

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended June 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	170,246,093	112,037,930	58,208,163
	Adjustments			
	Adjusted Net Operating Income (Loss)	170,246,093	112,037,930	58,208,163
E-APL	Electric Net Rate Base	2,293,418,079	1,520,826,801	772,591,278
	RATE OF RETURN	7.423%	7.367%	7.534%

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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers Percent	6-01-2017 thru 06-30-2017	377,855 100.000%	248,365 65.730%	129,490 34.270%
3	E-OPS	Direct Distribution Operating Expense Percent	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 Percent		400.000%	273.079%	126.921%
				100.000%	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2017
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
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For Twelve Months Ended June 30, 2017
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2017
Ending Balance Basis

Report ID:
E-ALL-12E

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	6-01-2017 thru 06-30-2017	1,078,681,007	719,351,644	359,329,363	
		Percent		100.000%	66.688%	33.312%	
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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	6-01-2017 thru 06-30-2017	2,793,203,312 100.000%	1,850,999,934 66.268%	942,203,378 33.732%
13	E-PLT	Net Electric General Plant Percent	6-01-2017 thru 06-30-2017	233,576,464 100.000%	155,046,270 66.379%	78,530,194 33.621%
14		Net Allocated Schedule M's Percent	07-01-2016 thru 06-30-2017	-274,902,376 100.000%	-178,109,601 64.790%	-96,792,775 35.210%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		OTHER POWER SUPPLY EXPENSE:								
E-555	555XXX	Purchased Power	0	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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For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,060,672	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
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	290,595	290,595	0	191,008	191,008	0	99,587
2	902000	Meter Reading Expenses	3,155,536	134,982	3,290,518	2,882,711	88,724	2,971,435	272,825	46,258
2	903XXX	Customer Records & Collection Expenses	1,869,584	7,546,473	9,416,057	1,255,115	4,960,297	6,215,412	614,469	2,586,176
2	904000	Uncollectible Accounts	0	3,096,609	3,096,609	0	2,035,401	2,035,401	0	1,061,208
2	905000	Misc Customer Accounts	0	226,942	226,942	0	149,169	149,169	0	77,773
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,025,120	11,295,601	16,320,721	4,137,826	7,424,599	11,562,425	887,294	3,871,002
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	25,667,876	187,064	25,854,940	19,148,364	122,957	19,271,321	6,519,512	64,107
2	909000	Advertising	43,467	873,853	917,320	43,467	574,384	617,851	0	299,469
2	910000	Misc Customer Service & Info Exp	0	272,796	272,796	0	179,309	179,309	0	93,487
TOTAL CUSTOMER SERVICE & INFO EXP			25,711,343	1,333,713	27,045,056	19,191,831	876,650	20,068,481	6,519,512	457,063
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	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
TOTAL ADMIN & GEN OPERATING EXP			5,009,554	70,643,539	75,653,093	3,466,070	48,148,164	51,614,234	1,543,484	22,495,375

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	1,531,892	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	390,741,822	524,893,588	49,927,345	199,798,616
		NET OPERATING INCOME (LOSS) BEFORE FIT			227,636,849			149,702,264		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(26,650,633)			(16,490,881)		
E-FIT		DEFERRED FEDERAL INCOME TAX			84,503,680			54,459,079		
E-FIT		AMORTIZED ITC - NOXON			(462,291)			(303,864)		
		ELECTRIC NET OPERATING INCOME (LOSS)			170,246,093			112,037,930		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.730%		34.270%
E-ALL	2	Number of Customers		100.000%		65.730%		34.270%
E-ALL	3	Direct Distribution Operating Expense		100.000%		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:
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Ending Balance 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	36,713,371
		TOTAL OTHER OPERATING REVENUE	<u>37,980,380</u>
		TOTAL ELECTRIC REVENUE	<u>327,660,546</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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>

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Ending Balance 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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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:
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For Twelve Months Ended June 30, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	99,587
2	902000	Meter Reading Expenses	319,083
2	903XXX	Customer Records & Collection Expenses	3,200,645
2	904000	Uncollectible Accounts	1,061,208
2	905000	Misc Customer Accounts	77,773
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,758,296
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	6,583,619
2	909000	Advertising	299,469
2	910000	Misc Customer Service & Info Exp	93,487
		TOTAL CUSTOMER SERVICE & INFO EXP	6,976,575
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	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
		TOTAL ADMIN & GEN OPERATING EXP	24,038,859

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For Twelve Months Ended June 30, 2017	
Ending Balance 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
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>8,287,344</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>32,326,203</u>
		TOTAL EXPENSES BEFORE FIT	<u>249,725,961</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	77,934,585
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(10,159,752)
E-FIT		DEFERRED FEDERAL INCOME TAX	30,044,601
E-FIT		AMORTIZED ITC - NOXON	(158,427)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,208,163</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	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:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	352,452	187,064	539,516	262,472	122,957	385,429	89,980	64,107	154,087
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	122,957	19,271,321	6,519,512	64,107	6,583,619

