

S-01

**AVISTA UTILITIES**  
Restatement Summary  
Washington Electric  
TWELVE MONTHS ENDED DECEMBER 31, 2017

(\$000s)

Column	WP Ref	Description of Adjustment	Washington Electric		
			NOI	Rate Base	ROR
<b>Restating adjustments</b>					
1.00	E-ROO	Results of Operations	114,407	1,516,399	7.54%
1.01	E-DFIT	Deferred FIT Rate Base	8	771	
1.02	E-DDC	Deferred Debits and Credits	(22)	-	
1.03	E-WC	Working Capital	\$0	-	
1.04	E-AMI	AMI Rate Base	(35)	(3,464)	
2.01	E-EBO	Eliminate B & O Taxes	(66)	-	
2.02	E-PT	Restate Property Tax	2	-	
2.03	E-UE	Uncollectible Expense	(614)	-	
2.04	E-RE	Regulatory Expense	(42)	-	
2.05	E-ID	Injuries and Damages	(69)	-	
2.06	E-FIT	FIT/DFIT Expense	36	-	
2.07	E-OSC	Office Space Charges to Non-Utility	33	-	
2.08	E-RET	Restate Excise Taxes	(3)	-	
2.09	E-NGL	Net Gains / Losses	53	-	
2.10	E-WN	Weather Normalization	(1,452)	-	
2.11	E-EAS	Eliminate Adder Schedules	-	-	
2.12	E-MR	Miscellaneous Restating	837	-	
2.13	E-EWPC	Eliminate WA Power Cost Defer	3,138	-	
2.14	E-NPS	Nez Perce Settlement Adjustment	5	-	
2.15	E-RI	Restate Incentives	479	-	
2.16	E-RDI	Normalize CS2/Colstrip Major Maint	309	-	
2.17	E-RDI	Restate Debt Interest	(393)	-	
2.18 (1)	E-CBPS	CB Power Supply	(5,487)	-	
<b>CB Restated Total</b>			<b>111,123</b>	<b>1,513,706</b>	<b>7.34%</b>
<b>Other</b>					
CF WA Elec Conversion Factor					

(1) Adjustment 2.18 "CB Power Supply" normalizes power supply costs to reflect the authorized level of net power supply costs for the twelve month period. The Energy Recovery Mechanism (ERM), approved by the Commission, is designed to share all differences in actual vs authorized net power supply costs within the ERM between customers and the Company based on the pre-determined deadband and sharing bands embedded within the ERM. The customer portion of the difference between actual vs authorized net power supply costs (higher or lower) is deferred and set aside for future rebate or surcharge to customers. The Company portion of the deadband and sharing bands (higher or lower) is absorbed by the Company. By normalizing power supply costs to reflect the authorized level, the Commission Basis Report reflects Company results after removing the agreed-upon treatment of differences in actual vs authorized net power supply costs.

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AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS - CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	AMI Rate Base	Eliminate B & O Taxes
	Adjustment Number	1.00	1.01	1.02	1.03	1.04	2.01
	Workpaper Reference	E-ROO	E-DFIT	E-DDC	E-WC	E-AMI	E-EBO
<b>REVENUES</b>							
1	Total General Business	\$548,287	\$0	\$0	\$0	\$0	(\$18,966)
2	Interdepartmental Sales	1,005	-	0	0	0	-
3	Sales for Resale	58,017	-	0	0	0	-
4	Total Sales of Electricity	607,309	-	0	0	0	(18,966)
5	Other Revenue	57,523	-	0	0	0	(14)
6	Total Electric Revenue	664,832	-	0	0	0	(18,980)
<b>EXPENSES</b>							
<b>Production and Transmission</b>							
7	Operating Expenses	174,013	-	0	0	0	-
8	Purchased Power	85,396	-	0	0	0	-
9	Depreciation/Amortization	27,841	-	0	0	0	-
10	Regulatory Amortization	2,323	-	0	0	0	-
11	Taxes	14,744	-	0	0	0	-
12	Total Production & Transmission	304,317	-	0	0	0	-
<b>Distribution</b>							
13	Operating Expenses	21,462	-	0	0	0	-
14	Depreciation/Amortization	29,867	-	0	0	0	-
15	Taxes	47,539	-	0	0	0	(18,878)
16	Total Distribution	98,868	-	0	0	0	(18,878)
17	Customer Accounting	11,508	-	34	0	0	-
18	Cnsumer Service & Information	22,266	-	0	0	0	-
19	Sales Expenses	0	-	0	0	0	-
<b>Administrative &amp; General</b>							
20	Operating Expenses	49,007	-	0	0	0	-
21	Depreciation/Amortization	24,993	-	0	0	0	-
22	Taxes	0	-	0	0	0	-
23	Total Admin. & General	74,000	-	0	0	0	-
24	Total Electric Expenses	510,959	-	34	0	0	(18,878)
25	OPERATING INCOME BEFORE FIT	153,873	-	(34)	0	0	(102)
<b>FEDERAL INCOME TAX</b>							
26	Current Accrual	9,592	-	(12)	0	0	(36)
27	Debt Interest	0	(8)	0	0	35	-
28	Deferred Income Taxes	30,100	-	0	0	0	-
29	Amortized ITC - Noxon	(226)	-	0	0	0	-
30	NET OPERATING INCOME	\$114,407	\$8	(\$22)	\$0	(\$35)	(\$66)
<b>RATE BASE</b>							
<b>PLANT IN SERVICE</b>							
31	Intangible	\$167,075	\$0	\$0	\$0	(\$3,601)	\$0
32	Production	879,704	-	0	0	0	-
33	Transmission	451,003	-	0	0	0	-
34	Distribution	1,033,739	-	0	0	0	-
35	General	242,339	-	0	0	0	-
36	Total Plant in Service	2,773,860	-	-	-	(3,601)	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>							
37	Intangible	(37,161)	-	0	0	102	-
38	Production	(352,091)	-	0	0	0	-
39	Transmission	(136,838)	-	0	0	0	-
40	Distribution	(314,013)	-	0	0	0	-
41	General	(85,360)	-	0	0	0	-
42	Total Accumulated Depreciation	(925,463)	-	-	-	102	-
43	NET PLANT	1,848,397	-	-	-	(3,499)	-
44	DEFERRED TAXES	(397,657)	771	-	-	35	-
45	Net Plant After DFIT	1,450,740	771	-	-	(3,464)	-
46	DEFERRED DEBITS AND CREDITS	2,110	-	-	-	-	-
47	WORKING CAPITAL	63,549	-	-	-	-	-
48	TOTAL RATE BASE	1,516,399	\$771	-	-	(3,464)	\$0
49	RATE OF RETURN	7.54%					

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax 2.02 E-PT	Uncollectible Expense 2.03 E-UE	Regulatory Expense 2.04 E-RE	Injuries and Damages 2.05 E-ID	FIT/DFIT Expense 2.06 E-FIT	Office Space Charges to Non-Utility 2.07 E-OSC
	Adjustment Number	2.02	2.03	2.04	2.05	2.06	2.07
	Workpaper Reference	E-PT	E-UE	E-RE	E-ID	E-FIT	E-OSC
	REVENUES						
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	-	-	-	-	-	-
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-
11	Taxes	(1)	-	-	-	-	-
12	Total Production & Transmission	(1)	-	-	-	-	-
	Distribution						
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	(2)	-	-	-	-	-
16	Total Distribution	(2)	-	-	-	-	-
17	Customer Accounting	-	945	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	-	-	64	106	-	(50)
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	-	64	106	-	(50)
24	Total Electric Expenses	(3)	945	64	106	-	(50)
25	OPERATING INCOME BEFORE FIT	3	(945)	(64)	(106)	-	50
	FEDERAL INCOME TAX						
26	Current Accrual	1	(331)	(22)	(37)	-	18
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	-	(36)	-
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	\$2	(\$614)	(\$42)	(\$69)	\$36	33
	RATE BASE						
	PLANT IN SERVICE						
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT						
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes	Net Gains / Losses	Weather Normalization	Eliminate Adder Schedules	Miscellaneous Restating	Eliminate WA Power Cost Defer
	Adjustment Number	2.08	2.09	2.10	2.11	2.12	2.13
	Workpaper Reference	E-RET	E-NGL	E-WN	E-EAS	E-MR	E-EWPC
<b>REVENUES</b>							
1	Total General Business	\$0	\$0	(\$12,602)	(\$25,405)	\$0	\$2,655
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	(12,602)	(25,405)	-	2,655
5	Other Revenue	-	-	9,794	4,706	130	-
6	Total Electric Revenue	-	-	(2,808)	(20,699)	130	2,655
<b>EXPENSES</b>							
<b>Production and Transmission</b>							
7	Operating Expenses	-	-	-	-	(2)	(2,295)
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	1,274	-	-
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	1,274	(2)	(2,295)
<b>Distribution</b>							
13	Operating Expenses	-	-	-	-	(1)	-
14	Depreciation/Amortization	-	(81)	-	-	-	-
15	Taxes	4	-	(486)	(979)	-	102
16	Total Distribution	4	(81)	(486)	(979)	(1)	102
17	Customer Accounting	-	-	(63)	(127)	-	15
18	Customer Service & Information	-	-	-	(20,816)	(1)	-
19	Sales Expenses	-	-	-	-	-	-
<b>Administrative &amp; General</b>							
20	Operating Expenses	-	-	(25)	(51)	(1,153)	5
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	-	(25)	(51)	(1,153)	5
24	Total Electric Expenses	4	(81)	(574)	(20,699)	(1,157)	(2,173)
25	OPERATING INCOME BEFORE FIT	(4)	81	(2,234)	-	1,287	4,828
<b>FEDERAL INCOME TAX</b>							
26	Current Accrual	(1)	28	(782)	-	450	887
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	-	-	803
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	(\$3)	\$53	(\$1,452)	-	\$837	\$3,138
<b>RATE BASE</b>							
<b>PLANT IN SERVICE</b>							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>							
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	-	\$0	\$0
49	RATE OF RETURN						



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS - CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment	Restate Incentives	Normalize CS2/Colstrip Major Maint	Restate Debt Interest	CB Power Supply	CB AMA 12/2017 Restated TOTAL
		2.14	2.15	2.16	2.17	2.18	R-TII
		E-NPS	E-RI	E-RDI	E-RDI	E-CBPS	
	Adjustment Number						
	Workpaper Reference						
	REVENUES						
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$493,969
2	Interdepartmental Sales	-	-	-	-	-	1,005
3	Sales for Resale	-	-	-	-	(125)	57,892
4	Total Sales of Electricity	-	-	-	-	(125)	552,866
5	Other Revenue	-	-	-	-	(50,284)	21,855
6	Total Electric Revenue	-	-	-	-	(50,409)	574,721
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	(7)	-	(476)	-	(34,467)	136,766
8	Purchased Power	-	-	-	-	(7,501)	77,895
9	Depreciation/Amortization	-	-	-	-	-	27,841
10	Regulatory Amortization	-	-	-	-	-	3,597
11	Taxes	-	-	-	-	-	14,743
12	Total Production & Transmission	(7)	-	(476)	-	(41,968)	260,842
	Distribution						
13	Operating Expenses	-	-	-	-	-	21,461
14	Depreciation/Amortization	-	-	-	-	-	29,786
15	Taxes	-	-	-	-	-	27,300
16	Total Distribution	-	-	-	-	-	78,547
17	Customer Accounting	-	-	-	-	-	12,312
18	Customer Service & Information	-	-	-	-	-	1,449
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	-	(737)	-	-	-	47,166
21	Depreciation/Amortization	-	-	-	-	-	24,993
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	(737)	-	-	-	72,159
24	Total Electric Expenses	(7)	(737)	(476)	-	(41,968)	425,309
25	OPERATING INCOME BEFORE FIT	7	737	476	-	(8,441)	149,412
	FEDERAL INCOME TAX						
26	Current Accrual	2	258	167	393	(2,954)	7,621
27	Debt Interest	-	-	-	-	-	27
28	Deferred Income Taxes	-	-	-	-	-	30,867
29	Amortized ITC - Noxon	-	-	-	-	-	(226)
30	NET OPERATING INCOME	\$5	479	309	(393)	(\$5,487)	111,123
	RATE BASE						
	PLANT IN SERVICE						
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$163,474
32	Production	-	-	-	-	-	879,704
33	Transmission	-	-	-	-	-	451,003
34	Distribution	-	-	-	-	-	1,033,739
35	General	-	-	-	-	-	242,339
36	Total Plant in Service	-	-	-	-	-	2,770,259
	ACCUMULATED DEPRECIATION/AMORT						
37	Intangible	-	-	-	-	-	(37,059)
38	Production	-	-	-	-	-	(352,091)
39	Transmission	-	-	-	-	-	(136,838)
40	Distribution	-	-	-	-	-	(314,013)
41	General	-	-	-	-	-	(85,360)
42	Total Accumulated Depreciation	-	-	-	-	-	(925,361)
43	NET PLANT	-	-	-	-	-	1,844,898
44	DEFERRED TAXES	-	-	-	-	-	(396,851)
45	Net Plant After DFIT	-	-	-	-	-	1,448,047
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	2,110
47	WORKING CAPITAL	-	-	-	-	-	63,549
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$1,513,706
49	RATE OF RETURN						7.34%

<b>AVISTA UTILITIES</b>			
<b>Actual Cost of Capital AMA 12/31/2017</b>			
<b>Washington - Electric System</b>			
<b>Cap Structure</b>			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	52.14%	5.461%	2.85% WA wtd debt 2.847%
Common	47.86%	9.50%	4.55%
Total	<u>100.00%</u>		<u>7.40%</u>

**AVISTA UTILITIES  
Revenue Conversion Factor  
Washington - Electric System  
TWELVE MONTHS ENDED DECEMBER 31, 2017**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	<i>1.000000</i>
	<b>Expense:</b>	
2	Uncollectibles	0.005011
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038540
5	Total Expense	<u>0.045551</u>
6	Net Operating Income Before FIT	<i>0.954449</i>
7	Federal Income Tax @ 35%	<u>0.334057</u>
8	<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.620392</u></u>

**AVISTA UTILITIES****Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2017****1.00 Per Results of Operation (ROO) Report**

ROO Report amounts are for the twelve months ended December 31, 2017. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of ADFIT), working capital, and all other regulatory deferred debits and credits.

**1.01 Accumulated Deferred FIT Rate Base**

Accumulated deferred FIT arises from accelerated tax depreciation in excess of book depreciation expense, bond refinancing premiums, and contributions in aid of construction. ADFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual. The primary difference between ADFIT per ROO and the Commission Basis amounts relates to the allocation of common ADFIT amounts.

**1.02 Deferred Debits and Credits**

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- Colstrip 3 AFUDC Elimination  
This deferral reflects a reallocation of rate base and depreciation expense between jurisdictions. In Cause Nos. U-81-15 and U-82-10, the WUTC allowed the Company a return on a portion of Colstrip Unit 3 construction work in progress (CWIP). A much smaller amount of Colstrip Unit 3 CWIP was allowed in rate base in Case No. U-1008-144 by the IPUC. The Company eliminated the AFUDC associated with the portion of CWIP allowed in rate base in each jurisdiction. Since production facilities are allocated on the production/transmission percentages, the allocation is reversed and a direct assignment is made. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Colstrip Common AFUDC  
Differing amounts of Colstrip common facilities were excluded from rate base by the WUTC and IPUC until Colstrip Unit No. 4 was placed in service. The Company was allowed to accrue AFUDC on the Colstrip common facilities during the time that they were excluded from rate base. It is necessary to directly assign the AFUDC because of the differing amounts of common facilities excluded from rate base by the WUTC and IPUC. In September 1988, an entry was made to comply with a FERC Audit Exception, which transferred Colstrip common AFUDC from the plant accounts to account 186. This deferral reflects a direct assignment of rate base for the appropriate average of monthly averages

**AVISTA UTILITIES**

**Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2017**

amounts of Colstrip common AFUDC to the Washington and Idaho jurisdictions. Amortization expense associated with the Colstrip common AFUDC is charged directly to the Washington and Idaho jurisdictions through Account 406. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Kettle Falls Disallowance  
This deferral reflects the Kettle Falls disallowance ordered by the WUTC in Cause No. U-83-26. The WUTC disallowed both a return of and a return on a certain portion of the investment in Kettle Falls. The disallowed investment and related depreciation expense, FIT expense, accumulated depreciation and deferred FIT are removed. The ROO balance was correct; therefore, no CBR adjustment was needed.
- Settlement Exchange Power  
This deferral reflects the rate base associated with the recovery of 64.1% of the Company's investment in Settlement Exchange Power. The 64.1% recovery level was approved by the Commission's Second Supplemental Order in Cause No. U-86-99 dated February 24, 1987. Amortization expense and deferred FIT expense recorded during the test period are appropriately reflected in results of operations, therefore for CBR, no adjustment was needed.
- CDA Settlement Deferral  
This deferral reflects the December 31, 2017 AMA net assets, net of ADFIT, associated with the 2008/2009 past storage and §10(e) charges, and CDA/SRR CDR (CDA Tribe Settlement 4(e) Spokane River Relicensing conditions) deferred for future recovery as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Restating CDA/SRR (Spokane River Relicensing) CDR Deferral  
This deferral reflects the net assets and ADFIT balances for the CDA Tribe settlement 4(e) Spokane River relicensing conditions deferred for future recovery. A ten-year amortization expense of the CDA/SRR CDR Deferral, as approved in Docket No. UE-100467 is accurately reflected in results of operations.
- Spokane River Deferral  
This deferral reflects the December 31, 2017 AMA net asset, net of ADFIT, related to the Spokane River relicensing and PM&E costs deferred for future recovery, as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

**AVISTA UTILITIES****Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2017**

- Restating Spokane River PM&E Deferral  
This deferral reflects the December 31, 2017 AMA net asset, net of ADFIT, related to the Spokane River deferred PM&E costs deferred for future recovery. A ten-year amortization expense of the Spokane River PM&E Deferral, as approved in Docket No. UE-100467 is accurately reflected in results of operations. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Advances  
These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual ROO. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Deposits  
These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The ROO rate base balance is correct; therefore, no adjustment was made. The corresponding interest paid on customer deposits is recorded to an operating expense, at the UTC interest rate during 2017 of 1.79%. This adjustment is consistent with Docket No. UE-090134.

**1.03 Working Capital**

The working capital rate base balance reflected in ROO as of December 31, 2017 is calculated using the Investor Supplied Working Capital (ISWC) method using an average of monthly averages basis. This method is consistent with that approved in the Company's electric general rate case, Docket No. UE-150204. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

**1.04 AMI Rate Base**

This adjustment removes the net rate base of the Company's investment in AMI (Advanced Metering Infrastructure). In Docket Nos. UE-170327 and UG-170328, the Commission authorized the Company to defer the depreciation expense associated with this investment until such plant is included in retail rates in a future general rate case. The Company proposed and the Commission approved that Avista would not earn a return on this investment during the deferral period, therefore, the net rate base of this investment is removed for Commission Basis reporting until such time the investment is included in retail rates.

**AVISTA UTILITIES**

**Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2017**

**2.01 Eliminate B & O Taxes**

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.02 Restate Property Tax**

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.03 Uncollectible Expense**

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.04 Regulatory Expenses**

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period and the actual levels of FERC fees paid during the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.05 Injuries and Damages**

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.06 FIT and DFIT Expenses**

This adjustment adjusts the level of Schedule M items and jurisdictional allocation of Schedule M items as necessary to reflect the appropriate level of Washington electric FIT expense and DFIT expense. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**AVISTA UTILITIES****Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2017****2.07 Office Space Charges to Subsidiaries**

This adjustment removes a portion of the office space costs (including, but not limited to office building operating and fixed costs, utilities, administrative, security, HVAC, depreciation and property taxes, as well as other costs related to employee use of phones, laptops, etc.) related to non-utility space, using the percentage of labor dollars charged to subsidiary/non-utility activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.08 Restate Excise and Franchise Taxes**

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.09 Net Gains/Losses**

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2008 and December 31, 2017. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483, and is consistent with prior general rate case dockets starting with Docket No. UE-050842/UG-050483.

**2.10 Weather Normalization**

This adjustment normalizes weather sensitive electric kWh sales by eliminating the effect of temperature deviations above or below historical normals. This restating adjustment is required per WAC 480-100-208.

**2.11 Eliminate Adder Schedules**

This adjustment removes the impact of the adder schedule revenues and related expenses, such as Schedule 59 Residential Exchange credit, Schedule 75 Decoupling (rebate) Surcharge, Schedule 91 Tariff Rider (DSM and LIRAP), and Schedule 93 ERM rebate, since these items are recovered/rebated by separate tariffs and therefore not part of base rates.



**AVISTA UTILITIES****Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2017****2.12 Miscellaneous restating**

This adjustment removes a number of non-operating or non-utility expenses included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction. The Company also removed 50% of director meeting expenses and director fees. Lastly, this adjustment removes the true-up to the 2016 provision for rate refund recorded in 2017.

**2.13 Eliminate WA Power Cost Deferral**

This adjustment eliminates all power supply deferral and amortization entries, including net REC revenues, recorded in results of operations pursuant to the deferral and recovery mechanisms authorized in Docket No. UE-000972. This restating adjustment is consistent with prior general rate case dockets (including Docket No. UE-011595 forward.)

**2.14 Nez Perce Settlement Accounting Adjustment**

This adjustment directly assigns the Nez Perce Settlement expenses to the Washington and Idaho jurisdictions. This is necessary due to differing regulatory treatment in Idaho Case No. WWP-E-98-11 and Washington Docket No. UE-991606/UG-991607.

**2.15 Restate Incentives**

This adjustment restates actual O&M incentive compensation expense recorded in 2017 to reflect a six-year average of target payout that was approved in Docket Nos. UE-150204 and UG-150205. Target payout is based on salary levels in effect in 2017.

**2.16 Normalize CS2/Colstrip Major Maintenance**

This adjustment normalizes major maintenance associated with Avista's Colstrip/Coyote Springs II (CS2) thermal projects. In Order 05, page 56, paragraph 153 of Docket No. UE-150204, the Commission ordered the Company, for regulatory purposes, to normalize and recover its major maintenance expense associated with these plants over a three-year period for Colstrip and four-year period for CS2 to match the major maintenance cycles for each plant.

**2.17 Restate Debt Interest**

This adjustment reflects debt interest using the Company's weighted average cost of debt, based on rate base as reported in column (1.00), resulting in the level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

**AVISTA UTILITIES**

**Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2017**

**2.18 Normalized Power Supply**

Adjustment 2.18 "CB Power Supply" normalizes power supply costs to reflect the authorized level of net power supply costs for the twelve month period. The Energy Recovery Mechanism (ERM), approved by the Commission, is designed to share all differences in actual versus authorized net power supply costs within the ERM between customers and the Company based on the pre-determined deadband and sharing bands embedded within the ERM. The customer portion of the difference between actual versus authorized net power supply costs (higher or lower) is deferred and set aside for future rebate or surcharge to customers. The Company portion of the deadband and sharing bands (higher or lower) is absorbed by the Company. By normalizing power supply costs to reflect the authorized level, the Commission Basis Report reflects Company results after removing the agreed-upon treatment of differences in actual versus authorized net power supply costs.

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2017  
(000'S OF DOLLARS)

1.00

Line No.	DESCRIPTION	Results of Operations
Adjustment Number		1.00
Workpaper Reference		E-ROO
REVENUES		
1	Total General Business	\$548,287
2	Interdepartmental Sales	1,005
3	Sales for Resale	58,017
4	Total Sales of Electricity	607,309
5	Other Revenue	57,523
6	Total Electric Revenue	664,832
EXPENSES		
Production and Transmission		
7	Operating Expenses	174,013
8	Purchased Power	85,396
9	Depreciation/Amortization	27,841
10	Regulatory Amortization	2,323
11	Taxes	14,744
12	Total Production & Transmission	304,317
Distribution		
13	Operating Expenses	21,462
14	Depreciation/Amortization	29,867
15	Taxes	47,539
16	Total Distribution	98,868
17	Customer Accounting	11,508
18	Customer Service & Information	22,266
19	Sales Expenses	0
Administrative & General		
20	Operating Expenses	49,007
21	Depreciation/Amortization	24,993
22	Taxes	0
23	Total Admin. & General	74,000
24	Total Electric Expenses	510,959
25	OPERATING INCOME BEFORE FIT	153,873
FEDERAL INCOME TAX		
26	Current Accrual	9,592
27	Debt Interest	0
28	Deferred Income Taxes	30,100
29	Amortized ITC - Noxon	(226)
30	NET OPERATING INCOME	\$114,407 ✓
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$167,075
32	Production	879,704
33	Transmission	451,003
34	Distribution	1,033,739
35	General	242,339
36	Total Plant in Service	2,773,860
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	(37,161)
38	Production	(352,091)
39	Transmission	(136,838)
40	Distribution	(314,013)
41	General	(85,360)
42	Total Accumulated Depreciation	(925,463)
43	NET PLANT	1,848,397
44	DEFERRED TAXES	(397,657)
45	Net Plant After DFIT	1,450,740
46	DEFERRED DEBITS AND CREDITS	2,110
47	WORKING CAPITAL	63,549
48	TOTAL RATE BASE	\$1,516,399 ✓

Jma

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	174,161,318	114,406,528	59,754,790
	Adjustments			
	Adjusted Net Operating Income (Loss)	174,161,318	114,406,528	59,754,790
E-APL	Electric Net Rate Base	2,291,996,480	1,516,399,093	775,597,387
	<b>RATE OF RETURN</b>	<b>7.599%</b>	<b>7.545%</b>	<b>7.704%</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.

1001

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers - AMA Percent	01-01-2017 thru 12-31-2017	379,027 100.000%	248,923 65.674%	130,104 34.326%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2017 thru 12-31-2017	23,538,157 100.000%	15,384,526 65.360%	8,153,631 34.640%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages Percent		400.000% 100.000%	272.994% 68.249%	127.006% 31.751%

1.00-2

RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2017

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
		Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
		Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>120,618,749</b>	<b>93,945,705</b>	<b>17,874,624</b>	<b>8,798,420</b>
		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
		<b>Total</b>		<b>92,218,982</b>	<b>67,133,294</b>	<b>17,802,110</b>	<b>7,283,578</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>281.311%</b>	<b>81.781%</b>	<b>36.908%</b>
		Average (CD AA)		100.000%	70.328%	20.445%	9.227%

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1.00-3

RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2017

Average of Monthly Averages Basis

Report ID:  
E-ALL-12A

AVISTA UTILITIES

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

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1.00-4

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2017  
Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>107,305,500</b>	<b>90,803,845</b>	<b>16,501,655</b>	<b>0</b>
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		<b>Total</b>		<b>73,607,791</b>	<b>59,443,061</b>	<b>14,164,730</b>	<b>0</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>311.234%</b>	<b>88.766%</b>	<b>0.000%</b>
9		Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.808%</b>	<b>22.192%</b>	<b>0.000%</b>
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2016 thru 12-31-2017	1,078,698,883	719,726,089	358,972,794	
		Percent		100.000%	66.722%	33.278%	
11		Book Depreciation	01-01-2017 thru 12-31-2017	106,741,234	69,453,410	37,287,824	
		Percent		100.000%	65.067%	34.933%	

1.00-5



**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2016 thru 12-31-2017	2,796,398,446 100.000%	1,848,396,927 66.099%	948,001,519 33.901%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2016 thru 12-31-2017	236,526,014 100.000%	157,060,575 66.403%	79,465,439 33.597%
14		Net Allocated Schedule M's - AMA Percent	01-01-2017 thru 12-31-2017	-187,542,751 100.000%	-120,675,545 64.346%	-66,867,206 35.654%
99	Input	Not Allocated		0.000%	0.000%	0.000%

9-001

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVAILILITIES

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

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	382,441,989	0	382,441,989	259,527,850	0	259,527,850	122,914,139	0	122,914,139
99	442200	Commercial - Firm & Int.	312,422,739	0	312,422,739	220,686,184	0	220,686,184	91,736,555	0	91,736,555
1	442300	Industrial	111,162,152	0	111,162,152	64,502,148	0	64,502,148	46,660,004	0	46,660,004
99	444000	Public Street & Highway Lighting	7,483,805	0	7,483,805	4,872,504	0	4,872,504	2,611,301	0	2,611,301
99	448000	Interdepartmental Revenue	1,277,422	0	1,277,422	1,004,940	0	1,004,940	272,482	0	272,482
99	499XXX	Unbilled Revenue	(1,769,378)	0	(1,769,378)	(1,302,297)	0	(1,302,297)	(467,081)	0	(467,081)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>813,018,729</b>	<b>0</b>	<b>813,018,729</b>	<b>549,291,329</b>	<b>0</b>	<b>549,291,329</b>	<b>263,727,400</b>	<b>0</b>	<b>263,727,400</b>
1	447XXX	Sales for Resale	0	88,779,013	88,779,013	0	58,017,085	58,017,085	0	30,761,928	30,761,928
<b>TOTAL SALES OF ELECTRICITY</b>			<b>813,018,729</b>	<b>88,779,013</b>	<b>901,797,742</b>	<b>549,291,329</b>	<b>58,017,085</b>	<b>607,308,414</b>	<b>263,727,400</b>	<b>30,761,928</b>	<b>294,489,328</b>
<b>OTHER OPERATING REVENUE:</b>											
99	449100	Provision for Rate Refund	(1,181,583)	0	(1,181,583)	(1,181,583)	0	(1,181,583)	0	0	0
99	451000	Miscellaneous Service Revenue	360,115	0	360,115	208,331	0	208,331	151,784	0	151,784
1	453000	Sales of Water & Water Power	0	363,668	363,668	0	237,657	237,657	0	126,011	126,011
1	454000	Rent from Electric Property	2,656,926	110,811	2,767,737	1,670,839	72,415	1,743,254	986,087	38,396	1,024,483
1	456XXX	Other Electric Revenues	(7,955,674)	93,780,251	85,824,577	(4,769,763)	61,285,394	56,515,631	(3,185,911)	32,494,857	29,308,946
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>(6,120,216)</b>	<b>94,254,730</b>	<b>88,134,514</b>	<b>(4,072,176)</b>	<b>61,595,466</b>	<b>57,523,290</b>	<b>(2,048,040)</b>	<b>32,659,264</b>	<b>30,611,224</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>806,898,513</b>	<b>183,033,743</b>	<b>989,932,256</b>	<b>545,219,153</b>	<b>119,612,551</b>	<b>664,831,704</b>	<b>261,679,360</b>	<b>63,421,192</b>	<b>325,100,552</b>

1.00-7

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AV UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>EXPENSE</b>									
		<b>STEAM POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	500000	Supervision & Engineering	0	351,615	351,615	0	229,780	229,780	0	121,835	121,835
1	501XXX	Fuel	0	28,164,386	28,164,386	0	18,405,426	18,405,426	0	9,758,960	9,758,960
1	502000	Steam Expense	0	4,498,751	4,498,751	0	2,939,934	2,939,934	0	1,558,817	1,558,817
1	505000	Electric Expense	0	1,240,901	1,240,901	0	810,929	810,929	0	429,972	429,972
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,798,619	2,798,619	0	1,828,898	1,828,898	0	969,721	969,721
1	507000	Rent	0	39,448	39,448	0	25,779	25,779	0	13,669	13,669
		<b>MAINTENANCE</b>									
1	510000	Supervision & Engineering	0	500,387	500,387	0	327,003	327,003	0	173,384	173,384
1	511000	Structures	0	704,022	704,022	0	460,078	460,078	0	243,944	243,944
1	512000	Boiler Plant	0	6,404,383	6,404,383	0	4,185,264	4,185,264	0	2,219,119	2,219,119
1	513000	Electric Plant	0	2,866,901	2,866,901	0	1,873,520	1,873,520	0	993,381	993,381
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,373,252	1,373,252	0	897,420	897,420	0	475,832	475,832
		<b>TOTAL STEAM POWER GENERATION EXP</b>	<b>0</b>	<b>48,942,665</b>	<b>48,942,665</b>	<b>0</b>	<b>31,984,031</b>	<b>31,984,031</b>	<b>0</b>	<b>16,958,634</b>	<b>16,958,634</b>
		<b>HYDRAULIC POWER GENERATION EXP:</b>									
		<b>OPERATION</b>									
1	535000	Supervision & Engineering	0	2,483,025	2,483,025	0	1,622,657	1,622,657	0	860,368	860,368
1	536000	Water for Power	0	1,126,313	1,126,313	0	736,046	736,046	0	390,267	390,267
1	537000	Hydraulic Expense	4,200,705	3,816,393	8,017,098	2,755,124	2,494,013	5,249,137	1,445,581	1,322,380	2,767,961
1	538000	Electric Expense	0	7,342,763	7,342,763	0	4,798,496	4,798,496	0	2,544,267	2,544,267
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	971,164	971,164	0	634,656	634,656	0	336,508	336,508
1	540000	Rent	0	1,446,934	1,446,934	0	945,571	945,571	0	501,363	501,363
1	540100	MT Trust Funds Land Settlement Rents	4,861,800	0	4,861,800	3,195,598	0	3,195,598	1,666,202	0	1,666,202
		<b>MAINTENANCE</b>									
1	541000	Supervision & Engineering	0	916,539	916,539	0	598,958	598,958	0	317,581	317,581
1	542000	Structures	0	379,782	379,782	0	248,188	248,188	0	131,594	131,594
1	543000	Reservoirs, Dams, & Waterways	0	2,963,625	2,963,625	0	1,936,729	1,936,729	0	1,026,896	1,026,896
1	544000	Electric Plant	0	3,068,063	3,068,063	0	2,004,979	2,004,979	0	1,063,084	1,063,084
1	545000	Miscellaneous Hydraulic Plant	0	696,336	696,336	0	455,056	455,056	0	241,280	241,280
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>9,062,505</b>	<b>25,210,937</b>	<b>34,273,442</b>	<b>5,950,722</b>	<b>16,475,349</b>	<b>22,426,071</b>	<b>3,111,783</b>	<b>8,735,588</b>	<b>11,847,371</b>
		<b>OTHER POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	546000	Supervision & Engineering	0	623,537	623,537	0	407,481	407,481	0	216,056	216,056
1	547XXX	Fuel	0	69,526,481	69,526,481	0	45,435,555	45,435,555	0	24,090,926	24,090,926
1	548000	Generation Expense	0	1,711,153	1,711,153	0	1,118,238	1,118,238	0	592,915	592,915
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	491,137	491,137	0	320,958	320,958	0	170,179	170,179
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
		<b>MAINTENANCE</b>									
1	551000	Supervision & Engineering	0	721,322	721,322	0	471,384	471,384	0	249,938	249,938
1	552000	Structures	0	194,208	194,208	0	126,915	126,915	0	67,293	67,293
1	553000	Generating & Electric Equipment	0	4,471,719	4,471,719	0	2,922,268	2,922,268	0	1,549,451	1,549,451
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	423,855	423,855	0	276,989	276,989	0	146,866	146,866
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>78,131,240</b>	<b>78,131,240</b>	<b>0</b>	<b>51,058,764</b>	<b>51,058,764</b>	<b>0</b>	<b>27,072,476</b>	<b>27,072,476</b>

8-00-

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\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	130,674,107	130,674,107	0	85,395,529	85,395,529	0	45,278,578	45,278,578
1	556000	System Control & Load Dispatching	0	734,819	734,819	0	480,204	480,204	0	254,615	254,615
E-557	557XXX	Other Expense	6,674,715	68,455,610	75,130,325	2,794,549	44,735,740	47,530,289	3,880,166	23,719,870	27,600,036
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>6,674,715</b>	<b>199,864,536</b>	<b>206,539,251</b>	<b>2,794,549</b>	<b>130,611,473</b>	<b>133,406,022</b>	<b>3,880,166</b>	<b>69,253,063</b>	<b>73,133,229</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>15,737,220</b>	<b>352,149,378</b>	<b>367,886,598</b>	<b>8,745,271</b>	<b>230,129,617</b>	<b>238,874,888</b>	<b>6,991,949</b>	<b>122,019,761</b>	<b>129,011,710</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,705,830	2,705,830	0	1,768,260	1,768,260	0	937,570	937,570
1	561000	Load Dispatching	0	3,651,764	3,651,764	0	2,386,428	2,386,428	0	1,265,336	1,265,336
1	562000	Station Expense	0	318,441	318,441	0	208,101	208,101	0	110,340	110,340
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	426,023	426,023	0	278,406	278,406	0	147,617	147,617
1	565XXX	Transmission of Electricity by Others	0	17,569,670	17,569,670	0	11,481,779	11,481,779	0	6,087,891	6,087,891
1	566000	Miscellaneous Transmission Expense	0	2,048,338	2,048,338	0	1,338,589	1,338,589	0	709,749	709,749
1	567000	Rent	0	153,496	153,496	0	100,310	100,310	0	53,186	53,186
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	1,271	858,836	860,107	0	561,249	561,249	1,271	297,587	298,858
1	569000	Structures	1,711	798,496	800,207	0	521,817	521,817	1,711	276,679	278,390
1	570000	Station Equipment	686	1,711,852	1,712,538	0	1,118,695	1,118,695	686	593,157	593,843
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	11,425	1,058,029	1,069,454	2,552	691,422	693,974	8,873	366,607	375,480
1	572000	Underground Lines	477	14	491	32	9	41	445	5	450
1	573000	Service Miscellaneous	0	117,575	117,575	0	76,835	76,835	0	40,740	40,740
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>15,570</b>	<b>31,418,364</b>	<b>31,433,934</b>	<b>2,584</b>	<b>20,531,900</b>	<b>20,534,484</b>	<b>12,986</b>	<b>10,886,464</b>	<b>10,899,450</b>

