

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	170,984,269	112,956,091	58,028,178
	Adjustments			
	Adjusted Net Operating Income (Loss)	170,984,269	112,956,091	58,028,178
E-APL	Electric Net Rate Base	2,295,455,962	1,522,466,437	772,989,525
	<b>RATE OF RETURN</b>	<b>7.449%</b>	<b>7.419%</b>	<b>7.507%</b>

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers Percent	7-01-2017 thru 07-31-2017	377,441 100.000%	247,772 65.645%	129,669 34.355%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2016 thru 07-31-2017	23,212,075 100.000%	15,283,330 65.842%	7,928,745 34.158%
	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 July 31, 2017  
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AVISTA UTILITIES

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

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AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2017  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		107,305,500	90,803,845	16,501,655	0
		Total		100.000%	84.622%	15.378%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant	7-01-2017 thru 07-31-2017	1,082,024,379	722,259,017	359,765,362	
		Percent		100.000%	66.751%	33.249%	
11		Book Depreciation	08-01-2016 thru 07-31-2017	104,477,689	68,063,478	36,414,211	
		Percent		100.000%	65.146%	34.854%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	7-01-2017 thru 07-31-2017	2,799,780,461 100.000%	1,856,091,497 66.294%	943,688,964 33.706%
13	E-PLT	Net Electric General Plant Percent	7-01-2017 thru 07-31-2017	232,349,800 100.000%	154,204,880 66.368%	78,144,920 33.632%
14		Net Allocated Schedule M's Percent	08-01-2016 thru 07-31-2017	-277,948,918 100.000%	-180,104,119 64.798%	-97,844,799 35.202%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	368,291,098	0	368,291,098	250,130,667	0	250,130,667	118,160,431	0
99	442200	Commercial - Firm & Int.	308,225,933	0	308,225,933	218,531,718	0	218,531,718	89,694,215	0
1	442300	Industrial	109,094,688	0	109,094,688	63,680,123	0	63,680,123	45,414,565	0
99	444000	Public Street & Highway Lighting	7,551,278	0	7,551,278	4,982,035	0	4,982,035	2,569,243	0
99	448000	Interdepartmental Revenue	1,249,635	0	1,249,635	987,443	0	987,443	262,192	0
99	499XXX	Unbilled Revenue	1,853,875	0	1,853,875	1,021,022	0	1,021,022	832,853	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	796,266,507	0	796,266,507	539,333,008	0	539,333,008	256,933,499	0
1	447XXX	Sales for Resale	0	99,614,087	99,614,087	0	65,476,339	65,476,339	0	34,137,748
		TOTAL SALES OF ELECTRICITY	796,266,507	99,614,087	895,880,594	539,333,008	65,476,339	604,809,347	256,933,499	34,137,748
		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	393,287	0	393,287	227,691	0	227,691	165,596	0
1	453000	Sales of Water & Water Power	0	328,076	328,076	0	215,644	215,644	0	112,432
1	454000	Rent from Electric Property	2,651,933	83,409	2,735,342	1,691,604	54,825	1,746,429	960,329	28,584
1	456XXX	Other Electric Revenues	(1,320,351)	106,207,715	104,887,364	(262,057)	69,810,331	69,548,274	(1,058,294)	36,397,384
		TOTAL OTHER OPERATING REVENUE	(353,516)	106,619,200	106,265,684	(421,147)	70,080,800	69,659,653	67,631	36,538,400
		TOTAL ELECTRIC REVENUE	795,912,991	206,233,287	1,002,146,278	538,911,861	135,557,139	674,469,000	257,001,130	70,676,148

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	343,579	343,579	0	225,834	225,834	0	117,745
1	501XXX	Fuel	0	28,305,371	28,305,371	0	18,605,120	18,605,120	0	9,700,251
1	502000	Steam Expense	0	4,711,390	4,711,390	0	3,096,797	3,096,797	0	1,614,593
1	505000	Electric Expense	0	1,232,265	1,232,265	0	809,968	809,968	0	422,297
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,172,048	3,172,048	0	2,084,987	2,084,987	0	1,087,061
1	507000	Rent	0	41,776	41,776	0	27,459	27,459	0	14,317
MAINTENANCE										
1	510000	Supervision & Engineering	0	517,884	517,884	0	340,405	340,405	0	177,479
1	511000	Structures	0	642,766	642,766	0	422,490	422,490	0	220,276
1	512000	Boiler Plant	0	6,919,110	6,919,110	0	4,547,931	4,547,931	0	2,371,179
1	513000	Electric Plant	0	2,755,443	2,755,443	0	1,811,153	1,811,153	0	944,290
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,153,789	1,153,789	0	758,386	758,386	0	395,403
TOTAL STEAM POWER GENERATION EXP			0	49,795,421	49,795,421	0	32,730,530	32,730,530	0	17,064,891
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,578,791	2,578,791	0	1,695,039	1,695,039	0	883,752
1	536000	Water for Power	0	1,040,367	1,040,367	0	683,833	683,833	0	356,534
1	537000	Hydraulic Expense	3,854,438	3,211,953	7,066,391	2,527,869	2,111,217	4,639,086	1,326,569	1,100,736
1	538000	Electric Expense	0	7,330,954	7,330,954	0	4,818,636	4,818,636	0	2,512,318
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,022,597	1,022,597	0	672,153	672,153	0	350,444
1	540000	Rent	0	1,374,257	1,374,257	0	903,299	903,299	0	470,958
1	540100	MT Trust Funds Land Settlement Rents	4,966,422	0	4,966,422	3,319,682	0	3,319,682	1,646,740	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	848,491	848,491	0	557,713	557,713	0	290,778
1	542000	Structures	0	544,850	544,850	0	358,130	358,130	0	186,720
1	543000	Reservoirs, Dams, & Waterways	0	2,395,174	2,395,174	0	1,574,348	1,574,348	0	820,826
1	544000	Electric Plant	0	3,465,074	3,465,074	0	2,277,593	2,277,593	0	1,187,481
1	545000	Miscellaneous Hydraulic Plant	0	681,750	681,750	0	448,114	448,114	0	233,636
TOTAL HYDRO POWER GENERATION EXP			8,820,860	24,494,258	33,315,118	5,847,551	16,100,075	21,947,626	2,973,309	8,394,183
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	1,100,289	1,100,289	0	723,220	723,220	0	377,069
1	547XXX	Fuel	0	69,356,774	69,356,774	0	45,588,208	45,588,208	0	23,768,566
1	548000	Generation Expense	0	1,173,866	1,173,866	0	771,582	771,582	0	402,284
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	601,291	601,291	0	395,229	395,229	0	206,062
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)
MAINTENANCE										
1	551000	Supervision & Engineering	0	634,220	634,220	0	416,873	416,873	0	217,347
1	552000	Structures	0	240,564	240,564	0	158,123	158,123	0	82,441
1	553000	Generating & Electric Equipment	0	4,595,804	4,595,804	0	3,020,822	3,020,822	0	1,574,982
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	423,769	423,769	0	278,543	278,543	0	145,226
TOTAL OTHER POWER GENERATION EXP			0	78,092,906	78,092,906	0	51,330,468	51,330,468	0	26,762,438



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For Twelve Months Ended July 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	0	137,865,138	137,865,138	0	90,618,755	90,618,755	0	47,246,383
1	556000	System Control & Load Dispatching	0	706,309	706,309	0	464,257	464,257	0	242,052
E-557	557XXX	Other Expense	14,039,752	75,569,170	89,608,922	6,428,220	49,671,615	56,099,835	7,611,532	25,897,555
TOTAL OTHER POWER SUPPLY EXPENSE			14,039,752	214,140,617	228,180,369	6,428,220	140,754,627	147,182,847	7,611,532	73,385,990
TOTAL PRODUCTION OPERATING EXP			22,860,612	366,523,202	389,383,814	12,275,771	240,915,700	253,191,471	10,584,841	125,607,502
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,296,115	2,296,115	0	1,509,236	1,509,236	0	786,879
1	561000	Load Dispatching	0	2,895,367	2,895,367	0	1,903,125	1,903,125	0	992,242
1	562000	Station Expense	0	359,358	359,358	0	236,206	236,206	0	123,152
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	320,515	320,515	0	210,675	210,675	0	109,840
1	565XXX	Transmission of Electricity by Others	0	17,407,390	17,407,390	0	11,441,877	11,441,877	0	5,965,513
1	566000	Miscellaneous Transmission Expense	0	2,188,848	2,188,848	0	1,438,730	1,438,730	0	750,118
1	567000	Rent	0	172,162	172,162	0	113,162	113,162	0	59,000
MAINTENANCE										
1	568000	Supervision & Engineering	5,139	900,862	906,001	5,139	592,137	597,276	0	308,725
1	569000	Structures	8,579	638,923	647,502	7,974	419,964	427,938	605	218,959
1	570000	Station Equipment	1,260	1,902,987	1,904,247	574	1,250,833	1,251,407	686	652,154
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	24,203	1,769,008	1,793,211	11,293	1,162,769	1,174,062	12,910	606,239
1	572000	Underground Lines	477	14	491	32	9	41	445	5
1	573000	Service Miscellaneous	754	70,399	71,153	754	46,273	47,027	0	24,126
TOTAL TRANSMISSION OPERATING EXP			40,412	30,921,948	30,962,360	25,766	20,324,996	20,350,762	14,646	10,596,952