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.730%	34.270%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended June 30, 2017 Ending Balance 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	2,293,418,079	1,520,826,801	772,591,278
	Interest Deduction for FIT Calculation	64,573,466	42,917,732	21,655,734
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended June 30, 2017 Ending Balance 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	379,169,672	193,244,540
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	149,702,264	77,934,585
E-INT	Less: Interest Expense	64,573,466	42,917,732	21,655,734
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(230,379,712)	(148,239,540)	(82,140,172)
	Taxable Net Operating Income	(67,316,329)	(41,313,936)	(26,002,393)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(23,560,716)	(14,459,878)	(9,100,838)
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	(26,650,633)	(16,490,881)	(10,159,752)
E-DTE	Deferred FIT	84,503,680	54,459,079	30,044,601
1	411400 Amortized Investment Tax Credit - Noxon	(462,291)	(303,864)	(158,427)
	Total Net FIT/Deferred FIT	57,390,756	37,664,334	19,726,422

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		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	2,870,832	2,870,832	0	1,461,323	1,461,323
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	839,679	839,679	0	427,416	427,416
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	(24,431,966)	(24,431,966)	0	(12,436,456)	(12,436,456)
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	(2,211,759)	(2,211,759)	0	(1,125,838)	(1,125,838)
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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****						
		Direct	Allocated	Total	Direct	Allocated	Total				
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	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	515,024	515,024	0	268,521	268,521
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
		TOTAL SCHEDULE M ADJUSTMENTS	43,446,454	(274,902,374)	(230,379,712)	29,870,061	(178,109,601)	(148,239,540)	14,652,601	(96,792,773)	(82,140,172)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.730%	34.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.137%	34.863%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.268%	33.732%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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	54,071,480	54,071,480	0	29,385,041	29,385,041
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	54,071,480	55,610,428	986,736	29,385,041	30,371,777
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(531,354)	(531,354)	0	(344,264)	(344,264)	0	(187,090)	(187,090)
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)	(344,264)	(1,151,349)	(140,086)	(187,090)	(327,176)
Total Deferred Federal Income Tax Expense			1,578,513	82,925,167	84,503,680	731,863	53,727,216	54,459,079	846,650	29,197,951	30,044,601

E-ALL	14	Net Allocated Schedule M's	100.000%	64.790%	35.210%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
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)
TOTAL PRODUCTION & TRANSMISSION			0	22,887,980	22,887,980	0	15,044,268	15,044,268	0	7,843,712	7,843,712
DISTRIBUTION											
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
TOTAL DISTRIBUTION			54,286,323	0	54,286,323	46,322,098	0	46,322,098	7,964,225	0	7,964,225
TOTAL TAXES OTHER THAN FIT			54,286,323	22,887,980	77,174,303	46,322,098	15,044,268	61,366,366	7,964,225	7,843,712	15,807,937

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,450,000	8,450,000	0	5,554,185	5,554,185	0	2,895,815	2,895,815
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	1,195,623	1,195,623	0	785,883	785,883	0	409,740	409,740
1	182381	CDA Settlement Past Storage	0	32,305,962	32,305,962	0	21,234,709	21,234,709	0	11,071,253	11,071,253
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,824,671	17,144,387	319,716	11,219,339	11,539,055	0	5,605,332	5,605,332
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,482,808	59,596,209	63,079,017	3,408,358	40,686,332	44,094,690	74,450	18,909,877	18,984,327
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	5,042,955	5,042,955	0	3,442,825	3,442,825	0	1,600,130	1,600,130
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
		TOTAL INTANGIBLE PLANT	4,405,228	240,377,207	244,782,435	4,330,778	161,603,435	165,934,213	74,450	78,773,772	78,848,222
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,351,615	2,351,615	0	1,226,074	1,226,074
1	311XXX	Structures & Improvements	0	133,788,731	133,788,731	0	87,939,333	87,939,333	0	45,849,398	45,849,398
1	312000	Boiler Plant	0	176,185,734	176,185,734	0	115,806,883	115,806,883	0	60,378,851	60,378,851
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	59,982,364	59,982,364	0	39,426,408	39,426,408	0	20,555,956	20,555,956
1	315000	Accessory Electric Equipment	0	28,146,505	28,146,505	0	18,500,698	18,500,698	0	9,645,807	9,645,807
1	316000	Miscellaneous Power Plant Equipment	0	17,967,698	17,967,698	0	11,810,168	11,810,168	0	6,157,530	6,157,530
		TOTAL STEAM PRODUCTION PLANT	0	419,655,491	419,655,491	0	275,839,555	275,839,555	0	143,815,936	143,815,936
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,119,135	62,119,135	0	40,830,907	40,830,907	0	21,288,228	21,288,228
1	331XXX	Structures & Improvements	0	78,400,339	78,400,339	0	51,532,543	51,532,543	0	26,867,796	26,867,796
1	332XXX	Reservoirs, Dams, & Waterways	0	179,855,421	179,855,421	0	118,218,968	118,218,968	0	61,636,453	61,636,453
1	333000	Waterwheels, Turbines, & Generators	0	226,705,303	226,705,303	0	149,013,396	149,013,396	0	77,691,907	77,691,907
1	334000	Accessory Electric Equipment	0	60,899,653	60,899,653	0	40,029,342	40,029,342	0	20,870,311	20,870,311
1	335XXX	Miscellaneous Power Plant Equipment	0	12,721,879	12,721,879	0	8,362,091	8,362,091	0	4,359,788	4,359,788
1	336000	Roads, Railroads, & Bridges	0	3,071,135	3,071,135	0	2,018,657	2,018,657	0	1,052,478	1,052,478
		TOTAL HYDRAULIC PRODUCTION PLANT	0	623,772,865	623,772,865	0	410,005,904	410,005,904	0	213,766,961	213,766,961
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	17,045,459	17,045,459	0	11,203,980	11,203,980	0	5,841,479	5,841,479
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,156	21,366,156	0	14,043,974	14,043,974	0	7,322,182	7,322,182
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	218,380,464	218,380,464	0	143,541,479	143,541,479	0	74,838,985	74,838,985
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,572,615	20,572,615	0	13,522,380	13,522,380	0	7,050,235	7,050,235
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,741,301	1,741,301	0	1,144,557	1,144,557	0	596,744	596,744
		TOTAL OTHER PRODUCTION PLANT	0	304,103,513	304,103,513	0	199,887,239	199,887,239	0	104,216,274	104,216,274
		TOTAL PRODUCTION PLANT	0	1,347,531,869	1,347,531,869	0	885,732,698	885,732,698	0	461,799,171	461,799,171