1-00-9

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,340,915	29,340,915	0	19,174,288	19,174,288	0	10,166,627	10,166,627
E-DEPX		Depreciation Expense-Transmission	0	12,323,650	12,323,650	0	8,053,505	8,053,505	0	4,270,145	4,270,145
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,156,280	1,156,280	0	755,629	755,629	0	400,651	400,651
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,740)	0	(142,740)	142,740	0	142,740
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	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,700	141,765	0	69,300	69,300
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,382	21,382	0	11,337	11,337
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,562,282	0	1,562,282	(10)	0	(10)	1,562,292	0	1,562,292
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	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	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	577,750	577,750	0	306,336	306,336
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	233,525	0	233,525	182,467	0	182,467	51,058	0	51,058
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,211,499)	0	(2,211,499)	(1,406,519)	0	(1,406,519)	(804,980)	0	(804,980)
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(205,062)	0	(205,062)	0	0	0	(205,062)	0	(205,062)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(49,973)	0	(49,973)	(49,973)	0	(49,973)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,499)	(5,499)	0	(2,916)	(2,916)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,561,012	22,561,012	0	14,743,621	14,743,621	0	7,817,391	7,817,391
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,780,598	66,490,247	69,270,845	1,456,924	43,451,376	44,908,300	1,323,674	23,038,871	24,362,545
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	18,533,388	450,057,989	468,591,377	10,204,779	294,112,893	304,317,672	8,328,609	155,945,096	164,273,705

1-00-10

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION:</b>									
3	580000	Supervision & Engineering	933,213	2,932,485	3,865,698	633,811	1,916,672	2,550,483	299,402	1,015,813	1,315,215
3	582000	Station Expense	702,030	45,695	747,725	371,277	29,866	401,143	330,753	15,829	346,582
3	583000	Overhead Line Expense	1,703,318	439,198	2,142,516	1,121,255	287,060	1,408,315	582,063	152,138	734,201
3	584000	Underground Line Expense	1,334,171	0	1,334,171	765,032	0	765,032	569,139	0	569,139
3	584100	Energy Storage Equipment	80,570	0	80,570	80,570	0	80,570	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,620	0	6,620	4,809	0	4,809	1,811	0	1,811
3	586000	Meter Expense	1,800,034	56,719	1,856,753	1,382,521	37,072	1,419,593	417,513	19,647	437,160
3	587000	Customer Installations Expense	688,249	134,610	822,859	449,693	87,981	537,674	238,556	46,629	285,185
3	588000	Miscellaneous Distribution Expense	3,498,738	3,815,313	7,314,051	2,085,045	2,493,689	4,578,734	1,413,693	1,321,624	2,735,317
3	589000	Rent	65	385,801	385,866	0	252,160	252,160	65	133,641	133,706
		<b>MAINTENANCE:</b>									
3	590000	Supervision & Engineering	323,911	1,090,129	1,414,040	264,592	712,508	977,100	59,319	377,621	436,940
3	591000	Structures	506,862	1,591	508,453	262,133	1,040	263,173	244,729	551	245,280
3	592000	Station Equipment	820,096	222,249	1,042,345	520,078	145,262	665,340	300,018	76,987	377,005
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,317,466	0	9,317,466	6,111,733	0	6,111,733	3,205,733	0	3,205,733
3	594000	Underground Lines	905,731	0	905,731	645,742	0	645,742	259,989	0	259,989
3	595000	Line Transformers	522,740	0	522,740	444,390	0	444,390	78,350	0	78,350
3	596000	Street Light & Signal System Maintenance Exp	194,354	0	194,354	153,204	0	153,204	41,150	0	41,150
3	597000	Meters	39,978	0	39,978	29,603	0	29,603	10,375	0	10,375
3	598000	Miscellaneous Distribution Expense	160,011	174,602	334,613	59,038	114,120	173,158	100,973	60,482	161,455
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>23,538,157</b>	<b>9,298,392</b>	<b>32,836,549</b>	<b>15,384,526</b>	<b>6,077,430</b>	<b>21,461,956</b>	<b>8,153,631</b>	<b>3,220,962</b>	<b>11,374,593</b>
E-DEPX		Depreciation Expense-Distribution	46,713,426	56,114	46,769,540	29,800,287	36,676	29,836,963	16,913,139	19,438	16,932,577
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,092	0	30,092	30,092	0	30,092	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,054,567	0	55,054,567	47,539,383	0	47,539,383	7,515,184	0	7,515,184
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>101,798,085</b>	<b>56,114</b>	<b>101,854,199</b>	<b>77,369,762</b>	<b>36,676</b>	<b>77,406,438</b>	<b>24,428,323</b>	<b>19,438</b>	<b>24,447,761</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>125,336,242</b>	<b>9,354,506</b>	<b>134,690,748</b>	<b>92,754,288</b>	<b>6,114,106</b>	<b>98,868,394</b>	<b>32,581,954</b>	<b>3,240,400</b>	<b>35,822,354</b>

11-00-1

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	242,260	242,260	0	159,102	159,102	0	83,158	83,158
2	902000	Meter Reading Expenses	3,012,570	174,511	3,187,081	2,806,390	114,608	2,920,998	206,180	59,903	266,083
2	903XXX	Customer Records & Collection Expenses	2,169,988	7,592,236	9,762,224	1,471,887	4,986,125	6,458,012	698,101	2,606,111	3,304,212
2	904000	Uncollectible Accounts	0	2,752,406	2,752,406	0	1,807,615	1,807,615	0	944,791	944,791
2	905000	Misc Customer Accounts	0	246,534	246,534	0	161,909	161,909	0	84,625	84,625
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,182,558</b>	<b>11,007,947</b>	<b>16,190,505</b>	<b>4,278,277</b>	<b>7,229,359</b>	<b>11,507,636</b>	<b>904,281</b>	<b>3,778,588</b>	<b>4,682,869</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	28,889,700	261,163	29,150,863	21,277,794	171,516	21,449,310	7,611,906	89,647	7,701,553
2	909000	Advertising	21,306	883,312	904,618	21,306	580,106	601,412	0	303,206	303,206
2	910000	Misc Customer Service & Info Exp	0	326,924	326,924	0	214,704	214,704	0	112,220	112,220
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>28,911,006</b>	<b>1,471,399</b>	<b>30,382,405</b>	<b>21,299,100</b>	<b>966,326</b>	<b>22,265,426</b>	<b>7,611,906</b>	<b>505,073</b>	<b>8,116,979</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	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>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	538,764	31,368,492	31,907,256	369,416	21,408,682	21,778,098	169,348	9,959,810	10,129,158
4	921000	Office Supplies & Expenses	77,793	3,960,082	4,037,875	77,793	2,702,716	2,780,509	0	1,257,366	1,257,366
4	922000	Admin Exp Transferred--Credit	0	(127,148)	(127,148)	0	(86,777)	(86,777)	0	(40,371)	(40,371)
4	923000	Outside Services Employed	139,136	7,509,289	7,648,425	134,067	5,125,015	5,259,082	5,069	2,384,274	2,389,343
4	924000	Property Insurance Premium	0	1,226,497	1,226,497	0	837,072	837,072	0	389,425	389,425
4	925XXX	Injuries and Damages	16,506	3,271,850	3,288,356	16,195	2,233,005	2,249,200	311	1,038,845	1,039,156
4	926XXX	Employee Pensions and Benefits	2,156	1,459,341	1,461,497	2,156	995,986	998,142	0	463,355	463,355
4	927000	Franchise Requirements	1,685	0	1,685	0	0	0	1,685	0	1,685
1	928000	Regulatory Commission Expenses	3,044,619	3,532,099	6,576,718	2,148,806	2,308,227	4,457,033	895,813	1,223,872	2,119,685
4	930000	Miscellaneous General Expenses	143,948	3,501,442	3,645,390	105,021	2,389,699	2,494,720	38,927	1,111,743	1,150,670
4	931000	Rents	4,200	667,480	671,680	0	455,548	455,548	4,200	211,932	216,132
4	935000	Maintenance of General Plant	975,284	10,654,391	11,629,675	513,167	7,271,515	7,784,682	462,117	3,382,876	3,844,993
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,944,091</b>	<b>67,023,815</b>	<b>71,967,906</b>	<b>3,366,621</b>	<b>45,640,688</b>	<b>49,007,309</b>	<b>1,577,470</b>	<b>21,383,127</b>	<b>22,960,597</b>

1-00-12

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,383,755	16,824,325	18,208,080	874,476	11,482,434	12,356,910	509,279	5,341,891	5,851,170
E-AMTX		Amortization Expense-General Plant - 303000	0	428,784	428,784	0	292,421	292,421	0	136,363	136,363
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	737,622	18,114,865	18,852,487	722,357	12,363,214	13,085,571	15,265	5,751,651	5,766,916
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(2,798,080)	0	(2,798,080)	0	0	0	(2,798,080)	0	(2,798,080)
99	407414	Regulatory Credit - Deferral - FISERVE	(370,223)	0	(370,223)	(254,165)	0	(254,165)	(116,058)	0	(116,058)
99	407436	Regulatory Credit - MDM System	(520,380)	0	(520,380)	(520,380)	0	(520,380)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(1,567,306)</b>	<b>35,416,004</b>	<b>33,848,698</b>	<b>822,288</b>	<b>24,170,849</b>	<b>24,993,137</b>	<b>(2,389,594)</b>	<b>11,245,155</b>	<b>8,855,561</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>3,376,785</b>	<b>102,439,819</b>	<b>105,816,604</b>	<b>4,188,909</b>	<b>69,811,537</b>	<b>74,000,446</b>	<b>(812,124)</b>	<b>32,628,282</b>	<b>31,816,158</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>181,339,979</b>	<b>574,331,660</b>	<b>755,671,639</b>	<b>132,725,353</b>	<b>378,234,221</b>	<b>510,959,574</b>	<b>48,614,626</b>	<b>196,097,439</b>	<b>244,712,065</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>234,260,617</b>			<b>153,872,130</b>			<b>80,388,487</b>
E-FIT		FEDERAL INCOME TAX			13,788,147			9,591,974			4,196,173
E-FIT		DEFERRED FEDERAL INCOME TAX			46,657,447			30,099,932			16,557,515
E-FIT		AMORTIZED ITC			(346,295)			(226,304)			(119,991)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>174,161,318</b>			<b>114,406,528</b>			<b>59,754,790</b>

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.674%	34.326%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.360%	34.640%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-13



**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Twelve Months Ended December 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**E-456-12A**

**AVISTA UTILITIES**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	107,726	1,192,248	1,299,974	106,526	779,134	885,660	1,200	413,114	414,314
1	456010	Other Electric Rev-Financial	0	8,164,999	8,164,999	0	5,335,827	5,335,827	0	2,829,172	2,829,172
1	456015	Other Electric Rev-CT Fuel Sales	0	23,702,203	23,702,203	0	15,489,390	15,489,390	0	8,212,813	8,212,813
1	456016	Other Electric Rev-Resource Opt	0	4,894,206	4,894,206	0	3,198,364	3,198,364	0	1,695,842	1,695,842
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,369	39,369	0	20,875	20,875
1	456020	Other Electric Rev-Sale of Excess	0	340,672	340,672	0	222,629	222,629	0	118,043	118,043
1	456100	Transmission Revenue of Others	0	12,765,475	12,765,475	0	8,342,238	8,342,238	0	4,423,237	4,423,237
1	456120	Parallel Capacity Support Revenue	0	3,192,000	3,192,000	0	2,085,972	2,085,972	0	1,106,028	1,106,028
1	456130	Ancillary Services Revenue	0	2,472,917	2,472,917	0	1,616,051	1,616,051	0	856,866	856,866
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	520,875	0	520,875	0	0	0	520,875	0	520,875
1	456328	Residential Decoupling Deferral	(4,777,729)	0	(4,777,729)	(1,982,658)	0	(1,982,658)	(2,795,071)	0	(2,795,071)
1	456329	Amortization Res Decoupling Deferral	(7,985,519)	0	(7,985,519)	(7,063,734)	0	(7,063,734)	(921,785)	0	(921,785)
1	456338	Non-res Decoupling Deferred Rev	2,320,104	0	2,320,104	1,708,106	0	1,708,106	611,998	0	611,998
1	456339	Amortization Non-res Decoupling	1,702,715	0	1,702,715	2,356,624	0	2,356,624	(653,909)	0	(653,909)
1	456700	Other Electric Rev-Low Voltage	156,154	0	156,154	105,373	0	105,373	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,662,936	1,662,936	0	1,086,729	1,086,729	0	576,207	576,207
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,081,217)	(1,081,217)	0	(706,575)	(706,575)	0	(374,642)	(374,642)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,081,217	1,081,217	0	706,575	706,575	0	374,642	374,642
1	456730	Other Elec Rev-Intraco Thermal	0	35,332,352	35,332,352	0	23,089,692	23,089,692	0	12,242,660	12,242,660
<b>TOTAL ACCOUNT 456</b>			<b>(7,955,674)</b>	<b>93,780,252</b>	<b>85,824,578</b>	<b>(4,769,763)</b>	<b>61,285,395</b>	<b>56,515,632</b>	<b>(3,185,911)</b>	<b>32,494,857</b>	<b>29,308,946</b>

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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41-001

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>		<b>E-555-12A</b>
For Twelve Months Ended December 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	123,339,842	123,339,842	0	80,602,587	80,602,587	0	42,737,255	42,737,255
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	67,615	67,615	0	44,186	44,186	0	23,429	23,429
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,793,733	4,793,733	0	3,132,705	3,132,705	0	1,661,028	1,661,028
1	555710	Intercompany Purchase	0	2,472,917	2,472,917	0	1,616,051	1,616,051	0	856,866	856,866
TOTAL ACCOUNT 555			0	130,674,107	130,674,107	0	85,395,529	85,395,529	0	45,278,578	45,278,578

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-15

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES			E-557-12A
For Twelve Months Ended December 31, 2017			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,889	6,529,153	6,531,042	1,889	4,266,801	4,268,690	0	2,262,352	2,262,352
1	557010	Other Power Supply Expense - Financial	0	20,211,260	20,211,260	0	13,208,058	13,208,058	0	7,003,202	7,003,202
1	557018	Merchandise Processing Fee	0	109,562	109,562	0	71,599	71,599	0	37,963	37,963
1	557150	Fuel - Economic Dispatch	0	(8,419,890)	(8,419,890)	0	(5,502,398)	(5,502,398)	0	(2,917,492)	(2,917,492)
1	557160	Power Supply Expense - Miscellaneous	0	787	787	0	514	514	0	273	273
99	557161	Unbilled Add-Ons	(290,872)	0	(290,872)	0	0	0	(290,872)	0	(290,872)
1	557165	Other Resource Costs-CAISO Charges	0	136,020	136,020	0	88,889	88,889	0	47,131	47,131
1	557170	Broker Fees - Power	0	482,389	482,389	0	315,241	315,241	0	167,148	167,148
1	557171	REC Broker Fees	0	40,641	40,641	0	26,559	26,559	0	14,082	14,082
1	557172	Trade Reporting	0	375	375	0	245	245	0	130	130
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	1,664,805	0	1,664,805	1,664,805	0	1,664,805	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	3,162,332	0	3,162,332	3,162,332	0	3,162,332	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,531,975)	0	(2,531,975)	(2,531,975)	0	(2,531,975)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	5,818,792	0	5,818,792	0	0	0	5,818,792	0	5,818,792
99	557390	Idaho PCA Amortization	(1,968,958)	0	(1,968,958)	0	0	0	(1,968,958)	0	(1,968,958)
1	557395	Optional Renewable Power Expense Offset	0	473	473	0	309	309	0	164	164
1	557610	Other Expenses - Exposure	0	17,100	17,100	0	11,175	11,175	0	5,925	5,925
1	557700	Turbine Gas Bookout Expense	0	2,274,789	2,274,789	0	1,486,575	1,486,575	0	788,214	788,214
1	557711	Turbine Gas Bookout Offset	0	(2,274,789)	(2,274,789)	0	(1,486,575)	(1,486,575)	0	(788,214)	(788,214)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,347,740	49,347,740	0	32,248,748	32,248,748	0	17,098,992	17,098,992
TOTAL ACCOUNT 557			6,674,715	68,455,610	75,130,325	2,794,549	44,735,740	47,530,289	3,880,166	23,719,870	27,600,036

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-16

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>		<b>E-908-12A</b>
For Twelve Months Ended December 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	387,962	261,163	649,125	288,288	171,516	459,804	99,674	89,647	189,321
99	908600	Public Purpose Tariff Rider Expense Offset	27,990,036	0	27,990,036	20,643,035	0	20,643,035	7,347,001	0	7,347,001
99	908610	Limited Income Tax Refund Program	173,316	0	173,316	173,316	0	173,316	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	338,386	0	338,386	173,155	0	173,155	165,231	0	165,231
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,889,700	261,163	29,150,863	21,277,794	171,516	21,449,310	7,611,906	89,647	7,701,553

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.674%	34.326%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

100-17

**RESULTS OF OPERATIONS**  
**ELECTRIC INTEREST DEDUCTION FOR FIT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	<b>Debt</b>			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.541%	5.506%
	Total Weighted Cost		2.921%	2.903%
E-APL	Net Rate Base	2,291,996,480	1,516,399,093	775,597,387
	Interest Deduction for FIT Calculation	66,809,610	44,294,018	22,515,592
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

1-00-18

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	989,932,256	664,831,704	325,100,552
E-OPS	Less: Operating & Maintenance Expense	550,697,897	363,651,699	187,046,198
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	127,358,163	85,024,871	42,333,292
E-OTX	Less: Taxes Other than FIT	77,615,579	62,283,004	15,332,575
	Net Operating Income Before FIT	234,260,617	153,872,130	80,388,487
E-INT	Less: Interest Expense	66,809,610	44,294,018	22,515,592
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(127,926,907)	(82,230,653)	(45,696,254)
	Taxable Net Operating Income	39,524,100	27,490,199	12,033,901
	Tax Rate	35.00%	35.00%	35.00%
	Federal Income Tax	13,833,435	9,621,570	4,211,865
1	Production Tax Credit	(45,288)	(29,596)	(15,692)
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	13,788,147	9,591,974	4,196,173
E-DTE	Deferred FIT	46,657,447	30,099,932	16,557,515
1	411400 Amortized Investment Tax Credit	(346,295)	(226,304)	(119,991)
	Total Net FIT/Deferred FIT	60,099,299	39,465,602	20,633,697

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

1-00-19

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVAILABILITY UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	48,864,895	78,292,963	127,157,858	31,427,212	52,190,947	83,618,159	17,437,683	26,102,016	43,539,699
12	997001 Contributions In Aid of Construction	0	6,333,799	6,333,799	0	4,186,578	4,186,578	0	2,147,221	2,147,221
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,851)	(9,851)	0	(5,149)	(5,149)
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	2,161,804	2,161,804	0	1,475,410	1,475,410	0	686,394	686,394
99	997007 Idaho PCA	3,849,834	0	3,849,834	0	0	0	3,849,834	0	3,849,834
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,103)	(22,103)	0	(11,719)	(11,719)
4	997015 Airplane Lease Payments	0	613,026	613,026	0	418,384	418,384	0	194,642	194,642
12	997016 Redemption Expense Amortization	0	1,259,846	1,259,846	0	832,746	832,746	0	427,100	427,100
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	(9,797,566)	39	(9,797,527)	(6,169,086)	27	(6,169,059)	(3,628,480)	12	(3,628,468)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	583,591	583,591	0	398,295	398,295	0	185,296	185,296
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	10,695,258	0	10,695,258	7,457,366	0	7,457,366	3,237,892	0	3,237,892
12	997032 Interest Rate Swaps	0	(3,933,054)	(3,933,054)	0	(2,599,709)	(2,599,709)	0	(1,333,345)	(1,333,345)
4	997033 BPA Residential Exchange	(804,764)	0	(804,764)	(446,607)	0	(446,607)	(358,157)	0	(358,157)
99	997034 Montana Hydro Settlement	4,861,800	0	4,861,800	3,195,598	0	3,195,598	1,666,202	0	1,666,202
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	1,808,631	0	1,808,631	1,808,631	0	1,808,631	0	0	0
1	997044 Non-Monetary Power Costs	0	67,615	67,615	0	44,186	44,186	0	23,429	23,429
1	997045 Section 199 Manufacturing Deduction	0	(2,200,000)	(2,200,000)	0	(1,437,700)	(1,437,700)	0	(762,300)	(762,300)
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	(1,962,184)	(1,962,184)	0	(1,296,984)	(1,296,984)	0	(665,200)	(665,200)
11	997049 Tax Depreciation	0	(253,632,977)	(253,632,977)	0	(165,031,369)	(165,031,369)	0	(88,601,608)	(88,601,608)
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)

1-00-20

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVI UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	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	577,750	729,868	30,975	306,336	337,311
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(42,965)	0	(42,965)	81,946	0	81,946	(124,911)	0	(124,911)
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	9,648,512	9,648,512	0	6,277,997	6,277,997	0	3,370,515	3,370,515
4	997081	Deferred Compensation	0	1,321,819	1,321,819	0	902,128	902,128	0	419,691	419,691
4	997082	Meal Disallowances	0	430,929	430,929	0	294,105	294,105	0	136,824	136,824
4	997083	Paid Time Off	0	184,529	184,529	0	125,939	125,939	0	58,590	58,590
2	997084	Customer Uncollectibles	0	146,662	146,662	0	96,319	96,319	0	50,343	50,343
99	997088	Deferred O&M Colstrip & CS2	1,357,220	0	1,357,220	(10)	0	(10)	1,357,230	0	1,357,230
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	486,532	0	486,532	486,532	0	486,532	0	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,383	21,383	0	11,338	11,338
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(1,294,121)	0	(1,294,121)	(1,294,121)	0	(1,294,121)	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(116,002)	(116,002)	0	(75,807)	(75,807)	0	(40,195)	(40,195)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(27,611,653)	(27,611,653)	0	(18,044,215)	(18,044,215)	0	(9,567,438)	(9,567,438)
1	997102	Amort Idaho Earnings Test (254229)	(2,808,870)	0	(2,808,870)	0	0	0	(2,808,870)	0	(2,808,870)
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
1	997107	MDM System	(957,769)	0	(957,769)	(957,769)	0	(957,769)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>59,497,405</b>	<b>(187,542,751)</b>	<b>(127,926,907)</b>	<b>38,444,891</b>	<b>(120,675,544)</b>	<b>(82,230,653)</b>	<b>21,170,953</b>	<b>(66,867,207)</b>	<b>(45,696,254)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.674%	34.326%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.067%	34.933%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.099%	33.901%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-21



**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	50,480,982	50,480,982	0	32,482,493	32,482,493	0	17,998,489	17,998,489
99	410100	Deferred Federal Income Tax Expense - Washin	(1,177,885)	0	(1,177,885)	(1,177,885)	0	(1,177,885)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,098,078)	0	(1,098,078)	0	0	0	(1,098,078)	0	(1,098,078)
	410100	Total	(2,275,963)	50,480,982	48,205,019	(1,177,885)	32,482,493	31,304,608	(1,098,078)	17,998,489	16,900,411
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(656,660)	(656,660)	0	(422,534)	(422,534)	0	(234,126)	(234,126)
99	411100	Deferred Federal Income Tax Expense - Washin	(782,142)	0	(782,142)	(782,142)	0	(782,142)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(108,770)	0	(108,770)	0	0	0	(108,770)	0	(108,770)
	411100	Total	(890,912)	(656,660)	(1,547,572)	(782,142)	(422,534)	(1,204,676)	(108,770)	(234,126)	(342,896)
Total Deferred Federal Income Tax Expense			(3,166,875)	49,824,322	46,657,447	(1,960,027)	32,059,959	30,099,932	(1,206,848)	17,764,363	16,557,515

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.346%	35.654%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-22

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,515,240	1,515,240	0	990,209	990,209	0	525,031	525,031
1	408150	R&P Property Tax--Production	0	15,904,306	15,904,306	0	10,393,464	10,393,464	0	5,510,842	5,510,842
1	408180	R&P Property Tax--Transmission	0	5,804,119	5,804,119	0	3,792,992	3,792,992	0	2,011,127	2,011,127
1	409100	State Income Tax--Montana & Oregon	0	(676,528)	(676,528)	0	(442,111)	(442,111)	0	(234,417)	(234,417)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>22,561,012</b>	<b>22,561,012</b>	<b>0</b>	<b>14,743,621</b>	<b>14,743,621</b>	<b>0</b>	<b>7,817,391</b>	<b>7,817,391</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,456,517	0	21,456,517	21,456,517	0	21,456,517	0	0	0
99	408120	Municipal Occupation & License Tax	22,598,286	0	22,598,286	18,964,825	0	18,964,825	3,633,461	0	3,633,461
99	408160	Miscellaneous State or Local Tax--WA & ID	288	0	288	0	0	0	288	0	288
99	408170	R&P Property Tax--Distribution	10,337,717	0	10,337,717	7,118,041	0	7,118,041	3,219,676	0	3,219,676
99	409100	State Income Tax--Idaho	661,759	0	661,759	0	0	0	661,759	0	661,759
<b>TOTAL DISTRIBUTION</b>			<b>55,054,567</b>	<b>0</b>	<b>55,054,567</b>	<b>47,539,383</b>	<b>0</b>	<b>47,539,383</b>	<b>7,515,184</b>	<b>0</b>	<b>7,515,184</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>55,054,567</b>	<b>22,561,012</b>	<b>77,615,579</b>	<b>47,539,383</b>	<b>14,743,621</b>	<b>62,283,004</b>	<b>7,515,184</b>	<b>7,817,391</b>	<b>15,332,575</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-23

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	8,450,000	8,450,000	0	5,522,075	5,522,075	0	2,927,925	2,927,925
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,000	1,307,000	0	693,000	693,000
1	182333	CDA Settlement Costs	0	1,195,622	1,195,622	0	781,339	781,339	0	414,283	414,283
1	182381	CDA Settlement Past Storage	0	32,305,963	32,305,963	0	21,111,947	21,111,947	0	11,194,016	11,194,016
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	324,313	16,808,140	17,132,453	324,313	11,167,284	11,491,597	0	5,640,856	5,640,856
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,743,829	57,882,075	61,625,904	3,664,478	39,503,937	43,168,415	79,351	18,378,138	18,457,489
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,357,276	4,357,276	0	2,973,797	2,973,797	0	1,383,479	1,383,479
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,397,119	48,397,119	0	22,515,450	22,515,450
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	4,182,070	4,182,070	0	2,854,221	2,854,221	0	1,327,849	1,327,849
4	303121	Misc Intangible Plant-AMI Software	0	115,455	115,455	0	78,797	78,797	0	36,658	36,658
<b>TOTAL INTANGIBLE PLANT</b>			<b>4,670,846</b>	<b>242,258,388</b>	<b>246,929,234</b>	<b>4,591,495</b>	<b>162,483,680</b>	<b>167,075,175</b>	<b>79,351</b>	<b>79,774,708</b>	<b>79,854,059</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	3,577,717	3,577,717	0	2,338,038	2,338,038	0	1,239,679	1,239,679
1	311XXX	Structures & Improvements	0	133,994,742	133,994,742	0	87,565,564	87,565,564	0	46,429,178	46,429,178
1	312000	Boiler Plant	0	177,947,244	177,947,244	0	116,288,524	116,288,524	0	61,658,720	61,658,720
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	59,622,273	59,622,273	0	38,963,155	38,963,155	0	20,659,118	20,659,118
1	315000	Accessory Electric Equipment	0	27,928,620	27,928,620	0	18,251,353	18,251,353	0	9,677,267	9,677,267
1	316000	Miscellaneous Power Plant Equipment	0	18,095,851	18,095,851	0	11,825,639	11,825,639	0	6,270,212	6,270,212
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>0</b>	<b>421,173,217</b>	<b>421,173,217</b>	<b>0</b>	<b>275,236,697</b>	<b>275,236,697</b>	<b>0</b>	<b>145,936,520</b>	<b>145,936,520</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	62,150,913	62,150,913	0	40,615,622	40,615,622	0	21,535,291	21,535,291
1	331XXX	Structures & Improvements	0	78,320,854	78,320,854	0	51,182,678	51,182,678	0	27,138,176	27,138,176
1	332XXX	Reservoirs, Dams, & Waterways	0	180,021,575	180,021,575	0	117,644,099	117,644,099	0	62,377,476	62,377,476
1	333000	Waterwheels, Turbines, & Generators	0	223,780,129	223,780,129	0	146,240,314	146,240,314	0	77,539,815	77,539,815
1	334000	Accessory Electric Equipment	0	60,630,075	60,630,075	0	39,621,754	39,621,754	0	21,008,321	21,008,321
1	335XXX	Miscellaneous Power Plant Equipment	0	12,654,872	12,654,872	0	8,269,959	8,269,959	0	4,384,913	4,384,913
1	336000	Roads, Railroads, & Bridges	0	3,094,606	3,094,606	0	2,022,325	2,022,325	0	1,072,281	1,072,281
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>620,653,024</b>	<b>620,653,024</b>	<b>0</b>	<b>405,596,751</b>	<b>405,596,751</b>	<b>0</b>	<b>215,056,273</b>	<b>215,056,273</b>
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,035,755	17,035,755	0	11,132,866	11,132,866	0	5,902,889	5,902,889
1	342000	Fuel Holders, Producers, & Accessories	0	21,371,268	21,371,268	0	13,966,124	13,966,124	0	7,405,144	7,405,144
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	218,585,338	218,585,338	0	142,845,518	142,845,518	0	75,739,820	75,739,820
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	20,588,542	20,588,542	0	13,454,612	13,454,612	0	7,133,930	7,133,930
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,737,631	1,737,631	0	1,135,542	1,135,542	0	602,089	602,089
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>304,316,051</b>	<b>304,316,051</b>	<b>0</b>	<b>198,870,539</b>	<b>198,870,539</b>	<b>0</b>	<b>105,445,512</b>	<b>105,445,512</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>1,346,142,292</b>	<b>1,346,142,292</b>	<b>0</b>	<b>879,703,987</b>	<b>879,703,987</b>	<b>0</b>	<b>466,438,305</b>	<b>466,438,305</b>

1-00-24

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

**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	25,600,071	25,600,071	0	16,729,646	16,729,646	0	8,870,425	8,870,425
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,664,750	24,664,750	0	16,118,414	16,118,414	0	8,546,336	8,546,336
1	353000	Station Equipment	0	254,745,323	254,745,323	0	166,476,069	166,476,069	0	88,269,254	88,269,254
1	354000	Towers & Fixtures	0	17,174,808	17,174,808	0	11,223,737	11,223,737	0	5,951,071	5,951,071
1	355000	Poles & Fixtures	0	222,059,946	222,059,946	0	145,116,175	145,116,175	0	76,943,771	76,943,771
1	356000	Overhead Conductors & Devices	0	138,417,040	138,417,040	0	90,455,536	90,455,536	0	47,961,504	47,961,504
1	357000	Underground Conduit	0	3,012,638	3,012,638	0	1,968,759	1,968,759	0	1,043,879	1,043,879
1	358000	Underground Conductors & Devices	0	2,356,451	2,356,451	0	1,539,941	1,539,941	0	816,510	816,510
1	359000	Roads & Trails	0	2,103,414	2,103,414	0	1,374,581	1,374,581	0	728,833	728,833
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>690,134,441</b>	<b>690,134,441</b>	<b>0</b>	<b>451,002,858</b>	<b>451,002,858</b>	<b>0</b>	<b>239,131,583</b>	<b>239,131,583</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,004,303	0	7,004,303	5,545,146	0	5,545,146	1,459,157	0	1,459,157
99	360400	Land Easements	2,576,311	0	2,576,311	340,579	0	340,579	2,235,732	0	2,235,732
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,924,639	0	21,924,639	15,481,016	0	15,481,016	6,443,623	0	6,443,623
3	362000	Station Equipment	125,139,052	2,848,450	127,987,502	81,358,381	1,861,747	83,220,128	43,780,671	986,703	44,767,374
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	369,158,867	0	369,158,867	237,320,076	0	237,320,076	131,838,791	0	131,838,791
99	365000	Overhead Conductors & Devices	241,938,938	0	241,938,938	153,039,780	0	153,039,780	88,899,158	0	88,899,158
99	366000	Underground Conduit	106,901,345	0	106,901,345	69,122,310	0	69,122,310	37,779,035	0	37,779,035
99	367000	Underground Conductors & Devices	189,992,983	0	189,992,983	124,054,934	0	124,054,934	65,938,049	0	65,938,049
99	368000	Line Transformers	248,699,884	0	248,699,884	170,702,709	0	170,702,709	77,997,175	0	77,997,175
99	369XXX	Services	161,686,029	0	161,686,029	105,945,990	0	105,945,990	55,740,039	0	55,740,039
99	371XXX	Installations on Customers' Premises	612,444	0	612,444	612,444	0	612,444	0	0	0
99	370000	Meters	49,618,750	0	49,618,750	26,794,868	0	26,794,868	22,823,882	0	22,823,882
99	373XXX	Street Light & Signal Systems	58,286,955	0	58,286,955	38,961,138	0	38,961,138	19,325,817	0	19,325,817
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,586,506,195</b>	<b>2,848,450</b>	<b>1,589,354,645</b>	<b>1,031,877,216</b>	<b>1,861,747</b>	<b>1,033,738,963</b>	<b>554,628,979</b>	<b>986,703</b>	<b>555,615,682</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,422,054	7,244,999	8,667,053	719,575	4,944,639	5,664,214	702,479	2,300,360	3,002,839
4	390XXX	Structures & Improvements	14,707,903	83,381,907	98,089,810	6,617,460	56,907,318	63,524,778	8,090,443	26,474,589	34,565,032
4	391XXX	Office Furniture & Equipment	1,391,616	49,920,910	51,312,526	1,325,404	34,070,522	35,395,926	66,212	15,850,388	15,916,600
4	392XXX	Transportation Equipment	29,734,459	15,782,331	45,516,790	21,078,143	10,771,283	31,849,426	8,656,316	5,011,048	13,667,364
4	393000	Stores Equipment	252,244	3,522,742	3,774,986	116,462	2,404,236	2,520,698	135,782	1,118,506	1,254,288
4	394000	Tools, Shop & Garage Equipment	1,837,653	12,723,621	14,561,274	824,631	8,683,744	9,508,375	1,013,022	4,039,877	5,052,899
4	394100	Electric Charging Stations	0	76,813	76,813	0	52,424	52,424	0	24,389	24,389
4	395000	Laboratory Equipment	238,932	1,210,246	1,449,178	211,887	825,981	1,037,868	27,045	384,265	411,310
4	396XXX	Power Operated Equipment	24,570,607	8,721,640	33,292,247	14,763,269	5,952,432	20,715,701	9,807,338	2,769,208	12,576,546
4	397XXX	Communications Equipment	22,915,673	85,235,283	108,150,956	13,608,154	58,172,228	71,780,382	9,307,519	27,063,055	36,370,574
4	398000	Miscellaneous Equipment	12,818	417,451	430,269	3,880	284,906	288,786	8,938	132,545	141,483
<b>TOTAL GENERAL PLANT</b>			<b>97,083,959</b>	<b>268,237,943</b>	<b>365,321,902</b>	<b>59,268,865</b>	<b>183,069,713</b>	<b>242,338,578</b>	<b>37,815,094</b>	<b>85,168,230</b>	<b>122,983,324</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,688,261,000</b>	<b>2,549,621,514</b>	<b>4,237,882,514</b>	<b>1,095,737,576</b>	<b>1,678,121,985</b>	<b>2,773,859,561</b>	<b>592,523,424</b>	<b>871,499,529</b>	<b>1,464,022,953</b>

