126,759 33.546%
14		Net Allocated Schedule M's - AMA Percent	07-01-2016 thru 06-30-2017	-274,902,376 100.000%	-178,061,174 64.773%	-96,841,202 35.227%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	365,599,766	0	365,599,766	248,518,852	0	248,518,852	117,080,914	0
99	442200	Commercial - Firm & Int.	308,149,378	0	308,149,378	218,777,458	0	218,777,458	89,371,920	0
1	442300	Industrial	111,067,854	0	111,067,854	65,396,586	0	65,396,586	45,671,268	0
99	444000	Public Street & Highway Lighting	7,553,104	0	7,553,104	4,991,606	0	4,991,606	2,561,498	0
99	448000	Interdepartmental Revenue	1,248,285	0	1,248,285	982,715	0	982,715	265,570	0
99	499XXX	Unbilled Revenue	(1,943,778)	0	(1,943,778)	(2,205,712)	0	(2,205,712)	261,934	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	791,674,609	0	791,674,609	536,461,505	0	536,461,505	255,213,104	0
1	447XXX	Sales for Resale	0	100,575,027	100,575,027	0	66,107,965	66,107,965	0	34,467,062
		TOTAL SALES OF ELECTRICITY	791,674,609	100,575,027	892,249,636	536,461,505	66,107,965	602,569,470	255,213,104	34,467,062
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	(2,078,385)	0	(2,078,385)	(2,078,385)	0	(2,078,385)	0	0
99	451000	Miscellaneous Service Revenue	395,336	0	395,336	229,671	0	229,671	165,665	0
1	453000	Sales of Water & Water Power	0	332,160	332,160	0	218,329	218,329	0	113,831
1	454000	Rent from Electric Property	2,655,478	80,239	2,735,717	1,695,463	52,741	1,748,204	960,015	27,498
1	456XXX	Other Electric Revenues	1,341,236	107,280,698	108,621,934	1,392,960	70,515,603	71,908,563	(51,724)	36,765,095
		TOTAL OTHER OPERATING REVENUE	2,313,665	107,693,097	110,006,762	1,239,709	70,786,673	72,026,382	1,073,956	36,906,424
		TOTAL ELECTRIC REVENUE	793,988,274	208,268,124	1,002,256,398	537,701,214	136,894,638	674,595,852	256,287,060	71,373,486

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	346,422	346,422	0	227,703	227,703	0	118,719
1	501XXX	Fuel	0	27,971,716	27,971,716	0	18,385,809	18,385,809	0	9,585,907
1	502000	Steam Expense	0	4,773,421	4,773,421	0	3,137,570	3,137,570	0	1,635,851
1	505000	Electric Expense	0	1,227,231	1,227,231	0	806,659	806,659	0	420,572
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,077,777	3,077,777	0	2,023,023	2,023,023	0	1,054,754
1	507000	Rent	0	38,301	38,301	0	25,175	25,175	0	13,126
MAINTENANCE										
1	510000	Supervision & Engineering	0	528,372	528,372	0	347,299	347,299	0	181,073
1	511000	Structures	0	648,420	648,420	0	426,206	426,206	0	222,214
1	512000	Boiler Plant	0	7,215,135	7,215,135	0	4,742,508	4,742,508	0	2,472,627
1	513000	Electric Plant	0	2,727,239	2,727,239	0	1,792,614	1,792,614	0	934,625
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,173,811	1,173,811	0	771,546	771,546	0	402,265
TOTAL STEAM POWER GENERATION EXP			0	49,727,845	49,727,845	0	32,686,112	32,686,112	0	17,041,733
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,622,671	2,622,671	0	1,723,882	1,723,882	0	898,789
1	536000	Water for Power	0	1,044,698	1,044,698	0	686,680	686,680	0	358,018
1	537000	Hydraulic Expense	3,816,414	3,105,339	6,921,753	2,502,914	2,041,139	4,544,053	1,313,500	1,064,200
1	538000	Electric Expense	0	7,358,590	7,358,590	0	4,836,801	4,836,801	0	2,521,789
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,006,075	1,006,075	0	661,293	661,293	0	344,782
1	540000	Rent	0	1,360,100	1,360,100	0	893,994	893,994	0	466,106
1	540100	MT Trust Funds Land Settlement Rents	5,036,176	0	5,036,176	3,364,709	0	3,364,709	1,671,467	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	867,813	867,813	0	570,413	570,413	0	297,400
1	542000	Structures	0	551,268	551,268	0	362,348	362,348	0	188,920
1	543000	Reservoirs, Dams, & Waterways	0	2,422,786	2,422,786	0	1,592,497	1,592,497	0	830,289
1	544000	Electric Plant	0	3,383,740	3,383,740	0	2,224,132	2,224,132	0	1,159,608
1	545000	Miscellaneous Hydraulic Plant	0	723,139	723,139	0	475,319	475,319	0	247,820
TOTAL HYDRO POWER GENERATION EXP			8,852,590	24,446,219	33,298,809	5,867,623	16,068,498	21,936,121	2,984,967	8,377,721
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	1,099,424	1,099,424	0	722,651	722,651	0	376,773
1	547XXX	Fuel	0	68,323,474	68,323,474	0	44,909,019	44,909,019	0	23,414,455
1	548000	Generation Expense	0	1,286,782	1,286,782	0	845,802	845,802	0	440,980
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	630,673	630,673	0	414,541	414,541	0	216,132
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)
MAINTENANCE										
1	551000	Supervision & Engineering	0	629,439	629,439	0	413,730	413,730	0	215,709
1	552000	Structures	0	242,314	242,314	0	159,273	159,273	0	83,041
1	553000	Generating & Electric Equipment	0	4,399,826	4,399,826	0	2,892,006	2,892,006	0	1,507,820
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	409,848	409,848	0	269,393	269,393	0	140,455
TOTAL OTHER POWER GENERATION EXP			0	76,988,109	76,988,109	0	50,604,283	50,604,283	0	26,383,826



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For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	0	141,285,274	141,285,274	0	92,866,810	92,866,810	0	48,418,464
1	556000	System Control & Load Dispatching	0	691,523	691,523	0	454,538	454,538	0	236,985
E-557	557XXX	Other Expense	13,706,081	75,022,833	88,728,914	6,782,115	49,312,508	56,094,623	6,923,966	25,710,325
TOTAL OTHER POWER SUPPLY EXPENSE			13,706,081	216,999,630	230,705,711	6,782,115	142,633,856	149,415,971	6,923,966	74,365,774
TOTAL PRODUCTION OPERATING EXP			22,558,671	368,161,803	390,720,474	12,649,738	241,992,749	254,642,487	9,908,933	126,169,054
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,266,573	2,266,573	0	1,489,818	1,489,818	0	776,755
1	561000	Load Dispatching	0	2,872,544	2,872,544	0	1,888,123	1,888,123	0	984,421
1	562000	Station Expense	0	373,581	373,581	0	245,555	245,555	0	128,026
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	355,932	355,932	0	233,954	233,954	0	121,978
1	565XXX	Transmission of Electricity by Others	0	17,409,035	17,409,035	0	11,442,959	11,442,959	0	5,966,076
1	566000	Miscellaneous Transmission Expense	0	2,234,877	2,234,877	0	1,468,985	1,468,985	0	765,892
1	567000	Rent	0	171,712	171,712	0	112,866	112,866	0	58,846
MAINTENANCE										
1	568000	Supervision & Engineering	5,139	922,810	927,949	5,139	606,563	611,702	0	316,247
1	569000	Structures	8,579	649,751	658,330	7,974	427,081	435,055	605	222,670
1	570000	Station Equipment	574	1,943,931	1,944,505	574	1,277,746	1,278,320	0	666,185
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	24,408	1,616,192	1,640,600	11,498	1,062,323	1,073,821	12,910	553,869
1	572000	Underground Lines	477	14	491	32	9	41	445	5
1	573000	Service Miscellaneous	754	73,971	74,725	754	48,621	49,375	0	25,350
TOTAL TRANSMISSION OPERATING EXP			39,931	30,890,923	30,930,854	25,971	20,304,603	20,330,574	13,960	10,586,320

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	28,993,005	28,993,005	0	19,057,102	19,057,102	0	9,935,903
E-DEPX		Depreciation Expense-Transmission	0	12,075,174	12,075,174	0	7,937,012	7,937,012	0	4,138,162
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,151,892	1,151,892	0	757,139	757,139	0	394,753
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,506	21,506	0	11,213
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,049,482	0	2,049,482	551,366	0	551,366	1,498,116	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0
99	407395	Optional Renewable Power Revenue Offset	228,051	0	228,051	180,994	0	180,994	47,057	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,699,106)	0	(1,699,106)	(1,069,043)	0	(1,069,043)	(630,063)	0
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(661,676)	0	(661,676)	0	0	0	(661,676)	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	179,861	0	179,861	179,861	0	179,861	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,887,980	22,887,980	0	15,044,268	15,044,268	0	7,843,712
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,547,937	66,216,441	69,764,378	2,575,805	43,524,066	46,099,871	972,132	22,692,375
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	26,146,539	465,269,167	491,415,706	15,251,514	305,821,418	321,072,932	10,895,025	159,447,749