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,545,227	25,545,227	0	16,790,878	16,790,878	0	8,754,349	8,754,349
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,055,043	25,055,043	0	16,468,680	16,468,680	0	8,586,363	8,586,363
1	353000	Station Equipment	0	254,831,967	254,831,967	0	167,501,052	167,501,052	0	87,330,915	87,330,915
1	354000	Towers & Fixtures	0	17,174,785	17,174,785	0	11,288,986	11,288,986	0	5,885,799	5,885,799
1	355000	Poles & Fixtures	0	223,136,679	223,136,679	0	146,667,739	146,667,739	0	76,468,940	76,468,940
1	356000	Overhead Conductors & Devices	0	138,219,261	138,219,261	0	90,851,520	90,851,520	0	47,367,741	47,367,741
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,963,414	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,343,410	2,343,410	0	1,540,323	1,540,323	0	803,087	803,087
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		TOTAL TRANSMISSION PLANT	0	691,397,098	691,397,098	0	454,455,312	454,455,312	0	236,941,786	236,941,786
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,416,874	0	7,416,874	5,964,556	0	5,964,556	1,452,318	0	1,452,318
99	360400	Land Easements	2,579,511	0	2,579,511	340,896	0	340,896	2,238,615	0	2,238,615
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,041,429	0	21,041,429	14,567,175	0	14,567,175	6,474,254	0	6,474,254
3	362000	Station Equipment	124,576,585	3,029,701	127,606,286	80,590,954	1,999,633	82,590,587	43,985,631	1,030,068	45,015,699
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	368,886,890	0	368,886,890	237,073,820	0	237,073,820	131,813,070	0	131,813,070
99	365000	Overhead Conductors & Devices	242,679,544	0	242,679,544	153,740,762	0	153,740,762	88,938,782	0	88,938,782
99	366000	Underground Conduit	106,729,668	0	106,729,668	68,999,405	0	68,999,405	37,730,263	0	37,730,263
99	367000	Underground Conductors & Devices	189,520,372	0	189,520,372	123,820,899	0	123,820,899	65,699,473	0	65,699,473
99	368000	Line Transformers	248,953,274	0	248,953,274	170,870,932	0	170,870,932	78,082,342	0	78,082,342
99	369XXX	Services	161,584,588	0	161,584,588	105,820,901	0	105,820,901	55,763,687	0	55,763,687
99	371XXX	Installations on Customers' Premises	650,723	0	650,723	650,723	0	650,723	0	0	0
99	370000	Meters	49,620,651	0	49,620,651	26,792,876	0	26,792,876	22,827,775	0	22,827,775
99	373XXX	Street Light & Signal Systems	58,162,136	0	58,162,136	38,848,076	0	38,848,076	19,314,060	0	19,314,060
		TOTAL DISTRIBUTION PLANT	1,585,367,940	3,029,701	1,588,397,641	1,030,679,820	1,999,633	1,032,679,453	554,688,120	1,030,068	555,718,188
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,790,105	82,665,336	97,455,441	6,635,153	56,435,625	63,070,778	8,154,952	26,229,711	34,384,663
4	391XXX	Office Furniture & Equipment	1,422,453	49,459,549	50,882,002	1,356,241	33,766,034	35,122,275	66,212	15,693,515	15,759,727
4	392XXX	Transportation Equipment	29,117,649	15,699,927	44,817,576	20,629,123	10,718,340	31,347,463	8,488,526	4,981,587	13,470,113
4	393000	Stores Equipment	246,623	3,521,601	3,768,224	113,976	2,404,197	2,518,173	132,647	1,117,404	1,250,051
4	394000	Tools, Shop & Garage Equipment	1,838,933	12,848,436	14,687,369	822,838	8,771,627	9,594,465	1,016,095	4,076,809	5,092,904
4	394100	Electric Charging Stations	0	74,901	74,901	0	51,135	51,135	0	23,766	23,766
4	395000	Laboratory Equipment	238,929	1,182,254	1,421,183	211,886	807,125	1,019,011	27,043	375,129	402,172
4	396XXX	Power Operated Equipment	24,494,980	8,668,364	33,163,344	14,758,139	5,917,892	20,676,031	9,736,841	2,750,472	12,487,313
4	397XXX	Communications Equipment	22,621,338	84,147,413	106,768,751	13,333,518	57,447,439	70,780,957	9,287,820	26,699,974	35,987,794
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		TOTAL GENERAL PLANT	96,214,632	265,934,241	362,148,873	58,592,055	181,553,306	240,145,361	37,622,577	84,380,935	122,003,512
		TOTAL PLANT IN SERVICE	1,685,987,800	2,548,270,116	4,234,257,916	1,093,602,653	1,685,344,384	2,778,947,037	592,385,147	862,925,732	1,455,310,879