1.60-25

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>E-PLT-12A</b>
<b>ELECTRIC UTILITY PLANT</b>		
For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>ACCUMULATED DEPRECIATION</b>									
E-ADEP		Steam Production Plant	0	(297,240,249)	(297,240,249)	0	(194,246,503)	(194,246,503)	0	(102,993,746)	(102,993,746)
E-ADEP		Hydro Production Plant	0	(126,971,154)	(126,971,154)	0	(82,975,649)	(82,975,649)	0	(43,995,505)	(43,995,505)
E-ADEP		Other Production Plant	0	(114,564,999)	(114,564,999)	0	(74,868,227)	(74,868,227)	0	(39,696,772)	(39,696,772)
E-ADEP		Transmission Plant	0	(209,392,702)	(209,392,702)	0	(136,838,131)	(136,838,131)	0	(72,554,571)	(72,554,571)
E-ADEP		Distribution Plant	(510,551,024)	(104,738)	(510,655,762)	(313,944,417)	(68,457)	(314,012,874)	(196,606,607)	(36,281)	(196,642,888)
E-ADEP		General Plant	(35,181,759)	(93,614,129)	(128,795,888)	(21,387,297)	(63,890,706)	(85,278,003)	(13,794,462)	(29,723,423)	(43,517,885)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(545,732,783)</b>	<b>(841,887,971)</b>	<b>(1,387,620,754)</b>	<b>(335,331,714)</b>	<b>(552,887,673)</b>	<b>(888,219,387)</b>	<b>(210,401,069)</b>	<b>(289,000,298)</b>	<b>(499,401,367)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,094,577)	(12,094,577)	0	(7,903,806)	(7,903,806)	0	(4,190,771)	(4,190,771)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(216,363)	0	(216,363)	(216,363)	0	(216,363)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,625,554)	(1,625,554)	0	(1,107,351)	(1,107,351)	0	(518,203)	(518,203)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,581,382)	(37,225,444)	(39,806,826)	(2,528,102)	(25,405,992)	(27,934,094)	(53,280)	(11,819,452)	(11,872,732)
E-AAAMT		General Plant - 390200, 396200	(2,411)	(117,581)	(119,992)	(1,381)	(80,248)	(81,629)	(1,030)	(37,333)	(38,363)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(2,800,156)</b>	<b>(51,063,156)</b>	<b>(53,863,312)</b>	<b>(2,745,846)</b>	<b>(34,497,397)</b>	<b>(37,243,243)</b>	<b>(54,310)</b>	<b>(16,565,759)</b>	<b>(16,620,069)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(548,532,939)</b>	<b>(892,951,127)</b>	<b>(1,441,484,066)</b>	<b>(338,077,560)</b>	<b>(587,385,070)</b>	<b>(925,462,630)</b>	<b>(210,455,379)</b>	<b>(305,566,057)</b>	<b>(516,021,436)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,139,728,061</b>	<b>1,656,670,387</b>	<b>2,796,398,448</b>	<b>757,660,016</b>	<b>1,090,736,915</b>	<b>1,848,396,931</b>	<b>382,068,045</b>	<b>565,933,472</b>	<b>948,001,517</b>
		<b>ACCUMULATED DFIT</b>									
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(17,529)	(17,529)	0	(11,455)	(11,455)	0	(6,074)	(6,074)
12		ADFIT - Electric Plant In Service (282900)	0	(526,719,309)	(526,719,309)	0	(348,156,196)	(348,156,196)	0	(178,563,113)	(178,563,113)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,452,609)	(59,452,609)	0	(40,575,811)	(40,575,811)	0	(18,876,798)	(18,876,798)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,307,087)	(11,307,087)	0	(7,389,181)	(7,389,181)	0	(3,917,906)	(3,917,906)
1		ADFIT - CDA Settlement Costs (283333)	0	398,217	398,217	0	260,235	260,235	0	137,982	137,982
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,699,625)	(2,699,625)	0	(1,784,425)	(1,784,425)	0	(915,200)	(915,200)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(599,797,942)</b>	<b>(599,797,942)</b>	<b>0</b>	<b>(397,656,833)</b>	<b>(397,656,833)</b>	<b>0</b>	<b>(202,141,109)</b>	<b>(202,141,109)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,139,728,061</b>	<b>1,056,872,445</b>	<b>2,196,600,506</b>	<b>757,660,016</b>	<b>693,080,082</b>	<b>1,450,740,098</b>	<b>382,068,045</b>	<b>363,792,363</b>	<b>745,860,408</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.360%	34.640%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.099%	33.901%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-26

RESULTS OF OPERATIONS  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AV UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,139,728,061	1,056,872,445	2,196,600,506	757,660,016	693,080,082	1,450,740,098	382,068,045	363,792,363	745,860,408
	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	(367,686)	0	(367,686)	367,686	0	367,686
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,020,930)	0	(3,020,930)	(968,156)	0	(968,156)	(2,052,774)	0	(2,052,774)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,908,617	0	7,908,617	5,045,106	0	5,045,106	2,863,511	0	2,863,511
99	ADFIT - Kettle Falls Disallowed (190420)	79,369	0	79,369	79,369	0	79,369	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,598,834	0	1,598,834	0	0	0	1,598,834	0	1,598,834
99	ADFIT - Boulder Park Disallowed (190040)	350,408	0	350,408	0	0	0	350,408	0	350,408
99	Investment in WNP3 Exchange Power (124900, 124930)	5,308,008	0	5,308,008	5,308,008	0	5,308,008	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(953,979)	0	(953,979)	(953,979)	0	(953,979)	0	0	0
99	CDA Lake Settlement - WA (182382)	519,737	0	519,737	519,737	0	519,737	0	0	0
99	CDA Lake Settlement - ID (186382)	100,669	0	100,669	0	0	0	100,669	0	100,669
99	ADFIT - CDA Lake Settlement - Direct (283382)	(217,143)	0	(217,143)	(181,909)	0	(181,909)	(35,234)	0	(35,234)
99	CDA CDR Fund - Direct (182324)	37,806	0	37,806	37,806	0	37,806	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	268,049	0	268,049	249,210	0	249,210	18,839	0	18,839
99	ADFIT - Spokane River Relicensing (283322)	(93,794)	0	(93,794)	(87,205)	0	(87,205)	(6,589)	0	(6,589)
99	Spokane River PM&Es (182323)	245,982	0	245,982	158,246	0	158,246	87,736	0	87,736
99	ADFIT - Spokane River PM&Es (283323)	(86,118)	0	(86,118)	(55,410)	0	(55,410)	(30,708)	0	(30,708)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
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)	(1,992,845)	(5,857)	(1,998,702)	(646,767)	(3,997)	(650,764)	(1,346,078)	(1,860)	(1,347,938)
99	Customer Deposits (235199)	(1,885,859)	0	(1,885,859)	(1,885,859)	0	(1,885,859)	0	0	0
C-WKC	Working Capital	94,566,194	0	94,566,194	63,549,207	0	63,549,207	31,016,987	0	31,016,987
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	95,401,831	(5,857)	95,395,974	65,662,992	(3,997)	65,658,995	29,738,839	(1,860)	29,736,979
	NET RATE BASE	1,235,129,892	1,056,866,588	2,291,996,480	823,323,008	693,076,085	1,516,399,093	411,806,884	363,790,503	775,597,387

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-27

AVISTA UTILITIES

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

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)	8,098,309	8,098,309			8,098,309	8,098,309		5,292,245	5,292,245		2,806,064	2,806,064	
1	Hydro (ED-AN)	11,531,285	11,531,285			11,531,285	11,531,285		7,535,695	7,535,695		3,995,590	3,995,590	
1	Other (ED-AN)	9,711,321	9,711,321			9,711,321	9,711,321		6,346,348	6,346,348		3,364,973	3,364,973	
<b>Total Electric Production</b>		<b>29,340,915</b>	<b>29,340,915</b>			<b>29,340,915</b>	<b>29,340,915</b>		<b>19,174,288</b>	<b>19,174,288</b>		<b>10,166,627</b>	<b>10,166,627</b>	
<b>Electric Transmission</b>														
1	ED-AN	12,323,650	12,323,650			12,323,650	12,323,650		8,053,505	8,053,505		4,270,145	4,270,145	
<b>Total Electric Transmissio</b>		<b>12,323,650</b>	<b>12,323,650</b>			<b>12,323,650</b>	<b>12,323,650</b>		<b>8,053,505</b>	<b>8,053,505</b>		<b>4,270,145</b>	<b>4,270,145</b>	
<b>Electric Distribution</b>														
3	ED-AN	56,114	56,114			56,114	56,114		36,676	36,676		19,438	19,438	
	ED-ID	16,913,139	16,913,139		16,913,139	16,913,139	16,913,139				16,913,139		16,913,139	
	ED-WA	29,800,287	29,800,287		29,800,287	29,800,287	29,800,287	29,800,287		29,800,287				
<b>Total Electric Distribution</b>		<b>46,769,540</b>	<b>46,769,540</b>		<b>46,713,426</b>	<b>46,769,540</b>	<b>46,769,540</b>	<b>29,800,287</b>	<b>36,676</b>	<b>29,836,963</b>	<b>16,913,139</b>	<b>19,438</b>	<b>16,932,577</b>	
<b>Gas Underground Storage</b>														
	GD-AN	777,186		777,186										
	GD-OR	136,669			136,669									
<b>Total Gas Underground St</b>		<b>913,855</b>		<b>777,186</b>	<b>136,669</b>									
<b>Gas Distribution</b>														
	GD-AN	64,600		64,600										
	GD-ID	5,180,660		5,180,660										
	GD-WA	10,594,075		10,594,075										
	GD-OR	7,157,408			7,157,408									
<b>Total Gas Distribution</b>		<b>22,996,743</b>		<b>15,839,335</b>	<b>7,157,408</b>									
<b>General Plant</b>														
4	ED-AN	2,865,438	2,865,438			2,865,438	2,865,438		1,955,633	1,955,633		909,805	909,805	
	ED-ID	237,988	237,988		237,988	237,988	237,988				237,988		237,988	
	ED-WA	657,601	657,601		657,601	657,601	657,601	657,601		657,601				
7,4	CD-AA	18,746,756	13,184,218	3,832,775	1,729,763	13,184,218	13,184,218		8,998,097	8,998,097		4,186,121	4,186,121	
9,4	CD-AN	995,604	774,669	220,935		774,669	774,669		528,704	528,704		245,965	245,965	
9	CD-ID	348,663	271,291	77,372		271,291	271,291				271,291		271,291	
9	CD-WA	278,728	216,875	61,853		216,875	216,875	216,875		216,875				
B	GD-AA	306,988		210,465	96,523									
	GD-AN	35,862		35,862										
	GD-ID	27,764		27,764										
	GD-WA	186,162		186,162										
	GD-OR	186,802			186,802									
<b>Total General Plant</b>		<b>24,874,356</b>	<b>18,208,080</b>	<b>4,653,188</b>	<b>2,013,088</b>	<b>1,383,755</b>	<b>16,824,325</b>	<b>18,208,080</b>	<b>874,476</b>	<b>11,482,434</b>	<b>12,356,910</b>	<b>509,279</b>	<b>5,341,891</b>	<b>5,851,170</b>
<b>Total Depreciation Expens</b>		<b>137,219,059</b>	<b>106,642,185</b>	<b>21,269,709</b>	<b>9,307,165</b>	<b>48,097,181</b>	<b>58,545,004</b>	<b>106,642,185</b>	<b>30,674,763</b>	<b>38,746,903</b>	<b>69,421,666</b>	<b>17,422,418</b>	<b>19,798,101</b>	<b>37,220,519</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South		Jurisdiction -		Washington				Idaho	

1-00-28



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expe	65.360%	34.640%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

1-00-29



RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		600,175	600,175		318,226	318,226		
1	Misc Intangible Plt (30300)	ED-AN	237,879	237,879		237,879	237,879		155,454	155,454		82,425	82,425		
<b>Total Production/Transmission</b>			<b>1,156,280</b>	<b>1,156,280</b>		<b>1,156,280</b>	<b>1,156,280</b>		<b>755,629</b>	<b>755,629</b>		<b>400,651</b>	<b>400,651</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153					
	Misc Intangible Plt (30300)	ED-WA	5,939	5,939		5,939	5,939		5,939	5,939					
<b>Total Distribution</b>			<b>30,092</b>	<b>30,092</b>		<b>30,092</b>	<b>30,092</b>		<b>30,092</b>	<b>30,092</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	598,927	421,214	122,450	55,263				287,474	287,474		133,740	133,740	
9,1		CD-AN	9,729	7,570	2,159				4,947	4,947			2,623	2,623	
		GD-ID	14,941		14,941										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
<b>Total General Plant - 303000</b>			<b>656,527</b>	<b>428,784</b>	<b>164,412</b>	<b>63,331</b>				<b>292,421</b>	<b>292,421</b>		<b>136,363</b>	<b>136,363</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	23,992,178	16,873,219	4,905,201	2,213,758				11,515,803	11,515,803		5,357,416	5,357,416	
9,4		CD-AN	17,316	13,473	3,843				9,195	9,195			4,278	4,278	
9,4		CD-ID	18,602	14,474	4,128			14,474				14,474		14,474	
4		ED-AN	1,228,173	1,228,173						838,216	838,216		389,957	389,957	
		ED-ID	791	791				791				791		791	
		ED-WA	722,357	722,357				722,357				722,357			
8		GD-AA	166,977		114,476	52,501									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>26,146,394</b>	<b>18,852,487</b>	<b>5,027,648</b>	<b>2,266,259</b>				<b>722,357</b>	<b>12,363,214</b>	<b>13,085,571</b>	<b>15,265</b>	<b>5,751,651</b>	<b>5,766,916</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	0	0	0	0				0	0		0	0	
4		ED-AN	48,030	48,030						32,780	32,780		15,250	15,250	
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>				<b>32,780</b>	<b>32,780</b>		<b>15,250</b>	<b>15,250</b>	
<b>Total Amortization Expense</b>			<b>28,037,550</b>	<b>20,515,673</b>	<b>5,192,287</b>	<b>2,329,590</b>				<b>752,449</b>	<b>13,444,044</b>	<b>14,196,493</b>	<b>15,265</b>	<b>6,303,915</b>	<b>6,319,180</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			<b>Electric</b>	<b>Gas-North</b>	<b>Gas-South</b>	<b>Jurisdiction -</b>			<b>Washington</b>	<b>Idaho</b>			
7	Elec/Gas North/Oregon 4-Factor		70.328%	20.445%	9.227%	1	Production/Transmission Rat		65.350%	34.650%			
8	Gas North/Oregon 4-Factor		0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio		68.249%	31.751%			
9	Elec/Gas North 4-Factor		77.808%	22.192%	0.000%								

1-00-30

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(297,240,249)	(297,240,249)			(297,240,249)	(297,240,249)		(194,246,503)	(194,246,503)		(102,993,746)	(102,993,746)	
1	Hydro (ED-AN)	(126,971,154)	(126,971,154)			(126,971,154)	(126,971,154)		(82,975,649)	(82,975,649)		(43,995,505)	(43,995,505)	
1	Other (ED-AN)	(114,564,999)	(114,564,999)			(114,564,999)	(114,564,999)		(74,868,227)	(74,868,227)		(39,696,772)	(39,696,772)	
<b>Total Electric Production</b>		<b>(538,776,402)</b>	<b>(538,776,402)</b>			<b>(538,776,402)</b>	<b>(538,776,402)</b>		<b>(352,090,379)</b>	<b>(352,090,379)</b>		<b>(186,686,023)</b>	<b>(186,686,023)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(209,392,702)	(209,392,702)			(209,392,702)	(209,392,702)		(136,838,131)	(136,838,131)		(72,554,571)	(72,554,571)	
<b>Total Electric Transmissi</b>		<b>(209,392,702)</b>	<b>(209,392,702)</b>			<b>(209,392,702)</b>	<b>(209,392,702)</b>		<b>(136,838,131)</b>	<b>(136,838,131)</b>		<b>(72,554,571)</b>	<b>(72,554,571)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(104,738)	(104,738)				(104,738)		(68,457)	(68,457)		(36,281)	(36,281)	
	ED-ID	(196,606,607)	(196,606,607)			(196,606,607)					(196,606,607)		(196,606,607)	
	ED-WA	(313,944,417)	(313,944,417)			(313,944,417)		(313,944,417)			(313,944,417)			
<b>Total Electric Distribution</b>		<b>(510,655,762)</b>	<b>(510,655,762)</b>			<b>(510,551,024)</b>	<b>(104,738)</b>	<b>(510,655,762)</b>	<b>(313,944,417)</b>	<b>(68,457)</b>	<b>(314,012,874)</b>	<b>(196,606,607)</b>	<b>(36,281)</b>	<b>(196,642,888)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,953,275)		(14,953,275)										
	GD-OR	(943,571)		(943,571)										
<b>Total Gas Underground S</b>		<b>(15,896,846)</b>		<b>(14,953,275)</b>			<b>(943,571)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,704,155)		(1,704,155)										
	GD-ID	(70,737,716)		(70,737,716)										
	GD-WA	(135,677,800)		(135,677,800)										
	GD-OR	(104,490,478)		(104,490,478)										
<b>Total Gas Distribution</b>		<b>(312,610,149)</b>		<b>(208,119,671)</b>			<b>(104,490,478)</b>							
<b>General Plant</b>														
4	ED-AN	(46,813,391)	(46,813,391)				(46,813,391)		(31,949,671)	(31,949,671)		(14,863,720)	(14,863,720)	
	ED-ID	(9,260,249)	(9,260,249)			(9,260,249)					(9,260,249)		(9,260,249)	
	ED-WA	(18,350,534)	(18,350,534)			(18,350,534)		(18,350,534)						
7,4	CD-AA	(53,451,753)	(37,591,549)	(10,928,211)	(4,931,993)		(37,591,549)		(25,655,856)	(25,655,856)		(11,935,693)	(11,935,693)	
9,4	CD-AN	(11,835,635)	(9,209,189)	(2,626,446)			(9,209,189)		(6,285,179)	(6,285,179)		(2,924,010)	(2,924,010)	
9	CD-ID	(5,827,363)	(4,534,213)	(1,293,150)		(4,534,213)					(4,534,213)		(4,534,213)	
9	CD-WA	(3,902,843)	(3,036,763)	(866,080)		(3,036,763)		(3,036,763)						
8	GD-AA	(2,289,330)		(1,569,519)	(719,811)									
	GD-AN	(2,660,065)		(2,660,065)										
	GD-ID	(1,568,521)		(1,568,521)										
	GD-WA	(5,841,940)		(5,841,940)										
	GD-OR	(4,820,675)		(4,820,675)										
<b>Total General Plant</b>		<b>(166,622,299)</b>	<b>(126,795,888)</b>	<b>(27,353,932)</b>	<b>(10,472,479)</b>	<b>(35,181,759)</b>	<b>(93,614,129)</b>	<b>(128,795,888)</b>	<b>(21,387,297)</b>	<b>(63,890,706)</b>	<b>(85,278,003)</b>	<b>(13,794,462)</b>	<b>(29,723,423)</b>	<b>(43,517,885)</b>
<b>Total Accumulated Depr</b>		<b>(1,753,954,160)</b>	<b>(1,387,620,754)</b>	<b>(250,426,878)</b>	<b>(115,906,528)</b>	<b>(545,732,783)</b>	<b>(841,887,971)</b>	<b>(1,387,620,754)</b>	<b>(335,331,714)</b>	<b>(552,887,673)</b>	<b>(888,219,387)</b>	<b>(210,401,069)</b>	<b>(289,000,298)</b>	<b>(499,401,367)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		<b>Electric</b>	<b>Gas-North</b>	<b>Gas-South</b>	<b>Jurisdiction -</b>			<b>Washington</b>	<b>Idaho</b>				
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.350%	34.650%					
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	65.360%	34.640%					
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%					

1-00-31

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(10,600,554)	(10,600,554)			(10,600,554)	(10,600,554)			(6,927,462)	(6,927,462)	(3,673,092)	(3,673,092)
1	Misc Intangible Plt (303C)	ED-AN	(1,494,023)	(1,494,023)			(1,494,023)	(1,494,023)			(976,344)	(976,344)	(517,679)	(517,679)
<b>Total Production/Transmission</b>			<b>(12,094,577)</b>	<b>(12,094,577)</b>			<b>(12,094,577)</b>	<b>(12,094,577)</b>			<b>(7,903,806)</b>	<b>(7,903,806)</b>	<b>(4,190,771)</b>	<b>(4,190,771)</b>
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(181,465)	(181,465)			(181,465)	(181,465)			(181,465)	(181,465)		
	Misc Intangible Plt (303C)	ED-WA	(34,898)	(34,898)			(34,898)	(34,898)			(34,898)	(34,898)		
<b>Total Distribution</b>			<b>(216,363)</b>	<b>(216,363)</b>			<b>(216,363)</b>	<b>(216,363)</b>			<b>(216,363)</b>	<b>(216,363)</b>		
<b>General Plant - 303000</b>														
7,4		CD-AA	(2,209,711)	(1,554,045)	(451,776)	(203,890)					(1,060,620)	(1,060,620)	(493,425)	(493,425)
9,1		CD-AN	(91,903)	(71,509)	(20,394)			(1,554,045)	(1,554,045)		(46,731)	(46,731)	(24,778)	(24,778)
		GD-ID	(78,918)		(78,918)									
		GD-WA	(178,859)		(178,859)									
		GD-OR	(84,652)			(84,652)								
<b>Total General Plant - 303000</b>			<b>(2,644,043)</b>	<b>(1,625,554)</b>	<b>(729,947)</b>	<b>(288,542)</b>			<b>(1,625,554)</b>	<b>(1,625,554)</b>			<b>(1,107,351)</b>	<b>(1,107,351)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(50,389,855)	(35,438,178)	(10,302,205)	(4,649,472)					(24,186,201)	(24,186,201)	(11,251,977)	(11,251,977)
9,4		CD-AN	(43,538)	(33,876)	(9,662)			(35,438,178)	(35,438,178)		(23,120)	(23,120)	(10,756)	(10,756)
9		CD-ID	(62,261)	(48,445)	(13,816)			(33,876)	(33,876)				(48,445)	(48,445)
4		ED-AN	(1,753,390)	(1,753,390)				(48,445)	(48,445)		(1,196,671)	(1,196,671)	(556,719)	(556,719)
		ED-ID	(4,835)	(4,835)				(1,753,390)	(1,753,390)				(4,835)	(4,835)
		ED-WA	(2,528,102)	(2,528,102)				(4,835)	(4,835)		(2,528,102)	(2,528,102)		
8		GD-AA	(511,700)		(350,811)	(160,889)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(55,293,681)</b>	<b>(39,806,826)</b>	<b>(10,676,494)</b>	<b>(4,810,361)</b>			<b>(2,581,382)</b>	<b>(37,225,444)</b>	<b>(39,806,826)</b>		<b>(2,528,102)</b>	<b>(25,405,992)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(240,427)		(240,427)									
<b>Total Gas Underground Storage</b>			<b>(240,427)</b>		<b>(240,427)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	(36,239)	(25,486)	(7,409)	(3,344)					(17,394)	(17,394)	(8,092)	(8,092)
9		CD-ID	(1,324)	(1,030)	(294)			(25,486)	(25,486)				(1,030)	(1,030)
9		CD-WA	(1,775)	(1,381)	(394)			(1,030)	(1,030)		(1,381)	(1,381)		
4		ED-AN	(92,095)	(92,095)				(1,381)	(1,381)				(29,241)	(29,241)
		ED-WA	0	0				(92,095)	(92,095)		(62,854)	(62,854)		
		GD-WA	0		0			0	0		0	0		
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(131,433)</b>	<b>(119,992)</b>	<b>(8,097)</b>	<b>(3,344)</b>			<b>(2,411)</b>	<b>(117,581)</b>	<b>(119,992)</b>		<b>(1,381)</b>	<b>(80,248)</b>
<b>Total Accumulated Amortization</b>			<b>(70,620,524)</b>	<b>(53,863,312)</b>	<b>(11,654,965)</b>	<b>(5,102,247)</b>			<b>(2,800,156)</b>	<b>(51,063,156)</b>	<b>(53,863,312)</b>		<b>(2,745,846)</b>	<b>(34,497,397)</b>

<b>Allocation Ratios:</b>													
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		65.350%			34.650%
8	Gas North/Oregon 4-Factor		0.000%	68.558%	31.442%		4	Jurisdictional 4-Factor Ratio		68.249%			31.751%
9	Elec/Gas North 4-Factor		77.808%	22.192%	0.000%								

1.00-32

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Bask	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,435,160	0	0	0	0	2,435,160	0	0	2,435,160	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,931,178	0	0	6,984,399	6,984,399	0	0	2,030,429	2,030,429	0	916,350	916,350
9	CD-WA / ID / AN	1,650,181	705,964	340,200	237,825	1,283,989	201,340	97,025	67,827	366,192	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,263,727</b>	<b>719,575</b>	<b>702,479</b>	<b>7,244,998</b>	<b>8,667,052</b>	<b>2,636,500</b>	<b>97,025</b>	<b>2,098,256</b>	<b>4,831,781</b>	<b>848,544</b>	<b>916,350</b>	<b>1,764,894</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,143,318	1,052,423	2,500,711	4,590,184	8,143,318	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,394,352	0	0	0	0	2,394,352	0	0	2,394,352	0	0	0
99	GD-OR / AS	3,643,420	0	0	0	0	0	0	0	0	3,643,420	0	3,643,420
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,263,864	0	0	70,513,570	70,513,570	0	0	20,498,947	20,498,947	0	9,251,347	9,251,347
9	CD-WA / ID / AN	24,975,159	5,565,036	5,589,732	8,278,153	19,432,921	1,587,139	1,594,183	2,360,916	5,542,238	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>139,420,113</b>	<b>6,617,459</b>	<b>8,090,443</b>	<b>83,381,907</b>	<b>98,089,809</b>	<b>3,981,491</b>	<b>1,594,183</b>	<b>22,859,863</b>	<b>28,435,537</b>	<b>3,643,420</b>	<b>9,251,347</b>	<b>12,894,767</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	6,615,346	1,086,090	0	5,529,256	6,615,346	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,544	0	0	0	0	50	0	2,494	2,544	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	631,331	0	0	0	0	0	0	432,828	432,828	0	198,503	198,503
7	CD-AA	62,982,303	0	0	44,294,194	44,294,194	0	0	12,876,732	12,876,732	0	5,811,377	5,811,377
9	CD-WA / ID / AN	517,918	239,314	66,212	97,460	402,986	68,252	18,884	27,796	114,932	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>70,749,442</b>	<b>1,325,404</b>	<b>66,212</b>	<b>49,920,910</b>	<b>51,312,526</b>	<b>68,302</b>	<b>18,884</b>	<b>13,339,850</b>	<b>13,427,036</b>	<b>0</b>	<b>6,009,880</b>	<b>6,009,880</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	40,005,072	18,992,872	7,833,298	13,178,902	40,005,072	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,186,180	0	0	0	0	8,118,338	2,369,244	1,698,598	12,186,180	0	0	0
99	GD-OR / AS	4,126,826	0	0	0	0	0	0	0	0	4,126,826	0	4,126,826
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	881,771	0	0	620,132	620,132	0	0	180,278	180,278	0	81,361	81,361
9	CD-WA / ID / AN	6,286,657	2,085,270	823,018	1,983,297	4,891,585	594,716	234,723	565,633	1,395,072	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>63,486,506</b>	<b>21,078,142</b>	<b>8,656,316</b>	<b>15,782,331</b>	<b>45,516,789</b>	<b>8,713,054</b>	<b>2,603,967</b>	<b>2,444,509</b>	<b>13,761,530</b>	<b>4,126,826</b>	<b>81,361</b>	<b>4,208,187</b>

1.00-33

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	399,302	10,473	14,379	374,450	399,302	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	48,899	0	0	0	0	0	0	0	0	48,899	0	48,899
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	4,338,423	105,989	121,403	3,148,291	3,375,683	30,228	34,624	897,888	962,740	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,874,784</b>	<b>116,462</b>	<b>135,782</b>	<b>3,522,741</b>	<b>3,774,985</b>	<b>118,388</b>	<b>34,624</b>	<b>897,888</b>	<b>1,050,900</b>	<b>48,899</b>	<b>0</b>	<b>48,899</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	4,211,286	809,874	256,770	3,144,642	4,211,286	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,592,884	0	0	0	0	1,886,454	321,275	385,155	2,592,884	0	0	0
99	GD-OR / AS	920,850	0	0	0	0	0	0	0	0	920,850	0	920,850
8	GD-AA	3,728,681	0	0	0	0	0	0	2,556,309	2,556,309	0	1,172,372	1,172,372
7	CD-AA	13,393,692	0	0	9,419,516	9,419,516	0	0	2,738,340	2,738,340	0	1,235,836	1,235,836
9	CD-WA / ID / AN	1,195,841	14,757	756,251	159,463	930,471	4,209	215,682	45,479	265,370	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>26,043,234</b>	<b>824,631</b>	<b>1,013,021</b>	<b>12,723,621</b>	<b>14,561,273</b>	<b>1,890,663</b>	<b>536,957</b>	<b>5,725,283</b>	<b>8,152,903</b>	<b>920,850</b>	<b>2,408,208</b>	<b>3,329,058</b>
	<b>394100 Electric Charging Stations</b>												
99	ED-WA / ID / AN	76,813	0	0	76,813	76,813	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>76,813</b>	<b>0</b>	<b>0</b>	<b>76,813</b>	<b>76,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	1,176,426	210,584	26,629	939,213	1,176,426	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,793	0	0	0	0	14,766	4,816	119,211	138,793	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	29,075	1,304	416	20,903	22,623	372	119	5,961	6,452	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,902,176</b>	<b>211,888</b>	<b>27,045</b>	<b>1,210,247</b>	<b>1,449,180</b>	<b>15,138</b>	<b>4,935</b>	<b>308,472</b>	<b>328,545</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	31,936,212	14,511,103	9,498,424	7,926,685	31,936,212	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,963,050	0	0	0	0	2,389,377	747,718	825,955	3,963,050	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>37,736,680</b>	<b>14,763,269</b>	<b>9,807,337</b>	<b>8,721,640</b>	<b>33,292,246</b>	<b>2,461,294</b>	<b>835,820</b>	<b>1,054,723</b>	<b>4,351,837</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>

1.00-34

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****							
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total					

1.00-35

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	397XXX	Communication Equipment														
99		ED-WA / ID / AN	63,936,647	12,150,738	6,364,434	45,421,475	63,936,647	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,179,182	0	0	0	0	685,937	493,245	0	1,179,182	0	0	0	0	0
99		GD-OR / AS	1,219,538	0	0	0	0	0	0	0	0	1,219,538	0	1,219,538	0	1,219,538
8		GD-AA	1,025,861	0	0	0	0	0	0	703,310	703,310	0	322,551	322,551	0	322,551
7		CD-AA	46,305,141	0	0	32,565,480	32,565,480	0	0	9,467,086	9,467,086	0	4,272,575	4,272,575	0	4,272,575
9		CD-WA / ID / AN	14,971,057	1,457,416	2,943,086	7,248,328	11,648,830	415,653	839,363	2,067,211	3,322,227	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>128,637,426</b>	<b>13,608,154</b>	<b>9,307,520</b>	<b>85,235,283</b>	<b>108,150,957</b>	<b>1,101,590</b>	<b>1,332,608</b>	<b>12,237,607</b>	<b>14,671,805</b>	<b>1,219,538</b>	<b>4,595,126</b>	<b>5,814,664</b>	<b>0</b>	<b>5,814,664</b>
	398000	Miscellaneous Equipment														
99		ED-WA / ID / AN	148,625	0	5,990	142,635	148,625	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	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	385,239	0	0	270,931	270,931	0	0	78,762	78,762	0	35,546	35,546	0	35,546
9		CD-WA / ID / AN	13,767	3,880	2,948	3,884	10,712	1,106	841	1,108	3,055	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>549,998</b>	<b>3,880</b>	<b>8,938</b>	<b>417,450</b>	<b>430,268</b>	<b>1,106</b>	<b>841</b>	<b>79,870</b>	<b>81,817</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>	<b>0</b>	<b>37,913</b>
		<b>TOTAL GENERAL PLANT</b>	<b>488,740,899</b>	<b>59,268,864</b>	<b>37,815,093</b>	<b>268,237,941</b>	<b>365,321,898</b>	<b>20,987,526</b>	<b>7,059,844</b>	<b>61,046,321</b>	<b>89,093,691</b>	<b>10,895,195</b>	<b>23,430,115</b>	<b>34,325,310</b>	<b>0</b>	<b>34,325,310</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%

1.00-36

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
For Twelve Months Ended December 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**C-IPL-12A**

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	10,663,256	324,313	0	10,338,943	10,663,256	0	0	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	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	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	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,069,544</b>	<b>324,313</b>	<b>0</b>	<b>16,808,141</b>	<b>17,132,454</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	9,658,744	3,664,478	4,901	5,989,365	9,658,744	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	831,223	0	0	0	0	0	0	569,870	569,870	0	261,353	261,353	
7		CD-AA	73,689,475	0	0	51,824,334	51,824,334	0	0	15,065,813	15,065,813	0	6,799,328	6,799,328	
9		CD-WA / ID / AN	183,560	0	74,450	66,376	142,826	0	21,233	19,501	40,734	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>84,363,002</b>	<b>3,664,478</b>	<b>79,351</b>	<b>57,882,075</b>	<b>61,625,904</b>	<b>0</b>	<b>21,233</b>	<b>15,655,184</b>	<b>15,676,417</b>	<b>0</b>	<b>7,060,681</b>	<b>7,060,681</b>	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	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	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	6,195,648	0	0	4,357,276	4,357,276	0	0	1,266,700	1,266,700	0	571,672	571,672	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,195,648</b>	<b>0</b>	<b>0</b>	<b>4,357,276</b>	<b>4,357,276</b>	<b>0</b>	<b>0</b>	<b>1,266,700</b>	<b>1,266,700</b>	<b>0</b>	<b>571,672</b>	<b>571,672</b>	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	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	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	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695	
9		CD-WA / ID / AN	0	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>	

1-00-37



RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
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	5,946,522	0	0	4,182,070	4,182,070	0	0	1,215,766	1,215,766	0	548,686	548,686
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,946,522	0	0	4,182,070	4,182,070	0	0	1,215,766	1,215,766	0	548,686	548,686
	303121	Misc Intangible Plant--AMI 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	164,168	0	0	115,456	115,456	0	0	33,564	33,564	0	15,148	15,148
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	164,168	0	0	115,456	115,456	0	0	33,564	33,564	0	15,148	15,148
		TOTAL	219,570,088	3,988,791	79,351	154,257,587	158,325,729	1,022,594	800,838	40,665,977	42,489,409	426,123	18,328,827	18,754,950

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%

1.00-38

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)					
7	282900 CD-AA	(83,754,599)	(58,902,934)	(17,123,628)	(7,728,037)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(706,442)	(549,675)	(156,767)	0
7	283750 CD-AA	0	0	0	0
	<b>Total</b>	<b>(84,461,041)</b>	<b>(59,452,609)</b>	<b>(17,280,395)</b>	<b>(7,728,037)</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%

1.00-39

RESULTS OF OPERATIONS	Report ID: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

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	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,177,583	3,177,583	0	0	0	0	3,177,583
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	430	430	0	0	0	0	430
7/4	154550 Supply Chain Average Cost Variance	0	0	13	13	0	0	0	0	13
7/4	154560 Supply Chain Invoice Price Variance	0	0	1	1	0	0	0	0	1
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	78,623,877	37,495,921	0	116,119,798	63,549,207	31,016,987	15,074,670	6,478,934	0
TOTAL		78,623,877	37,495,921	3,178,027	119,297,825	63,549,207	31,016,987	15,074,670	6,478,934	3,178,027

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios  
99 Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.328%	20.445%	9.227%	31.751%	28.646%	100.000%

1.00-40

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

1.01

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	(8)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$8
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	771
45	Net Plant After DFIT	771
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$771

*Jma*

1-00-1

AVISTA UTILITIES  
 Electric Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2017

		Alloc Basis	Electric System	Washington	Idaho
<b>ACCELERATED TAX DEPRECIATION</b>					
Electric	Intangible	1	(9,045,503)	(5,911,236)	(3,134,267)
	Production	1	(187,192,018)	(122,329,984)	(64,862,034)
	Transmission	1	(95,968,801)	(62,715,611)	(33,253,190)
	Distribution	10	(221,012,670)	(147,464,074)	(73,548,596)
	General Utility (Direct)	13	(13,500,311)	(8,964,612)	(4,535,699)
General/Intangible	CD AA	4	(58,902,934)	(40,200,074)	(18,702,860)
General/Intangible	CD AN	4	(549,668)	(375,138)	(174,531)
	Subtotal		<u>(586,171,905)</u>	<u>(387,960,729)</u>	<u>(198,211,177)</u>
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(11,307,087)	(7,389,181)	(3,917,906)
CDA Lake Settlement-Costs		1	398,217	260,235	137,982
	Subtotal		<u>(10,908,870)</u>	<u>(7,128,946)</u>	<u>(3,779,923)</u>
<b>Total Plant DFIT</b>			<u><u>(597,080,775)</u></u>	<u><u>(395,089,675)</u></u>	<u><u>(201,991,100)</u></u>
Colstrip PCB - Elec		1	(17,529)	(11,455)	(6,074)
AFUDC - CWIP Intangibles		4	(0)	(0)	(0)
FMB & MTN Redeemed		12	(2,699,625)	(1,784,425)	(915,200)
	Total Other Deferred FIT		<u>(2,717,154)</u>	<u>(1,795,881)</u>	<u>(921,274)</u>
<b>Total Deferred FIT</b>			<u><u>(599,797,929)</u></u>	<u><u>(396,885,556)</u></u>	<u><u>(202,912,374)</u></u>
			<b>K</b>		
Amount at 12/31/2017 AMA			(599,797,942)	(397,656,833)	(202,141,109)
Adjustment			13	771,277 ✓	(771,265)
<b>Allocation Notes:</b>					
Production/Transmission		1	100.000%	65.350%	34.650%
Jurisdictional four-factor		4	100.000%	68.248%	31.752%
Net electric distribution plant - AMA		10	100.000%	66.722%	33.278%
Net electric plant - AMA		12	100.000%	66.099%	33.901%
Net electric general plant - AMA		13	100.000%	66.403%	33.597%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A  
 Source of Allocation Factors: Results of Operations Report E-PLT-12A