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For Twelve Months Ended July 31, 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	29,097,259	29,097,259	0	19,125,628	19,125,628	0	9,971,631
E-DEPX		Depreciation Expense-Transmission	0	12,119,353	12,119,353	0	7,966,051	7,966,051	0	4,153,302
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,152,745	1,152,745	0	757,699	757,699	0	395,046
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	1,968,282	0	1,968,282	459,470	0	459,470	1,508,812	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	230,941	0	230,941	183,152	0	183,152	47,789	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	(1,793,290)	0	(1,793,290)	(1,120,714)	0	(1,120,714)	(672,576)	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	(558,930)	0	(558,930)	0	0	0	(558,930)	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	(2,874)	0	(2,874)	(2,874)	0	(2,874)	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	23,006,297	23,006,297	0	15,122,039	15,122,039	0	7,884,258
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,295,454	66,484,044	69,779,498	2,251,661	43,699,962	45,951,623	1,043,793	22,784,082
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	26,196,478	463,929,194	490,125,672	14,553,198	304,940,658	319,493,856	11,643,280	158,988,536

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,038,592	2,561,026	3,599,618	722,434	1,686,231	2,408,665	316,158	874,795
3	582000	Station Expense	671,032	61,639	732,671	361,008	40,584	401,592	310,024	21,055
3	583000	Overhead Line Expense	1,716,874	374,346	2,091,220	1,103,859	246,477	1,350,336	613,015	127,869
3	584000	Underground Line Expense	1,221,569	0	1,221,569	710,796	0	710,796	510,773	0
3	584100	Energy Storage Equipment	69,269	0	69,269	69,269	0	69,269	0	0
3	585000	Street Light & Signal System Operation Expense	5,841	141	5,982	(178)	93	(85)	6,019	48
3	586000	Meter Expense	1,875,827	66,550	1,942,377	1,501,610	43,818	1,545,428	374,217	22,732
3	587000	Customer Installations Expense	681,477	124,393	805,870	429,411	81,903	511,314	252,066	42,490
3	588000	Miscellaneous Distribution Expense	3,467,810	3,668,627	7,136,437	2,078,373	2,415,497	4,493,870	1,389,437	1,253,130
3	589000	Rent	65	323,908	323,973	0	213,268	213,268	65	110,640
		MAINTENANCE:								
3	590000	Supervision & Engineering	271,602	1,209,293	1,480,895	185,673	796,223	981,896	85,929	413,070
3	591000	Structures	547,044	0	547,044	333,133	0	333,133	213,911	0
3	592000	Station Equipment	847,235	204,128	1,051,363	580,483	134,402	714,885	266,752	69,726
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,048,075	125	9,048,200	5,906,106	82	5,906,188	3,141,969	43
3	594000	Underground Lines	813,942	0	813,942	577,793	0	577,793	236,149	0
3	595000	Line Transformers	491,490	14,852	506,342	438,885	9,779	448,664	52,605	5,073
3	596000	Street Light & Signal System Maintenance Exp	175,828	0	175,828	137,460	0	137,460	38,368	0
3	597000	Meters	35,514	0	35,514	26,372	0	26,372	9,142	0
3	598000	Miscellaneous Distribution Expense	232,989	165,398	398,387	120,843	108,901	229,744	112,146	56,497
		TOTAL DISTRIBUTION OPERATING EXP	23,212,075	8,774,426	31,986,501	15,283,330	5,777,258	21,060,588	7,928,745	2,997,168
E-DEPX		Depreciation Expense-Distribution	45,557,940	48,478	45,606,418	28,949,161	31,919	28,981,080	16,608,779	16,559
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	29,524	0	29,524	29,524	0	29,524	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,363,326	0	54,363,326	46,395,901	0	46,395,901	7,967,425	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	99,950,790	48,478	99,999,268	75,374,586	31,919	75,406,505	24,576,204	16,559
		TOTAL DISTRIBUTION EXPENSES	123,162,865	8,822,904	131,985,769	90,657,916	5,809,177	96,467,093	32,504,949	3,013,727

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	285,172	285,172	0	187,201	187,201	0	97,971
2	902000	Meter Reading Expenses	3,116,013	141,454	3,257,467	2,849,857	92,857	2,942,714	266,156	48,597
2	903XXX	Customer Records & Collection Expenses	1,883,838	7,528,728	9,412,566	1,269,378	4,942,233	6,211,611	614,460	2,586,495
2	904000	Uncollectible Accounts	0	3,029,603	3,029,603	0	1,988,783	1,988,783	0	1,040,820
2	905000	Misc Customer Accounts	0	261,621	261,621	0	171,741	171,741	0	89,880
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,999,851</b>	<b>11,246,578</b>	<b>16,246,429</b>	<b>4,119,235</b>	<b>7,382,815</b>	<b>11,502,050</b>	<b>880,616</b>	<b>3,863,763</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	25,817,720	189,946	26,007,666	19,282,013	124,690	19,406,703	6,535,707	65,256
2	909000	Advertising	37,136	877,009	914,145	37,136	575,713	612,849	0	301,296
2	910000	Misc Customer Service & Info Exp	0	252,160	252,160	0	165,530	165,530	0	86,630
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>25,854,856</b>	<b>1,319,115</b>	<b>27,173,971</b>	<b>19,319,149</b>	<b>865,933</b>	<b>20,185,082</b>	<b>6,535,707</b>	<b>453,182</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	495,714	35,049,215	35,544,929	337,888	23,928,099	24,265,987	157,826	11,121,116
4	921000	Office Supplies & Expenses	82,200	4,121,541	4,203,741	82,200	2,813,776	2,895,976	0	1,307,765
4	922000	Admin Exp Transferred--Credit	0	(126,284)	(126,284)	0	(86,214)	(86,214)	0	(40,070)
4	923000	Outside Services Employed	134,723	7,684,546	7,819,269	113,811	5,246,240	5,360,051	20,912	2,438,306
4	924000	Property Insurance Premium	0	1,214,269	1,214,269	0	828,981	828,981	0	385,288
4	925XXX	Injuries and Damages	19,018	3,163,424	3,182,442	18,862	2,159,670	2,178,532	156	1,003,754
4	926XXX	Employee Pensions and Benefits	2,318	1,277,409	1,279,727	2,318	872,087	874,405	0	405,322
4	927000	Franchise Requirements	4,295	0	4,295	0	0	0	4,295	0
1	928000	Regulatory Commission Expenses	3,011,319	3,242,204	6,253,523	2,187,569	2,131,101	4,318,670	823,750	1,111,103
4	930000	Miscellaneous General Expenses	124,442	3,668,179	3,792,621	90,558	2,504,266	2,594,824	33,884	1,163,913
4	931000	Rents	6,398	905,067	911,465	2,198	617,889	620,087	4,200	287,178
4	935000	Maintenance of General Plant	1,101,508	10,506,356	11,607,864	610,767	7,172,689	7,783,456	490,741	3,333,667
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,981,935</b>	<b>70,705,926</b>	<b>75,687,861</b>	<b>3,446,171</b>	<b>48,188,584</b>	<b>51,634,755</b>	<b>1,535,764</b>	<b>22,517,342</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended July 31, 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	1,502,831	16,052,785	17,555,616	999,742	10,959,236	11,958,978	503,089	5,093,549
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	810,536	16,974,151	17,784,687	793,293	11,588,253	12,381,546	17,243	5,385,898
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	50,812	50,812	0	34,689	34,689	0	16,123
99	407229	Idaho Earnings Test Amortization	(2,756,007)	0	(2,756,007)	0	0	0	(2,756,007)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(442,640)	33,506,531	33,063,891	1,793,035	22,874,716	24,667,751	(2,235,675)	10,631,815
		TOTAL ADMIN & GENERAL EXPENSES	4,539,295	104,212,457	108,751,752	5,239,206	71,063,300	76,302,506	(699,911)	33,149,157
		TOTAL EXPENSES BEFORE FIT	184,753,345	589,530,248	774,283,593	133,888,704	390,061,883	523,950,587	50,864,641	199,468,365
		NET OPERATING INCOME (LOSS) BEFORE FIT			227,862,685			150,518,413		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(26,494,029)			(16,365,788)		
E-FIT		DEFERRED FEDERAL INCOME TAX			83,826,224			54,226,379		
E-FIT		AMORTIZED ITC - NOXON			(453,779)			(298,269)		
		ELECTRIC NET OPERATING INCOME (LOSS)			170,984,269			112,956,091		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.842%	34.158%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	118,160,431
99	442200	Commercial - Firm & Int.	89,694,215
1	442300	Industrial	45,414,565
99	444000	Public Street & Highway Lighting	2,569,243
99	448000	Interdepartmental Revenue	262,192
99	499XXX	Unbilled Revenue	832,853
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>256,933,499</u>
1	447XXX	Sales for Resale	<u>34,137,748</u>
		TOTAL SALES OF ELECTRICITY	<u>291,071,247</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	165,596
1	453000	Sales of Water & Water Power	112,432
1	454000	Rent from Electric Property	988,913
1	456XXX	Other Electric Revenues	35,339,090
		TOTAL OTHER OPERATING REVENUE	<u>36,606,031</u>
		TOTAL ELECTRIC REVENUE	<u>327,677,278</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	117,745
1	501XXX	Fuel	9,700,251
1	502000	Steam Expense	1,614,593
1	505000	Electric Expense	422,297
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,087,061
1	507000	Rent	14,317
		MAINTENANCE	
1	510000	Supervision & Engineering	177,479
1	511000	Structures	220,276
1	512000	Boiler Plant	2,371,179
1	513000	Electric Plant	944,290
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	395,403
		TOTAL STEAM POWER GENERATION EXP	<u>17,064,891</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	883,752
1	536000	Water for Power	356,534
1	537000	Hydraulic Expense	2,427,305
1	538000	Electric Expense	2,512,318
1	539000	Miscellaneous Hydraulic Power Generation Exp	350,444
1	540000	Rent	470,958
1	540100	MT Trust Funds Land Settlement Rents	1,646,740
		MAINTENANCE	
1	541000	Supervision & Engineering	290,778
1	542000	Structures	186,720
1	543000	Reservoirs, Dams, & Waterways	820,826
1	544000	Electric Plant	1,187,481
1	545000	Miscellaneous Hydraulic Plant	233,636
		TOTAL HYDRO POWER GENERATION EXP	<u>11,367,492</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	377,069
1	547XXX	Fuel	23,768,566
1	548000	Generation Expense	402,284
1	549XXX	Miscellaneous Other Power Generation Op Exp	206,062
1	550000	Rent	(11,539)
		MAINTENANCE	
1	551000	Supervision & Engineering	217,347
1	552000	Structures	82,441
1	553000	Generating & Electric Equipment	1,574,982
1	554XXX	Miscellaneous Other Power Generation Maint Exp	145,226
		TOTAL OTHER POWER GENERATION EXP	<u>26,762,438</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	47,246,383
1	566000	System Control & Load Dispatching	242,052
E-557	557XXX	Other Expense	33,509,087
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>80,997,522</u>
		TOTAL PRODUCTION OPERATING EXP	<u>136,192,343</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	786,879
1	561000	Load Dispatching	992,242
1	562000	Station Expense	123,152
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	109,840
1	565XXX	Transmission of Electricity by Others	5,965,513
1	566000	Miscellaneous Transmission Expense	750,118
1	567000	Rent	59,000
		MAINTENANCE	
1	568000	Supervision & Engineering	308,725
1	569000	Structures	219,564
1	570000	Station Equipment	652,840
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	619,149
1	572000	Underground Lines	450
1	573000	Service Miscellaneous	24,126
		TOTAL TRANSMISSION OPERATING EXP	<u>10,611,598</u>