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(295,705,303)	(295,705,303)	0	(194,367,096)	(194,367,096)	0	(101,338,207)	(101,338,207)
E-ADEP		Hydro Production Plant	0	(127,221,638)	(127,221,638)	0	(83,622,783)	(83,622,783)	0	(43,598,855)	(43,598,855)
E-ADEP		Other Production Plant	0	(114,564,917)	(114,564,917)	0	(75,303,520)	(75,303,520)	0	(39,261,397)	(39,261,397)
E-ADEP		Transmission Plant	0	(209,717,047)	(209,717,047)	0	(137,847,015)	(137,847,015)	0	(71,870,032)	(71,870,032)
E-ADEP		Distribution Plant	(509,612,258)	(104,376)	(509,716,634)	(313,258,920)	(68,889)	(313,327,809)	(196,353,338)	(35,487)	(196,388,825)
E-ADEP		General Plant	(34,863,219)	(93,709,190)	(128,572,409)	(21,123,827)	(63,975,264)	(85,099,091)	(13,739,392)	(29,733,926)	(43,473,318)
		TOTAL ACCUMULATED DEPRECIATION	(544,475,477)	(841,022,471)	(1,385,497,948)	(334,382,747)	(555,184,567)	(889,567,314)	(210,092,730)	(285,837,904)	(495,930,634)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,090,816)	(12,090,816)	0	(7,947,293)	(7,947,293)	0	(4,143,523)	(4,143,523)
E-AAMT		Distribution-Franchises/Misc Intangibles	(215,339)	0	(215,339)	(215,339)	0	(215,339)	0	0	0
E-AAMT		General Plant - 303000	0	(1,625,555)	(1,625,555)	0	(1,107,950)	(1,107,950)	0	(517,605)	(517,605)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,333,123)	(39,218,913)	(41,552,036)	(2,284,678)	(26,774,752)	(29,059,430)	(48,445)	(12,444,161)	(12,492,606)
E-AAMT		General Plant - 390200, 396200	0	(72,911)	(72,911)	0	(49,776)	(49,776)	0	(23,135)	(23,135)
		TOTAL ACCUMULATED AMORTIZATION	(2,548,462)	(53,008,195)	(55,556,657)	(2,500,017)	(35,879,771)	(38,379,788)	(48,445)	(17,128,424)	(17,176,869)
		TOTAL ACCUMULATED DEPR/AMORT	(547,023,939)	(894,030,666)	(1,441,054,605)	(336,882,764)	(591,064,338)	(927,947,102)	(210,141,175)	(302,966,328)	(513,107,503)
		NET ELECTRIC UTILITY PLANT before DFIT	1,138,963,861	1,654,239,450	2,793,203,311	756,719,889	1,094,280,046	1,850,999,935	382,243,972	559,959,404	942,203,376
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	(17,529)	(17,529)	0	(11,522)	(11,522)	0	(6,007)	(6,007)
12		ADFIT - Electric Plant In Service (282900)	0	(526,438,460)	(526,438,460)	0	(348,860,239)	(348,860,239)	0	(177,578,221)	(177,578,221)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,017,481)	(60,017,481)	0	(40,973,934)	(40,973,934)	0	(19,043,547)	(19,043,547)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,307,087)	(11,307,087)	0	(7,432,148)	(7,432,148)	0	(3,874,939)	(3,874,939)
1		ADFIT - CDA Settlement Costs (283333)	0	398,217	398,217	0	261,748	261,748	0	136,469	136,469
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,699,626)	(2,699,626)	0	(1,788,988)	(1,788,988)	0	(910,638)	(910,638)
		TOTAL ACCUMULATED DFIT	0	(600,081,966)	(600,081,966)	0	(398,805,083)	(398,805,083)	0	(201,276,883)	(201,276,883)
		NET ELECTRIC UTILITY PLANT	1,138,963,861	1,054,157,484	2,193,121,345	756,719,889	695,474,963	1,452,194,852	382,243,972	358,682,521	740,926,493
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)		100.000%			66.268%			33.732%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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	1,138,963,861	#####	2,193,121,345	756,719,889	695,474,963	1,452,194,852	382,243,972	358,682,521	740,926,493
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	(363,285)	0	(363,285)	363,285	0	363,285
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	(3,020,930)	0	(3,020,930)	(968,156)	0	(968,156)	(2,052,774)	0	(2,052,774)
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)	7,908,617	0	7,908,617	5,045,106	0	5,045,106	2,863,511	0	2,863,511
99 ADFIT - Kettle Falls Disallowed (190420)	79,369	0	79,369	79,369	0	79,369	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)	1,598,834	0	1,598,834	0	0	0	1,598,834	0	1,598,834
99 ADFIT - Boulder Park Disallowed (190040)	350,408	0	350,408	0	0	0	350,408	0	350,408
99 Investment in WNP3 Exchange Power (124900, 124930)	5,308,008	0	5,308,008	5,308,008	0	5,308,008	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(953,979)	0	(953,979)	(953,979)	0	(953,979)	0	0	0
99 CDA Lake Settlement - WA (182382)	519,737	0	519,737	519,737	0	519,737	0	0	0
99 CDA Lake Settlement - ID (186382)	100,669	0	100,669	0	0	0	100,669	0	100,669
99 ADFIT - CDA Lake Settlement - Direct (283382)	(217,143)	0	(217,143)	(181,909)	0	(181,909)	(35,234)	0	(35,234)
99 CDA CDR Fund - Direct (182324)	37,806	0	37,806	37,806	0	37,806	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	268,049	0	268,049	249,210	0	249,210	18,839	0	18,839
99 ADFIT - Spokane River Relicensing (283322)	(93,794)	0	(93,794)	(87,205)	0	(87,205)	(6,589)	0	(6,589)
99 Spokane River PM&Es (182323)	245,982	0	245,982	158,246	0	158,246	87,736	0	87,736
99 ADFIT - Spokane River PM&Es (283323)	(86,118)	0	(86,118)	(55,410)	0	(55,410)	(30,708)	0	(30,708)
99 Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	831,390	0	831,390	546,472	0	546,472	284,918	0	284,918
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)	(2,294,381)	(60,224)	(2,354,605)	(701,018)	(41,115)	(742,133)	(1,593,363)	(19,109)	(1,612,472)
99 Customer Deposits (235199)	(1,896,918)	0	(1,896,918)	(1,896,918)	0	(1,896,918)	0	0	0
C-WKC Working Capital	66,073,716	32,928,810	99,002,526	66,073,716	0	66,073,716	0	32,928,810	32,928,810
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	67,428,148	32,868,586	100,296,734	68,673,064	(41,115)	68,631,949	(1,244,916)	32,909,701	31,664,785
NET RATE BASE	1,206,392,009	#####	2,293,418,079	825,392,953	695,433,848	1,520,826,801	380,999,056	391,592,222	772,591,278