TC 4-6-18

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2017

		Total System	Electric	Gas - North	Gas - South
Electric		(526,719,309)	(526,719,309)		
GAS North		(102,826,905)		(102,826,905)	
GAS Oregon		(59,078,567)			(59,078,567)
General Utility	CD AA	(83,754,598)	(58,902,934)	(17,123,628)	(7,728,037)
General Utility	CD AN	(706,442)	(549,668)	(156,774)	
Total Accelerated Tax Depr		<u>(773,085,821)</u>	(586,171,911)	(120,107,307)	(66,806,603)
		<b>A</b>			
<b>Average of Monthly Averages</b>					
CDA Lake CDR Fund	283324 ED AN	0	0		
CDA Lake IPA Fund	283325 ED AN	0	0		
CDA Lake Settlement	283382 ED AN	(11,307,087)	(11,307,087)		
CDA Lake Settlement - Costs	283333 ED AN	398,217	398,217		
Colstrip PCB	283200 ED AN	(17,529)	(17,529)		
AFUDC - CWIP Intangibles	283750 CD AA	(0)	(0)	(0)	(0)
FMB & MTN Redeemed	283850 CD AA	(3,838,621)	(2,699,625)	(784,806)	(354,190)
Total Other Deferred FIT		<u>(14,765,020)</u>	(13,626,024)	(784,806)	(354,190)
		<b>I</b>	<b>J</b>		
Total Deferred FIT		<u>(787,850,841)</u>	(599,797,935)	(120,892,113)	(67,160,793)
Source of Allocation Factors: Results of Operations Report E-ALL-12A					
	CD AA - 7	100.000%	70.328%	20.445%	9.227%
	CD AN - 9	100.000%	77.808%	22.192%	0.000%

**AVISTA UTILITIES**  
 Accumulated Deferrals  
 Associated with Accelerated Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR	
201612	(73,669,372)	-	(73,669,372)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(731,162,120)
201701	(75,484,109)	-	(75,484,109)	(683,942)	(506,837,892)	(98,477,937)	(56,808,003)	(738,291,882)
201702	(77,298,846)	-	(77,298,846)	(688,442)	(510,748,740)	(99,353,684)	(57,331,933)	(745,421,644)
201703	(79,113,583)	-	(79,113,583)	(692,942)	(514,671,170)	(100,217,849)	(57,855,863)	(752,551,406)
201704	(80,928,320)	-	(80,928,320)	(697,442)	(518,593,600)	(101,082,014)	(58,379,793)	(759,681,168)
201705	(82,743,057)	-	(82,743,057)	(701,942)	(522,516,030)	(101,946,179)	(58,903,723)	(766,810,930)
201706	(84,557,794)	-	(84,557,794)	(706,442)	(526,438,460)	(102,810,344)	(59,159,203)	(773,672,242)
201707	(86,372,531)	-	(86,372,531)	(710,942)	(530,360,890)	(103,674,509)	(59,683,133)	(780,802,004)
201708	(86,996,425)	-	(86,996,425)	(715,442)	(535,749,284)	(104,538,674)	(59,524,256)	(787,524,080)
201709	(88,811,162)	-	(88,811,162)	(719,942)	(539,671,714)	(105,402,839)	(60,048,186)	(794,653,842)
201710	(90,625,899)	-	(90,625,899)	(724,442)	(543,594,144)	(106,267,004)	(60,572,116)	(801,783,604)
201711	(92,440,636)	-	(92,440,636)	(728,942)	(547,516,574)	(107,131,169)	(61,096,046)	(808,913,366)
201712	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)
AMA	(83,754,598)	-	(83,754,598)	(706,442)	(526,719,309)	(102,826,905)	(59,078,567)	(773,085,821)
EOP	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR	
201612	-	-	-	-	-	-	-	-
201701	-	-	-	-	-	-	-	-
201702	-	-	-	-	-	-	-	-
201703	-	-	-	-	-	-	-	-
201704	-	-	-	-	-	-	-	-
201705	-	-	-	-	-	-	-	-
201706	-	-	-	-	-	-	-	-
201707	-	-	-	-	-	-	-	-
201708	-	-	-	-	-	-	-	-
201709	-	-	-	-	-	-	-	-
201710	-	-	-	-	-	-	-	-
201711	-	-	-	-	-	-	-	-
201712	-	-	-	-	-	-	-	-
AMA	-	-	-	-	-	-	-	-
EOP	-	-	-	-	-	-	-	-

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR	
201612	(73,669,372)	-	(73,669,372)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(731,162,120)
201701	(75,484,109)	-	(75,484,109)	(683,942)	(506,837,892)	(98,477,937)	(56,808,003)	(738,291,882)
201702	(77,298,846)	-	(77,298,846)	(688,442)	(510,748,740)	(99,353,684)	(57,331,933)	(745,421,644)
201703	(79,113,583)	-	(79,113,583)	(692,942)	(514,671,170)	(100,217,849)	(57,855,863)	(752,551,406)
201704	(80,928,320)	-	(80,928,320)	(697,442)	(518,593,600)	(101,082,014)	(58,379,793)	(759,681,168)
201705	(82,743,057)	-	(82,743,057)	(701,942)	(522,516,030)	(101,946,179)	(58,903,723)	(766,810,930)
201706	(84,557,794)	-	(84,557,794)	(706,442)	(526,438,460)	(102,810,344)	(59,159,203)	(773,672,242)
201707	(86,372,531)	-	(86,372,531)	(710,942)	(530,360,890)	(103,674,509)	(59,683,133)	(780,802,004)
201708	(86,996,425)	-	(86,996,425)	(715,442)	(535,749,284)	(104,538,674)	(59,524,256)	(787,524,080)
201709	(88,811,162)	-	(88,811,162)	(719,942)	(539,671,714)	(105,402,839)	(60,048,186)	(794,653,842)
201710	(90,625,899)	-	(90,625,899)	(724,442)	(543,594,144)	(106,267,004)	(60,572,116)	(801,783,604)
201711	(92,440,636)	-	(92,440,636)	(728,942)	(547,516,574)	(107,131,169)	(61,096,046)	(808,913,366)
201712	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)
AMA	(83,754,598)	-	(83,754,598)	(706,442)	(526,719,309)	(102,826,905)	(59,078,567)	(773,085,821)
EOP	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)

101-3

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2017

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP <u>283750</u> <u>CD.AA</u>	Intangibles
Dec-16	(59,207)	(4,092,851)		(0)
Dec-17	24,149	(3,584,391)		(0)
Total	(35,058)	(7,677,242)		(0)
Average	(17,529)	(3,838,621)		(0)
Jan-17	(52,261)	(4,050,479)		(0)
Feb-17	(45,314)	(4,008,107)		(0)
Mar-17	(38,368)	(3,965,736)		(0)
Apr-17	(31,422)	(3,923,364)		(0)
May-17	(24,475)	(3,880,993)		(0)
Jun-17	(17,529)	(3,838,621)		(0)
Jul-17	(10,583)	(3,796,249)		(0)
Aug-17	(3,636)	(3,753,878)		(0)
Sep-17	3,310	(3,711,506)		(0)
Oct-17	10,257	(3,669,134)		(0)
Nov-17	17,203	(3,626,763)		(0)
Total	(210,347)	(46,063,452)		(0)
Average of monthly averages	(17,529)	(3,838,621)		(0)
	<b>F</b>	<b>H</b>		<b>G</b>



AVISTA UTILITIES  
 Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2017

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Dec-16			(11,461,802)	392,491
Dec-17			(11,152,372)	403,943
Total	0	0	(22,614,174)	796,434
Average	0	0	(11,307,087)	398,217
Jan-17			(11,436,016)	393,446
Feb-17			(11,410,230)	394,400
Mar-17			(11,384,444)	395,354
Apr-17			(11,358,659)	396,309
May-17			(11,332,873)	397,263
Jun-17			(11,307,087)	398,217
Jul-17			(11,281,301)	399,171
Aug-17			(11,255,515)	400,126
Sep-17			(11,229,729)	401,080
Oct-17			(11,203,944)	402,034
Nov-17			(11,178,158)	402,989
Total	0	0	(135,685,043)	4,778,606
Average of monthly averages	0	0	(11,307,087)	398,217
	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>



Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,450,000	8,450,000	0	5,522,075	5,522,075	0	2,927,925	2,927,925
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,000	1,307,000	0	693,000	693,000
1	182333	CDA Settlement Costs	0	1,195,622	1,195,622	0	781,339	781,339	0	414,283	414,283
1	182381	CDA Settlement Past Storage	0	32,305,963	32,305,963	0	21,111,947	21,111,947	0	11,194,016	11,194,016
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	324,313	16,808,140	17,132,453	324,313	11,167,284	11,491,597	0	5,640,856	5,640,856
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,743,829	57,882,075	61,625,904	3,664,478	39,503,937	43,168,415	79,351	18,378,138	18,457,489
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,357,276	4,357,276	0	2,973,797	2,973,797	0	1,383,479	1,383,479
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,397,119	48,397,119	0	22,515,450	22,515,450
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	4,182,070	4,182,070	0	2,854,221	2,854,221	0	1,327,849	1,327,849
4	303121	Misc Intangible Plant-AMI Software	0	115,455	115,455	0	78,797	78,797	0	36,658	36,658
		TOTAL INTANGIBLE PLANT	4,670,846	242,258,388	246,929,234	4,591,495	162,483,680	167,075,175	79,351	79,774,708	79,854,059
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,717	3,577,717	0	2,338,038	2,338,038	0	1,239,679	1,239,679
1	311XXX	Structures & Improvements	0	133,994,742	133,994,742	0	87,565,564	87,565,564	0	46,429,178	46,429,178
1	312000	Boiler Plant	0	177,947,244	177,947,244	0	116,288,524	116,288,524	0	61,658,720	61,658,720
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	59,622,273	59,622,273	0	38,963,155	38,963,155	0	20,659,118	20,659,118
1	315000	Accessory Electric Equipment	0	27,928,620	27,928,620	0	18,251,353	18,251,353	0	9,677,267	9,677,267
1	316000	Miscellaneous Power Plant Equipment	0	18,095,851	18,095,851	0	11,825,639	11,825,639	0	6,270,212	6,270,212
		TOTAL STEAM PRODUCTION PLANT	0	421,173,217	421,173,217	0	275,236,697	275,236,697	0	145,936,520	145,936,520
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,150,913	62,150,913	0	40,615,622	40,615,622	0	21,535,291	21,535,291
1	331XXX	Structures & Improvements	0	78,320,854	78,320,854	0	51,182,678	51,182,678	0	27,138,176	27,138,176
1	332XXX	Reservoirs, Dams, & Waterways	0	180,021,575	180,021,575	0	117,644,099	117,644,099	0	62,377,476	62,377,476
1	333000	Waterwheels, Turbines, & Generators	0	223,780,129	223,780,129	0	146,240,314	146,240,314	0	77,539,815	77,539,815
1	334000	Accessory Electric Equipment	0	60,630,075	60,630,075	0	39,621,754	39,621,754	0	21,008,321	21,008,321
1	335XXX	Miscellaneous Power Plant Equipment	0	12,654,872	12,654,872	0	8,269,959	8,269,959	0	4,384,913	4,384,913
1	336000	Roads, Railroads, & Bridges	0	3,094,606	3,094,606	0	2,022,325	2,022,325	0	1,072,281	1,072,281
		TOTAL HYDRAULIC PRODUCTION PLANT	0	620,653,024	620,653,024	0	405,596,751	405,596,751	0	215,056,273	215,056,273
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,035,755	17,035,755	0	11,132,866	11,132,866	0	5,902,889	5,902,889
1	342000	Fuel Holders, Producers, & Accessories	0	21,371,268	21,371,268	0	13,966,124	13,966,124	0	7,405,144	7,405,144
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	218,585,338	218,585,338	0	142,845,518	142,845,518	0	75,739,820	75,739,820
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	20,588,542	20,588,542	0	13,454,612	13,454,612	0	7,133,930	7,133,930
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,737,631	1,737,631	0	1,135,542	1,135,542	0	602,089	602,089
		TOTAL OTHER PRODUCTION PLANT	0	304,316,051	304,316,051	0	198,870,539	198,870,539	0	105,445,512	105,445,512
		TOTAL PRODUCTION PLANT	0	1,346,142,292	1,346,142,292	0	879,703,987	879,703,987	0	466,438,305	466,438,305

1-01-7

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,600,071	25,600,071	0	16,729,646	16,729,646	0	8,870,425	8,870,425
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,664,750	24,664,750	0	16,118,414	16,118,414	0	8,546,336	8,546,336
1	353000	Station Equipment	0	254,745,323	254,745,323	0	166,476,069	166,476,069	0	88,269,254	88,269,254
1	354000	Towers & Fixtures	0	17,174,808	17,174,808	0	11,223,737	11,223,737	0	5,951,071	5,951,071
1	355000	Poles & Fixtures	0	222,059,946	222,059,946	0	145,116,175	145,116,175	0	76,943,771	76,943,771
1	356000	Overhead Conductors & Devices	0	138,417,040	138,417,040	0	90,455,536	90,455,536	0	47,961,504	47,961,504
1	357000	Underground Conduit	0	3,012,638	3,012,638	0	1,968,759	1,968,759	0	1,043,879	1,043,879
1	358000	Underground Conductors & Devices	0	2,356,451	2,356,451	0	1,539,941	1,539,941	0	816,510	816,510
1	359000	Roads & Trails	0	2,103,414	2,103,414	0	1,374,581	1,374,581	0	728,833	728,833
TOTAL TRANSMISSION PLANT			0	690,134,441	690,134,441	0	451,002,858	451,002,858	0	239,131,583	239,131,583
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,004,303	0	7,004,303	5,545,146	0	5,545,146	1,459,157	0	1,459,157
99	360400	Land Easements	2,576,311	0	2,576,311	340,579	0	340,579	2,235,732	0	2,235,732
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,924,639	0	21,924,639	15,481,016	0	15,481,016	6,443,623	0	6,443,623
3	362000	Station Equipment	125,139,052	2,848,450	127,987,502	81,358,381	1,861,747	83,220,128	43,780,671	986,703	44,767,374
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	369,158,867	0	369,158,867	237,320,076	0	237,320,076	131,838,791	0	131,838,791
99	365000	Overhead Conductors & Devices	241,938,938	0	241,938,938	153,039,780	0	153,039,780	88,899,158	0	88,899,158
99	366000	Underground Conduit	106,901,345	0	106,901,345	69,122,310	0	69,122,310	37,779,035	0	37,779,035
99	367000	Underground Conductors & Devices	189,992,983	0	189,992,983	124,054,934	0	124,054,934	65,938,049	0	65,938,049
99	368000	Line Transformers	248,699,884	0	248,699,884	170,702,709	0	170,702,709	77,997,175	0	77,997,175
99	369XXX	Services	161,686,029	0	161,686,029	105,945,990	0	105,945,990	55,740,039	0	55,740,039
99	371XXX	Installations on Customers' Premises	612,444	0	612,444	612,444	0	612,444	0	0	0
99	370000	Meters	49,618,750	0	49,618,750	26,794,868	0	26,794,868	22,823,882	0	22,823,882
99	373XXX	Street Light & Signal Systems	58,286,955	0	58,286,955	38,961,138	0	38,961,138	19,325,817	0	19,325,817
TOTAL DISTRIBUTION PLANT			1,586,506,195	2,848,450	1,589,354,645	1,031,877,216	1,861,747	1,033,738,963	554,628,979	986,703	555,615,682
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,422,054	7,244,999	8,667,053	719,575	4,944,639	5,664,214	702,479	2,300,360	3,002,839
4	390XXX	Structures & Improvements	14,707,903	83,381,907	98,089,810	6,617,460	56,907,318	63,524,778	8,090,443	26,474,589	34,565,032
4	391XXX	Office Furniture & Equipment	1,391,616	49,920,910	51,312,526	1,325,404	34,070,522	35,395,926	66,212	15,850,388	15,916,600
4	392XXX	Transportation Equipment	29,734,459	15,782,331	45,516,790	21,078,143	10,771,283	31,849,426	8,656,316	5,011,048	13,667,364
4	393000	Stores Equipment	252,244	3,522,742	3,774,986	116,462	2,404,236	2,520,698	135,782	1,118,506	1,254,288
4	394000	Tools, Shop & Garage Equipment	1,837,653	12,723,621	14,561,274	824,631	8,683,744	9,508,375	1,013,022	4,039,877	5,052,899
4	394100	Electric Charging Stations	0	76,813	76,813	0	52,424	52,424	0	24,389	24,389
4	395000	Laboratory Equipment	238,932	1,210,246	1,449,178	211,887	825,981	1,037,868	27,045	384,265	411,310
4	396XXX	Power Operated Equipment	24,570,607	8,721,640	33,292,247	14,763,269	5,952,432	20,715,701	9,807,338	2,769,208	12,576,546
4	397XXX	Communications Equipment	22,915,673	85,235,283	108,150,956	13,608,154	58,172,228	71,780,382	9,307,519	27,063,055	36,370,574
4	398000	Miscellaneous Equipment	12,818	417,451	430,269	3,880	284,906	288,786	8,938	132,545	141,483
TOTAL GENERAL PLANT			97,083,959	268,237,943	365,321,902	59,268,865	183,069,713	242,338,578	37,815,094	85,168,230	122,983,324
TOTAL PLANT IN SERVICE			1,688,261,000	2,549,621,514	4,237,882,514	1,095,737,576	1,678,121,985	2,773,859,561	592,523,424	871,499,529	1,464,022,953

8-10-1

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended December 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(297,240,249)	(297,240,249)	0	(194,246,503)	(194,246,503)	0	(102,993,746)	(102,993,746)
E-ADEP		Hydro Production Plant	0	(126,971,154)	(126,971,154)	0	(82,975,649)	(82,975,649)	0	(43,995,505)	(43,995,505)
E-ADEP		Other Production Plant	0	(114,564,999)	(114,564,999)	0	(74,868,227)	(74,868,227)	0	(39,696,772)	(39,696,772)
E-ADEP		Transmission Plant	0	(209,392,702)	(209,392,702)	0	(136,838,131)	(136,838,131)	0	(72,554,571)	(72,554,571)
E-ADEP		Distribution Plant	(510,551,024)	(104,738)	(510,655,762)	(313,944,417)	(68,457)	(314,012,874)	(196,606,607)	(36,281)	(196,642,888)
E-ADEP		General Plant	(35,181,759)	(93,614,129)	(128,795,888)	(21,387,297)	(63,890,706)	(85,278,003)	(13,794,462)	(29,723,423)	(43,517,885)
TOTAL ACCUMULATED DEPRECIATION			(545,732,783)	(841,887,971)	(1,387,620,754)	(335,331,714)	(552,887,673)	(888,219,387)	(210,401,069)	(289,000,298)	(499,401,367)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,094,577)	(12,094,577)	0	(7,903,806)	(7,903,806)	0	(4,190,771)	(4,190,771)
E-AAMT		Distribution-Franchises/Misc Intangibles	(216,363)	0	(216,363)	(216,363)	0	(216,363)	0	0	0
E-AAMT		General Plant - 303000	0	(1,625,554)	(1,625,554)	0	(1,107,351)	(1,107,351)	0	(518,203)	(518,203)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,581,382)	(37,225,444)	(39,806,826)	(2,528,102)	(25,405,992)	(27,934,094)	(53,280)	(11,819,452)	(11,872,732)
E-AAMT		General Plant - 390200, 396200	(2,411)	(117,581)	(119,992)	(1,381)	(80,248)	(81,629)	(1,030)	(37,333)	(38,363)
TOTAL ACCUMULATED AMORTIZATION			(2,800,156)	(51,063,156)	(53,863,312)	(2,745,846)	(34,497,397)	(37,243,243)	(54,310)	(16,565,759)	(16,620,069)
TOTAL ACCUMULATED DEPR/AMORT			(548,532,939)	(892,951,127)	(1,441,484,066)	(338,077,560)	(587,385,070)	(925,462,630)	(210,455,379)	(305,566,057)	(516,021,436)
NET ELECTRIC UTILITY PLANT before ADFIT			1,139,728,061	1,656,670,387	2,796,398,448	757,660,016	1,090,736,915	1,848,396,931	382,068,045	565,933,472	948,001,517
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(17,529)	(17,529)	0	(11,455)	(11,455)	0	(6,074)	(6,074)
12		ADFIT - Electric Plant In Service (282900)	0	(526,719,309)	(526,719,309)	0	(348,156,196)	(348,156,196)	0	(178,563,113)	(178,563,113)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,452,609)	(59,452,609)	0	(40,575,811)	(40,575,811)	0	(18,876,798)	(18,876,798)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,307,087)	(11,307,087)	0	(7,389,181)	(7,389,181)	0	(3,917,906)	(3,917,906)
1		ADFIT - CDA Settlement Costs (283333)	0	398,217	398,217	0	260,235	260,235	0	137,982	137,982
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,699,625)	(2,699,625)	0	(1,784,425)	(1,784,425)	0	(915,200)	(915,200)
TOTAL ACCUMULATED DFIT			0	(599,797,942)	(599,797,942)	0	(397,656,833)	(397,656,833)	0	(202,141,109)	(202,141,109)
NET ELECTRIC UTILITY PLANT			1,139,728,061	1,056,872,445	2,196,600,506	757,660,016	693,080,082	1,450,740,098	382,068,045	363,792,363	745,860,408

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.360%	34.640%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.099%	33.901%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-01-9



1.02

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2017  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	34
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	34
25	OPERATING INCOME BEFORE FIT	(34)
FEDERAL INCOME TAX		
26	Current Accrual	(12)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$22)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DHT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES  
DEFERRED DEBITS AND CREDITS ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2017

Description	APL Reference	Rate Base			UE-110876 Treatment	Expense			Exp Acct	Work paper Ref	
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment			
Colstrip 3 AFUDC Elimination Reallocation	2	(367,670)	(367,686)	16	Test Year	(142,728)	(142,740)	12	Steam Deprec	P/T Depr	E-DDC-6
Colstrip Common AFUDC	2	142,843	142,843	-	Test Year	31,743	31,743	-	406100	P/T Amort	E-DDC-7
Kettle Falls Disallowance	3	(123,219)	(123,250)	31	Test Year	(135,060)	(134,592)	(468)	407403	P/T Amort	E-DDC-9
Settlement Exchange Power	4	4,354,028	4,354,029	(1)	Rate Year	2,450,031	2,450,031	-	405930	P/T Amort	E-DDC-11
CDA Lake Settlement	5	337,829	337,828	1	Rate Year	152,118	152,118	-	407382	P/T Amort	E-DDC-13
CDA/SRR CDR Fund	6	37,806	37,806	-	Rate Year	11,065	11,065	-	407324	P/T Amort	E-DDC-15
Spokane River Deferral	7	161,988	162,005	(17)	Rate Year	72,940	72,939	1	407322	P/T Amort	E-DDC-17
SRR PM&E Deferral	8	102,860	102,836	24	Rate Year	46,316	46,316	-	537000	P/T O&M	E-DDC-19
Montana Riverbed Settlement	9	-	-	-	Rate Year	3,195,598	3,195,598	-	540100	P/T O&M	E-DDC-21
Customer Advances	10	(650,110)	(650,764)	654	Test Year	-	-	-			E-DDC-27
Customer Deposits	11	(1,885,834)	(1,885,859)	25	Test Year	33,756	-	33,756	905000	Cust Acctg	E-DDC-29
<b>Sub-Total Deferred Debits and Credits</b>		<b>2,110,521</b>	<b>2,109,788</b>	<b>733</b>		<b>5,715,779</b>	<b>5,682,478</b>	<b>33,301</b>			
Working Capital	12		<u>63,549,207</u>								
E-APL-12A Check total			<u>65,658,995</u>								

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2  
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

P/T O&M Adjustment	-	
P/T Deprec Adjustment	12	No FIT on Colstrip AFUDC Elim Reallocation
Customer Accounting	33,756	
Gen O&M Adjustment	-	
<b>Total Expense Adjustment</b>	<u>33,768</u>	
FIT Expense	35%	(11,819)
Adjust FIT	35%	4
<b>Total Tax Expense Adjustment</b>		<u>(11,815)</u>

Automatically Calculated on Total Expense Adj  
Eliminates FIT on Colstrip AFUDC Reallocation

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/16/2018 Mgr. Review: \_\_\_\_\_

1.02-1

1-02-2

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-DDC-6

**AVISTA UTILITIES**  
**COLSTRIP - REALLOCATION OF AFUDC ELIMINATION**  
**TWELVE MONTHS ENDED December 31, 2017**

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD		WASHINGTON	WASHINGTON	WASHINGTON
Annual Depreciation		<b>-142,728</b>	<b>0</b>	<b>0</b>
Dec	2016	-439,034	-7,282,584	6,843,550
Dec	2017	-296,306	-7,282,584	6,986,278
		<u>-735,340</u>	<u>-14,565,168</u>	<u>13,829,828</u>
		÷ 2	÷ 2	÷ 2
Average of beginning and ending months		-367,670	-7,282,584	6,914,914
Jan	2017	-427,140	-7,282,584	6,855,444
Feb	2017	-415,246	-7,282,584	6,867,338
Mar	2017	-403,352	-7,282,584	6,879,232
Apr	2017	-391,458	-7,282,584	6,891,126
May	2017	-379,564	-7,282,584	6,903,020
Jun	2017	-367,670	-7,282,584	6,914,914
Jul	2017	-355,776	-7,282,584	6,926,808
Aug	2017	-343,882	-7,282,584	6,938,702
Sep	2017	-331,988	-7,282,584	6,950,596
Oct	2017	-320,094	-7,282,584	6,962,490
Nov	2017	-308,200	-7,282,584	6,974,384
		<u>-4,412,040</u>	<u>-87,391,008</u>	<u>82,978,968</u>
		÷ 12	÷ 12	÷ 12
<b>AVERAGE OF MONTHLY AVERAGES</b>		<b>-367,670</b>	<b>-7,282,584</b>	<b>6,914,914</b>

Prep by: \_\_\_\_\_ Ist Review: \_\_\_\_\_



AVISTA UTILITIES										
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION										
TWELVE MONTHS ENDED December 31, 2017										
	ACTUAL			ALLOCATED			REALLOCATION		ACCUM. AMORT	
	SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO	WASH	IDAHO
<b>PLANT IN SERVICE ADJ</b>										
Actual AFUDC (1)	(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,595,096)	(7,738,640)	(7,282,584)	7,282,584		
	100.00%	97.96%	2.04%	100.00%	65.35%	34.65%				
<b>CURRENT DEPRECIATION ADJ</b>										
<b>Depreciation Exp Reallocation</b>										
Period 1/14/17-12/14/17	(437,748)	(428,808)	(8,940)	(437,760)	(286,080)	(151,680)	-142,728	142,740		
<b>ACCUM DEPRECIATION ADJ</b>										
12/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,700,822)	6,700,788
1/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,712,716)	6,712,683
2/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,724,610)	6,724,578
3/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,736,504)	6,736,473
4/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,748,398)	6,748,368
5/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,760,292)	6,760,263
6/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,772,186)	6,772,158
7/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,784,080)	6,784,053
8/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,795,974)	6,795,948
9/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,807,868)	6,807,843
10/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,819,762)	6,819,738
11/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,831,656)	6,831,633
12/14/2016 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,843,550)	6,843,528
1/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,855,444)	6,855,423
2/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,867,338)	6,867,318
3/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,879,232)	6,879,213
4/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,891,126)	6,891,108
5/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,903,020)	6,903,003
6/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,914,914)	6,914,898
7/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,926,808)	6,926,793
8/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,938,702)	6,938,688
9/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,950,596)	6,950,583
10/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,962,490)	6,962,478
11/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,974,384)	6,974,373
12/14/2017 1.960%	(36,479)	(35,734)	(745)	(36,480)	(23,840)	(12,640)	(11,894)	11,895	(6,986,278)	6,986,268
	(21,425,148)	(20,987,628)	(437,520)	(21,425,138)	(14,001,350)	(7,423,788)	(6,986,278)	6,986,268		
(1) CWIP was allowed in rate base at varying levels in Washington and Idaho. Manual elimination entries are made to correct the AFUDC monthly. This worksheet adjusts the amounts as allocated to amounts directly assigned. FERC reallocated at 12/31/93 Note 1.										
(2) Allocation basis Note 1 (entered above).										
(3) REF: UT-1168. See letter from WUTC dated 1/2/91; effective 1/1/90. - Depr Rates updated in 2000, Steam Plant Depr Rates did not change.										
(4) Depreciation rates changed effective 1/1/08. Average rate for Colstrip 3 was computed using 2006 depreciation expense and 12/31/06 avg. plant balances (\$4,183,406/\$160,403,263)										

1-02-3

1-02-4

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-DDC-7

**AVISTA UTILITIES  
COLSTRIP COMMON AFUDC ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2017**

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD		WASHINGTON (acct 186100 / 111100 WA)	WASHINGTON (acct 186100 WA)	WASHINGTON (acct 111100 WA)
Annual Amortization		<b>31,743</b>		<b>31,743</b>
Dec	2016	158,715	1,110,999	-952,284
Dec	2017	126,972	1,110,999	-984,027
		<u>285,687</u>	<u>2,221,998</u>	<u>-1,936,311</u>
		÷ 2	÷ 2	÷ 2
Average of beginning and ending months		142,844	1,110,999	-968,156
Jan	2017	156,069	1,110,999	-954,930
Feb	2017	153,424	1,110,999	-957,575
Mar	2017	150,779	1,110,999	-960,220
Apr	2017	148,134	1,110,999	-962,865
May	2017	145,488	1,110,999	-965,511
Jun	2017	142,843	1,110,999	-968,156
Jui	2017	140,198	1,110,999	-970,801
Aug	2017	137,553	1,110,999	-973,446
Sep	2017	134,907	1,110,999	-976,092
Oct	2017	132,262	1,110,999	-978,737
Nov	2017	129,617	1,110,999	-981,382
		<u>1,714,118</u>	<u>13,331,988</u>	<u>-11,617,871</u>
		÷ 12	÷ 12	÷ 12
AVERAGE OF MONTHLY AVERAGES		<b>142,843</b>	<b>1,110,999</b>	<b>-968,156</b>

Source: General Ledger, see attached

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/9/2018 Mgr. Review: \_\_\_\_\_

Ferc Acct:186100 Service:ED Jurisdiction:WA			
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201612	1,110,999.00	0.00	1,110,999.00
201701	1,110,999.00	0.00	1,110,999.00
201702	1,110,999.00	0.00	1,110,999.00
201703	1,110,999.00	0.00	1,110,999.00
201704	1,110,999.00	0.00	1,110,999.00
201705	1,110,999.00	0.00	1,110,999.00
201706	1,110,999.00	0.00	1,110,999.00
201707	1,110,999.00	0.00	1,110,999.00
201708	1,110,999.00	0.00	1,110,999.00
201709	1,110,999.00	0.00	1,110,999.00
201710	1,110,999.00	0.00	1,110,999.00
201711	1,110,999.00	0.00	1,110,999.00
201712	1,110,999.00	0.00	1,110,999.00
<b>Sum: 0.00</b>			

Ferc Acct:186100 Service:ED Jurisdiction:ID			
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201612	2,355,642.00	0.00	2,355,642.00
201701	2,355,642.00	0.00	2,355,642.00
201702	2,355,642.00	0.00	2,355,642.00
201703	2,355,642.00	0.00	2,355,642.00
201704	2,355,642.00	0.00	2,355,642.00
201705	2,355,642.00	0.00	2,355,642.00
201706	2,355,642.00	0.00	2,355,642.00
201707	2,355,642.00	0.00	2,355,642.00
201708	2,355,642.00	0.00	2,355,642.00
201709	2,355,642.00	0.00	2,355,642.00
201710	2,355,642.00	0.00	2,355,642.00
201711	2,355,642.00	0.00	2,355,642.00
201712	2,355,642.00	0.00	2,355,642.00
<b>Sum: 0.00</b>			

Ferc Acct:111100 Service:ED Jurisdiction:WA			
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201612	-949,639.15	-2,645.24	-952,284.39
201701	-952,284.39	-2,645.24	-954,929.63
201702	-954,929.63	-2,645.24	-957,574.87
201703	-957,574.87	-2,645.24	-960,220.11
201704	-960,220.11	-2,645.24	-962,865.35
201705	-962,865.35	-2,645.24	-965,510.59
201706	-965,510.59	-2,645.24	-968,155.83
201707	-968,155.83	-2,645.24	-970,801.07
201708	-970,801.07	-2,645.24	-973,446.31
201709	-973,446.31	-2,645.24	-976,091.55
201710	-976,091.55	-2,645.24	-978,736.79
201711	-978,736.79	-2,645.24	-981,382.03
201712	-981,382.03	-2,645.24	-984,027.27
<b>-31,742.88</b>			

Ferc Acct:111100 Service:ED Jurisdiction:ID			
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201612	-2,013,513.13	-5,608.67	-2,019,121.80
201701	-2,019,121.80	-5,608.67	-2,024,730.47
201702	-2,024,730.47	-5,608.67	-2,030,339.14
201703	-2,030,339.14	-5,608.67	-2,035,947.81
201704	-2,035,947.81	-5,608.67	-2,041,556.48
201705	-2,041,556.48	-5,608.67	-2,047,165.15
201706	-2,047,165.15	-5,608.67	-2,052,773.82
201707	-2,052,773.82	-5,608.67	-2,058,382.49
201708	-2,058,382.49	-5,608.67	-2,063,991.16
201709	-2,063,991.16	-5,608.67	-2,069,599.83
201710	-2,069,599.83	-5,608.67	-2,075,208.50
201711	-2,075,208.50	-5,608.67	-2,080,817.17
201712	-2,080,817.17	-5,608.67	-2,086,425.84
<b>-67,304.04</b>			

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/9/2018 Mgr. Review: \_\_\_\_\_

102-6

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-DDC-9

AVISTA UTILITIES

**Kettle Falls**  
**Reserve Balance and Amortization**  
**State of Washington**  
**December 1986 - December 2018**

		Washington - Annual Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec 1986	(\$5,247,725)			(\$405,000)	
1	Dec 1987	(5,083,733)	(\$163,992)	(\$163,992)	(405,000)	
24	Dec 2010	(1,311,917)	(163,992)	(3,935,808)	(231,408)	28,932
25	Dec 2011	(1,147,925)	(163,992)	(4,099,800)	(202,476)	28,932
26	Dec 2012	(983,933)	(163,992)	(4,263,792)	(173,544)	28,932
27	Dec 2013	(819,941)	(163,992)	(4,427,784)	(144,612)	28,932
28	Dec 2014	(655,949)	(163,992)	(4,591,776)	(115,680)	28,932
29	Dec 2015	(491,957)	(163,992)	(4,755,768)	(86,748)	28,932
30	Dec 2016	(327,965)	(163,992)	(4,919,760)	(57,816)	28,932
31	Dec 2017	(163,973)	(163,992)	(5,083,752)	(28,884)	28,932
32	Dec 2018	0	(163,973)	(5,247,725)	0	28,884

		Washington - Test Year Monthly Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec/16	(327,965)	(13,666)	(4,919,760)	(57,816)	2,411
	Jan/17	(314,299)	(13,666)	(4,933,426)	(55,405)	2,411
	Feb/17	(300,633)	(13,666)	(4,947,092)	(52,994)	2,411
	Mar/17	(286,967)	(13,666)	(4,960,758)	(50,583)	2,411
	Apr/17	(273,301)	(13,666)	(4,974,424)	(48,172)	2,411
	May/17	(259,635)	(13,666)	(4,988,090)	(45,761)	2,411
	Jun/17	(245,969)	(13,666)	(5,001,756)	(43,350)	2,411
	Jul/17	(232,303)	(13,666)	(5,015,422)	(40,939)	2,411
	Aug/17	(218,637)	(13,666)	(5,029,088)	(38,528)	2,411
	Sep/17	(204,971)	(13,666)	(5,042,754)	(36,117)	2,411
	Oct/17	(191,305)	(13,666)	(5,056,420)	(33,706)	2,411
	Nov/17	(177,639)	(13,666)	(5,070,086)	(31,295)	2,411
	Dec/17	(163,973)	(13,666)	(5,083,752)	(28,884)	2,411
	Jan/18	(150,307)	(13,666)	(5,097,418)	(26,473)	2,411
	Feb/18	(136,641)	(13,666)	(5,111,084)	(24,062)	2,411
	Mar/18	(122,975)	(13,666)	(5,124,750)	(21,651)	2,411
	Apr/18	(109,309)	(13,666)	(5,138,416)	(19,240)	2,411
	May/18	(95,643)	(13,666)	(5,152,082)	(16,829)	2,411
	Jun/18	(81,977)	(13,666)	(5,165,748)	(14,418)	2,411
	Jul/18	(68,311)	(13,666)	(5,179,414)	(12,007)	2,411
	Aug/18	(54,645)	(13,666)	(5,193,080)	(9,596)	2,411
	Sep/18	(40,979)	(13,666)	(5,206,746)	(7,185)	2,411
	Oct/18	(27,313)	(13,666)	(5,220,412)	(4,774)	2,411
	Nov/18	(13,647)	(13,666)	(5,234,078)	(2,363)	2,411
	Nov/18	0	(13,647)	(5,247,725)	0	2,363

Test Period Amortization  $-\$163,992 + (\$2,411 \times 12) =$  **(\$135,060)**  
 Amortization per ROO **(\$134,592)**  
 Adjustment **(\$468)**

Prep by: \_\_\_\_\_

AVISTA UTILITIES

	<u>Disallowance</u>	<u>Cumulative Amortization</u>	<u>Accumulated Depreciation</u>	<u>Combined Accum Depr And Amort</u>
Dec-16	\$5,247,725	\$4,919,760	\$57,816	4,977,576
Dec-17	5,247,725	\$5,083,752	\$28,884	5,112,636
Total	\$10,495,450	\$10,003,512	\$86,700	\$10,090,212
Divide by 2	÷ 2	÷ 2	÷ 2	÷ 2
Average	\$5,247,725	\$5,001,756	\$43,350	\$5,045,106
Jan/17	5,247,725	4,933,426	55,405	4,988,831
Feb/17	5,247,725	4,947,092	52,994	5,000,086
Mar/17	5,247,725	4,960,758	50,583	5,011,341
Apr/17	5,247,725	4,974,424	48,172	5,022,596
May/17	5,247,725	4,988,090	45,761	5,033,851
Jun/17	5,247,725	5,001,756	43,350	5,045,106
Jul/17	5,247,725	5,015,422	40,939	5,056,361
Aug/17	5,247,725	5,029,088	38,528	5,067,616
Sep/17	5,247,725	5,042,754	36,117	5,078,871
Oct/17	5,247,725	5,056,420	33,706	5,090,126
Nov/17	5,247,725	5,070,086	31,295	5,101,381
Total	\$62,972,700	\$60,021,072	\$520,200	\$60,541,272
Divide by 12	÷ 12	÷ 12	÷ 12	÷ 12
Average of Monthly Averages	\$5,247,725	\$5,001,756	\$43,350	\$5,045,106

<b>Rate Base Adjustment</b>		
Disallowance		(5,247,725)
Accum Depr & Amort		5,045,106
Elim ADFIT on Disallowed PIt		79,400
Net Rate Base Adjustment		<b>(\$123,219)</b>

AVISTA UTILITIES

Deferred FIT Associated with the  
Kettle Falls Disallowance  
State of Washington  
1983 - 2018  
\*\*\*\*\*

Disallowance	\$5,247,725
Tax Basis at 95%	\$4,985,339 (Reflects ITC basis reduction.)