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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	9,971,631
E-DEPX		Depreciation Expense-Transmission	4,153,302
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	395,046
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	1,508,812
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	47,789
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	(672,576)
99	407455	Amortization of Colstrip Refund	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(558,930)
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	7,884,258
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	23,827,875
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	170,631,816

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,190,953
3	582000	Station Expense	331,079
3	583000	Overhead Line Expense	740,884
3	584000	Underground Line Expense	510,773
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	6,067
3	586000	Meter Expense	396,949
3	587000	Customer Installations Expense	294,556
3	588000	Miscellaneous Distribution Expense	2,642,567
3	589000	Rent	110,705
		MAINTENANCE:	
3	590000	Supervision & Engineering	498,999
3	591000	Structures	213,911
3	592000	Station Equipment	336,478
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,142,012
3	594000	Underground Lines	236,149
3	595000	Line Transformers	57,678
3	596000	Street Light & Signal System Maintenance Exp	38,368
3	597000	Meters	9,142
3	598000	Miscellaneous Distribution Expense	168,643
		TOTAL DISTRIBUTION OPERATING EXP	10,925,913
E-DEPX		Depreciation Expense-Distribution	16,625,338
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,967,425
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	24,592,763
		TOTAL DISTRIBUTION EXPENSES	35,518,676

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	97,971
2	902000	Meter Reading Expenses	314,753
2	903XXX	Customer Records & Collection Expenses	3,200,955
2	904000	Uncollectible Accounts	1,040,820
2	905000	Misc Customer Accounts	89,880
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,744,379</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	6,600,963
2	909000	Advertising	301,296
2	910000	Misc Customer Service & Info Exp	86,630
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>6,988,889</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	11,278,942
4	921000	Office Supplies & Expenses	1,307,765
4	922000	Admin Exp Transferred--Credit	(40,070)
4	923000	Outside Services Employed	2,459,218
4	924000	Property Insurance Premium	385,288
4	925XXX	Injuries and Damages	1,003,910
4	926XXX	Employee Pensions and Benefits	405,322
4	927000	Franchise Requirements	4,295
1	928000	Regulatory Commission Expenses	1,934,853
4	930000	Miscellaneous General Expenses	1,197,797
4	931000	Rents	291,378
4	935000	Maintenance of General Plant	3,824,408
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>24,053,106</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	5,596,638
E-AMTX		Amortization Expense-General Plant - 303000	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	5,403,141
E-AMTX		Amortization Expense-General Plant - 390200, 3962	16,123
99	407229	Idaho Earnings Test Amortization	(2,756,007)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>8,396,140</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>32,449,246</u>
		TOTAL EXPENSES BEFORE FIT	<u>250,333,006</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	77,344,272
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(10,128,241)
E-FIT		DEFERRED FEDERAL INCOME TAX	29,599,845
E-FIT		AMORTIZED ITC - NOXON	(155,510)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,028,178</u>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	60,225	906,937	967,162	58,925	596,130	655,055	1,300	310,807	312,107
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	15,317,755	15,317,755	0	10,068,360	10,068,360	0	5,249,395	5,249,395
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	23,145,737	23,145,737	0	15,213,693	15,213,693	0	7,932,044	7,932,044
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,872,223	5,872,223	0	3,859,812	3,859,812	0	2,012,411	2,012,411
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	333,690	333,690	0	219,334	219,334	0	114,356	114,356
1	456100	TRANSMISSION REVENUE OF OTHERS	0	13,008,513	13,008,513	0	8,550,496	8,550,496	0	4,458,017	4,458,017
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	2,316,496	2,316,496	0	1,522,633	1,522,633	0	793,863	793,863
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	(73,589)	0	(73,589)	0	0	0	(73,589)	0	(73,589)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(1,103,422)	0	(1,103,422)	453,644	0	453,644	(1,557,066)	0	(1,557,066)
1	456329	AMORTIZATION RES DECOUPLING DE	(4,866,171)	0	(4,866,171)	(4,866,171)	0	(4,866,171)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	2,294,530	0	2,294,530	1,774,250	0	1,774,250	520,280	0	520,280
1	456339	AMORTIZATION NON-RES DECOUPLIN	2,212,841	0	2,212,841	2,212,841	0	2,212,841	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	155,235	0	155,235	104,454	0	104,454	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	(673,917)	(673,917)	0	(442,966)	(442,966)	0	(230,951)	(230,951)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	673,917	673,917	0	442,966	442,966	0	230,951	230,951
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	40,391,184	40,391,184	0	26,549,125	26,549,125	0	13,842,059	13,842,059
TOTAL ACCOUNT 456			(1,320,351)	106,207,715	104,887,364	(262,057)	69,810,331	69,548,274	(1,058,294)	36,397,384	35,339,090

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended July 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	130,265,343	130,265,343	0	85,623,410	85,623,410	0	44,641,933	44,641,933
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	38,437	38,437	0	25,265	25,265	0	13,172	13,172
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,245,508	5,245,508	0	3,447,872	3,447,872	0	1,797,636	1,797,636
1	555710	Intercompany Purchase	0	2,315,850	2,315,850	0	1,522,208	1,522,208	0	793,642	793,642
TOTAL ACCOUNT 555			0	137,865,138	137,865,138	0	90,618,755	90,618,755	0	47,246,383	47,246,383

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	801	6,301,008	6,301,809	801	4,141,653	4,142,454	0	2,159,355	2,159,355
1	557010	Other Power Supply Expense - Financial	0	23,767,845	23,767,845	0	15,622,605	15,622,605	0	8,145,240	8,145,240
1	557018	Merchandise Processing Fee	0	63,437	63,437	0	41,697	41,697	0	21,740	21,740
1	557150	Fuel - Economic Dispatch	0	(11,301,437)	(11,301,437)	0	(7,428,435)	(7,428,435)	0	(3,873,002)	(3,873,002)
1	557160	Power Supply Expense - Miscellaneous	0	593	593	0	390	390	0	203	203
99	557161	Unbilled Add-Ons	14,912	0	14,912	0	0	0	14,912	0	14,912
1	557165	Other Resource Costs-CAISO Charges	0	102,613	102,613	0	67,448	67,448	0	35,165	35,165
1	557170	Broker Fees - Power	0	455,430	455,430	0	299,354	299,354	0	156,076	156,076
1	557171	REC Broker Fees	0	42,495	42,495	0	27,932	27,932	0	14,563	14,563
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	4,122,425	0	4,122,425	4,122,425	0	4,122,425	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	3,798,692	0	3,798,692	3,798,692	0	3,798,692	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,991,196)	0	(1,991,196)	(1,991,196)	0	(1,991,196)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	7,874,910	0	7,874,910	0	0	0	7,874,910	0	7,874,910
99	557390	Idaho PCA Amortization	(599,494)	0	(599,494)	0	0	0	(599,494)	0	(599,494)
1	557395	Optional Renewable Power Expense Offset	0	428	428	0	281	281	0	147	147
1	557610	Other Expenses - Exposure	0	24,621	24,621	0	16,183	16,183	0	8,438	8,438
1	557700	Turbine Gas Bookout Expense	0	1,505,693	1,505,693	0	989,692	989,692	0	516,001	516,001
1	557711	Turbine Gas Bookout Offset	0	(1,505,693)	(1,505,693)	0	(989,692)	(989,692)	0	(516,001)	(516,001)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,111,762	56,111,762	0	36,882,261	36,882,261	0	19,229,501	19,229,501
TOTAL ACCOUNT 557			14,039,752	75,569,170	89,608,922	6,428,220	49,671,615	56,099,835	7,611,532	25,897,555	33,509,087