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,060,672	2,576,470	3,637,142	737,900	1,700,496	2,438,396	322,772	875,974
3	582000	Station Expense	701,264	62,480	763,744	397,526	41,237	438,763	303,738	21,243
3	583000	Overhead Line Expense	1,728,765	366,444	2,095,209	1,127,635	241,857	1,369,492	601,130	124,587
3	584000	Underground Line Expense	1,189,727	0	1,189,727	691,597	0	691,597	498,130	0
3	584100	Energy Storage Equipment	75,055	0	75,055	75,055	0	75,055	0	0
3	585000	Street Light & Signal System Operation Expense	12,406	141	12,547	6,387	93	6,480	6,019	48
3	586000	Meter Expense	1,839,675	67,037	1,906,712	1,468,045	44,245	1,512,290	371,630	22,792
3	587000	Customer Installations Expense	665,647	127,233	792,880	402,564	83,975	486,539	263,083	43,258
3	588000	Miscellaneous Distribution Expense	3,521,685	3,721,144	7,242,829	2,132,834	2,455,992	4,588,826	1,388,851	1,265,152
3	589000	Rent	65	327,005	327,070	0	215,827	215,827	65	111,178
		MAINTENANCE:								
3	590000	Supervision & Engineering	256,407	1,188,572	1,444,979	182,246	784,469	966,715	74,161	404,103
3	591000	Structures	569,899	0	569,899	356,210	0	356,210	213,689	0
3	592000	Station Equipment	767,380	191,637	959,017	524,284	126,482	650,766	243,096	65,155
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,812,099	126	8,812,225	5,759,986	83	5,760,069	3,052,113	43
3	594000	Underground Lines	833,616	0	833,616	602,086	0	602,086	231,530	0
3	595000	Line Transformers	432,859	19,820	452,679	378,992	13,081	392,073	53,867	6,739
3	596000	Street Light & Signal System Maintenance Exp	174,363	0	174,363	137,340	0	137,340	37,023	0
3	597000	Meters	32,213	0	32,213	21,889	0	21,889	10,324	0
3	598000	Miscellaneous Distribution Expense	252,686	169,422	422,108	129,238	111,820	241,058	123,448	57,602
		TOTAL DISTRIBUTION OPERATING EXP	22,926,483	8,817,531	31,744,014	15,131,814	5,819,657	20,951,471	7,794,669	2,997,874
E-DEPX		Depreciation Expense-Distribution	45,334,390	46,928	45,381,318	28,785,000	30,973	28,815,973	16,549,390	15,955
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	29,272	0	29,272	29,272	0	29,272	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,286,323	0	54,286,323	46,322,098	0	46,322,098	7,964,225	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	99,649,985	46,928	99,696,913	75,136,370	30,973	75,167,343	24,513,615	15,955
		TOTAL DISTRIBUTION EXPENSES	122,576,468	8,864,459	131,440,927	90,268,184	5,850,630	96,118,814	32,308,284	3,013,829

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	290,595	290,595	0	190,872	190,872	0	99,723
2	902000	Meter Reading Expenses	3,155,536	134,982	3,290,518	2,882,711	88,660	2,971,371	272,825	46,322
2	903XXX	Customer Records & Collection Expenses	1,869,584	7,546,473	9,416,057	1,255,115	4,956,750	6,211,865	614,469	2,589,723
2	904000	Uncollectible Accounts	0	3,096,609	3,096,609	0	2,033,946	2,033,946	0	1,062,663
2	905000	Misc Customer Accounts	0	226,942	226,942	0	149,062	149,062	0	77,880
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,025,120</b>	<b>11,295,601</b>	<b>16,320,721</b>	<b>4,137,826</b>	<b>7,419,290</b>	<b>11,557,116</b>	<b>887,294</b>	<b>3,876,311</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	25,667,876	187,064	25,854,940	19,148,364	122,869	19,271,233	6,519,512	64,195
2	909000	Advertising	43,467	873,853	917,320	43,467	573,973	617,440	0	299,880
2	910000	Misc Customer Service & Info Exp	0	272,796	272,796	0	179,181	179,181	0	93,615
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>25,711,343</b>	<b>1,333,713</b>	<b>27,045,056</b>	<b>19,191,831</b>	<b>876,023</b>	<b>20,067,854</b>	<b>6,519,512</b>	<b>457,690</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	489,102	34,826,026	35,315,128	331,845	23,775,728	24,107,573	157,257	11,050,298
4	921000	Office Supplies & Expenses	82,805	4,095,277	4,178,082	82,805	2,795,846	2,878,651	0	1,299,431
4	922000	Admin Exp Transferred--Credit	0	(125,441)	(125,441)	0	(85,639)	(85,639)	0	(39,802)
4	923000	Outside Services Employed	134,031	7,656,778	7,790,809	113,119	5,227,282	5,340,401	20,912	2,429,496
4	924000	Property Insurance Premium	0	1,247,495	1,247,495	0	851,665	851,665	0	395,830
4	925XXX	Injuries and Damages	(2,278)	3,211,839	3,209,561	(2,434)	2,192,722	2,190,288	156	1,019,117
4	926XXX	Employee Pensions and Benefits	3,292	1,298,198	1,301,490	3,292	886,280	889,572	0	411,918
4	927000	Franchise Requirements	4,295	0	4,295	0	0	0	4,295	0
1	928000	Regulatory Commission Expenses	3,036,041	3,156,707	6,192,748	2,210,531	2,074,904	4,285,435	825,510	1,081,803
4	930000	Miscellaneous General Expenses	126,794	3,669,482	3,796,276	90,252	2,505,155	2,595,407	36,542	1,164,327
4	931000	Rents	6,837	969,330	976,167	2,637	661,762	664,399	4,200	307,568
4	935000	Maintenance of General Plant	1,128,635	10,637,848	11,766,483	634,023	7,262,459	7,896,482	494,612	3,375,389
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,009,554</b>	<b>70,643,539</b>	<b>75,653,093</b>	<b>3,466,070</b>	<b>48,148,164</b>	<b>51,614,234</b>	<b>1,543,484</b>	<b>22,495,375</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	1,531,892	15,985,768	17,517,660	1,029,800	10,913,484	11,943,284	502,092	5,072,284
E-AMTX		Amortization Expense-General Plant - 303000	0	428,783	428,783	0	292,538	292,538	0	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	824,180	16,667,263	17,491,443	806,541	11,378,740	12,185,281	17,639	5,288,523
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	52,145	52,145	0	35,599	35,599	0	16,546
99	407229	Idaho Earnings Test Amortization	(2,745,985)	0	(2,745,985)	0	0	0	(2,745,985)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(389,913)	33,133,959	32,744,046	1,836,341	22,620,361	24,456,702	(2,226,254)	10,513,598
		TOTAL ADMIN & GENERAL EXPENSES	4,619,641	103,777,498	108,397,139	5,302,411	70,768,525	76,070,936	(682,770)	33,008,973
		TOTAL EXPENSES BEFORE FIT	184,079,111	590,540,438	774,619,549	134,151,766	390,735,886	524,887,652	49,927,345	199,804,552
		NET OPERATING INCOME (LOSS) BEFORE FIT			227,636,849			149,708,200		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(26,268,180)			(16,195,579)		
E-FIT		DEFERRED FEDERAL INCOME TAX			84,503,680			54,444,981		
E-FIT		AMORTIZED ITC - NOXON			(462,291)			(303,864)		
		ELECTRIC NET OPERATING INCOME (LOSS)			169,863,640			111,762,662		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.001%	33.999%
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 OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	117,080,914
99	442200	Commercial - Firm & Int.	89,371,920
1	442300	Industrial	45,671,268
99	444000	Public Street & Highway Lighting	2,561,498
99	448000	Interdepartmental Revenue	265,570
99	499XXX	Unbilled Revenue	261,934
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>255,213,104</u>
1	447XXX	Sales for Resale	<u>34,467,062</u>
		TOTAL SALES OF ELECTRICITY	<u>289,680,166</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	165,665
1	453000	Sales of Water & Water Power	113,831
1	454000	Rent from Electric Property	987,513
1	456XXX	Other Electric Revenues	<u>36,713,371</u>
		TOTAL OTHER OPERATING REVENUE	<u>37,980,380</u>
		TOTAL ELECTRIC REVENUE	<u>327,660,546</u>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	118,719
1	501XXX	Fuel	9,585,907
1	502000	Steam Expense	1,635,851
1	505000	Electric Expense	420,572
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,054,754
1	507000	Rent	13,126
		MAINTENANCE	
1	510000	Supervision & Engineering	181,073
1	511000	Structures	222,214
1	512000	Boiler Plant	2,472,627
1	513000	Electric Plant	934,625
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	402,265
		TOTAL STEAM POWER GENERATION EXP	<u>17,041,733</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	898,789
1	536000	Water for Power	358,018
1	537000	Hydraulic Expense	2,377,700
1	538000	Electric Expense	2,521,789
1	539000	Miscellaneous Hydraulic Power Generation Exp	344,782
1	540000	Rent	466,106
1	540100	MT Trust Funds Land Settlement Rents	1,671,467
		MAINTENANCE	
1	541000	Supervision & Engineering	297,400
1	542000	Structures	188,920
1	543000	Reservoirs, Dams, & Waterways	830,289
1	544000	Electric Plant	1,159,608
1	545000	Miscellaneous Hydraulic Plant	247,820
		TOTAL HYDRO POWER GENERATION EXP	<u>11,362,688</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	376,773
1	547XXX	Fuel	23,414,455
1	548000	Generation Expense	440,980
1	549XXX	Miscellaneous Other Power Generation Op Exp	216,132
1	550000	Rent	(11,539)
		MAINTENANCE	
1	551000	Supervision & Engineering	215,709
1	552000	Structures	83,041
1	553000	Generating & Electric Equipment	1,507,820
1	554XXX	Miscellaneous Other Power Generation Maint Exp	140,455
		TOTAL OTHER POWER GENERATION EXP	<u>26,383,826</u>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	48,418,464
1	56000	System Control & Load Dispatching	236,985
E-557	557XXX	Other Expense	32,634,291
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>81,289,740</u>
		TOTAL PRODUCTION OPERATING EXP	<u>136,077,987</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	56000	Supervision & Engineering	776,755
1	56100	Load Dispatching	984,421
1	56200	Station Expense	128,026
1	56210	Energy Storage Equipment	0
1	56300	Overhead Line Expense	121,978
1	565XXX	Transmission of Electricity by Others	5,966,076
1	56600	Miscellaneous Transmission Expense	765,892
1	56700	Rent	58,846
		MAINTENANCE	
1	56800	Supervision & Engineering	316,247
1	56900	Structures	223,275
1	57000	Station Equipment	666,185
1	57010	Energy Storage Equipment	0
1	57100	Overhead Lines	566,779
1	57200	Underground Lines	450
1	57300	Service Miscellaneous	25,350
		TOTAL TRANSMISSION OPERATING EXP	<u>10,600,280</u>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	9,935,903
E-DEPX		Depreciation Expense-Transmission	4,138,162
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	394,753
99		Colstrip 3 AFUDC Reallocation Adj	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,540
99	407326	Amortization of Spokane River TDG	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,213
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,498,116
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	668,590
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	302,976
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	47,057
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(630,063)
99	407455	Amortization of Colstrip Refund	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(661,676)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	7,843,712
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	23,664,507
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	170,342,774