Book Depreciation Rates		
*****		
1983	1/35/12=	0.002381
1984-2017	1/35=	0.028571

Deferred taxes have been adjusted to a 35-year life.  
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,390	4
		4,985,339		4,985,337			-4	

Deferred Tax Balance at December 31, 2016	(\$107,414)
Deferred Tax Balance at December 31, 2017	(\$51,386)
	(\$158,800)
	(\$79,400) AMA

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

1.02-9

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-DDC-11

Avista Corporation  
Settlement Exchange Power (WNP3) Adjustment - Washington  
12 Months Ended 12/31/2017

	<u>Annual</u>
Normal amortization	-\$2,450,030.76
Amount recorded for 12ME 12/31/2017	<u>-2,450,030.76</u>
Adjustment	\$ -
Normal deferred FIT expense	\$440,304
Amount recorded for 12ME 12/31/17	<u>440,304</u>
Adjustment	\$ -
RATE BASE	
Production	\$79,626,000
Accum. amort. (AMA 2017)	-74,317,993
Deferred FIT (AMA 2017)	<u>-953,979</u>
Total Rate Year Rate Base	<u><b>\$4,354,028</b></u>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/16/2018 Mgr. Review: \_\_\_\_\_



Ferc Acct:124900 Service:ED Jurisdiction:WA			
Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201601	79,626,000.00	0.00	79,626,000.00
201602	79,626,000.00	0.00	79,626,000.00
201603	79,626,000.00	0.00	79,626,000.00
201604	79,626,000.00	0.00	79,626,000.00
201605	79,626,000.00	0.00	79,626,000.00
201606	79,626,000.00	0.00	79,626,000.00
201607	79,626,000.00	0.00	79,626,000.00
201608	79,626,000.00	0.00	79,626,000.00
201609	79,626,000.00	0.00	79,626,000.00
201610	79,626,000.00	0.00	79,626,000.00
201611	79,626,000.00	0.00	79,626,000.00
201612	79,626,000.00	0.00	79,626,000.00
		0.00	
201701	79,626,000.00	0.00	79,626,000.00
201702	79,626,000.00	0.00	79,626,000.00
201703	79,626,000.00	0.00	79,626,000.00
201704	79,626,000.00	0.00	79,626,000.00
201705	79,626,000.00	0.00	79,626,000.00
201706	79,626,000.00	0.00	79,626,000.00
201707	79,626,000.00	0.00	79,626,000.00
201708	79,626,000.00	0.00	79,626,000.00
201709	79,626,000.00	0.00	79,626,000.00
201710	79,626,000.00	0.00	79,626,000.00
201711	79,626,000.00	0.00	79,626,000.00
201712	79,626,000.00	0.00	79,626,000.00
		0.00	

TOTAL	159,252,000
Divide by 2	+2
Beg/End Mo Avg	79,626,000
TOTAL	955,512,000
Divide by 12	+12
Ave Monthly Average	79,626,000

Ferc Acct:124930 Service:ED Jurisdiction:WA			
Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201601	-70,642,946.36	-204,169.23	-70,847,115.59
201602	-70,847,115.59	-204,169.23	-71,051,284.82
201603	-71,051,284.82	-204,169.23	-71,255,454.05
201604	-71,255,454.05	-204,169.23	-71,459,623.28
201605	-71,459,623.28	-204,169.23	-71,663,792.51
201606	-71,663,792.51	-204,169.23	-71,867,961.74
201607	-71,867,961.74	-204,169.23	-72,072,130.97
201608	-72,072,130.97	-204,169.23	-72,276,300.20
201609	-72,276,300.20	-204,169.23	-72,480,469.43
201610	-72,480,469.43	-204,169.23	-72,684,638.66
201611	-72,684,638.66	-204,169.23	-72,888,807.89
201612	-72,888,807.89	-204,169.23	-73,092,977.12
		-2,450,030.76	
201701	-73,092,977.12	-204,169.23	-73,297,146.35
201702	-73,297,146.35	-204,169.23	-73,501,315.58
201703	-73,501,315.58	-204,169.23	-73,705,484.81
201704	-73,705,484.81	-204,169.23	-73,909,654.04
201705	-73,909,654.04	-204,169.23	-74,113,823.27
201706	-74,113,823.27	-204,169.23	-74,317,992.50
201707	-74,317,992.50	-204,169.23	-74,522,161.73
201708	-74,522,161.73	-204,169.23	-74,726,330.96
201709	-74,726,330.96	-204,169.23	-74,930,500.19
201710	-74,930,500.19	-204,169.23	-75,134,669.42
201711	-75,134,669.42	-204,169.23	-75,338,838.65
201712	-75,338,838.65	-204,169.23	-75,543,007.88
		-2,450,030.76	

TOTAL	(148,635,985)
Divide by 2	+2
Beg/End Mo Avg	(74,317,993)
TOTAL	(891,815,910)
Divide by 12	+12
Ave Monthly Average	(74,317,993)

Ferc Acct:283120 Service:ED Jurisdiction:WA			
Ferc Acct Desc:ADFIT WNP3			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201601	-1,614,435.00	36,692.00	-1,577,743.00
201602	-1,577,743.00	36,692.00	-1,541,051.00
201603	-1,541,051.00	36,692.00	-1,504,359.00
201604	-1,504,359.00	36,692.00	-1,467,667.00
201605	-1,467,667.00	36,692.00	-1,430,975.00
201606	-1,430,975.00	36,692.00	-1,394,283.00
201607	-1,394,283.00	36,692.00	-1,357,591.00
201608	-1,357,591.00	36,692.00	-1,320,899.00
201609	-1,320,899.00	36,692.00	-1,284,207.00
201610	-1,284,207.00	36,692.00	-1,247,515.00
201611	-1,247,515.00	36,692.00	-1,210,823.00
201612	-1,210,823.00	36,692.00	-1,174,131.00
		440,304.00	
201701	-1,174,131.00	36,692.00	-1,137,439.00
201702	-1,137,439.00	36,692.00	-1,100,747.00
201703	-1,100,747.00	36,692.00	-1,064,055.00
201704	-1,064,055.00	36,692.00	-1,027,363.00
201705	-1,027,363.00	36,692.00	-990,671.00
201706	-990,671.00	36,692.00	-953,979.00
201707	-953,979.00	36,692.00	-917,287.00
201708	-917,287.00	36,692.00	-880,595.00
201709	-880,595.00	36,692.00	-843,903.00
201710	-843,903.00	36,692.00	-807,211.00
201711	-807,211.00	36,692.00	-770,519.00
201712	-770,519.00	36,692.00	-733,827.00
		440,304.00	

TOTAL	(1,907,958)
Divide by 2	+2
Beg/End Mo Avg	(953,979)
TOTAL	(11,447,748)
Divide by 12	+12
Ave Monthly Average	(953,979)

1-02-10



**Avista Utilites**  
Couer d' Alene Tribe Settlement - Past Sorage Deferrals  
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>	<b>WASHINGTON</b>		
	Book Cost	Book A/D	Deferred Tax Bal
Dec 2016	1,553,548	(957,751)	(208,529)
Dec 2017	1,553,548	(1,109,869)	(155,287)
<b>TOTAL</b>	<b>3,107,095</b>	<b>(2,067,621)</b>	<b>(363,816)</b>
Divide by 2	÷2	÷2	÷2
<b>Beg/End Mo Avg</b>	<b>1,553,548</b>	<b>(1,033,810)</b>	<b>(181,908)</b>
Jan 2017	1,553,548	(970,428)	(204,092)
Feb 2017	1,553,548	(983,104)	(199,655)
Mar 2017	1,553,548	(995,781)	(195,218)
Apr 2017	1,553,548	(1,008,457)	(190,782)
May 2017	1,553,548	(1,021,134)	(186,345)
Jun 2017	1,553,548	(1,033,810)	(181,908)
Jul 2017	1,553,548	(1,046,487)	(177,471)
Aug 2017	1,553,548	(1,059,163)	(173,034)
Sep 2017	1,553,548	(1,071,840)	(168,598)
Oct 2017	1,553,548	(1,084,516)	(164,161)
Nov 2017	1,553,548	(1,097,193)	(159,724)
<b>TOTAL</b>	<b>18,642,570</b>	<b>(12,405,724)</b>	<b>(2,182,896)</b>
Divide by 12	÷12	÷12	÷12
<b>Ave Monthly Average</b>	<b>1,553,548</b>	<b>(1,033,810)</b>	<b>(181,908)</b>
<b>Total AMA Rate Base</b>		<b>\$337,829</b>	

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

REGULATORY ASSET								
WA	Total	1/2010 528	120					
Date	Regulatory Asset - Beginning Balance	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Ending Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	182382 ED WA	407382 ED WA	182382 ED WA		186382 ED ID	410100 ED ID	283382 ED ID	283382 ED ID
12/1/2009	1,553,547.51				1,553,547.51			(543,741.63)
12/31/2009	1,553,547.51				1,553,547.51			(543,741.63)
1/31/2016	747,914.45	12,676.52	(12,676.52)	(818,309.57)	735,237.94	(4,436.78)	4,436.78	(257,333.28)
2/29/2016	735,237.94	12,676.52	(12,676.52)	(830,986.09)	722,561.42	(4,436.78)	4,436.78	(252,896.50)
3/31/2016	722,561.42	12,676.52	(12,676.52)	(843,662.61)	709,884.90	(4,436.78)	4,436.78	(248,459.72)
4/30/2016	709,884.90	12,676.52	(12,676.52)	(856,339.12)	697,208.39	(4,436.78)	4,436.78	(244,022.94)
5/31/2016	697,208.39	12,676.52	(12,676.52)	(869,015.64)	684,531.87	(4,436.78)	4,436.78	(239,586.16)
6/30/2016	684,531.87	12,676.52	(12,676.52)	(881,692.15)	671,855.36	(4,436.78)	4,436.78	(235,149.37)
7/31/2016	671,855.36	12,676.52	(12,676.52)	(894,368.67)	659,178.84	(4,436.78)	4,436.78	(230,712.59)
8/31/2016	659,178.84	12,676.52	(12,676.52)	(907,045.19)	646,502.32	(4,436.78)	4,436.78	(226,275.81)
9/30/2016	646,502.32	12,676.52	(12,676.52)	(919,721.70)	633,825.81	(4,436.78)	4,436.78	(221,839.03)
10/31/2016	633,825.81	12,676.52	(12,676.52)	(932,398.22)	621,149.29	(4,436.78)	4,436.78	(217,402.25)
11/30/2016	621,149.29	12,676.52	(12,676.52)	(945,074.74)	608,472.77	(4,436.78)	4,436.78	(212,965.47)
12/31/2016	608,472.77	12,676.52	(12,676.52)	(957,751.25)	595,796.26	(4,436.78)	4,436.78	(208,528.69)
1/31/2017	595,796.26	12,676.52	(12,676.52)	(970,427.77)	583,119.74	(4,436.78)	4,436.78	(204,091.91)
2/28/2017	583,119.74	12,676.52	(12,676.52)	(983,104.28)	570,443.23	(4,436.78)	4,436.78	(199,655.13)
3/31/2017	570,443.23	12,676.52	(12,676.52)	(995,780.80)	557,766.71	(4,436.78)	4,436.78	(195,218.35)
4/30/2017	557,766.71	12,676.52	(12,676.52)	(1,008,457.32)	545,090.19	(4,436.78)	4,436.78	(190,781.57)
5/31/2017	545,090.19	12,676.52	(12,676.52)	(1,021,133.83)	532,413.68	(4,436.78)	4,436.78	(186,344.79)
6/30/2017	532,413.68	12,676.52	(12,676.52)	(1,033,810.35)	519,737.16	(4,436.78)	4,436.78	(181,908.01)
7/31/2017	519,737.16	12,676.52	(12,676.52)	(1,046,486.86)	507,060.65	(4,436.78)	4,436.78	(177,471.23)
8/31/2017	507,060.65	12,676.52	(12,676.52)	(1,059,163.38)	494,384.13	(4,436.78)	4,436.78	(173,034.45)
9/30/2017	494,384.13	12,676.52	(12,676.52)	(1,071,839.90)	481,707.61	(4,436.78)	4,436.78	(168,597.66)
10/31/2017	481,707.61	12,676.52	(12,676.52)	(1,084,516.41)	469,031.10	(4,436.78)	4,436.78	(164,160.88)
11/30/2017	469,031.10	12,676.52	(12,676.52)	(1,097,192.93)	456,354.58	(4,436.78)	4,436.78	(159,724.10)
12/31/2017	456,354.58	12,676.52	(12,676.52)	(1,109,869.45)	443,678.06	(4,436.78)	4,436.78	(155,287.32)
1/31/2018	443,678.06	12,676.52	(12,676.52)	(1,122,545.96)	431,001.55	(4,436.78)	4,436.78	(150,850.54)
2/28/2018	431,001.55	12,676.52	(12,676.52)	(1,135,222.48)	418,325.03	(4,436.78)	4,436.78	(146,413.76)
3/31/2018	418,325.03	12,676.52	(12,676.52)	(1,147,898.99)	405,648.52	(4,436.78)	4,436.78	(141,976.98)
4/30/2018	405,648.52	12,676.52	(12,676.52)	(1,160,575.51)	392,972.00	(4,436.78)	4,436.78	(137,540.20)
5/31/2018	392,972.00	12,676.52	(12,676.52)	(1,173,252.03)	380,295.48	(4,436.78)	4,436.78	(133,103.42)
6/30/2018	380,295.48	12,676.52	(12,676.52)	(1,185,928.54)	367,618.97	(4,436.78)	4,436.78	(128,666.64)
7/31/2018	367,618.97	12,676.52	(12,676.52)	(1,198,605.06)	354,942.45	(4,436.78)	4,436.78	(124,229.86)
8/31/2018	354,942.45	12,676.52	(12,676.52)	(1,211,281.57)	342,265.94	(4,436.78)	4,436.78	(119,793.08)
9/30/2018	342,265.94	12,676.52	(12,676.52)	(1,223,958.09)	329,589.42	(4,436.78)	4,436.78	(115,356.30)
10/31/2018	329,589.42	12,676.52	(12,676.52)	(1,236,634.61)	316,912.90	(4,436.78)	4,436.78	(110,919.52)
11/30/2018	316,912.90	12,676.52	(12,676.52)	(1,249,311.12)	304,236.39	(4,436.78)	4,436.78	(106,482.74)
12/31/2018	304,236.39	12,676.52	(12,676.52)	(1,261,987.64)	291,559.87	(4,436.78)	4,436.78	(102,045.95)
		1,553,547.51	(1,553,547.51)			(543,741.63)	543,741.63	

1.02-12

1.02-13

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-DDC-15

**Avista Utilities**  
Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral  
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		<b>WASHINGTON</b>		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2016	112,735	(69,397)	0
Dec	2017	112,735	(80,462)	0
<b>TOTAL</b>		<b>225,470</b>	<b>(149,859)</b>	<b>0</b>
Divide by 2		÷2	÷2	÷2
<b>Beg/End Mo Avg</b>		<b>112,735</b>	<b>(74,929)</b>	<b>0</b>
Jan	2017	112,735	(70,319)	0
Feb	2017	112,735	(71,241)	0
Mar	2017	112,735	(72,163)	0
Apr	2017	112,735	(73,085)	0
May	2017	112,735	(74,007)	0
Jun	2017	112,735	(74,929)	0
Jul	2017	112,735	(75,851)	0
Aug	2017	112,735	(76,773)	0
Sep	2017	112,735	(77,696)	0
Oct	2017	112,735	(78,618)	0
Nov	2017	112,735	(79,540)	0
<b>TOTAL</b>		<b>1,352,820</b>	<b>(899,152)</b>	<b>0</b>
Divide by 12		÷12	÷12	÷12
<b>Ave Monthly Average</b>		<b>112,735</b>	<b>(74,929)</b>	<b>0</b>
Total AMA Rate Base		<b>\$37,806</b>		

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



REGULATORY ASSET											
2009 P/T ratio	64.42%										
WA	Total	595	5.00%	120							
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit) (1)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407424 ED WA	407324 ED WA	419324 ED WA		182324 ED WA		182324 ED WA	410100 ED WA	410200 ZZ ZZ	283324 ED WA	283324 ED WA
10/31/2009	(10,736.67)		(26,841.67)	10,736.67	37,578.34		37,578.34				
9/30/2016		922.09			(922.09)	(66,630.50)	46,104.52				
10/31/2016		922.09			(922.09)	(67,552.59)	45,182.43				
11/30/2016		922.09			(922.09)	(68,474.68)	44,260.34				
12/31/2016		922.09			(922.09)	(69,396.77)	43,338.25				
1/31/2017		922.09			(922.09)	(70,318.86)	42,416.16				
2/28/2017		922.09			(922.09)	(71,240.95)	41,494.06				
3/31/2017		922.09			(922.09)	(72,163.04)	40,571.97				
4/30/2017		922.09			(922.09)	(73,085.13)	39,649.88				
5/31/2017		922.09			(922.09)	(74,007.22)	38,727.79				
6/30/2017		922.09			(922.09)	(74,929.31)	37,805.70				
7/31/2017		922.09			(922.09)	(75,851.40)	36,883.61				
8/31/2017		922.09			(922.09)	(76,773.49)	35,961.52				
9/30/2017		922.09			(922.09)	(77,695.58)	35,039.43				
10/31/2017		922.09			(922.09)	(78,617.67)	34,117.34				
11/30/2017		922.09			(922.09)	(79,539.76)	33,195.25				
12/31/2017		922.09			(922.09)	(80,461.85)	32,273.16				
1/31/2018		922.09			(922.09)	(81,383.95)	31,351.07				
2/28/2018		922.09			(922.09)	(82,306.04)	30,428.98				
3/31/2018		922.09			(922.09)	(83,228.13)	29,506.89				
4/30/2018		922.09			(922.09)	(84,150.22)	28,584.80				
5/31/2018		922.09			(922.09)	(85,072.31)	27,662.71				
6/30/2018		922.09			(922.09)	(85,994.40)	26,740.62				
7/31/2018		922.09			(922.09)	(86,916.49)	25,818.53				
8/31/2018		922.09			(922.09)	(87,838.58)	24,896.44				
9/30/2018		922.09			(922.09)	(88,760.67)	23,974.35				
10/31/2018		922.09			(922.09)	(89,682.76)	23,052.26				
11/30/2018		922.09			(922.09)	(90,604.85)	22,130.17				
12/31/2018		922.09			(922.09)	(91,526.94)	21,208.08				
	(32,210.01)	112,735.02	(80,525.01)		0.00			-	-	-	
Test Period Expense		11,065.08									

1.02-14

1.02-15

Adjustment No. \_\_\_\_\_

Workpaper Ref. E\_DDC-17

**Avista Utilites**  
 Spokane River Relicensing - Capital Costs Deferrals  
WASHINGTON Year ended 12/31/2017

<u>PERIOD</u>		<b>WASHINGTON</b>		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2016	743,189	(457,506)	(99,989)
Dec	2017	743,189	(530,446)	(74,460)
<b>TOTAL</b>		<b>1,486,377</b>	<b>(987,952)</b>	<b>(174,449)</b>
Divide by 2		÷2	÷2	÷2
<b>Beg/End Mo Avg</b>		<b>743,189</b>	<b>(493,976)</b>	<b>(87,224)</b>
January	2017	743,189	(463,584)	(97,862)
February	2017	743,189	(469,663)	(95,734)
March	2017	743,189	(475,741)	(93,607)
April	2017	743,189	(481,819)	(91,479)
May	2017	743,189	(487,898)	(89,352)
June	2017	743,189	(493,976)	(87,224)
July	2017	743,189	(500,054)	(85,097)
August	2017	743,189	(506,133)	(82,970)
September	2017	743,189	(512,211)	(80,842)
October	2017	743,189	(518,289)	(78,715)
November	2017	743,189	(524,368)	(76,587)
<b>TOTAL</b>		<b>8,918,264</b>	<b>(5,927,713)</b>	<b>(1,046,693)</b>
Divide by 12		÷12	÷12	÷12
<b>Ave Monthly Average</b>		<b>743,189</b>	<b>(493,976)</b>	<b>(87,224)</b>

Total AMA Rate Base **\$161,988**

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

REGULATORY ASSET											
2009 P/T ratio	64.59%		593	Months to Amortize		120					
WA	Total		5.00%	Interest rate							
Date	Monthly Deferral of Fixed Asset Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407422 ED WA	407322 ED WA	419322 ED WA		182322 ED WA		182322 ED WA	410100 ED WA	410200 ZZ ZZ	283322 ED WA	283322 ED WA
<b>Deferral</b>											
12/31/2009	(30,989.86)		(77,463.52)	201,315.82	108,453.37		743,188.64	10,846.45	27,112.23	(37,958.68)	(260,116.03)
8/31/2016		6,078.36		200,062.55	(6,078.36)	(433,192.49)	309,996.14	(2,127.42)	-	2,127.42	(108,498.65)
9/30/2016		6,078.36		200,062.55	(6,078.36)	(439,270.85)	303,917.78	(2,127.42)	-	2,127.42	(106,371.22)
10/31/2016		6,078.36		200,062.55	(6,078.36)	(445,349.21)	297,839.43	(2,127.42)	-	2,127.42	(104,243.80)
11/30/2016		6,078.36		200,062.55	(6,078.36)	(451,427.56)	291,761.07	(2,127.42)	-	2,127.42	(102,116.38)
<b>12/31/2016</b>		<b>6,078.36</b>		<b>200,062.55</b>	<b>(6,078.36)</b>	<b>(457,505.92)</b>	<b>285,682.72</b>	<b>(2,127.42)</b>	-	<b>2,127.42</b>	<b>(99,988.95)</b>
1/31/2017		6,078.36		200,062.55	(6,078.36)	(463,584.27)	279,604.36	(2,127.42)	-	2,127.42	(97,861.53)
2/28/2017		6,078.36		200,062.55	(6,078.36)	(469,662.63)	273,526.01	(2,127.42)	-	2,127.42	(95,734.10)
3/31/2017		6,078.36		200,062.55	(6,078.36)	(475,740.98)	267,447.65	(2,127.42)	-	2,127.42	(93,606.68)
4/30/2017		6,078.36		200,062.55	(6,078.36)	(481,819.34)	261,369.29	(2,127.42)	-	2,127.42	(91,479.25)
5/31/2017		6,078.36		200,062.55	(6,078.36)	(487,897.70)	255,290.94	(2,127.42)	-	2,127.42	(89,351.83)
6/30/2017		6,078.36		200,062.55	(6,078.36)	(493,976.05)	249,212.58	(2,127.42)	-	2,127.42	(87,224.40)
7/31/2017		6,078.36		200,062.55	(6,078.36)	(500,054.41)	243,134.23	(2,127.42)	-	2,127.42	(85,096.98)
8/31/2017		6,078.36		200,062.55	(6,078.36)	(506,132.76)	237,055.87	(2,127.42)	-	2,127.42	(82,969.56)
9/30/2017		6,078.36		200,062.55	(6,078.36)	(512,211.12)	230,977.52	(2,127.42)	-	2,127.42	(80,842.13)
10/31/2017		6,078.36		200,062.55	(6,078.36)	(518,289.47)	224,899.16	(2,127.42)	-	2,127.42	(78,714.71)
11/30/2017		6,078.36		200,062.55	(6,078.36)	(524,367.83)	218,820.80	(2,127.42)	-	2,127.42	(76,587.28)
<b>12/31/2017</b>		<b>6,078.36</b>		<b>200,062.55</b>	<b>(6,078.36)</b>	<b>(530,446.19)</b>	<b>212,742.45</b>	<b>(2,127.42)</b>	-	<b>2,127.42</b>	<b>(74,459.86)</b>
1/31/2018		6,078.36		200,062.55	(6,078.36)	(536,524.54)	206,664.09	(2,127.42)	-	2,127.42	(72,332.43)
2/28/2018		6,078.36		200,062.55	(6,078.36)	(542,602.90)	200,585.74	(2,127.42)	-	2,127.42	(70,205.01)
3/31/2018		6,078.36		200,062.55	(6,078.36)	(548,681.25)	194,507.38	(2,127.42)	-	2,127.42	(68,077.58)
4/30/2018		6,078.36		200,062.55	(6,078.36)	(554,759.61)	188,429.03	(2,127.42)	-	2,127.42	(65,950.16)
5/31/2018		6,078.36		200,062.55	(6,078.36)	(560,837.96)	182,350.67	(2,127.42)	-	2,127.42	(63,822.73)
6/30/2018		6,078.36		200,062.55	(6,078.36)	(566,916.32)	176,272.32	(2,127.42)	-	2,127.42	(61,695.31)
7/31/2018		6,078.36		200,062.55	(6,078.36)	(572,994.67)	170,193.96	(2,127.42)	-	2,127.42	(59,567.89)
8/31/2018		6,078.36		200,062.55	(6,078.36)	(579,073.03)	164,115.60	(2,127.42)	-	2,127.42	(57,440.46)
9/30/2018		6,078.36		200,062.55	(6,078.36)	(585,151.39)	158,037.25	(2,127.42)	-	2,127.42	(55,313.04)
10/31/2018		6,078.36		200,062.55	(6,078.36)	(591,229.74)	151,958.89	(2,127.42)	-	2,127.42	(53,185.61)
11/30/2018		6,078.36		200,062.55	(6,078.36)	(597,308.10)	145,880.54	(2,127.42)	-	2,127.42	(51,058.19)
12/31/2018		6,078.36		200,062.55	(6,078.36)	(603,386.45)	139,802.18	(2,127.42)	-	2,127.42	(48,930.76)
	(201,315.82)	743,188.64	(541,872.82)		(0.00)			(189,655.49)	189,655.49	(0.00)	

1-02-16



1.02-17

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-DDC-19

**Avista Utilites**  
Spokane River Relicensing - PM&E Deferral  
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		<b>WASHINGTON</b>		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2016	471,914	(290,509)	(63,491)
Dec	2017	471,914	(336,825)	(47,281)
TOTAL		943,827	(627,335)	(110,772)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		471,914	(313,667)	(55,386)
January	2017	471,914	(294,369)	(62,141)
February	2017	471,914	(298,229)	(60,790)
March	2017	471,914	(302,088)	(59,439)
April	2017	471,914	(305,948)	(58,088)
May	2017	471,914	(309,808)	(56,737)
June	2017	471,914	(313,667)	(55,386)
July	2017	471,914	(317,527)	(54,035)
August	2017	471,914	(321,387)	(52,684)
September	2017	471,914	(325,246)	(51,334)
October	2017	471,914	(329,106)	(49,983)
November	2017	471,914	(332,966)	(48,632)
TOTAL		5,662,964	(3,764,009)	(664,634)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		471,914	(313,667)	(55,386)

Total 2016 AMA Rate Base

**\$102,860**

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

REGULATORY ASSET										
2009 P/T ratio	64.59%		593	Months to Amortize		120				
WA	Total		5.00%							
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	184997 ZZ ZZ 184998 ZZ ZZ	537000 ED WA	419323 ED WA	182323 ED WA		182323 ED WA	410100 ED WA	410200 ZZ ZZ	283323 ED WA	283323 ED WA
1/31/2010	(28,504.54)		(59.38)	28,563.92		471,913.70	9,976.59	20.78	(9,997.37)	(165,169.80)
8/31/2016		3,859.67		(3,859.67)	(275,070.78)	196,842.92	(1,350.88)	-	1,350.88	(68,895.02)
9/30/2016		3,859.67		(3,859.67)	(278,930.44)	192,983.26	(1,350.88)	-	1,350.88	(67,544.14)
10/31/2016		3,859.67		(3,859.67)	(282,790.11)	189,123.59	(1,350.88)	-	1,350.88	(66,193.26)
11/30/2016		3,859.67		(3,859.67)	(286,649.77)	185,263.93	(1,350.88)	-	1,350.88	(64,842.37)
12/31/2016		3,859.67		(3,859.67)	(290,509.44)	181,404.26	(1,350.88)	-	1,350.88	(63,491.49)
1/31/2017		3,859.67		(3,859.67)	(294,369.10)	177,544.60	(1,350.88)	-	1,350.88	(62,140.61)
2/28/2017		3,859.67		(3,859.67)	(298,228.77)	173,684.93	(1,350.88)	-	1,350.88	(60,789.73)
3/31/2017		3,859.67		(3,859.67)	(302,088.43)	169,825.27	(1,350.88)	-	1,350.88	(59,438.84)
4/30/2017		3,859.67		(3,859.67)	(305,948.10)	165,965.60	(1,350.88)	-	1,350.88	(58,087.96)
5/31/2017		3,859.67		(3,859.67)	(309,807.76)	162,105.94	(1,350.88)	-	1,350.88	(56,737.08)
6/30/2017		3,859.67		(3,859.67)	(313,667.43)	158,246.27	(1,350.88)	-	1,350.88	(55,386.20)
7/31/2017		3,859.67		(3,859.67)	(317,527.09)	154,386.61	(1,350.88)	-	1,350.88	(54,035.31)
8/31/2017		3,859.67		(3,859.67)	(321,386.76)	150,526.94	(1,350.88)	-	1,350.88	(52,684.43)
9/30/2017		3,859.67		(3,859.67)	(325,246.42)	146,667.28	(1,350.88)	-	1,350.88	(51,333.55)
10/31/2017		3,859.67		(3,859.67)	(329,106.09)	142,807.61	(1,350.88)	-	1,350.88	(49,982.66)
11/30/2017		3,859.67		(3,859.67)	(332,965.75)	138,947.95	(1,350.88)	-	1,350.88	(48,631.78)
12/31/2017		3,859.67		(3,859.67)	(336,825.42)	135,088.28	(1,350.88)	-	1,350.88	(47,280.90)
1/31/2018		3,859.67		(3,859.67)	(340,685.08)	131,228.62	(1,350.88)	-	1,350.88	(45,930.02)
2/28/2018		3,859.67		(3,859.67)	(344,544.75)	127,368.95	(1,350.88)	-	1,350.88	(44,579.13)
3/31/2018		3,859.67		(3,859.67)	(348,404.41)	123,509.29	(1,350.88)	-	1,350.88	(43,228.25)
4/30/2018		3,859.67		(3,859.67)	(352,264.08)	119,649.62	(1,350.88)	-	1,350.88	(41,877.37)
5/31/2018		3,859.67		(3,859.67)	(356,123.74)	115,789.96	(1,350.88)	-	1,350.88	(40,526.48)
6/30/2018		3,859.67		(3,859.67)	(359,983.41)	111,930.29	(1,350.88)	-	1,350.88	(39,175.60)
7/31/2018		3,859.67		(3,859.67)	(363,843.08)	108,070.62	(1,350.88)	-	1,350.88	(37,824.72)
8/31/2018		3,859.67		(3,859.67)	(367,702.74)	104,210.96	(1,350.88)	-	1,350.88	(36,473.84)
9/30/2018		3,859.67		(3,859.67)	(371,562.41)	100,351.29	(1,350.88)	-	1,350.88	(35,122.95)
10/31/2018		3,859.67		(3,859.67)	(375,422.07)	96,491.63	(1,350.88)	-	1,350.88	(33,772.07)
11/30/2018		3,859.67		(3,859.67)	(379,281.74)	92,631.96	(1,350.88)	-	1,350.88	(32,421.19)
12/31/2018		3,859.67		(3,859.67)	(383,141.40)	88,772.30	(1,350.88)	-	1,350.88	(31,070.30)
11/30/2020		3,859.67		(3,859.67)	(471,913.70)	(0.00)	(1,350.88)	-	1,350.88	(0.00)
	(468,587.15)	471,913.70	(3,326.55)	(0.00)			(1,164.29)	1,164.29	(0.00)	

1-02-18



1.02-19

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-DDC-21

**Avista Utilites**  
 Montana Settlement Lease Payment  
Washington AMA Rate Year

<u>PERIOD</u>	WASHINGTON	
	Deferred Balance 186360	Deferred Tax Bal 283365
Dec 2016	0	0
Dec 2017	0	0
<b>TOTAL</b>	0	0
Divide by 2	÷2	÷2
Beg/End Mo Avg	0	0
Jan 2017	0	0
Feb 2017	0	0
Mar 2017	0	0
Apr 2017	0	0
May 2017	0	0
Jun 2017	0	0
Jul 2017	0	0
Aug 2017	0	0
Sep 2017	0	0
Oct 2017	0	0
Nov 2017	0	0
<b>TOTAL</b>	0	0
Divide by 12	÷12	÷12
Ave Monthly Average	0	0

Total 2017 AMA Rate Base \$0

Annual Expense	TOTAL	WA	ID
<b>Test Year:</b>			
Annual Payment			
(2017 Expense)	\$ 4,861,800	\$ 3,195,598	\$ 1,666,202
Amortization of Deferral	0	-	-
<b>Total 2017 Annual Expense</b>	<b>\$ 4,861,800</b>	<b>\$ 3,195,598</b>	<b>\$ 1,666,202</b>

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

1.02-20

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-DDC-22

**Avista Utilities**  
**Montana Settlement Lease Payment**  
**Annual Expense**

Transaction Date	Account	ED/GD	Washington	Idaho	Total
201701	540100	ED	\$ 260,225.07	\$ 135,674.93	\$ 395,900.00
201702	540100	ED	\$ 260,225.07	\$ 135,674.93	\$ 395,900.00
201703	540100	ED	\$ 260,225.07	\$ 135,674.93	\$ 395,900.00
201704	540100	ED	\$ 260,225.07	\$ 135,674.93	\$ 395,900.00
201705	540100	ED	\$ 260,225.07	\$ 135,674.93	\$ 395,900.00
201706	540100	ED	\$ 260,225.07	\$ 135,674.93	\$ 395,900.00
201707	540100	ED	\$ 272,374.62	\$ 142,025.38	\$ 414,400.00
201708	540100	ED	\$ 272,374.62	\$ 142,025.38	\$ 414,400.00
201709	540100	ED	\$ 272,374.62	\$ 142,025.38	\$ 414,400.00
201710	540100	ED	\$ 272,374.62	\$ 142,025.38	\$ 414,400.00
201711	540100	ED	\$ 272,374.62	\$ 142,025.38	\$ 414,400.00
201712	540100	ED	\$ 272,374.62	\$ 142,025.38	\$ 414,400.00
		<b>Total</b>	<b>\$ 3,195,598.14</b>	<b>\$ 1,666,201.86</b>	<b>\$ 4,861,800.00</b>