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	358,364	189,946	548,310	266,880	124,690	391,570	91,484	65,256	156,740
99	908600	Public Purpose Tariff Rider Expense Offset	25,073,210	0	25,073,210	18,646,308	0	18,646,308	6,426,902	0	6,426,902
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	209,386	0	209,386	192,065	0	192,065	17,321	0	17,321
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			25,817,720	189,946	26,007,666	19,282,013	124,690	19,406,703	6,535,707	65,256	6,600,963

ALLOCATION RATIOS:

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



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.51%	52.51%
2	Cost of Debt		5.410%	5.374%
	Total Weighted Cost		2.841%	2.822%
E-APL	Net Rate Base	2,295,455,962	1,522,466,437	772,989,525
	Interest Deduction for FIT Calculation	65,067,035	43,253,271	21,813,764
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,002,146,278	674,469,000	327,677,278
E-OPS	Less: Operating & Maintenance Expense	571,440,936	377,924,708	193,516,228
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	125,473,034	84,507,939	40,965,095
E-OTX	Less: Taxes Other than FIT	77,369,623	61,517,940	15,851,683
	Net Operating Income Before FIT	227,862,685	150,518,413	77,344,272
E-INT	Less: Interest Expense	65,067,035	43,253,271	21,813,764
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(229,698,011)	(148,384,743)	(81,313,268)
	Taxable Net Operating Income	(66,902,361)	(40,978,529)	(25,923,832)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(23,415,826)	(14,342,485)	(9,073,341)
1	Production Tax Credit	(99,049)	(65,105)	(33,944)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(26,494,029)	(16,365,788)	(10,128,241)
E-DTE	Deferred FIT	83,826,224	54,226,379	29,599,845
1	411400 Amortized Investment Tax Credit - Noxon	(453,779)	(298,269)	(155,510)
	Total Net FIT/Deferred FIT	56,878,416	37,562,322	19,316,094

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

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

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	47,900,828	75,924,365	123,825,193	30,771,718	50,756,013	81,527,731	17,129,110	25,168,352	42,297,462
12	997001 Contributions In Aid of Construction	0	4,224,952	4,224,952	0	2,800,890	2,800,890	0	1,424,062	1,424,062
2	997002 Injuries and Damages	0	12,000	12,000	0	7,877	7,877	0	4,123	4,123
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,358,454	2,358,454	0	1,610,117	1,610,117	0	748,337	748,337
99	997007 Idaho PCA	7,275,416	0	7,275,416	0	0	0	7,275,416	0	7,275,416
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(19,730)	(19,730)	0	(12,969)	(12,969)	0	(6,761)	(6,761)
4	997015 Airplane Lease Payments	0	616,650	616,650	0	420,987	420,987	0	195,663	195,663
12	997016 Redemption Expense Amortization	0	1,265,887	1,265,887	0	839,207	839,207	0	426,680	426,680
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	(21,339,323)	0	(21,339,323)	(12,837,393)	0	(12,837,393)	(8,501,930)	0	(8,501,930)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	903,400	903,400	0	616,751	616,751	0	286,649	286,649
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	1,493,373	0	1,493,373	382,998	0	382,998	1,110,375	0	1,110,375
12	997032 Interest Rate Swaps	0	(36,721,991)	(36,721,991)	0	(24,344,477)	(24,344,477)	0	(12,377,514)	(12,377,514)
4	997033 BPA Residential Exchange	(480,668)	0	(480,668)	(238,105)	0	(238,105)	(242,563)	0	(242,563)
99	997034 Montana Hydro Settlement	3,131,824	0	3,131,824	2,115,635	0	2,115,635	1,016,189	0	1,016,189
1	997041 Rathdrum Turbine Lease, Tax	0	(124,738)	(124,738)	0	(81,990)	(81,990)	0	(42,748)	(42,748)
99	997043 Washington Deferred Power Costs	4,356,497	0	4,356,497	4,356,497	0	4,356,497	0	0	0
1	997044 Non-Monetary Power Costs	0	38,437	38,437	0	25,265	25,265	0	13,172	13,172
1	997045 Section 199 Manufacturing Deduction	0	437,500	437,500	0	287,569	287,569	0	149,931	149,931
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	(3,233,447)	(3,233,447)	0	(2,143,581)	(2,143,581)	0	(1,089,866)	(1,089,866)
11	997049 Tax Depreciation	0	(323,410,905)	(323,410,905)	0	(210,689,268)	(210,689,268)	0	(112,721,637)	(112,721,637)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

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

AVISTA UTILITIES

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

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****						
		Direct	Allocated	Total	Direct	Allocated	Total				
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	160,535	0	160,535	159,105	0	159,105	1,430	0	1,430
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	14,193,140	14,193,140	0	9,246,263	9,246,263	0	4,946,877	4,946,877
4	997081	Deferred Compensation	0	666,197	666,197	0	454,813	454,813	0	211,384	211,384
4	997082	Meal Disallowances	0	418,974	418,974	0	286,034	286,034	0	132,940	132,940
4	997083	Paid Time Off	0	149,275	149,275	0	101,910	101,910	0	47,365	47,365
2	997084	Customer Uncollectibles	0	627,001	627,001	0	411,595	411,595	0	215,406	215,406
99	997088	Deferred O&M Colstrip & CS2	1,409,352	0	1,409,352	459,470	0	459,470	949,882	0	949,882
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	1,573,424	0	1,573,424	1,573,424	0	1,573,424	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	(291,286)	(291,286)	0	(191,462)	(191,462)	0	(99,824)	(99,824)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(16,899,859)	(16,899,859)	0	(11,108,277)	(11,108,277)	0	(5,791,582)	(5,791,582)
1	997102	Amort Idaho Earnings Test (254229)	(2,748,905)	0	(2,748,905)	0	0	0	(2,748,905)	0	(2,748,905)
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			47,174,698	(277,948,917)	(229,698,011)	31,719,372	(180,104,115)	(148,384,743)	16,531,534	(97,844,802)	(81,313,268)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.146%	34.854%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.294%	33.706%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended July 31, 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	84,081,671	84,081,671	0	54,483,241	54,483,241	0	29,598,430	29,598,430
99	410100	Deferred Federal Income Tax Expense - Washin	912,882	0	912,882	912,882	0	912,882	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	351,840	0	351,840	0	0	0	351,840	0	351,840
	410100	Total	1,264,722	84,081,671	85,346,393	912,882	54,483,241	55,396,123	351,840	29,598,430	29,950,270
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(592,423)	(592,423)	0	(383,878)	(383,878)	0	(208,545)	(208,545)
99	411100	Deferred Federal Income Tax Expense - Washin	(785,866)	0	(785,866)	(785,866)	0	(785,866)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(141,880)	0	(141,880)	0	0	0	(141,880)	0	(141,880)
	411100	Total	(927,746)	(592,423)	(1,520,169)	(785,866)	(383,878)	(1,169,744)	(141,880)	(208,545)	(350,425)
Total Deferred Federal Income Tax Expense			336,976	83,489,248	83,826,224	127,016	54,099,363	54,226,379	209,960	29,389,885	29,599,845

E-ALL	14	Net Allocated Schedule M's	100.000%	64.798%	35.202%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,557,464	1,557,464	0	1,023,721	1,023,721	0	533,743	533,743
1	408150	R&P Property Tax--Production	0	15,787,359	15,787,359	0	10,377,031	10,377,031	0	5,410,328	5,410,328
1	408180	R&P Property Tax--Transmission	0	5,646,380	5,646,380	0	3,711,366	3,711,366	0	1,935,014	1,935,014
1	409100	State Income Tax--Montana & Oregon	0	(11,838)	(11,838)	0	(7,781)	(7,781)	0	(4,057)	(4,057)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>23,006,297</b>	<b>23,006,297</b>	<b>0</b>	<b>15,122,039</b>	<b>15,122,039</b>	<b>0</b>	<b>7,884,258</b>	<b>7,884,258</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	20,985,545	0	20,985,545	20,985,545	0	20,985,545	0	0	0
99	408120	Municipal Occupation & License Tax	22,066,061	0	22,066,061	18,545,256	0	18,545,256	3,520,805	0	3,520,805
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	9,895,441	0	9,895,441	6,865,100	0	6,865,100	3,030,341	0	3,030,341
99	409100	State Income Tax--Idaho	1,416,030	0	1,416,030	0	0	0	1,416,030	0	1,416,030
<b>TOTAL DISTRIBUTION</b>			<b>54,363,326</b>	<b>0</b>	<b>54,363,326</b>	<b>46,395,901</b>	<b>0</b>	<b>46,395,901</b>	<b>7,967,425</b>	<b>0</b>	<b>7,967,425</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>54,363,326</b>	<b>23,006,297</b>	<b>77,369,623</b>	<b>46,395,901</b>	<b>15,122,039</b>	<b>61,517,940</b>	<b>7,967,425</b>	<b>7,884,258</b>	<b>15,851,683</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,433,333	8,433,333	0	5,543,230	5,543,230	0	2,890,103	2,890,103
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	1,192,896	1,192,896	0	784,091	784,091	0	408,805	408,805
1	182381	CDA Settlement Past Storage	0	32,232,288	32,232,288	0	21,186,283	21,186,283	0	11,046,005	11,046,005
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	65,461,970	68,944,778	3,408,358	44,690,887	48,099,245	74,450	20,771,083	20,845,533
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	5,205,947	5,205,947	0	3,554,100	3,554,100	0	1,651,847	1,651,847
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	246,312,892	250,718,120	4,330,778	165,658,092	169,988,870	74,450	80,654,800	80,729,250
		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	134,060,514	134,060,514	0	88,117,976	88,117,976	0	45,942,538	45,942,538
1	312000	Boiler Plant	0	176,870,052	176,870,052	0	116,256,685	116,256,685	0	60,613,367	60,613,367
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	61,089,452	61,089,452	0	40,154,097	40,154,097	0	20,935,355	20,935,355
1	315000	Accessory Electric Equipment	0	28,170,239	28,170,239	0	18,516,298	18,516,298	0	9,653,941	9,653,941
1	316000	Miscellaneous Power Plant Equipment	0	18,177,535	18,177,535	0	11,948,094	11,948,094	0	6,229,441	6,229,441
		TOTAL STEAM PRODUCTION PLANT	0	421,952,251	421,952,251	0	277,349,215	277,349,215	0	144,603,036	144,603,036
		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	78,098,918	78,098,918	0	51,334,419	51,334,419	0	26,764,499	26,764,499
1	332XXX	Reservoirs, Dams, & Waterways	0	180,072,115	180,072,115	0	118,361,401	118,361,401	0	61,710,714	61,710,714
1	333000	Waterwheels, Turbines, & Generators	0	226,441,844	226,441,844	0	148,840,224	148,840,224	0	77,601,620	77,601,620
1	334000	Accessory Electric Equipment	0	60,681,461	60,681,461	0	39,885,924	39,885,924	0	20,795,537	20,795,537
1	335XXX	Miscellaneous Power Plant Equipment	0	12,721,156	12,721,156	0	8,361,616	8,361,616	0	4,359,540	4,359,540
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	623,205,764	623,205,764	0	409,633,148	409,633,148	0	213,572,616	213,572,616
		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	17,048,021	17,048,021	0	11,205,664	11,205,664	0	5,842,357	5,842,357
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,232	21,366,232	0	14,044,024	14,044,024	0	7,322,208	7,322,208
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	218,688,117	218,688,117	0	143,743,699	143,743,699	0	74,944,418	74,944,418
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	20,565,112	20,565,112	0	13,517,448	13,517,448	0	7,047,664	7,047,664
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	1,741,339	1,741,339	0	1,144,582	1,144,582	0	596,757	596,757
		TOTAL OTHER PRODUCTION PLANT	0	304,406,339	304,406,339	0	200,086,286	200,086,286	0	104,320,053	104,320,053
		TOTAL PRODUCTION PLANT	0	1,349,564,354	1,349,564,354	0	887,068,649	887,068,649	0	462,495,705	462,495,705