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,198,746
3	582000	Station Expense	324,981
3	583000	Overhead Line Expense	725,717
3	584000	Underground Line Expense	498,130
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	6,067
3	586000	Meter Expense	394,422
3	587000	Customer Installations Expense	306,341
3	588000	Miscellaneous Distribution Expense	2,654,003
3	589000	Rent	111,243
		MAINTENANCE:	
3	590000	Supervision & Engineering	478,264
3	591000	Structures	213,689
3	592000	Station Equipment	308,251
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,052,156
3	594000	Underground Lines	231,530
3	595000	Line Transformers	60,606
3	596000	Street Light & Signal System Maintenance Exp	37,023
3	597000	Meters	10,324
3	598000	Miscellaneous Distribution Expense	181,050
		TOTAL DISTRIBUTION OPERATING EXP	10,792,543
E-DEPX		Depreciation Expense-Distribution	16,565,345
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,964,225
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	24,529,570
		TOTAL DISTRIBUTION EXPENSES	35,322,113

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	99,723
2	902000	Meter Reading Expenses	319,147
2	903XXX	Customer Records & Collection Expenses	3,204,192
2	904000	Uncollectible Accounts	1,062,663
2	905000	Misc Customer Accounts	77,880
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,763,605</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	6,583,707
2	909000	Advertising	299,880
2	910000	Misc Customer Service & Info Exp	93,615
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>6,977,202</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	11,207,555
4	921000	Office Supplies & Expenses	1,299,431
4	922000	Admin Exp Transferred--Credit	(39,802)
4	923000	Outside Services Employed	2,450,408
4	924000	Property Insurance Premium	395,830
4	925XXX	Injuries and Damages	1,019,273
4	926XXX	Employee Pensions and Benefits	411,918
4	927000	Franchise Requirements	4,295
1	928000	Regulatory Commission Expenses	1,907,313
4	930000	Miscellaneous General Expenses	1,200,869
4	931000	Rents	311,768
4	935000	Maintenance of General Plant	3,870,001
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>24,038,859</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	5,574,376
E-AMTX		Amortization Expense-General Plant - 303000	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	5,306,162
E-AMTX		Amortization Expense-General Plant - 390200, 3962	16,546
99	407229	Idaho Earnings Test Amortization	(2,745,985)
99	407468	Project Compass Deferral - ID	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>8,287,344</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>32,326,203</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>249,731,897</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>77,928,649</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(10,072,601)
E-FIT		DEFERRED FEDERAL INCOME TAX	30,058,699
E-FIT		AMORTIZED ITC - NOXON	(158,427)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>58,100,978</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	60,225	931,959	992,184	59,725	612,577	672,302	500	319,382	319,882
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	17,682,033	17,682,033	0	11,622,400	11,622,400	0	6,059,633	6,059,633
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	21,233,286	21,233,286	0	13,956,639	13,956,639	0	7,276,647	7,276,647
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	6,076,542	6,076,542	0	3,994,111	3,994,111	0	2,082,431	2,082,431
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	334,479	334,479	0	219,853	219,853	0	114,626	114,626
1	456100	TRANSMISSION REVENUE OF OTHERS	0	12,846,409	12,846,409	0	8,443,945	8,443,945	0	4,402,464	4,402,464
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	2,247,371	2,247,371	0	1,477,197	1,477,197	0	770,174	770,174
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	(102,501)	0	(102,501)	29,474	0	29,474	(131,975)	0	(131,975)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	624,256	0	624,256	1,671,699	0	1,671,699	(1,047,443)	0	(1,047,443)
1	456329	AMORTIZATION RES DECOUPLING DE	(4,375,757)	0	(4,375,757)	(4,375,757)	0	(4,375,757)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	3,049,383	0	3,049,383	1,972,970	0	1,972,970	1,076,413	0	1,076,413
1	456339	AMORTIZATION NON-RES DECOUPLIN	1,930,854	0	1,930,854	1,930,854	0	1,930,854	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	154,776	0	154,776	103,995	0	103,995	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,662,936	1,662,936	0	1,093,048	1,093,048	0	569,888	569,888
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(42,679)	(42,679)	0	(28,053)	(28,053)	0	(14,626)	(14,626)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	42,679	42,679	0	28,053	28,053	0	14,626	14,626
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	41,013,439	41,013,439	0	26,958,133	26,958,133	0	14,055,306	14,055,306
TOTAL ACCOUNT 456			1,341,236	107,280,698	108,621,934	1,392,960	70,515,603	71,908,563	(51,724)	36,765,095	36,713,371

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-555-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	133,411,815	133,411,815	0	87,691,586	87,691,586	0	45,720,229	45,720,229
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	22,296	22,296	0	14,655	14,655	0	7,641	7,641
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,604,438	5,604,438	0	3,683,797	3,683,797	0	1,920,641	1,920,641
1	555710	Intercompany Purchase	0	2,246,725	2,246,725	0	1,476,772	1,476,772	0	769,953	769,953
TOTAL ACCOUNT 555			0	141,285,274	141,285,274	0	92,866,810	92,866,810	0	48,418,464	48,418,464

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-557-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	565	6,331,619	6,332,184	565	4,161,773	4,162,338	0	2,169,846	2,169,846
1	557010	Other Power Supply Expense - Financial	0	26,275,387	26,275,387	0	17,270,812	17,270,812	0	9,004,575	9,004,575
1	557018	Merchandise Processing Fee	0	60,076	60,076	0	39,488	39,488	0	20,588	20,588
1	557150	Fuel - Economic Dispatch	0	(14,065,059)	(14,065,059)	0	(9,244,963)	(9,244,963)	0	(4,820,096)	(4,820,096)
1	557160	Power Supply Expense - Miscellaneous	0	346	346	0	227	227	0	119	119
99	557161	Unbilled Add-Ons	13,834	0	13,834	0	0	0	13,834	0	13,834
1	557165	Other Resource Costs-CAISO Charges	0	98,344	98,344	0	64,642	64,642	0	33,702	33,702
1	557170	Broker Fees - Power	0	441,970	441,970	0	290,507	290,507	0	151,463	151,463
1	557171	REC Broker Fees	0	36,689	36,689	0	24,116	24,116	0	12,573	12,573
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	4,484,228	0	4,484,228	4,484,228	0	4,484,228	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,900,965	0	3,900,965	3,900,965	0	3,900,965	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,101,141)	0	(2,101,141)	(2,101,141)	0	(2,101,141)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	7,216,746	0	7,216,746	0	0	0	7,216,746	0	7,216,746
99	557390	Idaho PCA Amortization	(627,818)	0	(627,818)	0	0	0	(627,818)	0	(627,818)
1	557395	Optional Renewable Power Expense Offset	0	420	420	0	276	276	0	144	144
1	557610	Other Expenses - Exposure	0	20,644	20,644	0	13,569	13,569	0	7,075	7,075
1	557700	Turbine Gas Bookout Expense	0	763,243	763,243	0	501,680	501,680	0	261,563	261,563
1	557711	Turbine Gas Bookout Offset	0	(763,243)	(763,243)	0	(501,680)	(501,680)	0	(261,563)	(261,563)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,822,022	55,822,022	0	36,691,815	36,691,815	0	19,130,207	19,130,207
TOTAL ACCOUNT 557			13,706,081	75,022,833	88,728,914	6,782,115	49,312,508	56,094,623	6,923,966	25,710,325	32,634,291

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-908-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	352,452	187,064	539,516	262,472	122,869	385,341	89,980	64,195	154,175
99	908600	Public Purpose Tariff Rider Expense Offset	25,073,981	0	25,073,981	18,646,308	0	18,646,308	6,427,673	0	6,427,673
99	908610	Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	64,683	0	64,683	62,824	0	62,824	1,859	0	1,859
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			25,667,876	187,064	25,854,940	19,148,364	122,869	19,271,233	6,519,512	64,195	6,583,707

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended June 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.52%	52.52%
2	Cost of Debt		5.373%	5.337%
	Total Weighted Cost		2.822%	2.803%
E-APL	Net Rate Base	2,254,623,685	1,492,855,342	761,768,343
	Interest Deduction for FIT Calculation	63,480,745	42,128,378	21,352,367
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended June 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,002,256,398	674,595,852	327,660,546
E-OPS	Less: Operating & Maintenance Expense	572,414,212	379,163,736	193,250,476
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	125,031,034	84,357,550	40,673,484
E-OTX	Less: Taxes Other than FIT	77,174,303	61,366,366	15,807,937
	Net Operating Income Before FIT	227,636,849	149,708,200	77,928,649
E-INT	Less: Interest Expense	63,480,745	42,128,378	21,352,367
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(230,379,712)	(148,191,112)	(82,188,600)
	Taxable Net Operating Income	(66,223,608)	(40,470,218)	(25,753,390)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(23,178,263)	(14,164,576)	(9,013,687)
1	Production Tax Credit	(110,763)	(72,805)	(37,958)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(26,268,180)	(16,195,579)	(10,072,601)
E-DTE	Deferred FIT	84,503,680	54,444,981	30,058,699
1	411400 Amortized Investment Tax Credit - Noxon	(462,291)	(303,864)	(158,427)
	Total Net FIT/Deferred FIT	57,773,209	37,945,538	19,827,671