Rent Year	Payment Date	Base Rent	CPI Annual		WA Allocation	ID Allocation	WA Rent	ID Rent
			Average Index	Annual Rent				
2007	February 2008	\$ 4,000,000	1	\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428	\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431	\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705	\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880	\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1198	\$ 4,479,200	65.24%	34.76%	\$ 2,922,230	\$ 1,556,970
2013	February 2014	\$ 4,000,000	1.138	\$ 4,552,000	65.01%	34.99%	\$ 2,959,255	\$ 1,592,745
2014	February 2015	\$ 4,000,000	1.1552	\$ 4,620,800	65.19%	34.81%	\$ 3,012,300	\$ 1,608,500
2015	February 2016	\$ 4,000,000	1.1743	\$ 4,697,200	64.71%	35.29%	\$ 3,039,558	\$ 1,657,642
2016	February 2017	\$ 4,000,000	1.1349	\$ 4,539,600	65.73%	34.27%	\$ 2,983,879	\$ 1,555,721
2017	February 2018	\$ 4,000,000	1.2155	\$ 4,861,800	65.73%	34.27%	\$ 3,195,598	\$ 1,666,202
							<b>\$ 28,545,957</b>	<b>\$ 15,320,443</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/20/2018 Mgr. Review: \_\_\_\_\_

1.02-21

**AVISTA UTILITIES  
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES  
TWELVE MONTHS ENDED DECEMBER 31, 2017**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS	
		Customer Advance Bal	EDWA Wash	EDID Idaho	WA	ID	Customer Advance Bal		GDWA Wash	GDID Idaho
		252000	252000	252000			252000	252000	252000	
Dec	2016	(2,197,254)	(671,480)	(1,525,774)			(81,232)	(11,804)	(69,428)	
Dec	2017	(1,580,951)	(625,300)	(955,651)			(3,368)	0	(3,368)	
<b>TOTAL</b>		<b>(3,778,205)</b>	<b>(1,296,780)</b>	<b>(2,481,425)</b>			<b>(84,600)</b>	<b>(11,804)</b>	<b>(72,796)</b>	
Divide by 2		+2	+2	+2			+2	+2	+2	
<b>Beg/End Mo Avg</b>		<b>(1,889,103)</b>	<b>(648,390)</b>	<b>(1,240,713)</b>			<b>(42,300)</b>	<b>(5,902)</b>	<b>(36,398)</b>	
Jan	2017	(2,162,407)	(671,480)	(1,490,927)			(81,232)	(11,804)	(69,428)	
Feb	2017	(2,176,728)	(671,480)	(1,505,248)			(81,232)	(11,804)	(69,428)	
Mar	2017	(2,188,968)	(666,764)	(1,522,204)			(81,232)	(11,804)	(69,428)	
Apr	2017	(2,218,865)	(666,764)	(1,552,101)			(81,232)	(11,804)	(69,428)	
May	2017	(2,327,017)	(714,333)	(1,612,684)			(81,232)	(11,804)	(69,428)	
Jun	2017	(2,294,381)	(701,018)	(1,593,363)			(81,232)	(11,804)	(69,428)	
Jul	2017	(2,269,244)	(699,839)	(1,569,405)			(81,232)	(11,804)	(69,428)	
Aug	2017	(1,623,358)	(569,919)	(1,053,439)			(68,004)	0	(68,004)	
Sep	2017	(1,357,741)	(489,502)	(1,068,239)			(3,368)	0	(3,368)	
Oct	2017	(1,612,726)	(632,132)	(980,594)			(3,368)	0	(3,368)	
Nov	2017	(1,593,611)	(629,588)	(964,023)			(3,368)	0	(3,368)	
<b>TOTAL</b>		<b>(23,914,149)</b>	<b>(7,761,209)</b>	<b>(16,152,940)</b>			<b>(689,032)</b>	<b>(88,530)</b>	<b>(600,502)</b>	
Divide by 12		:12	+12	+12			+12	+12	+12	
<b>Ave Monthly Average</b>		<b>(1,992,846)</b>	<b>(646,767)</b>	<b>(1,346,078)</b>			<b>(57,419)</b>	<b>(7,378)</b>	<b>(50,042)</b>	

PERIOD		TOTAL			ELECTRIC		GAS	
		Customer Advance Bal	Wash	Idaho	Wash	Idaho		
		252000	252000	252000	252000	252000		
Dec	2016	11,624						
Dec	2017	0						
<b>TOTAL</b>		<b>11,624</b>						
Divide by 2		+2						
<b>Beg/End Mo Avg</b>		<b>5,812</b>						
Jan	2017	0						
Feb	2017	(14,270)						
Mar	2017	0						
Apr	2017	0						
May	2017	0						
Jun	2017	(85,634)						
Jul	2017	(1,789)						
Aug	2017	(3,265)						
Sep	2017	(385)						
Oct	2017	(400)						
Nov	2017	0						
<b>TOTAL</b>		<b>(99,931)</b>						
Divide by 12		+12						
<b>Ave Monthly Average</b>		<b>(8,328)</b>	<b>(3,343)</b>	<b>(1,796)</b>	<b>(1,367)</b>	<b>(684)</b>		

**ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:**

WVP Elec	Distribution Plant	Percentage	Unassigned Advances	
			Account 252000	Account 252000
WA	1,033,738,963	40.14%	(3,343)	
ID	555,615,682	21.57%	(1,796)	
<b>WVP Gas</b>				
WA	422,773,411	16.42%	(1,367)	
ID	211,349,836	8.21%	(684)	
<b>WPNG Gas</b>				
OR	352,025,216	13.67%	(1,138)	
<b>TOTAL</b>	<b>2,575,503,108</b>	<b>100.0%</b>	<b>(8,328)</b>	

**RECAP**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(7,190)	(3,343)	(1,796)	(1,367)	(684)
252000 ED	(1,992,845)	(646,767)	(1,346,078)		
252000 GD	(57,420)			(7,378)	(50,042)
<b>TOTALS</b>	<b>(\$2,057,455)</b>	<b>(\$650,110)</b>	<b>(\$1,347,874)</b>	<b>(\$8,745)</b>	<b>(\$50,726)</b>

1.02-22

Adjustment No. \_\_\_\_\_

Worksheet Ref. E-DDC-28

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(1,525,773.99)	34,846.86	(1,490,927.13)
201702	(1,490,927.13)	(14,321.00)	(1,505,248.13)
201703	(1,505,248.13)	(16,956.00)	(1,522,204.13)
201704	(1,522,204.13)	(29,897.00)	(1,552,101.13)
201705	(1,552,101.13)	(60,583.00)	(1,612,684.13)
201706	(1,612,684.13)	19,321.00	(1,593,363.13)
201707	(1,593,363.13)	23,958.00	(1,569,405.13)
201708	(1,569,405.13)	515,966.03	(1,053,439.10)
201709	(1,053,439.10)	(14,800.00)	(1,068,239.10)
201710	(1,068,239.10)	87,645.42	(980,593.68)
201711	(980,593.68)	16,571.00	(964,022.68)
201712	(964,022.68)	8,372.00	(955,650.68)
		<b>570,123.31</b>	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(671,479.50)	0.00	(671,479.50)
201702	(671,479.50)	0.00	(671,479.50)
201703	(671,479.50)	4,716.00	(666,763.50)
201704	(666,763.50)	0.00	(666,763.50)
201705	(666,763.50)	(47,569.71)	(714,333.21)
201706	(714,333.21)	13,315.71	(701,017.50)
201707	(701,017.50)	1,179.00	(699,838.50)
201708	(699,838.50)	129,920.00	(569,918.50)
201709	(569,918.50)	80,416.50	(489,502.00)
201710	(489,502.00)	(142,630.00)	(632,132.00)
201711	(632,132.00)	2,544.00	(629,588.00)
201712	(629,588.00)	4,288.00	(625,300.00)
		<b>46,179.50</b>	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(69,427.73)	0.00	(69,427.73)
201702	(69,427.73)	0.00	(69,427.73)
201703	(69,427.73)	0.00	(69,427.73)
201704	(69,427.73)	0.00	(69,427.73)
201705	(69,427.73)	0.00	(69,427.73)
201706	(69,427.73)	0.00	(69,427.73)
201707	(69,427.73)	0.00	(69,427.73)
201708	(69,427.73)	1,424.00	(68,003.73)
201709	(68,003.73)	64,635.73	(3,368.00)
201710	(3,368.00)	0.00	(3,368.00)
201711	(3,368.00)	0.00	(3,368.00)
201712	(3,368.00)	0.00	(3,368.00)
		<b>66,059.73</b>	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(11,804.07)	0.00	(11,804.07)
201702	(11,804.07)	0.00	(11,804.07)
201703	(11,804.07)	0.00	(11,804.07)
201704	(11,804.07)	0.00	(11,804.07)
201705	(11,804.07)	0.00	(11,804.07)
201706	(11,804.07)	0.00	(11,804.07)
201707	(11,804.07)	0.00	(11,804.07)
201708	(11,804.07)	11,804.07	0.00
201709	0.00	0.00	0.00
201710	0.00	0.00	0.00
201711	0.00	0.00	0.00
201712	0.00	0.00	0.00
		<b>11,804.07</b>	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	11,624.00	(11,624.00)	0.00
201702	0.00	(14,269.50)	(14,269.50)
201703	(14,269.50)	14,269.50	0.00
201704	0.00	0.00	0.00
201705	0.00	0.00	0.00
201706	0.00	(85,633.79)	(85,633.79)
201707	(85,633.79)	83,845.29	(1,788.50)
201708	(1,788.50)	(1,476.38)	(3,264.88)
201709	(3,264.88)	2,879.88	(385.00)
201710	(385.00)	(15.00)	(400.00)
201711	(400.00)	400.20	0.20
201712	0.20	(0.20)	0.00
		<b>(11,624.00)</b>	

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

1.02-23

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-DDC-29

**AVISTA UTILITIES**  
**Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2016	10,039	2,338,431.00
1/31/2017	10,048	2,331,378.26
2/28/2017	10,094	2,368,744.86
3/31/2017	10,239	2,397,119.98
4/30/2017	10,307	2,414,823.28
5/31/2017	10,300	2,437,274.61
6/30/2017	10,187	2,437,916.43
7/31/2017	10,084	2,430,050.71
8/31/2017	10,029	2,441,613.52
9/30/2017	9,972	2,474,395.92
10/31/2017	9,899	2,469,034.22
11/30/2017	9,871	2,469,878.76
12/31/2017	9,821	2,485,956.08

(Dec 2016 + Dec 2017) / 2                      \$2,412,193.54

**AMA Deposits**    \$2,423,702.01

**Allocate WA Deposits to Service (1):**

WA Electric	77.808%	<u>\$1,885,834.06</u>
WA Gas	22.192%	<u>\$537,867.95</u>
<b>TOTAL</b>		<u><b>\$2,423,702.01</b></u>

For Commission Basis Historical 2017 Rate

<u>Int. Rate Per WAC for 2017</u>	<u>Allocate to Service:</u>
1.79%	<u>\$33,756.43</u>
1.79%	<u>\$9,627.84</u>
	<u>\$43,384.27</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/9/2018 Mgr. Review: \_\_\_\_\_

1.03

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

NOTE: NO ADJUSTMENT  
 REQUIRED. R00 W/C  
 IS APPROPRIATELY  
 STATED.  
 4/10/18

Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2017  
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 12,343,104.99

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	27,615,325.50	(2,413,737.94)	25,201,587.56	65.35%	34.65%	0.00%	0.00%	0.00%	16,469,237.47	8,732,350.09	0.00	0.00	0.00
	ED.ID	(99,991.50)	8,739.83	(91,251.67)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	(91,251.67)	0.00	0.00	0.00
	GD.AN	0.00	0.00	0.00	0.00%	0.00%	69.06%	30.94%	0.00%	0.00	0.00	0.00	0.00	0.00
	GD.ID	31,674.10	(2,768.50)	28,905.60	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	28,905.60	0.00
	GD.OR	1,616,250.24	(141,269.55)	1,474,980.69	0.00%	0.00%	0.00%	0.00%	100.00%	0.00	0.00	0.00	0.00	1,474,980.69
	GD.WA	64,415.48	(5,630.28)	58,785.20	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	58,785.20	0.00	0.00
<b>1 Total</b>		<b>29,227,673.82</b>	<b>(2,554,666.44)</b>	<b>26,673,007.38</b>						<b>16,469,237.47</b>	<b>8,641,098.42</b>	<b>58,785.20</b>	<b>28,905.60</b>	<b>1,474,980.69</b>
2	CD.AA	(18,299,303.34)	1,599,464.14	(16,699,839.20)	34.50%	18.08%	22.14%	11.28%	14.00%	(5,761,679.89)	(3,018,675.73)	(3,697,997.16)	(1,883,254.26)	(2,338,232.16)
	CD.ID	(31,704.33)	2,771.14	(28,933.19)	0.00%	61.14%	0.00%	38.86%	0.00%	0.00	(17,689.09)	0.00	(11,244.10)	0.00
	CD.WA	(580,849.16)	50,769.55	(530,079.61)	61.14%	0.00%	38.86%	0.00%	0.00%	(324,078.46)	0.00	(206,001.15)	0.00	0.00
	ED.AN	(24,596.42)	2,149.87	(22,446.55)	65.62%	34.38%	0.00%	0.00%	0.00%	(14,729.45)	(7,717.10)	0.00	0.00	0.00
	ED.ID	2,629,660.84	(229,847.45)	2,399,813.39	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	2,399,813.39	0.00	0.00	0.00
	ED.WA	7,768,984.97	(679,053.87)	7,089,931.10	100.00%	0.00%	0.00%	0.00%	0.00%	7,089,931.10	0.00	0.00	0.00	0.00
	GD.AA	0.00	0.00	0.00	0.00%	0.00%	46.69%	23.78%	29.53%	0.00	0.00	0.00	0.00	0.00
	GD.AN	(2,981.47)	260.60	(2,720.87)	0.00%	0.00%	66.26%	33.74%	0.00%	0.00	0.00	(1,802.78)	(918.09)	0.00
	GD.ID	514,762.83	(44,993.23)	469,769.60	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	469,769.60	0.00
	GD.WA	1,724,007.31	(150,688.13)	1,573,319.18	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	1,573,319.18	0.00	0.00
<b>2 Total</b>		<b>(6,302,018.77)</b>	<b>550,832.61</b>	<b>(5,751,186.16)</b>						<b>989,443.29</b>	<b>(644,268.52)</b>	<b>(2,332,481.91)</b>	<b>(1,425,646.85)</b>	<b>(2,338,232.16)</b>
4	CD.AA	149,573,682.82	(13,073,598.32)	136,500,084.50	48.00%	22.33%	14.59%	5.86%	9.23%	65,517,524.48	30,480,254.94	19,913,076.36	7,994,365.91	12,594,862.80
	CD.AN	(48,748.02)	4,260.86	(44,487.16)	53.10%	24.71%	15.83%	6.36%	0.00%	(23,624.40)	(10,990.61)	(7,044.17)	(2,827.98)	0.00
	CD.ID	(5,028.85)	439.55	(4,589.30)	0.00%	77.81%	0.00%	22.19%	0.00%	0.00	(3,570.89)	0.00	(1,018.41)	0.00
	CD.WA	(993,632.78)	86,849.21	(906,783.57)	77.81%	0.00%	22.19%	0.00%	0.00%	(705,559.23)	0.00	(201,224.34)	0.00	0.00
	ED.AN	(11,361,335.53)	993,045.93	(10,368,289.60)	68.25%	31.75%	0.00%	0.00%	0.00%	(7,076,253.97)	(3,292,035.63)	0.00	0.00	0.00
	ED.ID	2,495,983.15	(218,163.25)	2,277,819.90	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	2,277,819.90	0.00	0.00	0.00
	ED.MT	1,926.94	(168.43)	1,758.51	68.25%	31.75%	0.00%	0.00%	0.00%	1,200.17	558.35	0.00	0.00	0.00
	ED.WA	7,792,092.31	(681,073.59)	7,111,018.72	100.00%	0.00%	0.00%	0.00%	0.00%	7,111,018.72	0.00	0.00	0.00	0.00
	GD.AA	4,356,522.49	(380,785.07)	3,975,737.42	0.00%	0.00%	48.92%	19.64%	31.44%	0.00	0.00	1,944,866.03	780,800.03	1,250,051.36
	GD.AN	(3,747,478.14)	327,551.10	(3,419,927.04)	0.00%	0.00%	71.35%	28.65%	0.00%	0.00	0.00	(2,440,254.74)	(979,672.30)	0.00
	GD.ID	1,427,680.97	(124,787.51)	1,302,893.46	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	1,302,893.46	0.00
	GD.WA	1,886,856.21	(164,922.06)	1,721,934.15	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	1,721,934.15	0.00	0.00
<b>4 Total</b>		<b>151,378,521.57</b>	<b>(13,231,351.59)</b>	<b>138,147,169.98</b>						<b>64,824,305.77</b>	<b>29,452,036.06</b>	<b>20,931,373.29</b>	<b>9,094,540.72</b>	<b>13,844,914.16</b>
20	ED.ID	(4,902,669.22)	428,521.43	(4,474,147.79)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	(4,474,147.79)	0.00	0.00	0.00
	ED.MT	(6,567,656.07)	574,050.83	(5,993,605.24)	65.35%	34.65%	0.00%	0.00%	0.00%	(3,916,821.02)	(2,076,784.21)	0.00	0.00	0.00
	ED.OR	376,437.49	(32,902.80)	343,534.69	65.35%	34.65%	0.00%	0.00%	0.00%	224,499.92	119,034.77	0.00	0.00	0.00
	ED.WA	(16,482,127.34)	1,440,632.53	(15,041,494.81)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,041,494.81)	0.00	0.00	0.00	0.00
	GD.ID	(1,335,609.90)	116,739.97	(1,218,869.93)	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	(1,218,869.93)	0.00
	GD.OR	(250,190.95)	21,868.12	(228,322.83)	0.00%	0.00%	0.00%	0.00%	100.00%	0.00	0.00	0.00	0.00	(228,322.83)
	GD.WA	(3,926,187.36)	343,171.31	(3,583,016.05)	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	(3,583,016.05)	0.00	0.00
<b>20 Total</b>		<b>(33,088,003.35)</b>	<b>2,892,081.39</b>	<b>(30,195,921.96)</b>						<b>(18,733,815.91)</b>	<b>(6,431,897.24)</b>	<b>(3,583,016.05)</b>	<b>(1,218,869.93)</b>	<b>(228,322.83)</b>
<b>Grand Total</b>		<b>141,216,173.27</b>	<b>(12,343,104.02)</b>	<b>128,873,069.25</b>						<b>63,549,170.61</b>	<b>31,016,968.72</b>	<b>15,074,660.52</b>	<b>6,478,929.53</b>	<b>12,753,339.86</b>

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Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2017  
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 12,343,104.99

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	27,615,325.50	(2,413,737.94)	25,201,587.56	100.00%			65.35%	34.65%			
	ED.ID	(99,991.50)	8,739.83	(91,251.67)	100.00%				100.00%			
	GD.AN	0.00	0.00	0.00		100.00%				69.06%	30.94%	
	GD.ID	31,674.10	(2,768.50)	28,905.60		100.00%					100.00%	
	GD.OR	1,616,250.24	(141,269.55)	1,474,980.69			100.00%					100.00%
	GD.WA	64,415.48	(5,630.28)	58,785.20						100.00%		
<b>1 Total</b>		<b>29,227,673.82</b>	<b>(2,554,666.44)</b>	<b>26,673,007.38</b>								
2	CD.AA	(18,299,303.34)	1,599,464.14	(16,699,839.20)	52.58%	33.42%	14.00%	65.62%	34.38%	66.26%	33.74%	100.00%
	CD.ID	(31,704.33)	2,771.14	(28,933.19)	61.14%				100.00%			100.00%
	CD.WA	(580,849.16)	50,769.55	(530,079.61)	61.14%	38.86%		100.00%		100.00%		
	ED.AN	(24,596.42)	2,149.87	(22,446.55)	100.00%			65.62%	34.38%			
	ED.ID	2,629,660.84	(229,847.45)	2,399,813.39	100.00%				100.00%			
	ED.WA	7,768,984.97	(679,053.87)	7,089,931.10	100.00%			100.00%				
	GD.AA	0.00	0.00	0.00		70.47%	29.53%			66.26%	33.74%	100.00%
	GD.AN	(2,981.47)	260.60	(2,720.87)		100.00%				66.26%	33.74%	
	GD.ID	514,762.83	(44,993.23)	469,769.60		100.00%						100.00%
	GD.WA	1,724,007.31	(150,688.13)	1,573,319.18		100.00%				100.00%		
<b>2 Total</b>		<b>(6,302,018.77)</b>	<b>550,832.61</b>	<b>(5,751,186.16)</b>								
4	CD.AA	149,573,682.82	(13,073,598.32)	136,500,084.50	70.33%	20.45%	9.23%	68.25%	31.75%	71.35%	28.65%	100.00%
	CD.AN	(48,748.02)	4,260.86	(44,487.16)	77.81%	22.19%		68.25%	31.75%	71.35%	28.65%	
	CD.ID	(5,028.85)	439.55	(4,589.30)	77.81%	22.19%			100.00%			100.00%
	CD.WA	(993,632.78)	86,849.21	(906,783.57)	77.81%	22.19%		100.00%		100.00%		
	ED.AN	(11,361,335.53)	993,045.93	(10,368,289.60)	100.00%			68.25%	31.75%			
	ED.ID	2,495,983.15	(218,163.25)	2,277,819.90	100.00%				100.00%			
	ED.MT	1,926.94	(168.43)	1,758.51	100.00%			68.25%	31.75%			
	ED.WA	7,792,092.31	(681,073.59)	7,111,018.72	100.00%			100.00%				
	GD.AA	4,356,522.49	(380,785.07)	3,975,737.42		68.56%	31.44%			71.35%	28.65%	100.00%
	GD.AN	(3,747,478.14)	327,551.10	(3,419,927.04)		100.00%				71.35%	28.65%	
	GD.ID	1,427,680.97	(124,787.51)	1,302,893.46		100.00%						100.00%
	GD.WA	1,886,856.21	(164,922.06)	1,721,934.15		100.00%				100.00%		
	<b>4 Total</b>		<b>151,378,521.57</b>	<b>(13,231,351.59)</b>	<b>138,147,169.98</b>							
20	ED.ID	(4,902,669.22)	428,521.43	(4,474,147.79)	0.00%	100.00%		65.35%	34.65%			
	ED.MT	(6,567,656.07)	574,050.83	(5,993,605.24)	100.00%			65.35%	34.65%			
	ED.OR	376,437.49	(32,902.80)	343,534.69	100.00%			65.35%	34.65%			
	ED.WA	(16,482,127.34)	1,440,632.53	(15,041,494.81)	0.00%		100.00%	65.35%	34.65%			
	GD.ID	(1,335,609.90)	116,739.97	(1,218,869.93)		100.00%					100.00%	
	GD.OR	(250,190.95)	21,868.12	(228,322.83)			100.00%					100.00%
GD.WA	(3,926,187.36)	343,171.31	(3,583,016.05)		100.00%				100.00%			
<b>20 Total</b>		<b>(33,088,003.35)</b>	<b>2,892,081.39</b>	<b>(30,195,921.96)</b>								
<b>Grand Total</b>		<b>141,216,173.27</b>	<b>(12,343,104.02)</b>	<b>128,873,069.25</b>								

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**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2017 - Average of Monthly Averages Basis**

Line No.	Description	
1	<b>AVERAGE INVESTED CAPITAL</b>	
2	Common Equity	1,696,841,955.73
3	Trust Originated Preferred Securities	51,547,000.00
4	Long-Term Debt	1,393,436,672.89
5	Unamortized Debt Expense & Reacq. Gain/Loss	(22,113,438.97)
6	Current Portion Long Term Debt	147,604,166.67
7	Notes Payable - Current	136,544,666.67
8		
9	<b>Total Average Invested Capital</b>	<b>3,403,861,022.99</b>
10		
11	<b>AVERAGE OPERATING INVESTMENTS</b>	
12		
13	Electric Utility Plant	3,881,687,840.26
14	Electric Accumulated Depreciation	(1,344,980,429.36)
15	Gas Utility Plant	1,076,186,794.33
16	Gas Accumulated Depreciation	(346,777,395.42)
17	WPNG Acquisition Adjustment	0.00
18	WPNG Acquisition Adju. Accum. Amort.	0.00
19	Common Plant	486,454,873.30
20	Common Accumulated Depreciation	(127,850,965.06)
21	Customer Deposits and Advances	(5,368,513.10)
22	Accumulated Deferred Taxes	(793,969,690.11)
23	Other Regulatory Assets/Liabilities	11,467,786.94
24	Unrecovered Purchased Gas Costs - PGA	(20,987,563.22)
25	Conservation Programs	14,612,540.13
26	Provision for Pensions	(72,598.45)
27	Investment in Exchange Power	5,308,007.50
28	<b>Total Average Operating Investment</b>	<b>2,835,710,687.74</b>
29		
30		
31	<b>Construction Work in Progress</b>	
32		
33	Electric and Gas Construction Work in Process	155,298,601.54
34	Preliminary Surveys	39,056.94
35	<b>Total Construction Work in Progress</b>	<b>155,337,658.48</b>
36		
37	<b>Non-Utility / Nonoperating Investments</b>	
38		
39	Non-Utility Property	13,017,585.82
40	Investment in Subsidiaries	164,945,617.33
41	Other Investments & FAS 133	11,703,636.17
42	Other Special Funds	(847.29)
43	Special Deposits and Temporary Investments	0.00
44	Misc. Deferred Charges / Other Deferred Credits Net	(26,024,100.84)
45	Receivable/Payable Associated Co.-Net	3,014,181.13
46	Derivative Assets/Liabilities Net	89,592,754.22
47	Accumulated Deferred Federal Income Tax	15,884,611.87
48	FAS 109 Regulatory Asset/Liability Net	0.97
49	Other Accounts and Notes Receivable	0.00
50	Other Current and Accrued Liabilities	(536,935.88)
51	<b>Total Non Operating Investment</b>	<b>271,596,503.50</b>
52		
53	<b>Total Average Investments</b>	<b>3,262,644,849.72</b>
54		
55	<b>Total Investor Supplied Capital</b>	<b>141,216,173.27</b>
56		
57		
58		
59		
60		
61	<b>I - ALLOCATION OF WORKING CAPITAL - OPERATING &amp; NON-OPERATING</b>	

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**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2017 - Average of Monthly Averages Basis**

<b>Line No.</b>	<b>Description</b>	
62	Total Investment	3,262,644,849.72
63	Less:	
64	Electric and Gas Construction Work in Progress	(155,298,601.54)
65	Preliminary Survey	(39,056.94)
66	Total Investment - Net of CWIP and Preliminary Survey	3,107,307,191.24
67		
68	Total Investor Supplied Working Capital	141,216,173.27
1	Investor Supplied Working Capital Ratio	4.545%
2		
3	Total Average Operating Investment	\$2,835,710,687.74
4		
5	Total Operating Working Capital	\$128,873,068.28
6		
7	Total Non-Operating Working Capital	\$12,343,104.99


**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	6,724,932.60
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	0.00
1	ED.AN	128300	SPECIAL FUNDS-TRANSMSN SRVC RE	ZZ	ZZ	78,092.98
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	0.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	1,134,245.86
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	1,947,415.58
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	29,953,977.92
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	6,772,338.97
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	1,939,731.42
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	25,001.33
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	75,473.57
1	ED.AN	143502	OTHER ACCT REC-APP LNMN SCHOOL	ZZ	ZZ	3,510.49
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	2,340,220.80
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	1,701,118.26
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	1,043,606.63
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	2,810,564.03
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMT	ZZ	ZZ	0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	3,785.83
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	(11,963.79)
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	450,412.88
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	(10,454.78)
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	3,611.23
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	23,218.39
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	(933.38)
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	743.54
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	311.59
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	115.96
1	ED.AN	190365	ADFIT-MT Lease Payments	ED	AN	402,680.81
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(8,497,664.69)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(3,301,741.96)
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(197,756.46)
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(1,971,732.33)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(4,975,336.67)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(2,329,232.46)

1.03-5



**Avista Corp**  
**Summary - Working Capital (Not Combined)**

For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(261,028.74)
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(875,151.91)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	(183,333.28)
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	0.00
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(745,270.09)
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(3,017,570.96)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(3,315,483.33)
1	ED.AN	242385	MISC LIAB-MT INVASIVE SPECIES FEE	ED	AN	(113,275.37)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	(11,854.97)
<b>1</b>	<b>ED.AN Total</b>					<b>27,615,325.50</b>
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	(99,991.50)
<b>1</b>	<b>ED.ID Total</b>					<b>(99,991.50)</b>
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00
<b>1</b>	<b>GD.AN Total</b>					<b>0.00</b>
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	31,674.10
<b>1</b>	<b>GD.ID Total</b>					<b>31,674.10</b>
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(2,412.84)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	1,501,339.44
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	0.00
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	0.00
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(62,214.52)
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	5,249.82
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(643,744.48)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	628,744.48
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	92,079.52
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	30,547.13
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	112,883.15
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(46,221.46)
<b>1</b>	<b>GD.OR Total</b>					<b>1,616,250.24</b>
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	64,415.48
<b>1</b>	<b>GD.WA Total</b>					<b>64,415.48</b>
<b>1 Total</b>						<b>29,227,673.82</b>
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	0.00
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	0.00
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	0.00

1.03-6





Avista Corp

Summary - Working Capital (Not Combined)

For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(20,161,877.29)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	1,862,573.95
<b>2</b>	<b>CD.AA Total</b>					<b>(18,299,303.34)</b>
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	0.00
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	0.00
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	0.00
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	(31,704.33)
<b>2</b>	<b>CD.ID Total</b>					<b>(31,704.33)</b>
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	0.00
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	0.00
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	0.00
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	279,312.73
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(860,161.89)
<b>2</b>	<b>CD.WA Total</b>					<b>(580,849.16)</b>
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	(24,596.42)
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	0.00
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	0.00
<b>2</b>	<b>ED.AN Total</b>					<b>(24,596.42)</b>
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	2,629,660.84
<b>2</b>	<b>ED.ID Total</b>					<b>2,629,660.84</b>
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	0.00
2	ED.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	8,505,039.79
2	ED.WA	144700	ACCUMULATED RETAIL RECOVERIES	ED	WA	0.00
2	ED.WA	232830	CITY OF PALOUSE STREET LIGHTS	ED/ZZ	WA/ZZ	(22,549.64)
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	(713,505.18)
<b>2</b>	<b>ED.WA Total</b>					<b>7,768,984.97</b>
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00
<b>2</b>	<b>GD.AA Total</b>					<b>0.00</b>
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(2,981.47)
<b>2</b>	<b>GD.AN Total</b>					<b>(2,981.47)</b>
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	514,762.83
<b>2</b>	<b>GD.ID Total</b>					<b>514,762.83</b>
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	0.00
2	GD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	1,724,007.31
<b>2</b>	<b>GD.WA Total</b>					<b>1,724,007.31</b>
<b>2 Total</b>						<b>(6,302,018.77)</b>

1.03-7



Avista Corp

Summary - Working Capital (Not Combined)

For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	131100	CASH-US BANK	ZZ	ZZ	2,459,891.23
4	CD.AA	131110	CASH-WELLS FARGO	ZZ	ZZ	(1,307,001.57)
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	(37,137.89)
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	(15,985.21)
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00
4	CD.AA	131400	CASH - CANADIAN ACCOUNT (USD)	ZZ	ZZ	30,005.96
4	CD.AA	134100	SPECIAL DEPOSITS-INTEREST RATE	ZZ	ZZ	37,320,416.67
4	CD.AA	134101	SPECIAL DEPOSITS-IR SWAP CONTRA	ZZ	ZZ	(37,320,416.67)
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	0.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	11,691,964.25
4	CD.AA	134123	OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	9,135,432.40
4	CD.AA	134200	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	239,162.87
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	10,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	5,000.00
4	CD.AA	136000	TEMPORARY CASH INVESTMENTS	ZZ	ZZ	5,913,400.00
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	83,444,113.20
4	CD.AA	142200	CUST ACCT REC-CONTRACTS	ZZ	ZZ	372,143.82
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(1,034,695.23)
4	CD.AA	143020	GST	ZZ	ZZ	2,111,345.41
4	CD.AA	143025	HST	ZZ	ZZ	0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(441,279.31)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	126,854.08
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	0.00
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	1,930,956.02
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	397,428.65
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	2,726.31
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	34,437,883.15
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	4,663.31
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	141.32
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	12.53
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	(6,059.01)
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	17,800.69
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	2,644,047.39

1.03-8



**Avista Corp**  
**Summary - Working Capital (Not Combined)**

For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	0.00
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	8,813,131.35
4	CD.AA	165160	LT PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	2,122,260.58
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	51,270.03
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	0.00
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	731,694.67
4	CD.AA	165192	RESOURCE DEFERRED OPT EXP - WELLS	ZZ	ZZ	611,061.86
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	32,615.03
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	146,336.58
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	349,906.21
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	1,318,653.47
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	9,394.00
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	(460,308.53)
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	147,322.20
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	6,294,514.39
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	285,260.96
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	(22,667,375.88)
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	4,179,592.52
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(23,181,599.08)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	75,986,960.95
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(4,936,681.72)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(5,651,554.57)
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(3,440,265.60)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(4,987,031.15)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(352,991.80)
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	514.04
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(12,772,418.57)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(4,680,954.40)
4	CD.AA	232350	ACCTS PAY- NET PRESENTATION AC	ZZ	ZZ	1,034,695.23
4	CD.AA	232360	ACCTS PAY-NEGATIVE CASH ADJUSTMENT	ZZ	ZZ	(1,154,159.71)
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(881,432.81)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(8,293,562.39)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00

1-63-9





Avista Corp

Summary - Working Capital (Not Combined)

For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(72,250.12)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(27,584.75)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(129,131.74)
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	31,396,739.49
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	(779,702.91)
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	79,631.21
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(123,132.04)
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(23,207,587.43)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(200,527.70)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	0.00
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(367,876.61)
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	0.00
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(12,126.43)
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(2,790,833.33)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	77,583.33
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	0.00
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	329,269.19
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(20,127,902.73)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(103,917.09)
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(2,090,153.86)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	5,783,320.35
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	(175,916.16)
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	1,328,119.92
<b>4</b>	<b>CD.AA Total</b>					<b>149,573,682.82</b>
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(22,022.39)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(26,725.63)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00
4	CD.AN	236230	WA/ID MOTOR VEHICLE TX - IDAH	ZZ	ZZ	0.00
<b>4</b>	<b>CD.AN Total</b>					<b>(48,748.02)</b>
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	(4,975.80)
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	0.00
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(53.05)
<b>4</b>	<b>CD.ID Total</b>					<b>(5,028.85)</b>

1.03-10



Avista Corp  
**Summary - Working Capital (Not Combined)**  
 For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(937,434.50)
4	CD.WA	236500	TAXES OTHER THAN INC-WA/ID & O	CD	WA	0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	0.00
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	(2,203.77)
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	(22,744.51)
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	(31,250.00)
<b>4</b>	<b>CD.WA Total</b>					<b>(993,632.78)</b>
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	68,379.87
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(10,485,377.40)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	0.00
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(749,999.76)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(194,338.24)
<b>4</b>	<b>ED.AN Total</b>					<b>(11,361,335.53)</b>
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,495,983.15
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	0.00
<b>4</b>	<b>ED.ID Total</b>					<b>2,495,983.15</b>
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	1,926.94
<b>4</b>	<b>ED.MT Total</b>					<b>1,926.94</b>
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	7,792,092.31
4	ED.WA	241200	SALES TAX PAYABLE	ED	WA	0.00
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	0.00
<b>4</b>	<b>ED.WA Total</b>					<b>7,792,092.31</b>
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	14,435,347.08
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	7,507,926.51
4	GD.AA	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AA	(462.11)
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(17,317,948.63)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	(11.97)
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	55,433.35
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(323,761.74)
<b>4</b>	<b>GD.AA Total</b>					<b>4,356,522.49</b>
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	17,338.26
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(3,764,816.40)
<b>4</b>	<b>GD.AN Total</b>					<b>(3,747,478.14)</b>
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,427,680.97
<b>4</b>	<b>GD.ID Total</b>					<b>1,427,680.97</b>
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,287,597.54

1-03-11



**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	(400,741.33)
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	0.00
<b>4</b>	<b>GD.WA Total</b>					<b>1,886,856.21</b>
<b>4 Total</b>						<b>151,378,521.57</b>
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(4,902,669.22)
<b>20</b>	<b>ED.ID Total</b>					<b>(4,902,669.22)</b>
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(6,567,656.07)
<b>20</b>	<b>ED.MT Total</b>					<b>(6,567,656.07)</b>
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	376,437.49
<b>20</b>	<b>ED.OR Total</b>					<b>376,437.49</b>
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(16,482,127.34)
<b>20</b>	<b>ED.WA Total</b>					<b>(16,482,127.34)</b>
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,335,609.90)
<b>20</b>	<b>GD.ID Total</b>					<b>(1,335,609.90)</b>
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(250,190.95)
<b>20</b>	<b>GD.OR Total</b>					<b>(250,190.95)</b>
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(3,926,187.36)
<b>20</b>	<b>GD.WA Total</b>					<b>(3,926,187.36)</b>
<b>20 Total</b>						<b>(33,088,003.35)</b>
<b>Grand Total</b>						<b>\$141,216,173.27</b>

1-03-12



1.04

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2017  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	AMI Rate Base
	Adjustment Number	1.04
	Workpaper Reference	E-AMI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	35 ✓
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$35)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	(\$3,601) ✓
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	(3,601)
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	102 ✓
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	102
43	NET PLANT	(3,499)
44	DEFERRED TAXES	35 ✓
45	Net Plant After DFIT	(3,464)
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$3,464)

*Jma*

		201612	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	AMA
CD.AA	303100	-	-	-	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	-	-	
CD.AA	303121	-	-	-	-	-	-	-	-	-	-	-	1,313,338	1,313,338	
CD.AA	303120	-	-	-	-	-	-	-	-	-	-	27,440,069	28,888,105	30,060,178	
CD.AA	391100	-	-	-	-	-	-	-	-	-	-	2,386,093	-	-	
CD.AA	391120	-	-	-	-	-	-	-	-	-	-	-	2,512,009	2,613,929	
<b>AMI Cost</b>		-	-	-	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	31,139,500	32,713,453	33,987,445	7,503,337

19.637%	CD.AA	303100	-	-	-	10,746	21,492	21,492	21,492	21,492	21,492	21,492	23,809	-	
19.637%	CD.AA	303121	-	-	-	-	-	-	-	-	-	-	21,492	21,492	
8.00%	CD.AA	303120	-	-	-	-	-	-	-	-	-	91,467	187,778	196,597	
20.00%	CD.AA	391100	-	-	-	-	-	-	-	-	-	263,408	-	-	
20.0%	CD.AA	391120	-	-	-	-	-	-	-	-	-	-	40,818	42,716	
	AMI Deprec Exp		-	-	-	10,746	21,492	21,492	21,492	21,492	21,492	376,367	273,896	260,805	

CD.AA	303100	-	-	-	10,746	32,238	53,729	75,221	96,713	118,204	139,696	161,188	184,997	-	
CD.AA	303121	-	-	-	-	-	-	-	-	-	-	-	206,488	227,980	
CD.AA	303120	-	-	-	-	-	-	-	-	-	-	91,467	279,244	475,842	
CD.AA	391100	-	-	-	-	-	-	-	-	-	-	263,408	-	-	
CD.AA	391120	-	-	-	-	-	-	-	-	-	-	-	304,226	346,942	
<b>AMI A/D</b>		-	-	-	10,746	32,238	53,729	75,221	96,713	118,204	139,696	516,063	974,955	1,050,763	211,912

**ADJUSTMENT:**

		Cost	A/D	ADFIT	12/31/17 AMA NBV
WA E	48.0%	(3,601,463)	101,714	35,600	(3,464,150)
WA G	14.6%	(1,094,596)	30,914	10,820	(1,052,862)
ID E	22.3%	(1,675,483)	47,320	16,562	(1,611,602)
ID G	5.9%	(439,461)	12,411	4,344	(422,706)
OR G	9.2%	(692,333)	19,553	6,844	(665,936)
	100.0%	(7,503,337)	211,912	74,169	(7,217,255)

Note: Enter the adjustment as reduction to cost and increase to A/D and ADFIT.