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
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	
Total Electric Production		28,993,005	28,993,005			28,993,005	28,993,005		19,057,102	19,057,102		9,935,903	9,935,903	
Electric Transmission														
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	
Total Electric Transmissio		12,075,174	12,075,174			12,075,174	12,075,174		7,937,012	7,937,012		4,138,162	4,138,162	
Electric Distribution														
3	ED-AN	46,928	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				
Total Electric Distribution		45,381,318	45,381,318			45,334,390	46,928	45,381,318	28,785,000	30,973	28,815,973	16,549,390	15,955	16,565,345
Gas Underground Storage														
	GD-AN	738,666		738,666										
	GD-OR	132,213				132,213								
Total Gas Underground St		870,879		738,666		132,213								
Gas Distribution														
	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								
Total Gas Distribution		22,167,601		15,291,784		6,875,817								
General Plant														
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									
Total General Plant		23,991,088	17,517,660	4,537,482	1,935,946	1,531,892	15,985,768	17,517,660	1,029,800	10,913,484	11,943,284	502,092	5,072,284	5,574,376
Total Depreciation Expens		133,479,065	103,967,157	20,567,932	8,943,976	46,866,282	57,100,875	103,967,157	29,814,800	37,938,571	67,753,371	17,051,482	19,162,304	36,213,786