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	0	25,547,144	25,547,144	0	16,792,138	16,792,138	0	8,755,006	8,755,006
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,055,092	25,055,092	0	16,468,712	16,468,712	0	8,586,380	8,586,380
1	353000	Station Equipment	0	254,849,772	254,849,772	0	167,512,755	167,512,755	0	87,337,017	87,337,017
1	354000	Towers & Fixtures	0	17,175,007	17,175,007	0	11,289,132	11,289,132	0	5,885,875	5,885,875
1	355000	Poles & Fixtures	0	223,469,930	223,469,930	0	146,886,785	146,886,785	0	76,583,145	76,583,145
1	356000	Overhead Conductors & Devices	0	138,200,857	138,200,857	0	90,839,423	90,839,423	0	47,361,434	47,361,434
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	2,343,595	2,343,595	0	1,540,445	1,540,445	0	803,150	803,150
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>691,732,123</b>	<b>691,732,123</b>	<b>0</b>	<b>454,675,524</b>	<b>454,675,524</b>	<b>0</b>	<b>237,056,599</b>	<b>237,056,599</b>
		<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	7,417,395	0	7,417,395	5,965,077	0	5,965,077	1,452,318	0	1,452,318
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,033,878	0	21,033,878	14,559,562	0	14,559,562	6,474,316	0	6,474,316
3	362000	Station Equipment	124,348,743	3,029,701	127,378,444	80,431,914	1,994,816	82,426,730	43,916,829	1,034,885	44,951,714
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	370,687,373	0	370,687,373	238,427,727	0	238,427,727	132,259,646	0	132,259,646
99	365000	Overhead Conductors & Devices	244,599,903	0	244,599,903	155,124,746	0	155,124,746	89,475,157	0	89,475,157
99	366000	Underground Conduit	107,336,340	0	107,336,340	69,482,981	0	69,482,981	37,853,359	0	37,853,359
99	367000	Underground Conductors & Devices	190,225,735	0	190,225,735	124,358,742	0	124,358,742	65,866,993	0	65,866,993
99	368000	Line Transformers	249,957,079	0	249,957,079	171,697,281	0	171,697,281	78,259,798	0	78,259,798
99	369XXX	Services	162,228,304	0	162,228,304	106,210,918	0	106,210,918	56,017,386	0	56,017,386
99	371XXX	Installations on Customers' Premises	750,785	0	750,785	750,785	0	750,785	0	0	0
99	370000	Meters	49,682,577	0	49,682,577	26,839,750	0	26,839,750	22,842,827	0	22,842,827
99	373XXX	Street Light & Signal Systems	58,414,188	0	58,414,188	39,137,106	0	39,137,106	19,277,082	0	19,277,082
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,592,228,610</b>	<b>3,029,701</b>	<b>1,595,258,311</b>	<b>1,035,925,330</b>	<b>1,994,816</b>	<b>1,037,920,146</b>	<b>556,303,280</b>	<b>1,034,885</b>	<b>557,338,165</b>
		<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,790,105	82,298,989	97,089,094	6,635,153	56,185,520	62,820,673	8,154,952	26,113,469	34,268,421
4	391XXX	Office Furniture & Equipment	1,422,453	49,881,435	51,303,888	1,356,241	34,054,056	35,410,297	66,212	15,827,379	15,893,591
4	392XXX	Transportation Equipment	29,150,420	15,723,313	44,873,733	20,629,123	10,734,306	31,363,429	8,521,297	4,989,007	13,510,304
4	393000	Stores Equipment	246,623	3,546,889	3,793,512	113,976	2,421,461	2,535,437	132,647	1,125,428	1,258,075
4	394000	Tools, Shop & Garage Equipment	1,838,933	12,967,989	14,806,922	822,838	8,853,246	9,676,084	1,016,095	4,114,743	5,130,838
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	1,223,904	1,462,833	211,886	835,559	1,047,445	27,043	388,345	415,388
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	22,645,802	84,076,703	106,722,505	13,357,799	57,399,165	70,756,964	9,288,003	26,677,538	35,965,541
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		<b>TOTAL GENERAL PLANT</b>	<b>96,271,867</b>	<b>266,128,947</b>	<b>362,400,814</b>	<b>58,616,336</b>	<b>181,686,232</b>	<b>240,302,568</b>	<b>37,655,531</b>	<b>84,442,715</b>	<b>122,098,246</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,692,905,705</b>	<b>2,556,768,017</b>	<b>4,249,673,722</b>	<b>1,098,872,444</b>	<b>1,691,083,313</b>	<b>2,789,955,757</b>	<b>594,033,261</b>	<b>865,684,704</b>	<b>1,459,717,965</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended July 31, 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	(296,352,437)	(296,352,437)	0	(194,792,457)	(194,792,457)	0	(101,559,980)	(101,559,980)
E-ADEP		Hydro Production Plant	0	(127,510,172)	(127,510,172)	0	(83,812,436)	(83,812,436)	0	(43,697,736)	(43,697,736)
E-ADEP		Other Production Plant	0	(115,361,267)	(115,361,267)	0	(75,826,961)	(75,826,961)	0	(39,534,306)	(39,534,306)
E-ADEP		Transmission Plant	0	(210,102,642)	(210,102,642)	0	(138,100,467)	(138,100,467)	0	(72,002,175)	(72,002,175)
E-ADEP		Distribution Plant	(513,124,583)	(109,349)	(513,233,932)	(315,589,131)	(71,998)	(315,661,129)	(197,535,452)	(37,351)	(197,572,803)
E-ADEP		General Plant	(35,339,642)	(94,711,372)	(130,051,014)	(21,438,234)	(64,659,454)	(86,097,688)	(13,901,408)	(30,051,918)	(43,953,326)
		TOTAL ACCUMULATED DEPRECIATION	(548,464,225)	(844,147,239)	(1,392,611,464)	(337,027,365)	(557,263,773)	(894,291,138)	(211,436,860)	(286,883,466)	(498,320,326)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,188,252)	(12,188,252)	0	(8,011,338)	(8,011,338)	0	(4,176,914)	(4,176,914)
E-AAMT		Distribution-Franchises/Misc Intangibles	(217,841)	0	(217,841)	(217,841)	0	(217,841)	0	0	0
E-AAMT		General Plant - 303000	0	(1,661,286)	(1,661,286)	0	(1,132,328)	(1,132,328)	0	(528,958)	(528,958)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,391,373)	(40,746,122)	(43,137,495)	(2,341,722)	(27,817,378)	(30,159,100)	(49,651)	(12,928,744)	(12,978,395)
E-AAMT		General Plant - 390200, 396200	0	(76,914)	(76,914)	0	(52,509)	(52,509)	0	(24,405)	(24,405)
		TOTAL ACCUMULATED AMORTIZATION	(2,609,214)	(54,672,574)	(57,281,788)	(2,559,563)	(37,013,553)	(39,573,116)	(49,651)	(17,659,021)	(17,708,672)
		TOTAL ACCUMULATED DEPR/AMORT	(551,073,439)	(898,819,813)	(1,449,893,252)	(339,586,928)	(594,277,326)	(933,864,254)	(211,486,511)	(304,542,487)	(516,028,998)
		NET ELECTRIC UTILITY PLANT before DFIT	1,141,832,266	1,657,948,204	2,799,780,470	759,285,516	1,096,805,987	1,856,091,503	382,546,750	561,142,217	943,688,967
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	(10,583)	(10,583)	0	(6,956)	(6,956)	0	(3,627)	(3,627)
12		ADFIT - Electric Plant In Service (282900)	0	(530,360,890)	(530,360,890)	0	(351,597,448)	(351,597,448)	0	(178,763,442)	(178,763,442)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,297,250)	(61,297,250)	0	(41,847,633)	(41,847,633)	0	(19,449,617)	(19,449,617)
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	(11,281,301)	(11,281,301)	0	(7,415,199)	(7,415,199)	0	(3,866,102)	(3,866,102)
1		ADFIT - CDA Settlement Costs (283333)	0	399,171	399,171	0	262,375	262,375	0	136,796	136,796
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,669,827)	(2,669,827)	0	(1,769,935)	(1,769,935)	0	(899,892)	(899,892)
		TOTAL ACCUMULATED DFIT	0	(605,220,680)	(605,220,680)	0	(402,374,796)	(402,374,796)	0	(202,845,884)	(202,845,884)
		NET ELECTRIC UTILITY PLANT	1,141,832,266	1,052,727,524	2,194,559,790	759,285,516	694,431,191	1,453,716,707	382,546,750	358,296,333	740,843,083
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.842%			34.158%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT)		100.000%			66.294%			33.706%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