1-601

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.01

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
	REVENUES	
1	Total General Business	(\$18,966)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(18,966)
5	Other Revenue	(14)
6	Total Electric Revenue	(18,980)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(18,878)
16	Total Distribution	(18,878)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(18,878)
25	OPERATING INCOME BEFORE FIT	(102)
	FEDERAL INCOME TAX	
26	Current Accrual	(36)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized JTC - Noxon	-
30	NET OPERATING INCOME	(\$66)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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**AVISTA UTILITIES**  
**ELIMINATE B & O TAXES**  
**Twelve Months Ended December 31, 2017**  
**ELECTRIC**

		<u>Washington</u>	
<b>General Business Revenue</b>			
B&O Taxes Collected through Schedule 58		19,052,628	
B&O Taxes Collected through Schedule 58A		(87,129)	
Net B&O Taxes Collected through Schedule 58 and 58A	E-EBO-2	18,965,499	
<b>Other Revenue</b>			
B&O Taxes Collected through Schedule 58		13,928	
B&O Taxes Collected through Schedule 58A		0	
Net B&O Taxes Collected through Schedule 58 and 58A		13,928	
<b>Total B&amp;O Taxes Collected</b>			18,979,427
<b>Expense per Account 408.12</b>	E-EBO-5	18,964,825	
Adjustments to 408120		0	
Expense per Account 408.12		18,964,825	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2	(87,129)	
<b>Net B&amp;O Taxes Expensed</b>			18,877,697
<b>Net Impact on NOI Before FIT</b>			<b>(101,730)</b>
<i>(before ID SIT)</i>			

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

Prep by:     Date: 4/6/2018Mgr. Review:

**AVISTA UTILITIES  
B & O TAX COLLECTED  
Twelve Months Ended December 31, 2017  
ELECTRIC**

DESCRIPTION	CLASS		Schedule 58		Schedule 58A	Total
<i>(1)</i>						
<b>WASHINGTON-E6</b>						
<b>GENERAL BUSINESS</b>						
Residential	1	E-EBO-3	8,743,425	E-EBO-4	(34,135)	8,709,291
Commercial	21	E-EBO-3	9,325,394	E-EBO-4	(51,014)	9,274,380
Industrial-Firm-Misc	31	E-EBO-3	757,600	E-EBO-4	0	757,600
-Firm-Pumping	39	E-EBO-3	9,396	E-EBO-4	(1,219)	8,177
Street Lighting	51	E-EBO-3	216,812	E-EBO-4	(762)	216,051
Total General Business			19,052,628		(87,129)	<b>18,965,499</b>
<b>OTHER REVENUES</b>						
-Theft of Service	18		0		0	0
-Energy Exchanger	61-63		0		0	0
-Service Revenue	83	E-EBO-3	0		0	0
-Rent Electric Prop.	85	E-EBO-3	13,928		0	13,928
Total Other Revenues			13,928		0	<b>13,928</b>
<b>TOTAL</b>			19,066,555		(87,129)	18,979,427
<i>(2) Reverse Interdepartmental</i>	80	E-EBO-3	799		E-EBO-3	799

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: \_\_\_\_\_

2-01-2

Electric Revenue Meters Report by Location

Rate Schedule Num:058

Jur	Ferc Acct	Revenue Class	Revenue Amt													
			201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	12 Month Total	
WA	440000	01 RESIDENTIAL	1,129,422.06	953,367.42	791,198.53	668,023.09	583,937.09	547,100.22	600,746.78	700,166.81	660,819.85	563,364.09	676,649.15	868,630.40	8,743,425.49	E-EBO-2
	442200	21 FIRM COMMERCIAL	857,457.80	781,743.79	740,490.91	709,979.14	704,466.96	752,595.89	792,061.01	871,897.87	848,918.22	727,331.98	745,856.22	792,594.51	9,325,394.30	E-EBO-2
	442300	31 FIRM- INDUSTRIAL	64,084.34	60,809.10	61,995.23	60,593.45	61,276.30	61,184.27	63,994.97	71,347.58	64,339.59	38,694.86	78,791.58	70,498.50	757,599.77	E-EBO-2
		39 FIRM-PUMPING-IRRIGATION ONLY	534.11	418.55	449.92	435.42	514.82	1,035.41	1,354.65	1,427.45	1,423.89	946.32	489.41	365.56	9,395.51	E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	18,896.80	18,633.92	18,356.72	17,881.30	17,993.51	17,070.88	17,949.87	17,981.20	18,089.47	18,079.85	17,964.41	17,914.56	216,812.49	E-EBO-2
	448000	80 INTERDEPARTMENT REVENUE	105.03	98.17	81.11	55.46	38.48	45.27	45.32	48.66	53.01	39.82	82.17	106.15	798.65	E-EBO-2
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,132.79	1,141.85	1,164.49	1,164.49	1,164.49	1,164.49	1,164.49	1,164.49	1,164.49	1,164.49	1,164.49	1,172.71	13,927.76	E-EBO-2
			<b>2,071,632.93</b>	<b>1,816,212.80</b>	<b>1,613,736.91</b>	<b>1,458,132.35</b>	<b>1,369,391.65</b>	<b>1,380,196.43</b>	<b>1,477,317.09</b>	<b>1,664,034.06</b>	<b>1,594,808.52</b>	<b>1,349,621.41</b>	<b>1,520,997.43</b>	<b>1,751,272.39</b>	<b>19,067,353.97</b>	
Total			<b>2,071,632.93</b>	<b>1,816,212.80</b>	<b>1,613,736.91</b>	<b>1,458,132.35</b>	<b>1,369,391.65</b>	<b>1,380,196.43</b>	<b>1,477,317.09</b>	<b>1,664,034.06</b>	<b>1,594,808.52</b>	<b>1,349,621.41</b>	<b>1,520,997.43</b>	<b>1,751,272.39</b>	<b>19,067,353.97</b>	

201-3



**Electric Revenue Meters Report by Location**

Rate Schedule Num:058A

Jur	Ferc Acct	Revenue Class	Period	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	12 Month Total
WA	440000	01 RESIDENTIAL		-4,940.35	-4,045.29	-3,511.26	-2,858.61	-2,362.52	-1,942.73	-2,028.55	-2,025.81	-1,909.45	-2,194.42	-2,743.97	-3,571.71	(34,134.67) E-EBO-2
	442200	21 FIRM COMMERC		-5,582.76	-5,270.90	-6,657.82	-4,118.44	-3,554.37	-3,278.85	-3,420.99	-3,477.85	-3,426.94	-3,341.98	-3,888.07	-4,994.85	(51,013.82) E-EBO-2
	442300	39 FIRM-PUMPING-		-80.52	-70.80	-80.03	-78.18	-69.22	-102.51	-168.96	-160.31	-141.67	-107.09	-67.76	-91.49	(1,218.54) E-EBO-2
	444000	51 LIGHTING-PUBL		-62.54	-62.54	-62.54	-62.54	-62.53	-62.53	-62.47	-63.22	-65.30	-65.34	-65.36	-64.73	(761.64) E-EBO-2
<b>Total</b>				<b>(10,666.17)</b>	<b>(9,449.53)</b>	<b>(10,311.65)</b>	<b>(7,117.77)</b>	<b>(6,048.64)</b>	<b>(5,386.62)</b>	<b>(5,680.97)</b>	<b>(5,727.19)</b>	<b>(5,543.36)</b>	<b>(5,708.83)</b>	<b>(6,765.16)</b>	<b>(8,722.78)</b>	<b>(87,128.67)</b>

2-01-4

Ferc Acct Service		Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,633,461	3,633,461	0	0
		WA	18,964,825 <b>E-EBO-1</b>	18,964,825	0	0
			<u>22,598,287</u>	<u>22,598,287</u>	<u>0</u>	<u>0</u>
	GD	ID	1,213,396	0	1,213,396	0
		OR	3,858,975	0	0	3,858,975
		WA	6,106,478	0	6,106,478	0
			<u>11,178,849</u>	<u>0</u>	<u>7,319,874</u>	<u>3,858,975</u>
<b>Total</b>			<b><u>33,777,135</u></b>	<b><u>22,598,287</u></b>	<b><u>7,319,874</u></b>	<b><u>3,858,975</u></b>

Expense per Account 408.12 in General Ledger

2.015

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 ('000'S OF DOLLARS)

2,02

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	E-PT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	(1)
12	Total Production & Transmission	(1)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(2)
16	Total Distribution	(2)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(3)
25	OPERATING INCOME BEFORE FIT	3
	FEDERAL INCOME TAX	-
26	Current Accrual	1
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$2
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC						ALLOCATION		
	Washington	Idaho	Montana	Oregon	Colstrip	Total	65.35% Washington	34.65% Idaho	Total
<b>Actual Per Results</b>									
<b>P/T:</b>									
408150	2,882,594	1,305,115	8,977,912	2,735,578	3,107	15,904,306	10,393,464	5,510,842	15,904,306
408180	2,755,371	1,612,904	1,424,960	10,884	-	5,804,119	3,792,992	2,011,127	5,804,119
P/T Total	5,637,965	2,918,019	10,402,872	2,746,462	3,107	21,708,425	14,186,456	7,521,969	21,708,425
<b>Dist:</b>									
408170	7,118,041	3,219,676	-	-	-	10,337,717	7,118,041	3,219,676	10,337,717
<b>Actual Per Results</b>	12,756,006	6,137,695	10,402,872	2,746,462	3,107	32,046,142	21,304,497	10,741,645	32,046,142

<b>Current Period</b>									
Expense	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Total
	12,752,689	6,132,304	10,404,845	2,746,462	3,107	32,039,407			
<b>P/T:</b>									
408150	2,881,844	1,303,969	8,979,615	2,735,578	3,107	15,904,113	10,393,338	5,510,776	15,904,114
408180	2,754,655	1,611,487	1,425,230	10,884	-	5,802,256	3,791,774	2,010,482	5,802,256
P/T	5,636,499	2,915,456	10,404,845	2,746,462	3,107	21,706,369	14,185,112	7,521,258	21,706,370
<b>Dist:</b>									
408170	7,116,190	3,216,848				10,333,038	7,116,190	3,216,848	10,333,038
	12,752,689	6,132,304	10,404,845	2,746,462	3,107	32,039,407	21,301,302	10,738,106	32,039,408


<b>Adjustment</b>									
	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Total
<b>P/T:</b>									
408150	(750)	(1,146)	1,703	-	-	(193)	(126)	(66)	(192)
408180	(716)	(1,417)	270	-	-	(1,863)	(1,218)	(645)	(1,863)
P/T	(1,466)	(2,563)	1,973	-	-	(2,056)	(1,344)	(711)	(2,055)
<b>Dist:</b>									
408170	(1,851)	(2,828)	-	-	-	(4,679)	(1,851)	(2,828)	(4,679)
	(3,317)	(5,391)	1,973	-	-	(6,735)	(3,195)	(3,539)	(6,734)

Prep by: *[Signature]*

2-02-1

Service	ED
Jurisdiction	WA

Sum of Transaction Amount		DR CR Code		Grand Total	Adjustments	Ref	Sum
FERC Account	Accounting Period	Source I	Journal Name				
408150	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD		277,229.23		277,229.23
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD		278,395.91		278,395.91
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD		277,229.23		277,229.23
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD	(196,081.82)	263,113.81		67,031.99
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD		263,113.81		263,113.81
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD		263,113.81		263,113.81
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD		263,113.81		263,113.81
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD	(388.11)	263,161.81		262,773.70
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD	(80,963.75)	252,993.35		172,029.60
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD		252,993.35		252,993.35
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD		252,993.35		252,993.35
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD		252,993.35		252,993.35
			NSJ005 - Post JET500 Reconciliation 2017	(417.26)			(417.26)
<b>408150 Total</b>				<b>(277,850.94)</b>	<b>3,160,444.82</b>		<b>2,882,593.88</b>
408170	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD		684,486.32		684,486.32
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD		687,366.87		687,366.87
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD		684,486.32		684,486.32
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD	(484,131.20)	649,634.99		165,503.79
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD		649,634.99		649,634.99
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD		649,634.99		649,634.99
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD		649,634.99		649,634.99
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD		649,634.99		649,634.99
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD	(199,901.64)	624,647.29		424,745.65
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD		624,647.29		624,647.29
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD		624,647.29		624,647.29
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD		624,647.29		624,647.29
			NSJ005 - Post JET500 Reconciliation 2017	(1,030.22)			(1,030.22)
<b>408170 Total</b>				<b>(685,063.06)</b>	<b>7,803,103.62</b>		<b>7,118,040.56</b>
408180	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD		264,962.45		264,962.45
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD		266,077.50		266,077.50
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD		264,962.45		264,962.45
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD	(187,405.62)	251,471.61		64,065.99
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD		251,471.61		251,471.61
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD		251,471.61		251,471.61
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD		251,471.61		251,471.61
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD		251,471.61		251,471.61
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD	(77,381.28)	241,798.95		164,417.67
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD		241,798.95		241,798.95
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD		241,798.95		241,798.95
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD		241,798.95		241,798.95
			NSJ005 - Post JET500 Reconciliation 2017	(398.80)			(398.80)
<b>408180 Total</b>				<b>(265,185.70)</b>	<b>3,020,556.25</b>		<b>2,755,370.55</b>
<b>Grand Total</b>				<b>(1,228,099.70)</b>	<b>13,984,104.69</b>		<b>12,756,004.99</b>

Prep by: 

2-02-2

Service	ED
Jurisdiction	ID

Sum of Transaction Amount				DR CR Code			Adjustments	Ref	Sum
FERC Account	Accounting Period	Source ID	Journal Name	C	D	Grand Total			
408150	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD			111,113.23			111,113.23
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD			111,116.03			111,116.03
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD			116,091.92			116,091.92
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD			111,113.23			111,113.23
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD			111,113.23			111,113.23
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD			111,113.23			111,113.23
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD			111,113.23			111,113.23
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD			111,113.23			111,113.23
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD			112,486.68			112,486.68
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD			111,265.84			111,265.84
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD			111,265.84			111,265.84
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD		(35,141.59)	111,265.84			76,124.25
			NSJ005 - Post JET500 Reconciliation 2017			84.64			84.64
<b>408150 Total</b>					<b>(35,141.59)</b>	<b>1,340,256.17</b>			<b>1,305,114.58</b>
408170	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD			275,162.48			275,162.48
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD			275,169.42			275,169.42
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD			275,162.48			275,162.48
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD			275,162.48			275,162.48
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD			275,162.48			275,162.48
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD			275,162.48			275,162.48
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD			275,162.48			275,162.48
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD			275,162.48			275,162.48
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD			278,563.69			278,563.69
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD			275,540.39			275,540.39
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD			275,540.39			275,540.39
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD		(87,025.17)	275,540.39			188,515.22
			NSJ005 - Post JET500 Reconciliation 2017			209.62			209.62
<b>408170 Total</b>					<b>(87,025.17)</b>	<b>3,306,701.26</b>			<b>3,219,676.09</b>
408180	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD			137,843.30			137,843.30
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD			137,846.78			137,846.78
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD			137,843.30			137,843.30
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD			137,843.30			137,843.30
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD			137,843.30			137,843.30
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD			137,843.30			137,843.30
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD			137,843.30			137,843.30
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD			137,843.30			137,843.30
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD			139,547.14			139,547.14
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD			138,032.61			138,032.61
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD			138,032.61			138,032.61
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD		(43,595.47)	138,032.61			94,437.14
			NSJ005 - Post JET500 Reconciliation 2017			105.01			105.01
<b>408180 Total</b>					<b>(43,595.47)</b>	<b>1,656,499.86</b>			<b>1,612,904.39</b>
<b>Grand Total</b>					<b>(165,762.23)</b>	<b>6,303,457.29</b>			<b>6,137,695.06</b>

Prep by: 

2-02-3



Service	ED
Jurisdiction	OR

Sum of Transaction Amount				DR CR Code		Grand Total		Adjustments	Ref	Sum
FERC Account	Accounting Period	Source ID	Journal Name	C	D					
408150	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD	(23,455.61)	192,914.00		169,458.39			169,458.39
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD	(23,455.61)	192,914.00		169,458.39			169,458.39
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD	(23,455.61)	192,914.00		169,458.39			169,458.39
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD	(23,455.61)	192,914.00		169,458.39			169,458.39
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD	(23,455.61)	192,914.00		169,458.39			169,458.39
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD		410,206.78		410,206.78			410,206.78
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD		218,676.00		218,676.00			218,676.00
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD		218,676.00		218,676.00			218,676.00
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD		291,091.50		291,091.50			291,091.50
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD		242,814.50		242,814.50			242,814.50
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD		242,814.50		242,814.50			242,814.50
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD		264,006.47		264,006.47			264,006.47
<b>408150 Total</b>				<b>(117,278.05)</b>	<b>2,852,855.75</b>		<b>2,735,577.70</b>			<b>2,735,577.70</b>
408180	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD	(41.07)	847.00		805.93			805.93
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD	(41.07)	847.00		805.93			805.93
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD	(41.07)	847.00		805.93			805.93
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD	(41.07)	847.00		805.93			805.93
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD	(41.07)	847.00		805.93			805.93
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD		1,225.93		1,225.93			1,225.93
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD		893.00		893.00			893.00
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD		893.00		893.00			893.00
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD		894.25		894.25			894.25
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD		893.42		893.42			893.42
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD		893.42		893.42			893.42
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD		1,161.21		1,161.21			1,161.21
<b>408180 Total</b>				<b>(205.35)</b>	<b>11,089.23</b>		<b>10,883.88</b>	-		<b>10,883.88</b>
<b>Grand Total</b>				<b>(117,483.40)</b>	<b>2,863,944.98</b>		<b>2,746,461.58</b>	-		<b>2,746,461.58</b>

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2.02-4

Service	ED
Jurisdiction	AN

Sum of Transaction Amount				DR CR Code		Grand Total
FERC Account	Accounting Period	Source ID	Journal Name	C	D	
408150	201701	GL	401-COL EXP 201701 DJ USD			344.32
	201702	GL	401-COL EXP 201702 DJ USD			309.70
	201703	GL	401-COL EXP 201703 DJ USD			309.70
	201704	GL	401-COL EXP 201704 DJ USD			309.70
	201705	GL	401-COL EXP 201705 DJ USD			309.76
	201706	GL	401-COL EXP 201706 DJ USD			309.76
	201707	GL	401-COL EXP 201707 DJ USD			309.76
	201708	GL	401-COL EXP 201708 DJ USD			309.76
	201709	GL	401-COL EXP 201709 DJ USD			309.76
	201710	GL	401-COL EXP 201710 DJ USD			309.76
	201711	GL	401-COL EXP 201711 DJ USD			239.56
	201712	GL	401-COL EXP 201712 DJ USD		(264.90)	(264.90)
<b>408150 Total</b>					<b>(264.90)</b>	<b>3,371.54</b>
<b>Grand Total</b>					<b>(264.90)</b>	<b>3,106.64</b>

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2.02-5



Service	ED
Jurisdiction	MT

Sum of Transaction Amount				DR CR Code		Grand Total		Adjustments	Ref	Sum
FERC Account	Accounting Period	Source ID	Journal Name	C	D					
408150	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD			761,596.64	761,596.64			761,596.64
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD			761,596.64	761,596.64			761,596.64
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD			761,596.64	761,596.64			761,596.64
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD			761,596.64	761,596.64			761,596.64
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD		(17,355.25)	761,596.64	744,241.39			744,241.39
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD			763,299.87	763,299.87			763,299.87
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD			761,596.64	761,596.64			761,596.64
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD			761,596.64	761,596.64			761,596.64
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD		(199,047.50)	736,715.70	537,668.20			537,668.20
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD			736,715.70	736,715.70			736,715.70
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD			736,715.70	736,715.70			736,715.70
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD			891,393.82	891,393.82			891,393.82
			NSJ005 - Post JET500 Reconciliation 2017		(1,702.47)		(1,702.47)			(1,702.47)
<b>408150 Total</b>						<b>(218,105.22)</b>	<b>9,196,017.27</b>	<b>8,977,912.05</b>		<b>8,977,912.05</b>
408180	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD			120,902.36	120,902.36			120,902.36
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD			120,902.36	120,902.36			120,902.36
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD			120,902.36	120,902.36			120,902.36
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD			120,902.36	120,902.36			120,902.36
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD		(2,755.12)	120,902.36	118,147.24			118,147.24
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD			120,902.36	120,902.36			120,902.36
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD			120,902.36	120,902.36			120,902.36
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD			120,902.36	120,902.36			120,902.36
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD		(31,598.50)	116,952.55	85,354.05			85,354.05
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD			116,952.55	116,952.55			116,952.55
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD			116,952.55	116,952.55			116,952.55
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD			141,507.48	141,507.48			141,507.48
			NSJ005 - Post JET500 Reconciliation 2017		(270.26)		(270.26)			(270.26)
<b>408180 Total</b>						<b>(34,623.88)</b>	<b>1,459,584.01</b>	<b>1,424,960.13</b>		<b>1,424,960.13</b>
<b>Grand Total</b>						<b>(252,729.10)</b>	<b>10,655,601.28</b>	<b>10,402,872.18</b>		<b>10,402,872.18</b>

Prep by: 

2-02-6

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,515,240	1,515,240	0	990,209	990,209	0	525,031	525,031
1	408150	R&P Property Tax--Production	0	15,904,306	15,904,306	0	10,393,464	10,393,464	0	5,510,842	5,510,842
1	408180	R&P Property Tax--Transmission	0	5,804,119	5,804,119	0	3,792,992	3,792,992	0	2,011,127	2,011,127
1	409100	State Income Tax--Montana & Oregon	0	(676,528)	(676,528)	0	(442,111)	(442,111)	0	(234,417)	(234,417)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>22,561,012</b>	<b>22,561,012</b>	<b>0</b>	<b>14,743,621</b>	<b>14,743,621</b>	<b>0</b>	<b>7,817,391</b>	<b>7,817,391</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,456,517	0	21,456,517	21,456,517	0	21,456,517	0	0	0
99	408120	Municipal Occupation & License Tax	22,598,286	0	22,598,286	18,964,825	0	18,964,825	3,633,461	0	3,633,461
99	408160	Miscellaneous State or Local Tax--WA & ID	288	0	288	0	0	0	288	0	288
99	408170	R&P Property Tax--Distribution	10,337,717	0	10,337,717	7,118,041	0	7,118,041	3,219,676	0	3,219,676
99	409100	State Income Tax--Idaho	661,759	0	661,759	0	0	0	661,759	0	661,759
<b>TOTAL DISTRIBUTION</b>			<b>55,054,567</b>	<b>0</b>	<b>55,054,567</b>	<b>47,539,383</b>	<b>0</b>	<b>47,539,383</b>	<b>7,515,184</b>	<b>0</b>	<b>7,515,184</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>55,054,567</b>	<b>22,561,012</b>	<b>77,615,579</b>	<b>47,539,383</b>	<b>14,743,621</b>	<b>62,283,004</b>	<b>7,515,184</b>	<b>7,817,391</b>	<b>15,332,575</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

2-02-17

2-02-8

2017  
+ 2016 true-ups  
exclude 2015

2016 true-ups not captured  
in 2016 Earnings Test.  
True-up following year is  
normal course of business.

Taxes Accrued - R & P Acct. 236100 Year 2017		Total For Year	Total For Year
Year	Real and Personal Property Tax	Accrued	Paid
2015	Washington -		
	-Electric	5,162.28	0.00
	-Gas	19,932.29	0.00
	Gas Jackson Prairie - Lewis Cnty	(19,422.87)	0.00
	-Nonutility Prop.	524.16	355.07
	Total Washington R&P Tax	6,195.86	355.07
2016	Washington -		
	-Electric	(680,586.04)	12,677,412.00
	-Gas	(5,830.00)	2,489,953.62
	Gas Jackson Prairie - Lewis Cnty	(97,072.34)	233,145.04
	-Nonutility Prop.	23,819.37	59,819.37
	Total Washington R&P Tax	(759,669.01)	15,460,330.03
2017	Washington -		
	-Electric	13,433,275.03	(1,846.28)
	-Gas	2,740,610.99	0.00
	Gas Jackson Prairie - Lewis Cnty	233,145.02	0.00
	-Nonutility Prop.	36,000.00	0.00
	Total Washington R&P Tax	16,443,031.04	(1,846.28)
2015	Idaho -		
	-Electric	13.22	0.00
	-Gas	(0.61)	0.00
	-Nonutility Prop.	0.00	0.00
	Total Idaho R&P Tax	12.61	0.00
2016	Idaho -		
	-Electric	0.00	3,837,764.19
	-Gas	0.00	735,023.49
	-Nonutility Prop.	0.00	0.00
	Total Idaho R&P Tax	0.00	3,572,787.68
2017	Idaho -		
	-Electric	6,132,303.88	3,065,940.80
	-Gas	1,640,896.09	820,448.37
	-Nonutility Prop.	(12,580.78)	0.00
	Total Idaho R&P Tax	7,760,619.19	3,886,389.17
2016	Montana -		
	-Electric	(18,407.14)	4,846,086.20
	Non-Operating	0.00	0.00
	Hydro Relicence [PM&E]	0.00	0.00
	Colstrip	0.00	0.00
	Total Montana R&P Tax	(18,407.14)	4,846,086.20
			\$0.00
			(\$18,407.14)
2017	Montana -		
	-Electric	10,423,252.05	5,210,599.02
	Non-Operating	0.00	0.00
	Hydro Relicence [PM&E]	13,875.17	13,875.17
	Colstrip	0.00	0.00
	Total Montana R&P Tax	10,437,127.22	5,224,474.19
			\$0.00
			\$10,437,127.22
2015	Oregon - CS2 Electric 07/01/12-06/30/13	0.00	0.00
2016	Oregon - CS2 Electric 07/01/15-06/30/16	1,257,498.73	0.00
2017	Oregon - CS2 Electric 07/01/17-06/30/18	1,478,078.97	2,956,157.94
2015	Oregon - Innaha ED 07/01/12-6/30/13	0.00	0.00
2016	Oregon - Innaha ED 07/01/15-6/30/16	5,255.58	0.00
2017	Oregon - Innaha ED 07/01/17-6/30/18	5,628.30	11,256.59
		2,746,461.58	2,967,414.53
2015	Oregon - Gas 07/01/12-06/30/13	0.00	0.00
2016	Oregon - Gas 07/01/15-06/30/16	1,592,250.81	178.75
2017	Oregon - Gas 07/01/17-06/30/18	1,839,134.56	3,678,447.87
		3,431,385.37	3,678,626.62
<b>Total Real &amp; Personal Property Tax</b>		<b>40,046,756.72</b>	<b>39,634,617.21</b>
<b>CHECK FIGURE</b>			
Year	Real and Personal Property Tax	Accrued	Paid
	Electric Only	\$32,055,350.03	\$31,617,245.63
	Gas Only	\$7,826,994.13	\$7,724,052.10
	JP Storage	\$116,649.81	\$233,145.04
	Non-Operating	\$47,762.75	\$60,174.44
		<b>\$40,046,756.72</b>	<b>\$39,634,617.21</b>

2.03

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	945 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	945
25	OPERATING INCOME BEFORE FIT	(945)
	FEDERAL INCOME TAX	
26	Current Accrual	(331)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$614)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2017**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	3,617,954	2,752,301	865,653
Less:			
Accrual for Write-offs (2)	<u>2,752,406</u>	<u>1,807,615</u>	<u>944,791</u> E-OPS-12A Page 6
Equals			
Net Under (Over) Accrued	<u>865,548</u>	<u>944,686</u>	<u>(79,138)</u>
<b>GAS</b>			
Actual Net Write-offs (1)	1,081,788	857,747	224,041
Less:			
Accrual for Write-offs (2)	<u>1,749,589</u>	<u>1,158,963</u>	<u>590,626</u> G-OPS-12A Page 3
Equals			
Net Under (Over) Accrued	<u>(667,801)</u>	<u>(301,216)</u>	<u>(366,585)</u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	Sales to Ultimate Customers (3) (a)	Percent (b)	Allocated Net Write-offs (c)
<b>WASHINGTON TOTALS</b>			
Electric	549,291,329	76.240%	2,752,301
Gas	171,145,932	23.760%	857,747
Total	<u>720,437,261</u>	100.000%	<u>3,610,048</u> C-UE-2
<b>IDAHO TOTALS</b>			
Electric	263,727,400	79.440%	865,653
Gas	68,271,172	20.560%	224,041
Total	<u>331,998,572</u>	100.000%	<u>1,089,694</u> C-UE-2
<b>Total Company</b>	<u>1,052,435,833</u>		<u>4,699,742</u>

- (3) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

	Washington	Idaho		
Electric Sales to Ultimate Customers	549,291,329	263,727,400	E-OPS-12A	Page 1
Natural Gas Sales to Ultimate Customers	165,964,682	67,683,150	G-OPS-12A	Page 1
Transportation Revenues	<u>5,181,250</u>	<u>588,022</u>	G-OPS-12A	Page 1
Total Natural Gas	171,145,932	68,271,172		

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2.03 -2

Adjustment No. \_\_\_\_\_

Workpaper Ref. C-UE-2

Sum of Transaction Amt SUM			Jurisdiction
Ferc Acct	Ferc Acct Desc	Service	WA
144200	ACCUMULATED RETAIL WRITE-OFFS	ED	2,971,993.59
		GD	638,054.78
Grand Total			3,610,048.37 <b>C-UE-1</b>

Sum of Transaction Amt SUM			Jurisdiction
Ferc Acct	Ferc Acct Desc	Service	ID
144200	ACCUMULATED RETAIL WRITE-OFFS	ED	913,717.63
		GD	172,412.61
144200	ACCUMULATED RETAIL WRITE-OFFS	ED	3,563.58 <b>C-UE-1</b>
Grand Total			1,089,693.82

(note: Even though write-offs are recorded as WA electric and gas and ID electric and gas, this allocation can not be used.

Per discussion with Tami Judge and Karen Doran, the customer service reps can not distinguish which service is being written off for combined electric and gas customers.

Therefore, the write-offs for each state will be combined and allocated to service using sales, as has been done for years (prior to the new CC&B system.)