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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(295,705,303)	(295,705,303)			(295,705,303)	(295,705,303)		(194,367,096)	(194,367,096)		(101,338,207)	(101,338,207)	
1	Hydro (ED-AN)	(127,221,638)	(127,221,638)			(127,221,638)	(127,221,638)		(83,622,783)	(83,622,783)		(43,598,855)	(43,598,855)	
1	Other (ED-AN)	(114,564,917)	(114,564,917)			(114,564,917)	(114,564,917)		(75,303,520)	(75,303,520)		(39,261,397)	(39,261,397)	
Total Electric Production		(537,491,858)	(537,491,858)			(537,491,858)	(537,491,858)		(353,293,399)	(353,293,399)		(184,198,459)	(184,198,459)	
Electric Transmission														
1	ED-AN	(209,717,047)	(209,717,047)			(209,717,047)	(209,717,047)		(137,847,015)	(137,847,015)		(71,870,032)	(71,870,032)	
Total Electric Transmissic		(209,717,047)	(209,717,047)			(209,717,047)	(209,717,047)		(137,847,015)	(137,847,015)		(71,870,032)	(71,870,032)	
Electric Distribution														
3	ED-AN	(104,376)	(104,376)			(104,376)	(104,376)		(68,889)	(68,889)		(35,487)	(35,487)	
	ED-ID	(196,353,338)	(196,353,338)			(196,353,338)	(196,353,338)					(196,353,338)	(196,353,338)	
	ED-WA	(313,258,920)	(313,258,920)			(313,258,920)	(313,258,920)	(313,258,920)		(313,258,920)				
Total Electric Distribution		(509,716,634)	(509,716,634)			(509,612,258)	(104,376)	(509,716,634)	(313,258,920)	(68,889)	(313,327,809)	(196,353,338)	(35,487)	(196,388,825)
Gas Underground Storage														
	GD-AN	(14,919,709)		(14,919,709)										
	GD-OR	(943,396)			(943,396)									
Total Gas Underground S		(15,863,105)		(14,919,709)	(943,396)									
Gas Distribution														
	GD-AN	(1,704,154)		(1,704,154)										
	GD-ID	(70,738,410)		(70,738,410)										
	GD-WA	(135,652,677)		(135,652,677)										
	GD-OR	(104,408,635)			(104,408,635)									
Total Gas Distribution		(312,503,876)		(208,095,241)	(104,408,635)									
General Plant														
4	ED-AN	(47,399,240)	(47,399,240)			(47,399,240)	(47,399,240)		(32,359,461)	(32,359,461)		(15,039,779)	(15,039,779)	
	ED-ID	(9,207,293)	(9,207,293)			(9,207,293)	(9,207,293)				(9,207,293)		(9,207,293)	
	ED-WA	(18,114,372)	(18,114,372)			(18,114,372)	(18,114,372)	(18,114,372)						
7,4	CD-AA	(52,760,309)	(37,105,270)	(10,786,845)	(4,868,194)	(37,105,270)	(37,105,270)		(25,331,768)	(25,331,768)		(11,773,502)	(11,773,502)	
9,4	CD-AN	(11,829,840)	(9,204,680)	(2,625,160)		(9,204,680)	(9,204,680)		(6,284,035)	(6,284,035)		(2,920,645)	(2,920,645)	
9	CD-ID	(5,824,646)	(4,532,099)	(1,292,547)		(4,532,099)	(4,532,099)				(4,532,099)		(4,532,099)	
9	CD-WA	(3,867,747)	(3,009,455)	(858,292)		(3,009,455)	(3,009,455)	(3,009,455)		(3,009,455)			(3,009,455)	
8	GD-AA	(2,301,749)		(1,578,033)	(723,716)									
	GD-AN	(2,691,568)		(2,691,568)										
	GD-ID	(1,567,789)		(1,567,789)										
	GD-WA	(5,801,906)		(5,801,906)										
	GD-OR	(4,795,827)			(4,795,827)									
Total General Plant		(166,162,286)	(128,572,409)	(27,202,140)	(10,387,737)	(34,863,219)	(93,709,190)	(128,572,409)	(21,123,827)	(63,975,264)	(85,099,091)	(13,739,392)	(29,733,926)	(43,473,318)
Total Accumulated Depr		(1,751,454,806)	(1,385,497,948)	(250,217,090)	(115,739,768)	(544,475,477)	(841,022,471)	(1,385,497,948)	(334,382,747)	(555,184,567)	(889,567,314)	(210,092,730)	(285,837,904)	(495,930,634)