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

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	1,141,832,266	#####	2,194,559,790	759,285,516	694,431,191	1,453,716,707	382,546,750	358,296,333	740,843,083
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	(351,529)	0	(351,529)	351,529	0	351,529
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)	(3,029,183)	0	(3,029,183)	(970,801)	0	(970,801)	(2,058,382)	0	(2,058,382)
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)	7,927,037	0	7,927,037	5,056,361	0	5,056,361	2,870,676	0	2,870,676
99 ADFIT - Kettle Falls Disallowed (190420)	74,700	0	74,700	74,700	0	74,700	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)	1,608,191	0	1,608,191	0	0	0	1,608,191	0	1,608,191
99 ADFIT - Boulder Park Disallowed (190040)	347,133	0	347,133	0	0	0	347,133	0	347,133
99 Investment in WNP3 Exchange Power (124900, 124930)	5,103,838	0	5,103,838	5,103,838	0	5,103,838	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(917,287)	0	(917,287)	(917,287)	0	(917,287)	0	0	0
99 CDA Lake Settlement - WA (182382)	507,060	0	507,060	507,060	0	507,060	0	0	0
99 CDA Lake Settlement - ID (186382)	98,087	0	98,087	0	0	0	98,087	0	98,087
99 ADFIT - CDA Lake Settlement - Direct (283382)	(211,803)	0	(211,803)	(177,472)	0	(177,472)	(34,331)	0	(34,331)
99 CDA CDR Fund - Direct (182324)	36,884	0	36,884	36,884	0	36,884	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	261,488	0	261,488	243,132	0	243,132	18,356	0	18,356
99 ADFIT - Spokane River Relicensing (283322)	(91,496)	0	(91,496)	(85,077)	0	(85,077)	(6,419)	0	(6,419)
99 Spokane River PM&Es (182323)	239,874	0	239,874	154,387	0	154,387	85,487	0	85,487
99 ADFIT - Spokane River PM&Es (283323)	(83,980)	0	(83,980)	(54,060)	0	(54,060)	(29,920)	0	(29,920)
99 Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	976,430	0	976,430	641,803	0	641,803	334,627	0	334,627
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)	(2,269,244)	(1,258)	(2,270,502)	(699,839)	(859)	(700,698)	(1,569,405)	(399)	(1,569,804)
99 Customer Deposits (235199)	(1,890,798)	0	(1,890,798)	(1,890,798)	0	(1,890,798)	0	0	0
C-WKC Working Capital	66,216,013	33,325,660	99,541,673	66,216,013	0	66,216,013	0	33,325,660	33,325,660
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	67,571,770	33,324,402	100,896,172	68,750,589	(859)	68,749,730	(1,178,819)	33,325,261	32,146,442
NET RATE BASE	1,209,404,036	#####	2,295,455,962	828,036,105	694,430,332	1,522,466,437	381,367,931	391,621,594	772,989,525

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	8,004,286	8,004,286			8,004,286	8,004,286		5,261,217	5,261,217		2,743,069	2,743,069	
1	Hydro (ED-AN)	11,389,425	11,389,425			11,389,425	11,389,425		7,486,269	7,486,269		3,903,156	3,903,156	
1	Other (ED-AN)	9,703,548	9,703,548			9,703,548	9,703,548		6,378,142	6,378,142		3,325,406	3,325,406	
<b>Total Electric Production</b>		<b>29,097,259</b>	<b>29,097,259</b>			<b>29,097,259</b>	<b>29,097,259</b>		<b>19,125,628</b>	<b>19,125,628</b>		<b>9,971,631</b>	<b>9,971,631</b>	
<b>Electric Transmission</b>														
1	ED-AN	12,119,353	12,119,353			12,119,353	12,119,353		7,966,051	7,966,051		4,153,302	4,153,302	
<b>Total Electric Transmissio</b>		<b>12,119,353</b>	<b>12,119,353</b>			<b>12,119,353</b>	<b>12,119,353</b>		<b>7,966,051</b>	<b>7,966,051</b>		<b>4,153,302</b>	<b>4,153,302</b>	
<b>Electric Distribution</b>														
3	ED-AN	48,478	48,478			48,478	48,478		31,919	31,919		16,559	16,559	
	ED-ID	16,608,779	16,608,779		16,608,779	16,608,779	16,608,779				16,608,779		16,608,779	
	ED-WA	28,949,161	28,949,161		28,949,161	28,949,161	28,949,161	28,949,161						
<b>Total Electric Distribution</b>		<b>45,606,418</b>	<b>45,606,418</b>		<b>45,557,940</b>	<b>48,478</b>	<b>45,606,418</b>		<b>28,949,161</b>	<b>31,919</b>	<b>28,981,080</b>	<b>16,608,779</b>	<b>16,559</b>	<b>16,625,338</b>
<b>Gas Underground Storage</b>														
	GD-AN	744,896	744,896											
	GD-OR	132,945		132,945										
<b>Total Gas Underground St</b>		<b>877,841</b>	<b>744,896</b>	<b>132,945</b>										
<b>Gas Distribution</b>														
	GD-AN	98,708	98,708											
	GD-ID	5,039,507	5,039,507											
	GD-WA	10,241,610	10,241,610											
	GD-OR	6,920,646		6,920,646										
<b>Total Gas Distribution</b>		<b>22,300,471</b>	<b>15,379,825</b>	<b>6,920,646</b>										
<b>General Plant</b>														
4	ED-AN	2,831,478	2,831,478			2,831,478	2,831,478		1,933,050	1,933,050		898,428	898,428	
	ED-ID	230,267	230,267		230,267	230,267	230,267				230,267		230,267	
	ED-WA	805,374	805,374		805,374	805,374	805,374	805,374						
7,4	CD-AA	17,758,144	12,488,947	3,630,653	1,638,544	12,488,947	12,488,947		8,526,204	8,526,204		3,962,743	3,962,743	
9,4	CD-AN	941,228	732,360	208,868		732,360	732,360		499,982	499,982		232,378	232,378	
9	CD-ID	350,630	272,822	77,808		272,822	272,822				272,822		272,822	
9	CD-WA	249,801	194,368	55,433		194,368	194,368	194,368						
8	GD-AA	362,537		248,548	113,989									
	GD-AN	35,688		35,688										
	GD-ID	54,928		54,928										
	GD-WA	239,536		239,536										
	GD-OR	187,731		187,731										
<b>Total General Plant</b>		<b>24,047,342</b>	<b>17,555,616</b>	<b>4,551,462</b>	<b>1,940,264</b>	<b>1,502,831</b>	<b>16,052,785</b>	<b>17,555,616</b>	<b>999,742</b>	<b>10,959,236</b>	<b>11,958,978</b>	<b>503,089</b>	<b>5,093,549</b>	<b>5,596,638</b>
<b>Total Depreciation Expens</b>		<b>134,048,684</b>	<b>104,378,646</b>	<b>20,676,183</b>	<b>8,993,855</b>	<b>47,060,771</b>	<b>57,317,875</b>	<b>104,378,646</b>	<b>29,948,903</b>	<b>38,082,834</b>	<b>68,031,737</b>	<b>17,111,868</b>	<b>19,235,041</b>	<b>36,346,909</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	65.842%	34.158%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****							
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total					
<b>Production/Transmission</b>																		
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		603,665	603,665		314,736	314,736					
1	Misc Intangible Plt (303000)	ED-AN	234,344	234,344		234,344	234,344		154,034	154,034		80,310	80,310					
<b>Total Production/Transmission</b>			<b>1,152,745</b>	<b>1,152,745</b>		<b>1,152,745</b>	<b>1,152,745</b>		<b>757,699</b>	<b>757,699</b>		<b>395,046</b>	<b>395,046</b>					
<b>Distribution</b>																		
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153								
	Misc Intangible Plt (303000)	ED-WA	5,371	5,371		5,371	5,371		5,371	5,371								
<b>Total Distribution</b>			<b>29,524</b>	<b>29,524</b>		<b>29,524</b>	<b>29,524</b>		<b>29,524</b>	<b>29,524</b>								
<b>General Plant - 303000</b>																		
7,4		CD-AA	598,927	421,213	122,451	55,263				287,562	287,562		133,651	133,651				
9,1		CD-AN	9,728	7,570	2,158			421,213	7,570	4,976	4,976		2,594	2,594				
		GD-ID	14,942		14,942													
		GD-WA	24,862		24,862													
		GD-OR	1,544			1,544												
<b>Total General Plant - 303000</b>			<b>650,003</b>	<b>428,783</b>	<b>164,413</b>	<b>56,807</b>		<b>428,783</b>	<b>428,783</b>		<b>292,538</b>	<b>292,538</b>		<b>136,245</b>	<b>136,245</b>			
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																		
7,4		CD-AA	22,999,600	16,175,159	4,702,268	2,122,173				11,042,781	11,042,781		5,132,378	5,132,378				
9,4		CD-AN	14,209	11,056	3,153			16,175,159	11,056	7,548	7,548		3,508	3,508				
9,4		CD-ID	18,602	14,474	4,128			14,474				14,474		14,474				
4		ED-AN	787,936	787,936				787,936	787,936	537,924	537,924		250,012	250,012				
		ED-ID	2,769	2,769				2,769				2,769		2,769				
		ED-WA	793,293	793,293				793,293	793,293									
8		GD-AA	240,094		164,604	75,490												
		GD-AN	0		0													
		GD-OR	0			0												
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>24,856,503</b>	<b>17,784,687</b>	<b>4,874,153</b>	<b>2,197,663</b>		<b>810,536</b>	<b>16,974,151</b>	<b>17,784,687</b>		<b>793,293</b>	<b>11,588,253</b>	<b>12,381,546</b>		<b>17,243</b>	<b>5,385,898</b>	<b>5,403,141</b>
<b>Gas Underground Storage</b>																		
		GD-AN	227		227													
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>													
<b>General Plant - 390200, 396200</b>																		
7,4		CD-AA	4,441	3,123	908	410				2,132	2,132		991	991				
4		ED-AN	47,689	47,689				3,123	47,689	32,557	32,557		15,132	15,132				
		GD-OR	0			0												
<b>Total General Plant - 390200, 396200</b>			<b>52,130</b>	<b>50,812</b>	<b>908</b>	<b>410</b>		<b>50,812</b>	<b>50,812</b>		<b>34,689</b>	<b>34,689</b>		<b>16,123</b>	<b>16,123</b>			
<b>Total Amortization Expense</b>			<b>26,741,132</b>	<b>19,446,551</b>	<b>5,039,701</b>	<b>2,254,880</b>		<b>840,060</b>	<b>18,606,491</b>	<b>19,446,551</b>		<b>822,817</b>	<b>12,673,179</b>	<b>13,495,996</b>		<b>17,243</b>	<b>5,933,312</b>	<b>5,950,555</b>