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-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	47,719,732	75,400,958	123,120,690	30,650,612	50,402,587	81,053,199	17,069,120	24,998,371	42,067,491
12	997001 Contributions In Aid of Construction	0	4,332,155	4,332,155	0	2,864,724	2,864,724	0	1,467,431	1,467,431
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,306,466	2,306,466	0	1,574,624	1,574,624	0	731,842	731,842
99	997007 Idaho PCA	6,588,928	0	6,588,928	0	0	0	6,588,928	0	6,588,928
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	617,375	617,375	0	421,482	421,482	0	195,893	195,893
12	997016 Redemption Expense Amortization	0	1,267,095	1,267,095	0	837,892	837,892	0	429,203	429,203
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(21,683,822)	0	(21,683,822)	(13,246,050)	0	(13,246,050)	(8,437,772)	0	(8,437,772)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	886,796	886,796	0	605,416	605,416	0	281,380	281,380
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(1,168,674)	0	(1,168,674)	(1,271,679)	0	(1,271,679)	103,005	0	103,005
12	997032 Interest Rate Swaps	0	(36,868,422)	(36,868,422)	0	(24,379,981)	(24,379,981)	0	(12,488,441)	(12,488,441)
4	997033 BPA Residential Exchange	(399,290)	0	(399,290)	(193,637)	0	(193,637)	(205,653)	0	(205,653)
99	997034 Montana Hydro Settlement	2,803,863	0	2,803,863	1,899,642	0	1,899,642	904,221	0	904,221
1	997041 Rathdrum Turbine Lease, Tax	0	(148,022)	(148,022)	0	(97,295)	(97,295)	0	(50,727)	(50,727)
99	997043 Washington Deferred Power Costs	4,737,708	0	4,737,708	4,737,708	0	4,737,708	0	0	0
1	997044 Non-Monetary Power Costs	0	22,296	22,296	0	14,655	14,655	0	7,641	7,641
1	997045 Section 199 Manufacturing Deduction	0	375,001	375,001	0	246,488	246,488	0	128,513	128,513
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,337,597)	(3,337,597)	0	(2,207,053)	(2,207,053)	0	(1,130,544)	(1,130,544)
11	997049 Tax Depreciation	0	(318,375,092)	(318,375,092)	0	(207,379,984)	(207,379,984)	0	(110,995,108)	(110,995,108)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	216,038	0	216,038	219,732	0	219,732	(3,694)	0	(3,694)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	13,411,364	13,411,364	0	8,735,760	8,735,760	0	4,675,604	4,675,604
4	997081 Deferred Compensation	0	616,479	616,479	0	420,870	420,870	0	195,609	195,609
4	997082 Meal Disallowances	0	415,082	415,082	0	283,376	283,376	0	131,706	131,706
4	997083 Paid Time Off	0	(120,034)	(120,034)	0	(81,947)	(81,947)	0	(38,087)	(38,087)
2	997084 Customer Uncollectibles	0	783,545	783,545	0	514,656	514,656	0	268,889	268,889
99	997088 Deferred O&M Colstrip & CS2	1,387,806	0	1,387,806	551,366	0	551,366	836,440	0	836,440
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	1,546,344	0	1,546,344	1,546,344	0	1,546,344	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	2,120,824	0	2,120,824	2,120,824	0	2,120,824	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(298,023)	(298,023)	0	(195,891)	(195,891)	0	(102,132)	(102,132)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(17,106,603)	(17,106,603)	0	(11,244,170)	(11,244,170)	0	(5,862,433)	(5,862,433)
1	997102 Amort Idaho Earnings Test (254229)	(2,744,524)	0	(2,744,524)	0	0	0	(2,744,524)	0	(2,744,524)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>43,446,454</b>	<b>(274,902,374)</b>	<b>(230,379,712)</b>	<b>29,870,061</b>	<b>(178,061,173)</b>	<b>(148,191,112)</b>	<b>14,652,601</b>	<b>(96,841,201)</b>	<b>(82,188,600)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.137%	34.863%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.127%	33.873%
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-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	83,456,521	83,456,521	0	54,057,292	54,057,292	0	29,399,229	29,399,229
99	410100	Deferred Federal Income Tax Expense - Washin	1,538,948	0	1,538,948	1,538,948	0	1,538,948	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	986,736	0	986,736	0	0	0	986,736	0	986,736
	410100	Total	2,525,684	83,456,521	85,982,205	1,538,948	54,057,292	55,596,240	986,736	29,399,229	30,385,965
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(531,354)	(531,354)	0	(344,174)	(344,174)	0	(187,180)	(187,180)
99	411100	Deferred Federal Income Tax Expense - Washin	(807,085)	0	(807,085)	(807,085)	0	(807,085)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(140,086)	0	(140,086)	0	0	0	(140,086)	0	(140,086)
	411100	Total	(947,171)	(531,354)	(1,478,525)	(807,085)	(344,174)	(1,151,259)	(140,086)	(187,180)	(327,266)
Total Deferred Federal Income Tax Expense			1,578,513	82,925,167	84,503,680	731,863	53,713,118	54,444,981	846,650	29,212,049	30,058,699

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.773%	35.227%
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-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,544,423	1,544,423	0	1,015,149	1,015,149	0	529,274	529,274
1	408150	R&P Property Tax--Production	0	15,709,427	15,709,427	0	10,325,806	10,325,806	0	5,383,621	5,383,621
1	408180	R&P Property Tax--Transmission	0	5,619,036	5,619,036	0	3,693,392	3,693,392	0	1,925,644	1,925,644
1	409100	State Income Tax--Montana & Oregon	0	(11,838)	(11,838)	0	(7,781)	(7,781)	0	(4,057)	(4,057)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>22,887,980</b>	<b>22,887,980</b>	<b>0</b>	<b>15,044,268</b>	<b>15,044,268</b>	<b>0</b>	<b>7,843,712</b>	<b>7,843,712</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	20,976,851	0	20,976,851	20,976,851	0	20,976,851	0	0	0
99	408120	Municipal Occupation & License Tax	22,021,607	0	22,021,607	18,518,444	0	18,518,444	3,503,163	0	3,503,163
99	408160	Miscellaneous State or Local Tax--WA & ID	249	0	249	0	0	0	249	0	249
99	408170	R&P Property Tax--Distribution	9,862,204	0	9,862,204	6,826,803	0	6,826,803	3,035,401	0	3,035,401
99	409100	State Income Tax--Idaho	1,425,412	0	1,425,412	0	0	0	1,425,412	0	1,425,412
<b>TOTAL DISTRIBUTION</b>			<b>54,286,323</b>	<b>0</b>	<b>54,286,323</b>	<b>46,322,098</b>	<b>0</b>	<b>46,322,098</b>	<b>7,964,225</b>	<b>0</b>	<b>7,964,225</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>54,286,323</b>	<b>22,887,980</b>	<b>77,174,303</b>	<b>46,322,098</b>	<b>15,044,268</b>	<b>61,366,366</b>	<b>7,964,225</b>	<b>7,843,712</b>	<b>15,807,937</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,550,000	8,550,000	0	5,619,915	5,619,915	0	2,930,085	2,930,085
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	1,211,982	1,211,982	0	796,636	796,636	0	415,346	415,346
1	182381	CDA Settlement Past Storage	0	32,748,005	32,748,005	0	21,525,264	21,525,264	0	11,222,741	11,222,741
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)	279,023	16,775,236	17,054,259	279,023	11,186,845	11,465,868	0	5,588,391	5,588,391
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,210,885	48,106,676	52,317,561	4,119,772	32,842,428	36,962,200	91,113	15,264,248	15,355,361
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,606,744	4,606,744	0	3,145,024	3,145,024	0	1,461,720	1,461,720
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
		TOTAL INTANGIBLE PLANT	5,092,612	228,960,430	234,053,042	5,001,499	153,796,274	158,797,773	91,113	75,164,156	75,255,269
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,942	3,577,942	0	2,351,781	2,351,781	0	1,226,161	1,226,161
1	311XXX	Structures & Improvements	0	133,319,851	133,319,851	0	87,631,138	87,631,138	0	45,688,713	45,688,713
1	312000	Boiler Plant	0	177,954,809	177,954,809	0	116,969,696	116,969,696	0	60,985,113	60,985,113
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,232,796	56,232,796	0	36,961,817	36,961,817	0	19,270,979	19,270,979
1	315000	Accessory Electric Equipment	0	27,542,787	27,542,787	0	18,103,874	18,103,874	0	9,438,913	9,438,913
1	316000	Miscellaneous Power Plant Equipment	0	17,749,318	17,749,318	0	11,666,627	11,666,627	0	6,082,691	6,082,691
		TOTAL STEAM PRODUCTION PLANT	0	416,384,273	416,384,273	0	273,689,383	273,689,383	0	142,694,890	142,694,890
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	61,066,303	61,066,303	0	40,138,881	40,138,881	0	20,927,422	20,927,422
1	331XXX	Structures & Improvements	0	76,174,599	76,174,599	0	50,069,564	50,069,564	0	26,105,035	26,105,035
1	332XXX	Reservoirs, Dams, & Waterways	0	173,031,955	173,031,955	0	113,733,904	113,733,904	0	59,298,051	59,298,051
1	333000	Waterwheels, Turbines, & Generators	0	220,459,229	220,459,229	0	144,907,851	144,907,851	0	75,551,378	75,551,378
1	334000	Accessory Electric Equipment	0	58,581,050	58,581,050	0	38,505,324	38,505,324	0	20,075,726	20,075,726
1	335XXX	Miscellaneous Power Plant Equipment	0	12,228,185	12,228,185	0	8,037,586	8,037,586	0	4,190,599	4,190,599
1	336000	Roads, Railroads, & Bridges	0	2,937,787	2,937,787	0	1,931,007	1,931,007	0	1,006,780	1,006,780
		TOTAL HYDRAULIC PRODUCTION PLANT	0	604,479,108	604,479,108	0	397,324,117	397,324,117	0	207,154,991	207,154,991
		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	16,957,795	16,957,795	0	11,146,359	11,146,359	0	5,811,436	5,811,436
1	342000	Fuel Holders, Producers, & Accessories	0	21,356,463	21,356,463	0	14,037,603	14,037,603	0	7,318,860	7,318,860
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	217,674,751	217,674,751	0	143,077,614	143,077,614	0	74,597,137	74,597,137
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	20,584,837	20,584,837	0	13,530,413	13,530,413	0	7,054,424	7,054,424
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	1,740,364	1,740,364	0	1,143,941	1,143,941	0	596,423	596,423
		TOTAL OTHER PRODUCTION PLANT	0	303,311,728	303,311,728	0	199,366,799	199,366,799	0	103,944,929	103,944,929
		TOTAL PRODUCTION PLANT	0	1,324,175,109	1,324,175,109	0	870,380,299	870,380,299	0	453,794,810	453,794,810