Allocation Ratios:				Jurisdiction -				
Service -		Electric	Gas-North	Gas-South		Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	(10,600,554)	(10,600,554)		(10,600,554)	(10,600,554)		(6,967,744)	(6,967,744)		(3,632,810)	(3,632,810)			
1	Misc Intangible Plt (3030)	ED-AN	(1,490,262)	(1,490,262)		(1,490,262)	(1,490,262)		(979,549)	(979,549)		(510,713)	(510,713)			
Total Production/Transmission			(12,090,816)	(12,090,816)		(12,090,816)	(12,090,816)		(7,947,293)	(7,947,293)		(4,143,523)	(4,143,523)			
Distribution																
	Franchises (302000)	ED-WA	(181,465)	(181,465)		(181,465)	(181,465)	(181,465)		(181,465)						
	Misc Intangible Plt (3030)	ED-WA	(33,874)	(33,874)		(33,874)	(33,874)	(33,874)		(33,874)						
Total Distribution			(215,339)	(215,339)		(215,339)	(215,339)	(215,339)		(215,339)						
General Plant - 303000																
7,4		CD-AA	(2,209,711)	(1,554,046)	(451,775)	(203,890)		(1,554,046)	(1,554,046)	(1,060,947)	(1,060,947)	(493,099)	(493,099)			
9,1		CD-AN	(91,904)	(71,509)	(20,395)		(71,509)	(71,509)	(47,003)	(47,003)		(24,506)	(24,506)			
		GD-ID	(78,918)		(78,918)											
		GD-WA	(178,859)		(178,859)											
		GD-OR	(84,652)			(84,652)										
Total General Plant - 303000			(2,644,044)	(1,625,555)	(729,947)	(288,542)		(1,625,555)	(1,625,555)	(1,107,950)	(1,107,950)	(517,605)	(517,605)			
Miscellaneous IT Intangible Plant -3031XX																
7,4		CD-AA	(53,420,732)	(37,569,733)	(10,921,869)	(4,929,130)		(37,569,733)	(37,569,733)	(25,648,857)	(25,648,857)	(11,920,876)	(11,920,876)			
9,4		CD-AN	(43,529)	(33,870)	(9,659)		(33,870)	(33,870)	(23,123)	(23,123)		(10,747)	(10,747)			
9		CD-ID	(62,261)	(48,445)	(13,816)		(48,445)	(48,445)			(48,445)		(48,445)			
4		ED-AN	(1,615,310)	(1,615,310)			(1,615,310)	(1,615,310)	(1,102,772)	(1,102,772)		(512,538)	(512,538)			
		ED-ID	0	0			0	0			0		0			
		ED-WA	(2,284,678)	(2,284,678)			(2,284,678)	(2,284,678)	(2,284,678)	(2,284,678)						
8		GD-AA	(436,895)		(299,526)	(137,369)										
		GD-AN	0		0											
		GD-OR	0		0											
Total Misc IT Intangible Plant - 3031XX			(57,863,405)	(41,552,036)	(11,244,870)	(5,066,499)		(2,333,123)	(39,218,913)	(41,552,036)	(2,284,678)	(26,774,752)	(29,059,430)	(48,445)	(12,444,161)	(12,492,606)
Gas Underground Storage																
		GD-AN	(240,428)		(240,428)											
Total Gas Underground Storage			(240,428)		(240,428)											
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0			
9		CD-ID	0	0	0		0	0	0	0	0	0	0			
9		CD-WA	0	0	0		0	0	0	0	0	0	0			
4		ED-AN	(72,911)	(72,911)			(72,911)	(72,911)	(49,776)	(49,776)		(23,135)	(23,135)			
		ED-WA	0	0			0	0	0	0						
		GD-WA	0		0				0	0						
		GD-OR	0		0											
Total General Plant - 390200, 396200			(72,911)	(72,911)	0	0		0	(72,911)	(72,911)	0	(49,776)	(49,776)	0	(23,135)	(23,135)
Total Accumulated Amortization			(73,126,943)	(55,556,657)	(12,215,245)	(5,355,041)		(2,548,462)	(53,008,195)	(55,556,657)	(2,500,017)	(35,879,771)	(38,379,788)	(48,445)	(17,128,424)	(17,176,869)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9	CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	0	0	0
99	GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	99,287,291	0	0	69,826,766	69,826,766	0	0	20,299,287	20,299,287	0	9,161,238	9,161,238
9	CD-WA / ID / AN	25,007,424	5,582,730	5,600,726	8,274,571	19,458,027	1,592,185	1,597,318	2,359,894	5,549,397	0	0	0
	TOTAL ACCOUNT	138,362,399	6,635,153	8,154,952	82,665,336	97,455,441	3,845,141	1,597,318	22,659,181	28,101,640	3,644,080	9,161,238	12,805,318
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,819,933	1,031,634	0	5,788,299	6,819,933	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363
7	CD-AA	61,960,141	0	0	43,575,328	43,575,328	0	0	12,667,751	12,667,751	0	5,717,062	5,717,062
9	CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0
	TOTAL ACCOUNT	70,017,434	1,356,240	66,212	49,459,549	50,882,001	92,577	18,884	13,114,547	13,226,008	0	5,909,425	5,909,425
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,268,723	18,545,095	7,667,787	13,055,841	39,268,723	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,084,021	0	0	0	0	8,021,925	2,365,911	1,696,185	12,084,021	0	0	0
99	GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587
9	CD-WA / ID / AN	6,273,393	2,084,028	820,739	1,976,498	4,881,265	594,361	234,073	563,694	1,392,128	0	0	0
	TOTAL ACCOUNT	62,651,311	20,629,123	8,488,526	15,699,927	44,817,576	8,616,286	2,599,984	2,453,953	13,670,223	4,075,925	87,587	4,163,512