**Allocation Ratios:**

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(296,352,437)	(296,352,437)			(296,352,437)	(296,352,437)		(194,792,457)	(194,792,457)		(101,559,980)	(101,559,980)	
1	Hydro (ED-AN)	(127,510,172)	(127,510,172)			(127,510,172)	(127,510,172)		(83,812,436)	(83,812,436)		(43,697,736)	(43,697,736)	
1	Other (ED-AN)	(115,361,267)	(115,361,267)			(115,361,267)	(115,361,267)		(75,826,961)	(75,826,961)		(39,534,306)	(39,534,306)	
<b>Total Electric Production</b>		<b>(539,223,876)</b>	<b>(539,223,876)</b>			<b>(539,223,876)</b>	<b>(539,223,876)</b>		<b>(354,431,854)</b>	<b>(354,431,854)</b>		<b>(184,792,022)</b>	<b>(184,792,022)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(210,102,642)	(210,102,642)			(210,102,642)	(210,102,642)		(138,100,467)	(138,100,467)		(72,002,175)	(72,002,175)	
<b>Total Electric Transmissic</b>		<b>(210,102,642)</b>	<b>(210,102,642)</b>			<b>(210,102,642)</b>	<b>(210,102,642)</b>		<b>(138,100,467)</b>	<b>(138,100,467)</b>		<b>(72,002,175)</b>	<b>(72,002,175)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(109,349)	(109,349)			(109,349)	(109,349)		(71,998)	(71,998)		(37,351)	(37,351)	
	ED-ID	(197,535,452)	(197,535,452)			(197,535,452)	(197,535,452)					(197,535,452)	(197,535,452)	
	ED-WA	(315,589,131)	(315,589,131)			(315,589,131)	(315,589,131)	(315,589,131)				(315,589,131)	(315,589,131)	
<b>Total Electric Distribution</b>		<b>(513,233,932)</b>	<b>(513,233,932)</b>			<b>(513,124,583)</b>	<b>(109,349)</b>	<b>(513,233,932)</b>	<b>(315,589,131)</b>	<b>(71,998)</b>	<b>(315,661,129)</b>	<b>(197,535,452)</b>	<b>(37,351)</b>	<b>(197,572,803)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,984,667)	(14,984,667)											
	GD-OR	(954,811)		(954,811)										
<b>Total Gas Underground S</b>		<b>(15,939,478)</b>		<b>(14,984,667)</b>		<b>(954,811)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,709,539)	(1,709,539)											
	GD-ID	(71,137,327)	(71,137,327)											
	GD-WA	(136,490,060)	(136,490,060)											
	GD-OR	(104,859,384)		(104,859,384)										
<b>Total Gas Distribution</b>		<b>(314,196,310)</b>		<b>(209,336,926)</b>		<b>(104,859,384)</b>								
<b>General Plant</b>														
4	ED-AN	(47,591,003)	(47,591,003)			(47,591,003)	(47,591,003)		(32,490,378)	(32,490,378)		(15,100,625)	(15,100,625)	
	ED-ID	(9,335,459)	(9,335,459)			(9,335,459)	(9,335,459)					(9,335,459)	(9,335,459)	
	ED-WA	(18,380,177)	(18,380,177)			(18,380,177)	(18,380,177)	(18,380,177)						
7,4	CD-AA	(53,808,393)	(37,842,367)	(11,001,126)	(4,964,900)	(37,842,367)	(37,842,367)		(25,834,984)	(25,834,984)		(12,007,383)	(12,007,383)	
9,4	CD-AN	(11,924,073)	(9,278,002)	(2,646,071)		(9,278,002)	(9,278,002)		(6,334,092)	(6,334,092)		(2,943,910)	(2,943,910)	
9	CD-ID	(5,868,150)	(4,565,949)	(1,302,201)		(4,565,949)	(4,565,949)					(4,565,949)	(4,565,949)	
9	CD-WA	(3,930,210)	(3,058,057)	(872,153)		(3,058,057)	(3,058,057)	(3,058,057)						
8	GD-AA	(2,327,238)		(1,595,508)	(731,730)									
	GD-AN	(2,716,326)		(2,716,326)										
	GD-ID	(1,599,691)		(1,599,691)										
	GD-WA	(5,902,156)		(5,902,156)										
	GD-OR	(4,838,946)		(4,838,946)										
<b>Total General Plant</b>		<b>(168,221,822)</b>	<b>(130,051,014)</b>	<b>(27,635,232)</b>	<b>(10,535,576)</b>	<b>(35,339,642)</b>	<b>(94,711,372)</b>	<b>(130,051,014)</b>	<b>(21,438,234)</b>	<b>(64,659,454)</b>	<b>(86,097,688)</b>	<b>(13,901,408)</b>	<b>(30,051,918)</b>	<b>(43,953,326)</b>
<b>Total Accumulated Depr</b>		<b>(1,760,918,060)</b>	<b>(1,392,611,464)</b>	<b>(251,956,825)</b>	<b>(116,349,771)</b>	<b>(548,464,225)</b>	<b>(844,147,239)</b>	<b>(1,392,611,464)</b>	<b>(337,027,365)</b>	<b>(557,263,773)</b>	<b>(894,291,138)</b>	<b>(211,436,860)</b>	<b>(286,883,466)</b>	<b>(498,320,326)</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	34.158%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%
							31.730%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(10,677,088)	(10,677,088)		(10,677,088)	(10,677,088)		(7,018,050)	(7,018,050)		(3,659,038)	(3,659,038)	
1	Misc Intangible Plt (3030)	ED-AN	(1,511,164)	(1,511,164)		(1,511,164)	(1,511,164)		(993,288)	(993,288)		(517,876)	(517,876)	
<b>Total Production/Transmission</b>			<b>(12,188,252)</b>	<b>(12,188,252)</b>		<b>(12,188,252)</b>	<b>(12,188,252)</b>		<b>(8,011,338)</b>	<b>(8,011,338)</b>		<b>(4,176,914)</b>	<b>(4,176,914)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(183,478)	(183,478)		(183,478)	(183,478)	(183,478)		(183,478)				
	Misc Intangible Plt (3030)	ED-WA	(34,363)	(34,363)		(34,363)	(34,363)	(34,363)		(34,363)				
<b>Total Distribution</b>			<b>(217,841)</b>	<b>(217,841)</b>		<b>(217,841)</b>	<b>(217,841)</b>	<b>(217,841)</b>		<b>(217,841)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(2,259,621)	(1,589,146)	(461,980)	(208,495)	(1,589,146)	(1,589,146)		(1,084,910)	(1,084,910)	(504,236)	(504,236)	
9,1		CD-AN	(92,714)	(72,140)	(20,574)		(72,140)	(72,140)		(47,418)	(47,418)	(24,722)	(24,722)	
		GD-ID	(80,163)		(80,163)									
		GD-WA	(180,931)		(180,931)									
		GD-OR	(85,324)			(85,324)								
<b>Total General Plant - 303000</b>			<b>(2,698,753)</b>	<b>(1,661,286)</b>	<b>(743,648)</b>	<b>(293,819)</b>	<b>(1,661,286)</b>	<b>(1,661,286)</b>		<b>(1,132,328)</b>	<b>(1,132,328)</b>	<b>(528,958)</b>	<b>(528,958)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(55,441,165)	(38,990,663)	(11,334,946)	(5,115,556)	(38,990,663)	(38,990,663)		(26,618,926)	(26,618,926)	(12,371,737)	(12,371,737)	
9,4		CD-AN	(44,979)	(34,998)	(9,981)		(34,998)	(34,998)		(23,893)	(23,893)	(11,105)	(11,105)	
9		CD-ID	(63,811)	(49,651)	(14,160)		(49,651)	(49,651)				(49,651)	(49,651)	
4		ED-AN	(1,720,461)	(1,720,461)			(1,720,461)	(1,720,461)		(1,174,559)	(1,174,559)	(545,902)	(545,902)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(2,341,722)	(2,341,722)			(2,341,722)	(2,341,722)	(2,341,722)		(2,341,722)			
8		GD-AA	(449,220)		(307,976)	(141,244)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(60,061,358)</b>	<b>(43,137,495)</b>	<b>(11,667,063)</b>	<b>(5,256,800)</b>	<b>(2,391,373)</b>	<b>(40,746,122)</b>	<b>(43,137,495)</b>	<b>(2,341,722)</b>	<b>(27,817,378)</b>	<b>(30,159,100)</b>	<b>(49,651)</b>	<b>(12,928,744)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(240,447)		(240,447)									
<b>Total Gas Underground Storage</b>			<b>(240,447)</b>		<b>(240,447)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(76,914)	(76,914)			(76,914)	(76,914)		(52,509)	(52,509)	(24,405)	(24,405)	
		ED-WA	0	0			0	0		0	0			
		GD-WA	0		0					0				
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(76,914)</b>	<b>(76,914)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(76,914)</b>	<b>(76,914)</b>	<b>0</b>	<b>(52,509)</b>	<b>(52,509)</b>	<b>0</b>	<b>(24,405)</b>
<b>Total Accumulated Amortization</b>			<b>(75,483,565)</b>	<b>(57,281,788)</b>	<b>(12,651,158)</b>	<b>(5,550,619)</b>	<b>(2,609,214)</b>	<b>(54,672,574)</b>	<b>(57,281,788)</b>	<b>(2,559,563)</b>	<b>(37,013,553)</b>	<b>(39,573,116)</b>	<b>(49,651)</b>	<b>(17,659,021)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	