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	24,654,929	24,654,929	0	16,205,685	16,205,685	0	8,449,244	8,449,244
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,137,557	24,137,557	0	15,865,616	15,865,616	0	8,271,941	8,271,941
1	353000	Station Equipment	0	254,466,308	254,466,308	0	167,260,704	167,260,704	0	87,205,604	87,205,604
1	354000	Towers & Fixtures	0	17,173,940	17,173,940	0	11,288,431	11,288,431	0	5,885,509	5,885,509
1	355000	Poles & Fixtures	0	209,591,739	209,591,739	0	137,764,650	137,764,650	0	71,827,089	71,827,089
1	356000	Overhead Conductors & Devices	0	135,352,847	135,352,847	0	88,967,426	88,967,426	0	46,385,421	46,385,421
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	2,343,055	2,343,055	0	1,540,090	1,540,090	0	802,965	802,965
1	359000	Roads & Trails	0	2,081,345	2,081,345	0	1,368,068	1,368,068	0	713,277	713,277
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>672,788,810</b>	<b>672,788,810</b>	<b>0</b>	<b>442,224,084</b>	<b>442,224,084</b>	<b>0</b>	<b>230,564,726</b>	<b>230,564,726</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	5,972,907	0	5,972,907	4,520,589	0	4,520,589	1,452,318	0	1,452,318
99	360400	Land Easements	2,532,150	0	2,532,150	337,902	0	337,902	2,194,248	0	2,194,248
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,057,015	0	21,057,015	14,609,391	0	14,609,391	6,447,624	0	6,447,624
3	362000	Station Equipment	124,797,409	2,380,431	127,177,840	80,918,166	1,571,108	82,489,274	43,879,243	809,323	44,688,566
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	358,144,453	0	358,144,453	229,325,172	0	229,325,172	128,819,281	0	128,819,281
99	365000	Overhead Conductors & Devices	230,862,878	0	230,862,878	145,151,648	0	145,151,648	85,711,230	0	85,711,230
99	366000	Underground Conduit	103,604,397	0	103,604,397	66,440,398	0	66,440,398	37,163,999	0	37,163,999
99	367000	Underground Conductors & Devices	184,325,828	0	184,325,828	119,756,223	0	119,756,223	64,569,605	0	64,569,605
99	368000	Line Transformers	242,929,646	0	242,929,646	166,364,288	0	166,364,288	76,565,358	0	76,565,358
99	369XXX	Services	157,918,856	0	157,918,856	103,364,858	0	103,364,858	54,553,998	0	54,553,998
99	371XXX	Installations on Customers' Premises	216,545	0	216,545	216,545	0	216,545	0	0	0
99	370000	Meters	50,087,363	0	50,087,363	27,349,422	0	27,349,422	22,737,941	0	22,737,941
99	373XXX	Street Light & Signal Systems	56,387,889	0	56,387,889	37,756,480	0	37,756,480	18,631,409	0	18,631,409
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,541,803,031</b>	<b>2,380,431</b>	<b>1,544,183,462</b>	<b>998,708,927</b>	<b>1,571,108</b>	<b>1,000,280,035</b>	<b>543,094,104</b>	<b>809,323</b>	<b>543,903,427</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,411,753	7,317,765	8,729,518	709,274	4,995,838	5,705,112	702,479	2,321,927	3,024,406
4	390XXX	Structures & Improvements	14,461,720	83,507,926	97,969,646	6,588,310	57,010,861	63,599,171	7,873,410	26,497,065	34,370,475
4	391XXX	Office Furniture & Equipment	2,084,790	47,015,020	49,099,810	2,017,968	32,097,154	34,115,122	66,822	14,917,866	14,984,688
4	392XXX	Transportation Equipment	28,395,873	15,178,481	43,574,354	20,166,832	10,362,349	30,529,181	8,229,041	4,816,132	13,045,173
4	393000	Stores Equipment	246,440	3,371,358	3,617,798	113,517	2,301,626	2,415,143	132,923	1,069,732	1,202,655
4	394000	Tools, Shop & Garage Equipment	1,868,717	11,992,653	13,861,370	852,051	8,187,384	9,039,435	1,016,666	3,805,269	4,821,935
4	394100	Electric Charging Stations	0	60,124	60,124	0	41,047	41,047	0	19,077	19,077
4	395000	Laboratory Equipment	239,566	860,204	1,099,770	212,185	587,261	799,446	27,381	272,943	300,324
4	396XXX	Power Operated Equipment	24,904,449	8,781,784	33,686,233	14,933,782	5,995,324	20,929,106	9,970,667	2,786,460	12,757,127
4	397XXX	Communications Equipment	22,923,919	80,221,948	103,145,867	13,752,613	54,767,524	68,520,137	9,171,306	25,454,424	34,625,730
4	398000	Miscellaneous Equipment	7,192	408,742	415,934	3,880	279,048	282,928	3,312	129,694	133,006
<b>TOTAL GENERAL PLANT</b>			<b>96,544,419</b>	<b>258,716,005</b>	<b>355,260,424</b>	<b>59,350,412</b>	<b>176,625,416</b>	<b>235,975,828</b>	<b>37,194,007</b>	<b>82,090,589</b>	<b>119,284,596</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,643,440,062</b>	<b>2,487,020,785</b>	<b>4,130,460,847</b>	<b>1,063,060,838</b>	<b>1,644,597,181</b>	<b>2,707,658,019</b>	<b>580,379,224</b>	<b>842,423,604</b>	<b>1,422,802,828</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(295,753,371)	(295,753,371)	0	(194,398,691)	(194,398,691)	0	(101,354,680)	(101,354,680)
E-ADEP		Hydro Production Plant	0	(128,054,453)	(128,054,453)	0	(84,170,192)	(84,170,192)	0	(43,884,261)	(43,884,261)
E-ADEP		Other Production Plant	0	(109,957,351)	(109,957,351)	0	(72,274,967)	(72,274,967)	0	(37,682,384)	(37,682,384)
E-ADEP		Transmission Plant	0	(208,346,365)	(208,346,365)	0	(136,946,066)	(136,946,066)	0	(71,400,299)	(71,400,299)
E-ADEP		Distribution Plant	(495,142,989)	(77,698)	(495,220,687)	(304,754,328)	(51,281)	(304,805,609)	(190,388,661)	(26,417)	(190,415,078)
E-ADEP		General Plant	(34,382,949)	(87,980,667)	(122,363,616)	(21,141,378)	(60,064,401)	(81,205,779)	(13,241,571)	(27,916,266)	(41,157,837)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(529,525,938)</b>	<b>(830,169,905)</b>	<b>(1,359,695,843)</b>	<b>(325,895,706)</b>	<b>(547,905,598)</b>	<b>(873,801,304)</b>	<b>(203,630,232)</b>	<b>(282,264,307)</b>	<b>(485,894,539)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,515,456)	(11,515,456)	0	(7,569,109)	(7,569,109)	0	(3,946,347)	(3,946,347)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(203,196)	0	(203,196)	(203,196)	0	(203,196)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,411,162)	(1,411,162)	0	(961,680)	(961,680)	0	(449,482)	(449,482)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,656,778)	(33,336,302)	(35,993,080)	(2,599,962)	(22,758,694)	(25,358,656)	(56,816)	(10,577,608)	(10,634,424)
E-AAAMT		General Plant - 390200, 396200	(48,265)	(214,982)	(263,247)	(45,470)	(146,769)	(192,239)	(2,795)	(68,213)	(71,008)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(2,908,239)</b>	<b>(46,477,902)</b>	<b>(49,386,141)</b>	<b>(2,848,628)</b>	<b>(31,436,252)</b>	<b>(34,284,880)</b>	<b>(59,611)</b>	<b>(15,041,650)</b>	<b>(15,101,261)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(532,434,177)</b>	<b>(876,647,807)</b>	<b>(1,409,081,984)</b>	<b>(328,744,334)</b>	<b>(579,341,850)</b>	<b>(908,086,184)</b>	<b>(203,689,843)</b>	<b>(297,305,957)</b>	<b>(500,995,800)</b>
		<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>1,111,005,885</b>	<b>1,610,372,978</b>	<b>2,721,378,863</b>	<b>734,316,504</b>	<b>1,065,255,331</b>	<b>1,799,571,835</b>	<b>376,689,381</b>	<b>545,117,647</b>	<b>921,807,028</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	(59,207)	(59,207)	0	(38,917)	(38,917)	0	(20,290)	(20,290)
12		ADFIT - Electric Plant In Service (282900)	0	(500,803,952)	(500,803,952)	0	(331,166,629)	(331,166,629)	0	(169,637,323)	(169,637,323)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(51,163,003)	(51,163,003)	0	(34,928,982)	(34,928,982)	0	(16,234,021)	(16,234,021)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(320,020)	(320,020)	0	(218,478)	(218,478)	0	(101,542)	(101,542)
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	(11,461,802)	(11,461,802)	0	(7,533,842)	(7,533,842)	0	(3,927,960)	(3,927,960)
1		ADFIT - CDA Settlement Costs (283333)	0	392,491	392,491	0	257,984	257,984	0	134,507	134,507
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,878,420)	(2,878,420)	0	(1,903,413)	(1,903,413)	0	(975,007)	(975,007)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(566,293,913)</b>	<b>(566,293,913)</b>	<b>0</b>	<b>(375,532,277)</b>	<b>(375,532,277)</b>	<b>0</b>	<b>(190,761,636)</b>	<b>(190,761,636)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,111,005,885</b>	<b>1,044,079,065</b>	<b>2,155,084,950</b>	<b>734,316,504</b>	<b>689,723,054</b>	<b>1,424,039,558</b>	<b>376,689,381</b>	<b>354,356,011</b>	<b>731,045,392</b>
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			66.001%			33.999%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			66.127%			33.873%	
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-12A</b>
For Twelve Months Ended June 30, 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	1,111,005,885	#####	2,155,084,950	734,316,504	689,723,054	1,424,039,558	376,689,381	354,356,011	731,045,392
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	(433,821)	0	(433,821)	433,821	0	433,821
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	(2,971,406)	0	(2,971,406)	(952,284)	0	(952,284)	(2,019,122)	0	(2,019,122)
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)	7,798,095	0	7,798,095	4,977,576	0	4,977,576	2,820,519	0	2,820,519
99 ADFIT - Kettle Falls Disallowed (190420)	107,385	0	107,385	107,385	0	107,385	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)	1,542,694	0	1,542,694	0	0	0	1,542,694	0	1,542,694
99 ADFIT - Boulder Park Disallowed (190040)	370,057	0	370,057	0	0	0	370,057	0	370,057
99 Investment in WNP3 Exchange Power (124900, 12493)	6,533,023	0	6,533,023	6,533,023	0	6,533,023	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(1,174,131)	0	(1,174,131)	(1,174,131)	0	(1,174,131)	0	0	0
99 CDA Lake Settlement - WA (182382)	595,796	0	595,796	595,796	0	595,796	0	0	0
99 CDA Lake Settlement - ID (186382)	116,156	0	116,156	0	0	0	116,156	0	116,156
99 ADFIT - CDA Lake Settlement - Direct (283382)	(249,185)	0	(249,185)	(208,530)	0	(208,530)	(40,655)	0	(40,655)
99 CDA CDR Fund - Direct (182324)	43,338	0	43,338	43,338	0	43,338	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	307,418	0	307,418	285,680	0	285,680	21,738	0	21,738
99 ADFIT - Spokane River Relicensing (283322)	(107,572)	0	(107,572)	(99,969)	0	(99,969)	(7,603)	0	(7,603)
99 Spokane River PM&Es (182323)	282,638	0	282,638	181,404	0	181,404	101,234	0	101,234
99 ADFIT - Spokane River PM&Es (283323)	(98,948)	0	(98,948)	(63,516)	0	(63,516)	(35,432)	0	(35,432)
99 Montana Riverbed Settlement (186360)	95,844	0	95,844	84,573	0	84,573	11,271	0	11,271
99 ADFIT - Montana Riverbed Settlement (283365)	58,731	0	58,731	31,018	0	31,018	27,713	0	27,713
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)	(2,220,500)	(3,127)	(2,223,627)	(666,542)	(2,135)	(668,677)	(1,553,958)	(992)	(1,554,950)
99 Customer Deposits (235199)	(1,815,629)	0	(1,815,629)	(1,815,629)	0	(1,815,629)	0	0	0
C-WKC Working Capital	65,529,274	32,129,958	97,659,232	65,529,274	0	65,529,274	0	32,129,958	32,129,958
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	67,411,904	32,126,831	99,538,735	68,817,919	(2,135)	68,815,784	(1,406,015)	32,128,966	30,722,951
NET RATE BASE	1,178,417,789	#####	2,254,623,685	803,134,423	689,720,919	1,492,855,342	375,283,366	386,484,977	761,768,343