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	48,477	0	0	0	0	0	0	0	0	48,477	0	48,477
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,329,800	103,514	118,284	3,147,176	3,368,974	29,522	33,735	897,569	960,826	0	0	0
	TOTAL ACCOUNT	4,865,687	113,975	132,647	3,521,602	3,768,224	117,682	33,735	897,569	1,048,986	48,477	0	48,477
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,258,643	808,146	259,847	3,190,650	4,258,643	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,581,524	0	0	0	0	1,876,718	320,550	384,256	2,581,524	0	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8	GD-AA	3,635,487	0	0	0	0	0	0	2,492,417	2,492,417	0	1,143,070	1,143,070
7	CD-AA	13,506,309	0	0	9,498,717	9,498,717	0	0	2,761,365	2,761,365	0	1,246,227	1,246,227
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
	TOTAL ACCOUNT	26,096,744	822,838	1,016,095	12,848,435	14,687,368	1,880,908	536,231	5,683,404	8,100,543	919,536	2,389,297	3,308,833
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,148,433	210,583	26,627	911,223	1,148,433	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
	TOTAL ACCOUNT	1,874,115	211,886	27,043	1,182,254	1,421,183	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,807,309	14,505,973	9,427,928	7,873,408	31,807,309	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,968,034	0	0	0	0	2,389,822	747,718	830,494	3,968,034	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9	CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
	TOTAL ACCOUNT	37,612,761	14,758,139	9,736,841	8,668,363	33,163,343	2,461,739	835,820	1,059,262	4,356,821	43,834	48,763	92,597

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended June 30, 2017 Ending Balance Basis	Report ID: C-GPL-12E
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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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,693,505	11,888,792	6,345,010	45,459,703	63,693,505	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99	GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	44,811,322	0	0	31,514,906	31,514,906	0	0	9,161,675	9,161,675	0	4,134,741	4,134,741
9	CD-WA/ ID / AN	14,857,331	1,444,726	2,942,810	7,172,804	11,560,340	412,034	839,285	2,045,672	3,296,991	0	0	0
	TOTAL ACCOUNT	126,752,882	13,333,518	9,287,820	84,147,413	106,768,751	1,097,400	1,331,599	11,888,082	14,317,081	1,220,111	4,446,939	5,667,050
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913
	TOTAL GENERAL PLANT	484,222,177	58,592,053	37,622,578	265,934,238	362,148,869	20,850,263	7,056,413	60,243,664	88,150,340	10,843,791	23,079,177	33,922,968

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,081,478	319,716	0	16,824,672	17,144,388	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,099,219	3,408,358	0	3,690,861	7,099,219	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	
7		CD-AA	79,394,691	0	0	55,836,698	55,836,698	0	0	16,232,245	16,232,245	0	7,325,748	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	87,425,468	3,408,358	74,450	59,596,209	63,079,017	0	21,233	16,764,395	16,785,628	0	7,560,823	7,560,823
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,170,622	0	0	5,042,955	5,042,955	0	0	1,466,034	1,466,034	0	661,633	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,170,622	0	0	5,042,955	5,042,955	0	0	1,466,034	1,466,034	0	661,633	661,633
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	217,508,772	3,728,074	74,450	152,376,405	156,178,929	1,022,594	800,838	40,725,192	42,548,624	426,123	18,355,096	18,781,219

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,557,794)	(59,467,805)	(17,287,841)	(7,802,148)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(706,442)	(549,675)	(156,767)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(85,264,236)</u>	<u>(60,017,480)</u>	<u>(17,444,608)</u>	<u>(7,802,148)</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
COMMON WORKING CAPITAL
 For Twelve Months Ended June 30, 2017
 Ending Balance Basis

Report ID:
C-WKC-12E

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			3,152,940	3,152,940					3,152,940
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			68	68					68
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			15	15					15
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	76,422,002	37,879,415		114,301,417	66,073,716	32,928,810	10,348,286	4,950,605	
TOTAL		76,422,002	37,879,415	3,153,023	117,454,440	66,073,716	32,928,810	10,348,286	4,950,605	3,153,023

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						