99	GD-OR / AS	848,544	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	
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	
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	
	<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	0	0	
99	GD-OR / AS	3,644,080	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	
7	CD-AA	98,790,016	0	0	69,477,042	69,477,042	0	0	20,197,619	20,197,619	0	9,115,355	
9	CD-WA / ID / AN	24,986,060	5,582,730	5,600,726	8,257,948	19,441,404	1,592,185	1,597,318	2,355,153	5,544,656	0	0	
	<b>TOTAL ACCOUNT</b>	<b>137,843,760</b>	<b>6,635,153</b>	<b>8,154,952</b>	<b>82,298,989</b>	<b>97,089,094</b>	<b>3,845,141</b>	<b>1,597,318</b>	<b>22,552,772</b>	<b>27,995,231</b>	<b>3,644,080</b>	<b>9,115,355</b>	<b>12,759,435</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,955,179	1,031,634	0	5,923,545	6,955,179	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	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	
7	CD-AA	62,367,717	0	0	43,861,968	43,861,968	0	0	12,751,080	12,751,080	0	5,754,669	
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	
	<b>TOTAL ACCOUNT</b>	<b>70,560,256</b>	<b>1,356,240</b>	<b>66,212</b>	<b>49,881,435</b>	<b>51,303,887</b>	<b>92,577</b>	<b>18,884</b>	<b>13,197,876</b>	<b>13,309,337</b>	<b>0</b>	<b>5,947,032</b>	<b>5,947,032</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,324,880	18,545,095	7,700,558	13,079,227	39,324,880	0	0	0	0	0	0	
99	GD-WA / ID / AN	12,144,984	0	0	0	0	8,082,888	2,365,911	1,696,185	12,144,984	0	0	
99	GD-OR / AS	4,075,925	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	
7	CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	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	
	<b>TOTAL ACCOUNT</b>	<b>62,768,431</b>	<b>20,629,123</b>	<b>8,521,297</b>	<b>15,723,313</b>	<b>44,873,733</b>	<b>8,677,249</b>	<b>2,599,984</b>	<b>2,453,953</b>	<b>13,731,186</b>	<b>4,075,925</b>	<b>87,587</b>	<b>4,163,512</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	4,362,299	103,514	118,284	3,172,463	3,394,261	29,522	33,735	904,781	968,038	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,898,186</b>	<b>113,975</b>	<b>132,647</b>	<b>3,546,889</b>	<b>3,793,511</b>	<b>117,682</b>	<b>33,735</b>	<b>904,781</b>	<b>1,056,198</b>	<b>48,477</b>	<b>0</b>	<b>48,477</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,300,294	808,146	259,847	3,232,301	4,300,294	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	4,083,178	0	0	0	0	0	0	2,799,345	2,799,345	0	1,283,833	1,283,833
7	CD-AA	13,617,079	0	0	9,576,619	9,576,619	0	0	2,784,012	2,784,012	0	1,256,448	1,256,448
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>26,696,856</b>	<b>822,838</b>	<b>1,016,095</b>	<b>12,967,988</b>	<b>14,806,921</b>	<b>1,880,908</b>	<b>536,231</b>	<b>6,012,979</b>	<b>8,430,118</b>	<b>919,536</b>	<b>2,540,281</b>	<b>3,459,817</b>
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>74,901</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,190,082	210,583	26,627	952,872	1,190,082	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,915,764</b>	<b>211,886</b>	<b>27,043</b>	<b>1,223,903</b>	<b>1,462,832</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,807,309	14,505,973	9,427,928	7,873,408	31,807,309	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,946,032	0	0	0	0	2,377,725	747,718	820,589	3,946,032	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9	CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>37,590,759</b>	<b>14,758,139</b>	<b>9,736,841</b>	<b>8,668,363</b>	<b>33,163,343</b>	<b>2,449,642</b>	<b>835,820</b>	<b>1,049,357</b>	<b>4,334,819</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,581,733	11,904,778	6,345,010	45,331,945	63,581,733	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	44,890,065	0	0	31,570,285	31,570,285	0	0	9,177,774	9,177,774	0	4,142,006	4,142,006
9	CD-WA/ ID / AN	14,870,369	1,453,020	2,942,992	7,174,473	11,570,485	414,399	839,337	2,046,148	3,299,884	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>126,732,891</b>	<b>13,357,798</b>	<b>9,288,002</b>	<b>84,076,703</b>	<b>106,722,503</b>	<b>1,099,765</b>	<b>1,331,651</b>	<b>11,904,657</b>	<b>14,336,073</b>	<b>1,220,111</b>	<b>4,454,204</b>	<b>5,674,315</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>551,280</b>	<b>3,880</b>	<b>9,963</b>	<b>417,660</b>	<b>431,503</b>	<b>1,106</b>	<b>889</b>	<b>79,869</b>	<b>81,864</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
	<b>TOTAL GENERAL PLANT</b>	<b>484,995,747</b>	<b>58,616,333</b>	<b>37,655,531</b>	<b>266,128,942</b>	<b>362,400,806</b>	<b>20,901,494</b>	<b>7,056,465</b>	<b>60,564,041</b>	<b>88,522,000</b>	<b>10,843,791</b>	<b>23,229,150</b>	<b>34,072,941</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended July 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,081,478</b>	<b>319,716</b>	<b>0</b>	<b>16,824,672</b>	<b>17,144,388</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,979,303	3,408,358	0	8,570,945	11,979,303	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	
7		CD-AA	80,796,233	0	0	56,822,375	56,822,375	0	0	16,518,790	16,518,790	0	7,455,068	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		<b>TOTAL ACCOUNT</b>	<b>93,707,094</b>	<b>3,408,358</b>	<b>74,450</b>	<b>65,461,970</b>	<b>68,944,778</b>	<b>0</b>	<b>21,233</b>	<b>17,050,940</b>	<b>17,072,173</b>	<b>0</b>	<b>7,690,143</b>	<b>7,690,143</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,402,382	0	0	5,205,947	5,205,947	0	0	1,513,417	1,513,417	0	683,018	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,402,382</b>	<b>0</b>	<b>0</b>	<b>5,205,947</b>	<b>5,205,947</b>	<b>0</b>	<b>0</b>	<b>1,513,417</b>	<b>1,513,417</b>	<b>0</b>	<b>683,018</b>	<b>683,018</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>
		<b>TOTAL</b>	<b>224,022,158</b>	<b>3,728,074</b>	<b>74,450</b>	<b>158,405,158</b>	<b>162,207,682</b>	<b>1,022,594</b>	<b>800,838</b>	<b>41,059,120</b>	<b>42,882,552</b>	<b>426,123</b>	<b>18,505,801</b>	<b>18,931,924</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended July 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(86,372,530)	(60,744,073)	(17,658,864)	(7,969,593)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(710,942)	(553,177)	(157,765)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(87,083,472)</u>	<u>(61,297,250)</u>	<u>(17,816,629)</u>	<u>(7,969,593)</u>

ALLOCATION RATIOS:

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

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

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

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,148,125	3,148,125					3,148,125
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			72	72					72
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(2)	(2)					(2)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	79,387,061	39,467,440		118,854,501	66,216,013	33,325,660	13,171,048	6,141,780	
<b>TOTAL</b>		<b>79,387,061</b>	<b>39,467,440</b>	<b>3,148,195</b>	<b>122,002,696</b>	<b>66,216,013</b>	<b>33,325,660</b>	<b>13,171,048</b>	<b>6,141,780</b>	<b>3,148,195</b>

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