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-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,988,387	7,988,387			7,988,387	7,988,387		5,250,767	5,250,767		2,737,620	2,737,620	
1	Hydro (ED-AN)	11,316,646	11,316,646			11,316,646	11,316,646		7,438,431	7,438,431		3,878,215	3,878,215	
1	Other (ED-AN)	9,687,972	9,687,972			9,687,972	9,687,972		6,367,904	6,367,904		3,320,068	3,320,068	
<b>Total Electric Production</b>		<b>28,993,005</b>	<b>28,993,005</b>			<b>28,993,005</b>	<b>28,993,005</b>		<b>19,057,102</b>	<b>19,057,102</b>		<b>9,935,903</b>	<b>9,935,903</b>	
<b>Electric Transmission</b>														
1	ED-AN	12,075,174	12,075,174			12,075,174	12,075,174		7,937,012	7,937,012		4,138,162	4,138,162	
<b>Total Electric Transmissio</b>		<b>12,075,174</b>	<b>12,075,174</b>			<b>12,075,174</b>	<b>12,075,174</b>		<b>7,937,012</b>	<b>7,937,012</b>		<b>4,138,162</b>	<b>4,138,162</b>	
<b>Electric Distribution</b>														
3	ED-AN	46,928	46,928				46,928		30,973	30,973		15,955	15,955	
	ED-ID	16,549,390	16,549,390			16,549,390	16,549,390				16,549,390		16,549,390	
	ED-WA	28,785,000	28,785,000			28,785,000	28,785,000	28,785,000		28,785,000				
<b>Total Electric Distribution</b>		<b>45,381,318</b>	<b>45,381,318</b>			<b>45,334,390</b>	<b>46,928</b>	<b>45,381,318</b>	<b>28,785,000</b>	<b>30,973</b>	<b>28,815,973</b>	<b>16,549,390</b>	<b>15,955</b>	<b>16,565,345</b>
<b>Gas Underground Storage</b>														
	GD-AN	738,666		738,666										
	GD-OR	132,213					132,213							
<b>Total Gas Underground St</b>		<b>870,879</b>		<b>738,666</b>			<b>132,213</b>							
<b>Gas Distribution</b>														
	GD-AN	98,708		98,708										
	GD-ID	5,017,938		5,017,938										
	GD-WA	10,175,138		10,175,138										
	GD-OR	6,875,817					6,875,817							
<b>Total Gas Distribution</b>		<b>22,167,601</b>		<b>15,291,784</b>			<b>6,875,817</b>							
<b>General Plant</b>														
4	ED-AN	2,816,880	2,816,880			2,816,880	2,816,880		1,923,084	1,923,084		893,796	893,796	
	ED-ID	228,845	228,845			228,845	228,845				228,845		228,845	
	ED-WA	841,088	841,088			841,088	841,088	841,088		841,088				
7,4	CD-AA	17,715,087	12,458,667	3,621,849	1,634,571	12,458,667	12,458,667		8,505,532	8,505,532		3,953,135	3,953,135	
9,4	CD-AN	912,775	710,221	202,554		710,221	710,221		484,868	484,868		225,353	225,353	
9	CD-ID	351,176	273,247	77,929		273,247	273,247				273,247		273,247	
9	CD-WA	242,532	188,712	53,820		188,712	188,712	188,712		188,712				
8	GD-AA	360,737		247,314	113,423									
	GD-AN	35,704		35,704										
	GD-ID	56,237		56,237										
	GD-WA	242,075		242,075										
	GD-OR	187,952			187,952									
<b>Total General Plant</b>		<b>23,991,088</b>	<b>17,517,660</b>	<b>4,537,482</b>	<b>1,935,946</b>	<b>1,531,892</b>	<b>15,985,768</b>	<b>17,517,660</b>	<b>1,029,800</b>	<b>10,913,484</b>	<b>11,943,284</b>	<b>502,092</b>	<b>5,072,284</b>	<b>5,574,376</b>
<b>Total Depreciation Expens</b>		<b>133,479,065</b>	<b>103,967,157</b>	<b>20,567,932</b>	<b>8,943,976</b>	<b>46,866,282</b>	<b>57,100,875</b>	<b>103,967,157</b>	<b>29,814,800</b>	<b>37,938,571</b>	<b>67,753,371</b>	<b>17,051,482</b>	<b>19,162,304</b>	<b>36,213,786</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	66.001%	33.999%
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-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		603,665	603,665		314,736	314,736				
1	Misc Intangible Plt (303000)	ED-AN	233,491	233,491		233,491	233,491		153,474	153,474		80,017	80,017				
<b>Total Production/Transmission</b>			<b>1,151,892</b>	<b>1,151,892</b>		<b>1,151,892</b>	<b>1,151,892</b>		<b>757,139</b>	<b>757,139</b>		<b>394,753</b>	<b>394,753</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153							
	Misc Intangible Plt (303000)	ED-WA	5,119	5,119		5,119	5,119	5,119		5,119							
<b>Total Distribution</b>			<b>29,272</b>	<b>29,272</b>		<b>29,272</b>	<b>29,272</b>	<b>29,272</b>		<b>29,272</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	598,927	421,213	122,451	55,263				287,562	287,562		133,651	133,651			
9,1		CD-AN	9,728	7,570	2,158			7,570	7,570	4,976	4,976		2,594	2,594			
		GD-ID	14,942		14,942												
		GD-WA	24,862		24,862												
		GD-OR	2,425			2,425											
<b>Total General Plant - 303000</b>			<b>650,884</b>	<b>428,783</b>	<b>164,413</b>	<b>57,688</b>		<b>428,783</b>	<b>428,783</b>		<b>292,538</b>	<b>292,538</b>		<b>136,245</b>	<b>136,245</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	22,636,559	15,919,839	4,628,045	2,088,675				10,868,474	10,868,474		5,051,365	5,051,365			
9,4		CD-AN	13,524	10,523	3,001			10,523	10,523	7,184	7,184		3,339	3,339			
9,4		CD-ID	18,602	14,474	4,128			14,474				14,474		14,474			
4		ED-AN	736,901	736,901				736,901	736,901	503,082	503,082		233,819	233,819			
		ED-ID	3,165	3,165				3,165	3,165			3,165		3,165			
		ED-WA	806,541	806,541				806,541	806,541								
8		GD-AA	253,560		173,836	79,724											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>24,468,852</b>	<b>17,491,443</b>	<b>4,809,010</b>	<b>2,168,399</b>		<b>824,180</b>	<b>16,667,263</b>	<b>17,491,443</b>		<b>806,541</b>	<b>11,378,740</b>	<b>12,185,281</b>	<b>17,639</b>	<b>5,288,523</b>	<b>5,306,162</b>
<b>Gas Underground Storage</b>																	
		GD-AN	227		227												
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>												
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	6,659	4,683	1,362	614				3,197	3,197		1,486	1,486			
4		ED-AN	47,462	47,462				47,462	47,462	32,402	32,402		15,060	15,060			
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>54,121</b>	<b>52,145</b>	<b>1,362</b>	<b>614</b>		<b>52,145</b>	<b>52,145</b>		<b>35,599</b>	<b>35,599</b>		<b>16,546</b>	<b>16,546</b>		
<b>Total Amortization Expense</b>			<b>26,355,248</b>	<b>19,153,535</b>	<b>4,975,012</b>	<b>2,226,701</b>		<b>853,452</b>	<b>18,300,083</b>	<b>19,153,535</b>		<b>835,813</b>	<b>12,464,016</b>	<b>13,299,829</b>	<b>17,639</b>	<b>5,836,067</b>	<b>5,853,706</b>

**Allocation Ratios:**

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(295,753,371)	(295,753,371)			(295,753,371)	(295,753,371)		(194,398,691)	(194,398,691)		(101,354,680)	(101,354,680)	
1	Hydro (ED-AN)	(128,054,453)	(128,054,453)			(128,054,453)	(128,054,453)		(84,170,192)	(84,170,192)		(43,884,261)	(43,884,261)	
1	Other (ED-AN)	(109,957,351)	(109,957,351)			(109,957,351)	(109,957,351)		(72,274,967)	(72,274,967)		(37,682,384)	(37,682,384)	
<b>Total Electric Production</b>		<b>(533,765,175)</b>	<b>(533,765,175)</b>			<b>(533,765,175)</b>	<b>(533,765,175)</b>		<b>(350,843,850)</b>	<b>(350,843,850)</b>		<b>(182,921,325)</b>	<b>(182,921,325)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(208,346,365)	(208,346,365)			(208,346,365)	(208,346,365)		(136,946,066)	(136,946,066)		(71,400,299)	(71,400,299)	
<b>Total Electric Transmissic</b>		<b>(208,346,365)</b>	<b>(208,346,365)</b>			<b>(208,346,365)</b>	<b>(208,346,365)</b>		<b>(136,946,066)</b>	<b>(136,946,066)</b>		<b>(71,400,299)</b>	<b>(71,400,299)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(77,698)	(77,698)				(77,698)		(51,281)	(51,281)		(26,417)	(26,417)	
	ED-ID	(190,388,661)	(190,388,661)			(190,388,661)	(190,388,661)				(190,388,661)		(190,388,661)	
	ED-WA	(304,754,328)	(304,754,328)			(304,754,328)	(304,754,328)	(304,754,328)		(304,754,328)				
<b>Total Electric Distribution</b>		<b>(495,220,687)</b>	<b>(495,220,687)</b>			<b>(495,142,989)</b>	<b>(77,698)</b>	<b>(495,220,687)</b>	<b>(304,754,328)</b>	<b>(51,281)</b>	<b>(304,805,609)</b>	<b>(190,388,661)</b>	<b>(26,417)</b>	<b>(190,415,078)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,651,979)		(14,651,979)										
	GD-OR	(876,044)			(876,044)									
<b>Total Gas Underground S</b>		<b>(15,528,023)</b>		<b>(14,651,979)</b>	<b>(876,044)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,656,222)		(1,656,222)										
	GD-ID	(68,303,809)		(68,303,809)										
	GD-WA	(131,736,946)		(131,736,946)										
	GD-OR	(102,448,935)			(102,448,935)									
<b>Total Gas Distribution</b>		<b>(304,145,912)</b>		<b>(201,696,977)</b>	<b>(102,448,935)</b>									
<b>General Plant</b>														
4	ED-AN	(45,023,073)	(45,023,073)			(45,023,073)	(45,023,073)		(30,737,252)	(30,737,252)		(14,285,821)	(14,285,821)	
	ED-ID	(8,825,518)	(8,825,518)			(8,825,518)	(8,825,518)				(8,825,518)		(8,825,518)	
	ED-WA	(18,412,403)	(18,412,403)			(18,412,403)	(18,412,403)	(18,412,403)		(18,412,403)				
7,4	CD-AA	(48,484,767)	(34,098,367)	(9,912,711)	(4,473,689)	(34,098,367)	(34,098,367)		(23,278,955)	(23,278,955)		(10,819,412)	(10,819,412)	
9,4	CD-AN	(11,385,864)	(8,859,227)	(2,526,637)		(8,859,227)	(8,859,227)		(6,048,194)	(6,048,194)		(2,811,033)	(2,811,033)	
9	CD-ID	(5,675,504)	(4,416,053)	(1,259,451)		(4,416,053)	(4,416,053)				(4,416,053)		(4,416,053)	
9	CD-WA	(3,507,274)	(2,728,975)	(778,299)		(2,728,975)	(2,728,975)	(2,728,975)		(2,728,975)				
8	GD-AA	(2,142,306)		(1,468,722)	(673,584)									
	GD-AN	(2,481,644)		(2,481,644)										
	GD-ID	(1,455,194)		(1,455,194)										
	GD-WA	(5,520,359)		(5,520,359)										
	GD-OR	(4,649,708)			(4,649,708)									
<b>Total General Plant</b>		<b>(157,563,614)</b>	<b>(122,363,616)</b>	<b>(25,403,017)</b>	<b>(9,796,981)</b>	<b>(34,382,949)</b>	<b>(87,980,667)</b>	<b>(122,363,616)</b>	<b>(21,141,378)</b>	<b>(60,064,401)</b>	<b>(81,205,779)</b>	<b>(13,241,571)</b>	<b>(27,916,266)</b>	<b>(41,157,837)</b>
<b>Total Accumulated Depr</b>		<b>(1,714,569,776)</b>	<b>(1,359,695,843)</b>	<b>(241,751,973)</b>	<b>(113,121,960)</b>	<b>(529,525,938)</b>	<b>(830,169,905)</b>	<b>(1,359,695,843)</b>	<b>(325,895,706)</b>	<b>(547,905,598)</b>	<b>(873,801,304)</b>	<b>(203,630,232)</b>	<b>(282,264,307)</b>	<b>(485,894,539)</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	33.999%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%
							34.270%
							33.999%
							31.730%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12A</b>
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(10,141,354)	(10,141,354)		(10,141,354)	(10,141,354)		(6,665,912)	(6,665,912)		(3,475,442)	(3,475,442)	
1	Misc Intangible Plt (3030)	ED-AN	(1,374,102)	(1,374,102)		(1,374,102)	(1,374,102)		(903,197)	(903,197)		(470,905)	(470,905)	
<b>Total Production/Transmission</b>			<b>(11,515,456)</b>	<b>(11,515,456)</b>		<b>(11,515,456)</b>	<b>(11,515,456)</b>		<b>(7,569,109)</b>	<b>(7,569,109)</b>		<b>(3,946,347)</b>	<b>(3,946,347)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(169,389)	(169,389)		(169,389)	(169,389)	(169,389)		(169,389)				
	Misc Intangible Plt (3030)	ED-WA	(33,807)	(33,807)		(33,807)	(33,807)	(33,807)		(33,807)				
<b>Total Distribution</b>			<b>(203,196)</b>	<b>(203,196)</b>		<b>(203,196)</b>	<b>(203,196)</b>	<b>(203,196)</b>		<b>(203,196)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(1,910,246)	(1,343,438)	(390,550)	(176,258)	(1,343,438)	(1,343,438)		(917,165)	(917,165)	(426,273)	(426,273)	
9,1		CD-AN	(87,039)	(67,724)	(19,315)		(67,724)	(67,724)		(44,515)	(44,515)	(23,209)	(23,209)	
		GD-ID	(71,447)		(71,447)									
		GD-WA	(166,428)		(166,428)									
		GD-OR	(81,397)			(81,397)								
<b>Total General Plant - 303000</b>			<b>(2,316,557)</b>	<b>(1,411,162)</b>	<b>(647,740)</b>	<b>(257,655)</b>	<b>(1,411,162)</b>	<b>(1,411,162)</b>		<b>(961,680)</b>	<b>(961,680)</b>	<b>(449,482)</b>	<b>(449,482)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(45,416,963)	(31,940,841)	(9,285,498)	(4,190,624)	(31,940,841)	(31,940,841)		(21,806,013)	(21,806,013)	(10,134,828)	(10,134,828)	
9,4		CD-AN	(35,761)	(27,825)	(7,936)		(27,825)	(27,825)		(18,996)	(18,996)	(8,829)	(8,829)	
9		CD-ID	(52,960)	(41,208)	(11,752)		(41,208)	(41,208)				(41,208)	(41,208)	
4		ED-AN	(1,367,636)	(1,367,636)			(1,367,636)	(1,367,636)		(933,685)	(933,685)	(433,951)	(433,951)	
		ED-ID	(15,608)	(15,608)			(15,608)	(15,608)				(15,608)	(15,608)	
		ED-WA	(2,599,962)	(2,599,962)			(2,599,962)	(2,599,962)	(2,599,962)		(2,599,962)			
8		GD-AA	(780,771)		(535,281)	(245,490)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(50,269,661)</b>	<b>(35,993,080)</b>	<b>(9,840,467)</b>	<b>(4,436,114)</b>	<b>(2,656,778)</b>	<b>(33,336,302)</b>	<b>(35,993,080)</b>	<b>(2,599,962)</b>	<b>(22,758,694)</b>	<b>(25,358,656)</b>	<b>(56,816)</b>	<b>(10,577,608)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(240,315)		(240,315)									
<b>Total Gas Underground Storage</b>			<b>(240,315)</b>		<b>(240,315)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	(161,801)	(113,792)	(33,080)	(14,929)	(113,792)	(113,792)		(77,686)	(77,686)	(36,106)	(36,106)	
9		CD-ID	(3,592)	(2,795)	(797)		(2,795)	(2,795)				(2,795)	(2,795)	
9		CD-WA	(5,097)	(3,966)	(1,131)		(3,966)	(3,966)	(3,966)		(3,966)			
4		ED-AN	(101,190)	(101,190)			(101,190)	(101,190)		(69,083)	(69,083)	(32,107)	(32,107)	
		ED-WA	(41,504)	(41,504)			(41,504)	(41,504)	(41,504)		(41,504)			
		GD-WA	(388)		(388)									
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(313,572)</b>	<b>(263,247)</b>	<b>(35,396)</b>	<b>(14,929)</b>	<b>(48,265)</b>	<b>(214,982)</b>	<b>(263,247)</b>	<b>(45,470)</b>	<b>(146,769)</b>	<b>(192,239)</b>	<b>(2,795)</b>	<b>(68,213)</b>
<b>Total Accumulated Amortization</b>			<b>(64,858,757)</b>	<b>(49,386,141)</b>	<b>(10,763,918)</b>	<b>(4,708,698)</b>	<b>(2,908,239)</b>	<b>(46,477,902)</b>	<b>(49,386,141)</b>	<b>(2,848,628)</b>	<b>(31,436,252)</b>	<b>(34,284,880)</b>	<b>(59,611)</b>	<b>(15,041,650)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,429,861	0	0	0	0	1,429,861	0	0	1,429,861	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,037,814	0	0	7,059,394	7,059,394	0	0	2,052,231	2,052,231	0	926,189	926,189
9	CD-WA / ID / AN	1,634,079	695,663	340,200	235,597	1,271,460	198,402	97,025	67,192	362,619	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>14,348,962</b>	<b>709,274</b>	<b>702,479</b>	<b>7,317,765</b>	<b>8,729,518</b>	<b>1,628,263</b>	<b>97,025</b>	<b>2,119,423</b>	<b>3,844,711</b>	<b>848,544</b>	<b>926,189</b>	<b>1,774,733</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,951,859	1,052,423	2,311,617	4,587,819	7,951,859	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,242,623	0	0	0	0	2,242,623	0	0	2,242,623	0	0	0
99	GD-OR / AS	3,623,026	0	0	0	0	0	0	0	0	3,623,026	0	3,623,026
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,552,406	0	0	70,716,496	70,716,496	0	0	20,557,939	20,557,939	0	9,277,971	9,277,971
9	CD-WA / ID / AN	24,805,987	5,535,887	5,561,793	8,203,611	19,301,291	1,578,826	1,586,214	2,339,656	5,504,696	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>139,175,901</b>	<b>6,588,310</b>	<b>7,873,410</b>	<b>83,507,926</b>	<b>97,969,646</b>	<b>3,821,449</b>	<b>1,586,214</b>	<b>22,897,595</b>	<b>28,305,258</b>	<b>3,623,026</b>	<b>9,277,971</b>	<b>12,900,997</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	7,650,499	1,914,198	610	5,735,691	7,650,499	0	0	0	0	0	0	0
99	GD-WA / ID / AN	5,818	0	0	0	0	0	0	5,818	5,818	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	612,369	0	0	0	0	0	0	419,828	419,828	0	192,541	192,541
7	CD-AA	58,567,823	0	0	41,189,579	41,189,579	0	0	11,974,191	11,974,191	0	5,404,053	5,404,053
9	CD-WA / ID / AN	333,806	103,770	66,212	89,749	259,731	29,595	18,884	25,596	74,075	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>67,170,315</b>	<b>2,017,968</b>	<b>66,822</b>	<b>47,015,019</b>	<b>49,099,809</b>	<b>29,595</b>	<b>18,884</b>	<b>12,425,433</b>	<b>12,473,912</b>	<b>0</b>	<b>5,596,594</b>	<b>5,596,594</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,341,492	18,176,473	7,401,048	12,763,971	38,341,492	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,537,558	0	0	0	0	7,575,739	2,316,122	1,645,697	11,537,558	0	0	0
99	GD-OR / AS	4,062,660	0	0	0	0	0	0	0	0	4,062,660	0	4,062,660
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	697,251	0	0	490,363	490,363	0	0	142,553	142,553	0	64,335	64,335
9	CD-WA / ID / AN	6,095,052	1,990,359	827,993	1,924,147	4,742,499	567,647	236,142	548,764	1,352,553	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>60,734,013</b>	<b>20,166,832</b>	<b>8,229,041</b>	<b>15,178,481</b>	<b>43,574,354</b>	<b>8,143,386</b>	<b>2,552,264</b>	<b>2,337,014</b>	<b>13,032,664</b>	<b>4,062,660</b>	<b>64,335</b>	<b>4,126,995</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended June 30, 2017 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	399,930	10,612	14,569	374,749	399,930	0	0	0	0	0	0	0
99	GD-WA / ID / AN	87,998	0	0	0	0	87,998	0	0	87,998	0	0	0
99	GD-OR / AS	53,216	0	0	0	0	0	0	0	53,216	0	53,216	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	4,135,598	102,905	118,354	2,996,609	3,217,868	29,348	33,754	854,628	917,730	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,676,742</b>	<b>113,517</b>	<b>132,923</b>	<b>3,371,358</b>	<b>3,617,798</b>	<b>117,346</b>	<b>33,754</b>	<b>854,628</b>	<b>1,005,728</b>	<b>53,216</b>	<b>0</b>	<b>53,216</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	3,854,687	836,447	260,374	2,757,866	3,854,687	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,594,305	0	0	0	0	1,898,825	330,979	364,501	2,594,305	0	0	0
99	GD-OR / AS	937,204	0	0	0	0	0	0	0	0	937,204	0	937,204
8	GD-AA	3,250,944	0	0	0	0	0	0	2,228,782	2,228,782	0	1,022,162	1,022,162
7	CD-AA	12,896,991	0	0	9,070,196	9,070,196	0	0	2,636,790	2,636,790	0	1,190,005	1,190,005
9	CD-WA / ID / AN	1,203,571	15,605	756,292	164,590	936,487	4,450	215,693	46,941	267,084	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>24,737,702</b>	<b>852,052</b>	<b>1,016,666</b>	<b>11,992,652</b>	<b>13,861,370</b>	<b>1,903,275</b>	<b>546,672</b>	<b>5,277,014</b>	<b>7,726,961</b>	<b>937,204</b>	<b>2,212,167</b>	<b>3,149,371</b>
	<b>394100 Electric Charging Stations</b>												
99	ED-WA / ID / AN	60,124	0	0	60,124	60,124	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>60,124</b>	<b>0</b>	<b>0</b>	<b>60,124</b>	<b>60,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	826,401	210,843	26,953	588,605	826,401	0	0	0	0	0	0	0
99	GD-WA / ID / AN	139,552	0	0	0	0	15,013	4,896	119,643	139,552	0	0	0
99	GD-OR / AS	41,303	0	0	0	0	0	0	0	0	41,303	0	41,303
8	GD-AA	177,903	0	0	0	0	0	0	121,967	121,967	0	55,936	55,936
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	29,866	1,342	428	21,468	23,238	383	122	6,123	6,628	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,570,688</b>	<b>212,185</b>	<b>27,381</b>	<b>860,204</b>	<b>1,099,770</b>	<b>15,396</b>	<b>5,018</b>	<b>320,448</b>	<b>340,862</b>	<b>41,303</b>	<b>88,753</b>	<b>130,056</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	32,247,482	14,681,615	9,661,754	7,904,113	32,247,482	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,242,314	0	0	0	0	2,574,288	837,532	830,494	4,242,314	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	1,371,412	252,166	308,913	506,003	1,067,082	71,917	88,102	144,311	304,330	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>38,433,520</b>	<b>14,933,781</b>	<b>9,970,667</b>	<b>8,781,784</b>	<b>33,686,232</b>	<b>2,646,205</b>	<b>925,634</b>	<b>1,082,852</b>	<b>4,654,691</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,536,115	12,363,993	6,159,167	45,012,955	63,536,115	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,184,551	0	0	0	0	688,221	496,330	0	1,184,551	0	0	0
99	GD-OR / AS	1,225,069	0	0	0	0	0	0	0	0	1,225,069	0	1,225,069
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	41,034,453	0	0	28,858,710	28,858,710	0	0	8,389,494	8,389,494	0	3,786,249	3,786,249
9	CD-WA/ ID / AN	13,817,221	1,388,620	3,012,139	6,350,283	10,751,042	396,032	859,057	1,811,090	3,066,179	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>121,790,342</b>	<b>13,752,613</b>	<b>9,171,306</b>	<b>80,221,948</b>	<b>103,145,867</b>	<b>1,084,253</b>	<b>1,355,387</b>	<b>10,881,319</b>	<b>13,320,959</b>	<b>1,225,069</b>	<b>4,098,447</b>	<b>5,323,516</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	132,340	0	2,663	129,677	132,340	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	391,281	0	0	275,180	275,180	0	0	79,997	79,997	0	36,104	36,104
9	CD-WA/ ID / AN	10,812	3,880	649	3,884	8,413	1,106	185	1,108	2,399	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>536,800</b>	<b>3,880</b>	<b>3,312</b>	<b>408,741</b>	<b>415,933</b>	<b>1,106</b>	<b>185</b>	<b>81,105</b>	<b>82,396</b>	<b>2,367</b>	<b>36,104</b>	<b>38,471</b>
	<b>TOTAL GENERAL PLANT</b>	<b>473,235,109</b>	<b>59,350,412</b>	<b>37,194,007</b>	<b>258,716,002</b>	<b>355,260,421</b>	<b>19,390,274</b>	<b>7,121,037</b>	<b>58,276,831</b>	<b>84,788,142</b>	<b>10,837,223</b>	<b>22,349,323</b>	<b>33,186,546</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS <b>COMMON INTANGIBLE PLANT</b> For Twelve Months Ended June 30, 2017 Average of Monthly Averages Basis	Report ID: <b>C-IPL-12A</b>
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,585,062	279,023	0	10,306,039	10,585,062	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	498,828	0	0	0	0	0	0	0	0	498,828	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	
		<b>TOTAL ACCOUNT</b>	<b>22,064,055</b>	<b>279,023</b>	<b>0</b>	<b>16,775,237</b>	<b>17,054,260</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>498,828</b>	<b>828,945</b>	<b>1,327,773</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,692,187	4,119,772	16,663	3,555,752	7,692,187	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	1,203,200	0	0	0	0	0	0	824,890	824,890	0	378,310	
7		CD-AA	63,271,048	0	0	44,497,262	44,497,262	0	0	12,935,766	12,935,766	0	5,838,020	
9		CD-WA / ID / AN	164,650	0	74,450	53,663	128,113	0	21,233	15,304	36,537	0	0	
		<b>TOTAL ACCOUNT</b>	<b>72,331,085</b>	<b>4,119,772</b>	<b>91,113</b>	<b>48,106,677</b>	<b>52,317,562</b>	<b>0</b>	<b>21,233</b>	<b>13,775,960</b>	<b>13,797,193</b>	<b>0</b>	<b>6,216,330</b>	<b>6,216,330</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,550,370	0	0	4,606,744	4,606,744	0	0	1,339,223	1,339,223	0	604,403	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,550,370</b>	<b>0</b>	<b>0</b>	<b>4,606,744</b>	<b>4,606,744</b>	<b>0</b>	<b>0</b>	<b>1,339,223</b>	<b>1,339,223</b>	<b>0</b>	<b>604,403</b>	<b>604,403</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>
		<b>TOTAL</b>	<b>201,776,714</b>	<b>4,398,795</b>	<b>91,113</b>	<b>140,401,227</b>	<b>144,891,135</b>	<b>1,022,594</b>	<b>800,838</b>	<b>37,609,946</b>	<b>39,433,378</b>	<b>498,828</b>	<b>16,953,373</b>	<b>17,452,201</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.328%	20.445%	9.227%
E-ALL	8	Gas North/Oregon 4-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-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended June 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(71,997,408)	(50,634,337)	(14,719,870)	(6,643,201)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(679,441)	(528,666)	(150,775)	0
7	283750	CD-AA	(455,039)	(320,020)	(93,033)	(41,986)
		Total	<u>(73,131,888)</u>	<u>(51,483,023)</u>	<u>(14,963,678)</u>	<u>(6,685,187)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

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

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,106,529	3,106,529					3,106,529
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			122	122					122
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,817)	(1,817)					(1,817)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			2	2					2
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	80,779,018	38,797,242		119,576,260	65,529,274	32,129,958	15,249,744	6,667,284	
<b>TOTAL</b>		<b>80,779,018</b>	<b>38,797,242</b>	<b>3,104,836</b>	<b>122,681,096</b>	<b>65,529,274</b>	<b>32,129,958</b>	<b>15,249,744</b>	<b>6,667,284</b>	<b>3,104,836</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						