Prep by: 

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	242,260	242,260	0	159,102	159,102	0	83,158	83,158
2	902000	Meter Reading Expenses	3,012,570	174,511	3,187,081	2,806,390	114,608	2,920,998	206,180	59,903	266,083
2	903XXX	Customer Records & Collection Expenses	2,169,988	7,592,236	9,762,224	1,471,887	4,986,125	6,458,012	698,101	2,606,111	3,304,212
2	904000	Uncollectible Accounts	0	2,752,406	2,752,406	0	1,807,615	1,807,615	0	944,791	944,791
2	905000	Misc Customer Accounts	0	246,534	246,534	0	161,909	161,909	0	84,625	84,625
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,182,558</b>	<b>11,007,947</b>	<b>16,190,505</b>	<b>4,278,277</b>	<b>7,229,359</b>	<b>11,507,636</b>	<b>904,281</b>	<b>3,778,588</b>	<b>4,682,869</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	28,889,700	261,163	29,150,863	21,277,794	171,516	21,449,310	7,611,906	89,647	7,701,553
2	909000	Advertising	21,306	883,312	904,618	21,306	580,106	601,412	0	303,206	303,206
2	910000	Misc Customer Service & Info Exp	0	326,924	326,924	0	214,704	214,704	0	112,220	112,220
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>28,911,006</b>	<b>1,471,399</b>	<b>30,382,405</b>	<b>21,299,100</b>	<b>966,326</b>	<b>22,265,426</b>	<b>7,611,906</b>	<b>505,073</b>	<b>8,116,979</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	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>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	538,764	31,368,492	31,907,256	369,416	21,408,682	21,778,098	169,348	9,959,810	10,129,158
4	921000	Office Supplies & Expenses	77,793	3,960,082	4,037,875	77,793	2,702,716	2,780,509	0	1,257,366	1,257,366
4	922000	Admin Exp Transferred--Credit	0	(127,148)	(127,148)	0	(86,777)	(86,777)	0	(40,371)	(40,371)
4	923000	Outside Services Employed	139,136	7,509,289	7,648,425	134,067	5,125,015	5,259,082	5,069	2,384,274	2,389,343
4	924000	Property Insurance Premium	0	1,226,497	1,226,497	0	837,072	837,072	0	389,425	389,425
4	925XXX	Injuries and Damages	16,506	3,271,850	3,288,356	16,195	2,233,005	2,249,200	311	1,038,845	1,039,156
4	926XXX	Employee Pensions and Benefits	2,156	1,459,341	1,461,497	2,156	995,986	998,142	0	463,355	463,355
4	927000	Franchise Requirements	1,685	0	1,685	0	0	0	1,685	0	1,685
1	928000	Regulatory Commission Expenses	3,044,619	3,532,099	6,576,718	2,148,806	2,308,227	4,457,033	895,813	1,223,872	2,119,685
4	930000	Miscellaneous General Expenses	143,948	3,501,442	3,645,390	105,021	2,389,699	2,494,720	38,927	1,111,743	1,150,670
4	931000	Rents	4,200	667,480	671,680	0	455,548	455,548	4,200	211,932	216,132
4	935000	Maintenance of General Plant	975,284	10,654,391	11,629,675	513,167	7,271,515	7,784,682	462,117	3,382,876	3,844,993
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,944,091</b>	<b>67,023,815</b>	<b>71,967,906</b>	<b>3,366,621</b>	<b>45,640,688</b>	<b>49,007,309</b>	<b>1,577,470</b>	<b>21,383,127</b>	<b>22,960,597</b>

2-03-18

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	153,995	153,995	0	102,009	102,009	0	51,986	51,986
2	902000	Meter Reading Expenses	1,923,031	110,927	2,033,958	1,791,974	73,480	1,865,454	131,057	37,447	168,504
2	903XXX	Customer Records & Collection Expenses	1,249,140	4,823,963	6,073,103	867,935	3,195,490	4,063,425	381,205	1,628,473	2,009,678
2	904000	Uncollectible Accounts	0	1,749,589	1,749,589	0	1,158,963	1,158,963	0	590,626	590,626
2	905000	Misc Customer Accounts	0	156,712	156,712	0	103,809	103,809	0	52,903	52,903
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>3,172,171</b>	<b>6,995,186</b>	<b>10,167,357</b>	<b>2,659,909</b>	<b>4,633,751</b>	<b>7,293,660</b>	<b>512,262</b>	<b>2,361,435</b>	<b>2,873,697</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	9,740,666	166,008	9,906,674	8,296,213	109,967	8,406,180	1,444,453	56,041	1,500,494
2	909000	Advertising	3,766	620,757	624,523	3,633	411,202	414,835	133	209,555	209,688
2	910000	Misc Customer Service & Info Exp	0	210,572	210,572	0	139,487	139,487	0	71,085	71,085
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>9,744,432</b>	<b>997,337</b>	<b>10,741,769</b>	<b>8,299,846</b>	<b>660,656</b>	<b>8,960,502</b>	<b>1,444,586</b>	<b>336,681</b>	<b>1,781,267</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	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>0</b>

2-03-4



Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	382,441,989	0	382,441,989	259,527,850	0	259,527,850	122,914,139	0	122,914,139
99	442200	Commercial - Firm & Int.	312,422,739	0	312,422,739	220,686,184	0	220,686,184	91,736,555	0	91,736,555
1	442300	Industrial	111,162,152	0	111,162,152	64,502,148	0	64,502,148	46,660,004	0	46,660,004
99	444000	Public Street & Highway Lighting	7,483,805	0	7,483,805	4,872,504	0	4,872,504	2,611,301	0	2,611,301
99	448000	Interdepartmental Revenue	1,277,422	0	1,277,422	1,004,940	0	1,004,940	272,482	0	272,482
99	499XXX	Unbilled Revenue	(1,769,378)	0	(1,769,378)	(1,302,297)	0	(1,302,297)	(467,081)	0	(467,081)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>813,018,729</b>	<b>0</b>	<b>813,018,729</b>	<b>549,291,329</b>	<b>0</b>	<b>549,291,329</b>	<b>263,727,400</b>	<b>0</b>	<b>263,727,400</b>
1	447XXX	Sales for Resale	0	88,779,013	88,779,013	0	58,017,085	58,017,085	0	30,761,928	30,761,928
<b>TOTAL SALES OF ELECTRICITY</b>			<b>813,018,729</b>	<b>88,779,013</b>	<b>901,797,742</b>	<b>549,291,329</b>	<b>58,017,085</b>	<b>607,308,414</b>	<b>263,727,400</b>	<b>30,761,928</b>	<b>294,489,328</b>
<b>OTHER OPERATING REVENUE:</b>											
99	449100	Provision for Rate Refund	(1,181,583)	0	(1,181,583)	(1,181,583)	0	(1,181,583)	0	0	0
99	451000	Miscellaneous Service Revenue	360,115	0	360,115	208,331	0	208,331	151,784	0	151,784
1	453000	Sales of Water & Water Power	0	363,668	363,668	0	237,657	237,657	0	126,011	126,011
1	454000	Rent from Electric Property	2,656,926	110,811	2,767,737	1,670,839	72,415	1,743,254	986,087	38,396	1,024,483
1	456XXX	Other Electric Revenues	(7,955,674)	93,780,251	85,824,577	(4,769,763)	61,285,394	56,515,631	(3,185,911)	32,494,857	29,308,946
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>(6,120,216)</b>	<b>94,254,730</b>	<b>88,134,514</b>	<b>(4,072,176)</b>	<b>61,595,466</b>	<b>57,523,290</b>	<b>(2,048,040)</b>	<b>32,659,264</b>	<b>30,611,224</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>806,898,513</b>	<b>183,033,743</b>	<b>989,932,256</b>	<b>545,219,153</b>	<b>119,612,551</b>	<b>664,831,704</b>	<b>261,679,360</b>	<b>63,421,192</b>	<b>325,100,552</b>

2-03-5

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	157,823,325	0	157,823,325	111,771,137	0	111,771,137	46,052,188	0	46,052,188
99	4812XX	Commercial - Firm & Interruptible	74,175,076	0	74,175,076	53,410,259	0	53,410,259	20,764,817	0	20,764,817
99	4813XX	Industrial-Firm	3,293,878	0	3,293,878	1,990,880	0	1,990,880	1,302,998	0	1,302,998
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	299,322	0	299,322	267,111	0	267,111	32,211	0	32,211
99	499XXX	Unbilled Revenue	(1,943,769)	0	(1,943,769)	(1,474,705)	0	(1,474,705)	(469,064)	0	(469,064)
		TOTAL SALES TO ULTIMATE CUSTOMERS	233,647,832	0	233,647,832	165,964,682	0	165,964,682	67,683,150	0	67,683,150
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	80,188,612	0	80,188,612	53,732,572	0	53,732,572	26,456,040	0	26,456,040
4	488000	Miscellaneous Service Revenues	17,941	0	17,941	9,153	0	9,153	8,788	0	8,788
99	4893XX	Transportation Revenues	5,769,272	0	5,769,272	5,181,250	0	5,181,250	588,022	0	588,022
99	493000	Rent from Gas Property	2,377	0	2,377	2,377	0	2,377	0	0	0
4	495XXX	Other Gas Revenues	(3,636,463)	381,586	(3,254,877)	(3,477,836)	272,277	(3,205,559)	(158,627)	109,309	(49,318)
99	496100	Provision for Rate Refund	(2,392,142)	0	(2,392,142)	(2,392,142)	0	(2,392,142)	0	0	0
		TOTAL OTHER OPERATING REVENUES	79,949,597	381,586	80,331,183	53,055,374	272,277	53,327,651	26,894,223	109,309	27,003,532
		TOTAL GAS REVENUES	313,597,429	381,586	313,979,015	219,020,056	272,277	219,292,333	94,577,373	109,309	94,686,682
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	161,306,831	0	161,306,831	109,496,382	0	109,496,382	51,810,449	0	51,810,449
99	808XXX	Net Natural Gas Storage Transactions	(3,391,413)	0	(3,391,413)	(1,897,230)	0	(1,897,230)	(1,494,183)	0	(1,494,183)
99	811000	Gas Used for Products Extraction	(672,428)	0	(672,428)	(453,436)	0	(453,436)	(218,992)	0	(218,992)
10	813000	Other Gas Expenses	0	1,265,761	1,265,761	0	863,097	863,097	0	402,664	402,664
99	813010	Gas Technology Institute (GTI) Expenses	118,532	0	118,532	83,275	0	83,275	35,257	0	35,257
		TOTAL PRODUCTION EXPENSES	157,361,522	1,265,761	158,627,283	107,228,991	863,097	108,092,088	50,132,531	402,664	50,535,195
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	25,153	25,153	0	17,371	17,371	0	7,782	7,782
1	824000	Other Expenses	0	740,667	740,667	0	511,505	511,505	0	229,162	229,162
1	837000	Other Equipment	0	728,882	728,882	0	503,366	503,366	0	225,516	225,516
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,494,702	1,494,702	0	1,032,242	1,032,242	0	462,460	462,460
G-DEPX		Depreciation Expense-Underground Storage	0	777,186	777,186	0	536,725	536,725	0	240,461	240,461
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX		Taxes Other Than FIT	0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	882,807	882,807	0	609,667	609,667	0	273,140	273,140

171,145,932

2-03-6

2.04

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	64
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	64
24	Total Electric Expenses	64
25	OPERATING INCOME BEFORE FIT	(64)
FEDERAL INCOME TAX		
26	Current Accrual	(22)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$42)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0



*Jma*

2-04-1

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-RE-1

**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Electric**  
**Twelve Months Ended December 31, 2017**

	<u>System</u>	<u>Washington</u>
Revised Expense:		
WUTC (1)	1,102,911	1,102,911
IPUC (1)	602,943	
FERC (2) (3)	2,526,986	1,651,386
Total Revised Expense	<u>4,232,840</u>	<u>2,754,297</u>
Allocation basis #1 (3)	100.000%	65.350%
Less Accrual: (4)		
WUTC	1,039,372	1,039,372
IPUC	557,289	
FERC (3)	2,526,986	1,651,386
Total Accrual	<u>4,123,647</u>	<u>2,690,757</u>
Adjustment	<u>109,194</u>	<u>63,539</u>

**NOTES:**

- (1) Source of revised WUTC fees are shown on workpaper reference page E  
(2) Actual FERC payments are shown on workpaper reference page E-RE-4  
(3) FERC fees are apportioned to jurisdictions using allocation basis #1 from Supplemental Operating Report, E-ALL-12A  
(4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

Prep by: JK

204-1

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-RE-2

**Avista Utilities**  
**WUTC Filing Fees Adjustment**  
**Twelve Months Ended December 31, 2017**

	Total	WUTC FEES Washington
<b>Electric Revenues: (1)</b>		
Sales to Ultimate Consumers:		
(440) Residential	382,441,989	259,527,850
(442) Commercial / Industrial	423,584,891	285,188,332
(444) Public Street & Highway	7,483,805	4,872,504
(448) Interdepartmental Revenues	1,277,423	1,004,940
(499) Unbilled	-1,769,378	-1,302,297
Total Sales to Ultimate Consumers	813,018,730	549,291,330
Other Operating Revenues:		
(451) Misc Service Revenues	360,115	208,331
(453) Sales of Water/Water Power - AN	363,668	237,657
(454) Rent from Electric Property - AN	110,811	72,415
(454) Rent from Electric Property - Direct	2,656,926	1,670,839
Total Other Operating Revenues	3,491,521	2,189,242
<b>Total Electric Subject to Fees</b>	816,510,251	551,480,572
<b>Fee Calculation</b>		
First \$50,000 @ .001 (Washington)		
Fee Rate (2)		
<b>REGULATORY FEES</b>	<b>1,705,854</b>	<b>1,102,911</b>


P/T Ratio 65.35%

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.
- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

(1) Figures from Results report E-OPS-12A

(2)

Prep by: 

Company:001 | Ava Jet:<All> | Expenditure Type:928 Regulatory Fees | Ferc Acct:928000

			201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Sum
ED	02805036	WA	86,613.00	86,621.00	86,617.00	86,606.24	86,614.31	86,614.31	86,614.31	86,614.31	86,614.31	86,614.31	86,614.31	86,614.31	1,039,371.72
	03805013	ID	50,650.00	50,650.00	50,650.00	33,812.92	46,440.73	46,440.73	46,440.73	46,440.73	46,440.73	46,440.72	46,440.73	46,440.73	557,288.75
	09800545	AN	202,083.34	202,083.34	202,083.34	202,083.34	202,083.34	202,083.34	234,268.36	234,268.36	239,703.70	202,082.00	202,082.00	202,082.00	2,526,986.46
GD	02805035	WA	25,125.00	25,125.00	25,125.00	25,078.92	25,113.49	25,113.49	25,113.49	25,113.49	25,113.49	25,113.49	25,113.49	25,113.49	301,361.84
	03805014	ID	12,762.00	12,754.00	12,758.00	8,499.94	11,693.49	11,693.49	11,693.49	11,693.49	11,693.49	11,693.49	11,693.49	11,693.49	140,321.86
	06805000	OR	47,186.00	47,162.00	52,061.56	48,803.19	48,803.19	48,803.19	48,803.19	48,803.19	53,515.44	49,327.19	49,327.19	49,325.94	591,921.27

2.04-2

Company:001 Statind:DL Journal Name:<All>

				201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Sum
242300	ED	AN	C	-166,667	-166,667	-166,667	-166,667	-166,667	-166,667	-204,288	-204,288	-204,288	-166,666	-166,666	-166,666	-2,112,861
			D									2,112,863				
242310	ED	AN	C	-35,417	-35,417	-35,417	-35,417	-35,417	-35,417	-29,981	-29,981	-35,416	-35,416	-35,416	-35,416	-414,125
			D									414,128				
242400	CD	ID	C	-63,412	-63,404	-63,408	-42,313	-58,134	-58,134	-58,134	-58,134	-58,134	-58,134	-58,134	-58,134	-697,611
			D				348,805						348,805			
	WA	C	-111,738	-111,746	-111,742	-111,685	-111,728	-111,728	-111,728	-111,728	-111,728	-111,728	-111,728	-111,728	-111,728	-1,340,734
		D				1,340,734										
GD	OR	C	-47,186	-47,162	-52,062	-48,803	-48,803	-48,803	-48,803	-48,803	-48,803	-53,515	-49,327	-49,327	-49,326	-591,921
		D			468,446							123,475				

(2,526,986)  
2,526,986

2.04-3



Company:001 Statind:DL Journal Name:<All> Service:ED

		201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Sum	
AN	453000	-31,083	-31,083	-31,083	-31,083	-31,083	-31,083	-31,083	-24,087	-30,500	-30,500	-30,500	-30,500	-363,668	
	454000	-13,530	-5,970	-9,382	-11,500	-6,573	-7,308	-5,398	-6,038	-1,971	-2,307	-17,074	-23,760	-110,811	
	Sum	-44,613	-37,053	-40,465	-42,583	-37,656	-38,391	-36,481	-30,125	-32,471	-32,807	-47,574	-54,260	-474,479	
ID	440000	-15,685,545	-13,018,709	-11,319,800	-9,650,162	-8,380,841	-7,624,942	-8,803,998	-9,327,815	-8,423,503	-8,015,922	-9,979,773	-12,664,153	-122,895,161	
	442200	-8,702,682	-7,990,885	-7,693,963	-7,128,128	-6,948,161	-7,119,760	-7,626,897	-8,051,287	-7,709,061	-7,337,678	-7,378,816	-8,014,354	-91,701,673	
	442300	-3,777,789	-3,523,975	-3,870,463	-3,412,152	-3,922,587	-3,898,687	-3,705,683	-4,242,850	-3,832,802	-4,329,221	-4,242,574	-3,901,221	-46,660,004	
	444000	-214,364	-219,609	-217,776	-217,243	-217,452	-217,800	-217,876	-217,498	-183,665	-252,483	-216,170	-219,364	-2,611,301	
	448000	-28,154	-24,500	-22,555	-18,387	-15,785	-14,428	-17,021	-21,842	-17,444	-14,977	-19,341	-23,998	-238,431	
	451000	-11,264	-10,940	-14,196	-15,072	-15,968	-14,321	-12,031	-14,060	-10,600	-9,172	-15,943	-8,217	-151,784	
	454000	-83,140	-83,140	-83,140	-82,626	-82,883	-82,883	-82,883	-82,883	-82,883	-82,470	-83,555	-73,602	-986,087	
	499000	5,060	1,689,474	274,078	765,163	117,026	436,155	-1,149,516	265,406	1,131,569	-719,546	-1,145,883	-1,470,287	198,699	
	499200	637,779	446,537	-150,759	224,353	-257,628	-68,563	-584,929	145,486	667,641	-586,309	5,109	-247,446	231,271	
	499300	52,163	39,849	-23,091	42,474	-180,242	-55,103	-655	97,663	73,323	-89,430	82,363	-2,203	37,111	
	Sum	-27,807,937	-22,695,898	-23,121,665	-19,491,779	-19,904,521	-18,660,332	-22,201,488	-21,449,679	-18,387,425	-21,437,208	-22,994,583	-26,624,846	-264,777,361	
	MT	440000	-2,447	-2,311	-2,239	-2,173	-2,418	-930	-719	-733	-653	-1,171	-1,623	-1,562	-18,978
		442200	-6,090	-5,265	-5,108	-4,015	-2,274	-1,628	-1,137	-1,118	-1,173	-1,489	-2,477	-3,108	-34,882
448000		-6,668	-5,371	-3,978	-3,370	-1,066	-928	-681	-746	-797	-1,427	-3,779	-5,240	-34,051	
Sum		-15,205	-12,948	-11,324	-9,558	-5,758	-3,485	-2,536	-2,598	-2,623	-4,086	-7,879	-9,910	-87,911	
WA	440000	-34,040,515	-28,486,399	-23,510,475	-19,738,700	-17,037,118	-16,122,183	-17,996,658	-20,784,584	-19,248,591	-16,540,836	-20,140,534	-25,881,258	-259,527,850	
	442200	-20,444,812	-18,806,822	-17,727,849	-16,919,839	-16,622,312	-17,636,168	-18,469,207	-20,215,197	-19,820,281	-17,210,294	-17,745,337	-19,068,066	-220,686,184	
	442300	-5,246,773	-4,864,484	-5,123,475	-4,976,744	-5,173,354	-5,497,549	-6,129,158	-6,221,294	-5,677,491	-2,750,507	-7,510,214	-5,331,107	-64,502,148	
	444000	-412,142	-417,361	-413,257	-405,609	-406,554	-377,129	-419,051	-406,819	-409,119	-408,055	-390,757	-406,650	-4,872,504	
	448000	-96,850	-98,163	-91,672	-79,332	-77,194	-73,132	-80,148	-73,751	-79,332	-77,050	-83,182	-95,133	-1,004,940	
	451000	-16,279	-18,142	-20,091	-16,046	-19,512	-17,432	-18,298	-21,492	-18,372	-12,386	-17,928	-12,353	-208,331	
	454000	-123,231	-130,847	-159,709	-134,053	-130,654	-162,173	-141,823	-132,445	-132,611	-159,774	-173,788	-89,731	-1,670,839	
	499000	-392,673	3,222,797	1,168,499	1,647,370	294,410	505,559	-2,081,917	-379,227	2,240,137	-376,504	-2,191,257	-3,096,078	561,116	
	499200	1,659,491	897,430	-128,026	236,828	-579,710	-537,297	-1,164,156	-149,823	1,702,344	-475,372	-669,644	-193,553	598,512	
	499300	333,458	25,453	5,973	-319	-35,179	1,430	-163,494	56,474	118,842	-2,678,794	2,299,556	179,269	142,669	
	Sum	-58,780,326	-48,676,538	-46,000,083	-40,386,444	-39,787,177	-39,916,072	-46,663,910	-48,328,158	-41,324,474	-40,689,572	-46,623,086	-53,994,659	-551,170,500	

(816,510,251)

2-04-14

2.05

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages E-ID
	Adjustment Number	2.05
	Workpaper Reference	E-ID
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	106
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	106
24	Total Electric Expenses	106
25	OPERATING INCOME BEFORE FIT	(106)
FEDERAL INCOME TAX		
26	Current Accrual	(37)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$69)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

**Avista Utilities  
Electric System  
Injuries and Damages Adjustment  
Account 925  
Twelve Months Ended December 31, 2017**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	209,871	143,235	66,636
Total	<u>209,871</u>	<u>143,235</u>	<u>66,636</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>276,597</u>	<u>248,752</u>	<u>27,845</u>
Increase (Decrease) in Expense	66,726	<span style="border: 1px solid red;">105,517</span>	(38,791)

Allocation Note 4: Jurisdictional Four Factor	100.000%	68.249%	31.751%
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Prep by:     JA    

2-05-1

**Avista Utilities**  
**Injuries and Damages Adjustment**  
**Twelve Months Ended December 31, 2017**

**Six Year Average of Actual Injuries and Damages Payments**

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2012	633,307	31,811	665,118	6,882	8,076	14,958
2013	135,313	51,068	186,381	324,872	756,811	1,081,683
2014	295,491	27,303	322,794	23,907	2,610	26,518
2015	82,249	21,297	103,547	29,008	8,889	37,896
2016	143,873	13,245	157,118	5,992	9,790	15,782
2017	202,277	22,344	224,621	21,509	11,290	32,800
6 yr Avg	<b>248,752</b>	<b>27,845</b>	<b>276,597</b>	<b>68,695</b>	<b>132,911</b>	<b>201,606</b>

Payments from Account 228210 by Service and State

Prep by:                     

Date: 4/6/2018

Mgr. Review:

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE					
	228200	228200	228200	228210	228210	228210	228210	228210	
	ED AN	GD AN	GD OR	ED ID	ED WA	GD ID	GD WA	GD OR	
201701	(7,729)	-	-	-	7,729	-	-	-	-
201702	(1,405)	(1,082)	(80)	223	1,183	-	1,082	80	-
201703	(3,635)	(911)	(75)	507	3,128	-	911	75	0
201704	(21,571)	(3,737)	-	950	20,622	-	3,737	-	(0)
201705	(18,148)	(5,543)	-	5,443	12,705	-	5,543	-	0
201706	(4,333)	(1,202)	(125)	3,123	1,211	-	1,202	125	0
201707	(13,940)	-	-	982	958	-	-	-	(12,000)
201708	(7,486)	-	-	8,244	11,242	-	5,545	-	17,545
201709	(27,525)	(7,233)	-	367	27,158	184	1,504	-	(5,545)
201710	(24,384)	(13,482)	-	-	24,134	4,475	9,008	-	(250)
201711	(14,434)	(6,848)	(1,081)	544	13,890	4,413	2,435	1,081	-
201712	(65,281)	7,238	(2,935)	1,963	78,318	2,219	(9,457)	2,935	15,000
	<u>(209,871)</u>	<u>(32,800)</u>	<u>(4,296)</u>	<u>22,344</u>	<u>202,277</u>	<u>11,290</u>	<u>21,509</u>	<u>4,296</u>	

Source: General Ledger

Prep by: JA

2-05-3

Ferc Acct:925100	Ava Jet:208-DC PAY
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Ferc Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	209,870.92	-	-	209,870.92
	GD	AN	WAID Gas - Provision for Major	-	32,799.65		32,799.65
		OR	OR Gas - Provision for Major/M	-	-	4,295.58	4,295.58
Sum				209,870.92	32,799.65	4,295.58	246,966.15

Prep by: JA

2-05-5

Period Ending  
Start Month

Twelve Months Ended December 31, 2017  
201701

		WA	ID	
Allocation Note 4: Jurisdictional Four Factor	Electric	68.249%	31.751%	100.000%
Allocation Note 4: Jurisdictional Four Factor	Gas	71.354%	28.646%	100.000%



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.06

Line No.	DESCRIPTION	FIT/DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	(36) ✓
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$36
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

2-06-1

AVISTA UTILITIES  
Electric FIT Adjustment  
For the Twelve Months Ended December 31, 2017

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	39,524,100	27,490,199	12,033,901
<b>Schedule M Reallocations and Adjustments</b>			
(1) <b>Residential Exchange</b>			
No change to Schedule M	0	0	0
(2) <b>Kettle Falls Disallowance</b>			
No change to Schedule M	0	0	0
(3) <b>MDM System</b>			
No change to Schedule M	0	0	0
Reallocated Taxable NOI	39,524,100	27,490,199	12,033,901
FIT Accrual per Results (Per E-FIT-12A)	13,833,435	9,621,570	4,211,865
Adjusted FIT Accrual	13,833,435	9,621,570	4,211,865
<b>Total Current FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Deferred FIT Adjustment</b>			
(1) <b>Residential Exchange</b>			
Agree DFIT to Schedule M	1,055	677	378
(2) <b>Kettle Falls Disallowance</b>			
Agree DFIT to Schedule M	(40,701)	(40,701)	0
(3) <b>MDM System</b>			
Agree DFIT to Schedule M	3,500	3,500	0
<b>Total Deferred FIT Adjustment</b>	<b>(36,146)</b>	<b>(36,524)</b>	<b>378</b>
<b>Amortized Investment Tax Credit Adjustment</b>			
ITC Amortization per Results (Per E-FIT-12A)	(346,295)	(226,304)	(119,991)
Adjusted ITC Accrual	(346,295)	(226,304)	(119,991)
<b>Amortized Investment Tax Credit - Noxon &amp; Nine Mile</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net FIT/DFIT/ITC Adjustment</b>	<b>(36,146)</b>	<b>(36,524)</b>	<b>378</b>
<b>FIT Adjustment for Production Tax Credit</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Tax Adjustment</b>	<b>(36,146)</b>	<b>(36,524)</b>	<b>378</b>
<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	234,260,617	153,872,130	80,388,487
Less: Colstrip Reallocation	0	(142,740)	142,740
Less: Interest Charges	66,809,610	44,294,018	22,515,592
	167,451,007	109,720,852	57,730,155
Current FIT per ROO	13,833,435	9,621,570	4,211,865
Deferred FIT per ROO	46,657,447	30,099,932	16,557,515
Production Tax Credit	(45,288)	(29,596)	(15,692)
Investment Tax Credit - Noxon and Nine Mile	(346,295)	(226,304)	(119,991)
Adjustment to Tax Expense	(36,146)	(36,524)	378
Adjusted FIT Expense	60,063,153	39,429,078	20,634,075
Effective Tax Rate	35.87%	35.94%	35.74%

FIT Adjustments and Reallocations  
Electric System  
For the Twelve Months Ended December 31, 2017

(1) **Residential Exchange**

Schedule M and Deferred FIT do not agree, adjust DFIT

	AMOUNT	
	WA	ID
Sch M	(\$446,607)	(\$358,157)
DFIT	156,312	125,355
DFIT per ROO	156,989	125,733

Allocation		
Sch M	\$0	# 99
WA	0.000%	
ID	0.000%	

Allocation		
DFIT	(\$1,055)	# 99
WA	(677)	0.000%
ID	(378)	0.000%

(2) **Kettle Falls Disallowance**

Schedule M and Deferred FIT do not agree, adjust DFIT

	AMOUNT
Sch M	(\$134,592)
DFIT	47,107
DFIT per ROO	87,808

Allocation		
Sch M	\$0	# 99
WA	0	0.000%
ID	0	0.000%

Allocation		
DFIT	(\$40,701)	# 99
WA	(40,701)	0.000%
ID	0	0.000%

(3) **MDM System**

Schedule M and Deferred FIT do not agree, adjust DFIT

	AMOUNT
Sch M	(\$530,380)
DFIT	185,633
DFIT per ROO	182,133

Allocation		
Sch M	\$0	# 99
WA	0	0.000%
ID	0	0.000%

Allocation		
DFIT	\$3,500	# 99
WA	3,500	0.000%
ID	0	0.000%

2-06-3

			Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997015	Airplane Lease Payments	Perm	418,984	194,642	127,161	51,051	80,429	871,667
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Perm	1,192,020	-	-	-	-	1,192,020
997045	Section 199 Manufacturing Deduction	Perm	(1,437,700)	(762,300)	-	-	-	(2,200,000)
997082	Meal Disallowances	Perm	294,105	136,824	89,389	35,886	56,538	612,742
			<u>466,809</u>	<u>(430,834)</u>	<u>216,550</u>	<u>86,937</u>	<u>136,967</u>	<u>476,429</u>
997000	Book Depreciation	Plant	83,618,159	43,539,699	18,189,534	8,272,462	11,636,756	165,256,610
997001	Contributions In Aid of Construction	Plant	4,186,578	2,147,221	358,193	167,896	33,925	6,893,813
997009	Rathdrum Turbine Lease	Plant	(22,103)	(11,719)	-	-	-	(33,822)
997012	Transportation Depreciation	Plant	-	-	-	-	175,419	175,419
	Misc Reclass to Plant	Plant	(427,389)	-	(127,153)	-	21,292	(533,250)
997048	AFUDC	Plant	(1,296,984)	(665,200)	(339,866)	(159,306)	(268,503)	(2,729,859)
997049	Tax Depreciation	Plant	(165,031,369)	(88,601,608)	(39,454,858)	(18,456,280)	(31,033,912)	(342,578,027)
997080	Book Transportation Depr	Plant	6,277,997	3,370,515	(534,664)	(250,106)	-	8,863,742
997101	Repairs 481 (a)	Plant	(18,044,215)	(9,567,438)	(2,332,091)	(1,093,122)	(2,643,578)	(33,580,444)
			<u>(90,739,326)</u>	<u>(49,788,530)</u>	<u>(24,240,905)</u>	<u>(11,518,456)</u>	<u>(22,078,601)</u>	<u>(198,365,818)</u>
997002	Injuries and Damages	Temp	(9,851)	(5,149)	-	-	-	(15,000)
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	1,475,410	686,394	448,428	180,028	-	2,790,260
997007	Idaho PCA	Temp	-	3,849,834	-	-	-	3,849,834
997008	DSM Book Amortization	Temp	-	-	-	-	1,153,747	1,153,747
997010	Deferred Gas Credit and Refunds	Temp	-	-	2,394,612	1,275,608	1,805,146	5,475,366
997016	Redemption Expense	Temp	832,746	427,100	202,224	94,788	-	1,556,858
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Temp	1,258,011	-	-	-	-	1,258,011
997018	DSM Tariff Rider	Temp	(6,169,059)	(3,628,468)	-	-	-	(9,797,527)
997020	FAS87 Current Pension Accrual	Temp	398,295	185,296	121,056	48,599	-	753,246
997024	Kettle Falls Disallowance	Temp	(134,592)	-	-	-	-	(134,592)
997027	Uncollectibles	Temp	-	-	-	-	19,242	19,242
997030	Senate Bill 408	Temp	-	-	-	-	89,227	89,227
997031	Decoupling Mechanism	Temp	7,457,366	3,237,892	9,342,519	1,640,932	3,188,491	24,867,200
997032	Interest Rate Swaps	Temp	(2,599,709)	(1,333,345)	(778,478)	(364,897)	(516,015)	(5,592,444)
997033	BPA Residential Exchange	Temp	(446,607)	(358,157)	-	-	-	(804,764)
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	770,083	257,802	88,449	1,116,334
997034	Montana Hydro Settlement	Temp	3,195,598	1,666,202	-	-	-	4,861,800
997043	Washington Deferred Power Costs	Temp	1,808,631	-	-	-	-	1,808,631
997044	Non-Monetary Power Costs	Temp	44,186	23,429	-	-	-	67,615
997046	Nez Perce Settlement	Temp	(22,008)	5,212	-	-	-	(16,796)
997053	Renewable Energy Certificate Fees	Temp	-	-	-	-	-	-
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997058	Colstrip Settlement	Temp	-	(199,983)	-	-	-	(199,983)
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	729,868	337,311	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	81,946	(124,911)	(261,767)	12,432	208,093	(84,207)
997071	OR Regulatory Fee	Temp	-	-	-	-	-	-
997081	Deferred Compensation	Temp	902,128	419,691	274,188	110,077	173,422	1,879,506
997083	Paid Time Off	Temp	125,939	58,590	38,277	15,367	24,210	262,383
997084	Customer Uncollectibles	Temp	96,319	50,343	28,242	14,393	-	189,297
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	283,628	283,628
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	76,567	76,567
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	134,044	134,044
997088	Deferred O&M Colstrip & CS2	Temp	(10)	1,357,230	-	-	-	1,357,220
997095	WA REC DEF	Temp	486,532	-	-	-	-	486,532
997096	CDA Settlement Costs	Temp	21,383	11,338	-	-	-	32,721
997098	Provision for Rate Refund	Temp	(1,294,121)	-	(399,184)	-	-	(1,693,305)
997099	Kettle Falls Diesel Leak	Temp	(75,807)	(40,195)	-	-	-	(116,002)
997100	WA REC Amort	Temp	-	-	-	-	-	-
997102	Amort Idaho Earnings Test (254229)	Temp	-	(2,808,870)	-	(25,223)	-	(2,834,093)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	290,395	117,223	-	-	-	407,618
997105	WA Natural Gas Line Extension	Temp	-	-	(5,184,756)	-	-	(5,184,756)
997107	MDM System	Temp	(530,380)	-	(151,279)	-	41,500	(640,159)
			<u>8,041,864</u>	<u>4,523,110</u>	<u>6,844,165</u>	<u>3,428,042</u>	<u>6,769,751</u>	<u>29,606,932</u>
<b>TOTAL Schedule Ms</b>			<b>(82,230,653)</b>	<b>(45,696,254)</b>	<b>(17,180,190)</b>	<b>(8,003,477)</b>	<b>(15,171,883)</b>	<b>(168,282,457)</b>
DFIT Plant - Calculated	-35%		31,758,764	17,425,986	8,484,317	4,031,460	7,727,510	69,428,036
Flow Through DFIT (estimated assignment)			1,193,637	661,392	444,646	214,870	102,472	2,617,017
Other Differences								
Plant DFIT			<u>32,952,401</u>	<u>18,087,377</u>	<u>8,928,963</u>	<u>4,246,330</u>	<u>7,829,983</u>	<u>72,045,053</u>
ITC Deferral added to DFIT								
Other DFIT	-35%		(2,814,652)	(1,583,089)	(2,395,458)	(1,199,815)	(2,369,413)	(10,362,426)
<b>TOTAL DFIT Calculated using Schedule M's</b>			<b>30,137,748</b>	<b>16,504,289</b>	<b>6,533,505</b>	<b>3,046,515</b>	<b>5,460,570</b>	<b>61,682,627</b>
PER ROO DFIT			30,099,932	16,557,515	6,461,105	3,057,970	5,494,630	61,671,152
Difference - Immaterial			(37,816)	53,226	(72,400)	11,455	34,060	(11,475)
Due to Allocation of Expense in ROO								

206-4

Washington Electric Idaho Electric Washington Gas Idaho Gas Oregon Gas Jurisdiction Total

EDAN  
GDAN  
CDAA  
CDAN

Schedule M

Calculated DFIT @ -35% of Schedule M

			Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
997002	Injuries and Damages	Temp	3,448	1,802	-	-	-	5,250	A
997004	Boulder Park Write Off	Temp	-	39,298	-	-	-	39,298	D
997005	FAS106 Current Retiree Medical Accrual	Temp	(516,394)	(240,238)	(156,950)	(63,010)	-	(976,591)	A
997007	Idaho PCA	Temp	-	(1,347,442)	-	-	-	(1,347,442)	D
997008	DSM Book Amortization	Temp	-	-	-	-	(403,811)	(403,811)	D
997010	Deferred Gas Credit and Refunds	Temp	-	-	(838,114)	(446,463)	(631,801)	(1,916,378)	D
997016	Redemption Expense	Temp	(291,461)	(149,485)	(70,778)	(33,176)	-	(544,900)	A
997017	Amort - Invest in Exch Pwr (405.92,,93,,95,	Temp	(440,304)	-	-	-	-	(440,304)	D
997018	DSM Tariff Rider	Temp	2,159,171	1,269,964	-	-	-	3,429,134	D
997020	FAS87 Current Pension Accrual	Temp	(139,403)	(64,854)	(42,370)	(17,010)	-	(263,636)	A
997024	Kettle Falls Disallowance	Temp	47,107	-	-	-	-	47,107	D
997027	Uncollectibles	Temp	-	-	-	-	(6,735)	(6,735)	A
997030	Senate Bill 408	Temp	-	-	-	-	(31,229)	(31,229)	D
997031	Decoupling Mechanism	Temp	(2,610,078)	(1,133,262)	(3,269,882)	(574,326)	(1,115,972)	(8,703,520)	D
997032	Interest Rate Swaps	Temp	909,898	466,671	272,467	127,714	180,605	1,957,355	A
997033	BPA Residential Exchange	Temp	156,312	125,355	-	-	-	281,667	D
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	(269,529)	(90,231)	(30,957)	(390,717)	D
997034	Montana Hydro Settlement	Temp	(190,662)	(99,418)	-	-	-	(290,080)	A
	Segregate Direct vs Allocated		(927,797)	(483,753)	-	-	-	(1,411,550)	D
997043	Washington Deferred Power Costs	Temp	(633,021)	-	-	-	-	(633,021)	D
997044	Non-Monetary Power Costs	Temp	(15,465)	(8,200)	-	-	-	(23,665)	A
997046	Nez Perce Settlement	Temp	7,703	(1,824)	-	-	-	5,879	D
997053	Renewable Energy Certificate Fees	Temp	-	-	-	-	-	-	A
997054	Spokane River Relicensing	Temp	(25,529)	(2,029)	-	-	-	(27,558)	D
997058	Colstrip Settlement	Temp	-	69,994	-	-	-	69,994	D
997059	Spokane River Relicensing PME	Temp	(16,211)	(9,449)	-	-	-	(25,659)	D
997063	CDA Lake Settlement	Temp	(202,212)	(107,218)	-	-	-	(309,430)	A
	Segregate Direct vs Allocated		(53,241)	(10,841)	-	-	-	(64,083)	D
997065	Amortization - Unbilled Revenue Add-Ins	Temp	(28,681)	43,719	91,618	(4,351)	(72,833)	29,472	D
997071	OR Regulatory Fee	Temp	-	-	-	-	-	-	D
997081	Deferred Compensation	Temp	(315,745)	(146,892)	(95,966)	(38,527)	(60,698)	(657,827)	A
997083	Paid Time Off	Temp	(44,079)	(20,507)	(13,397)	(5,378)	(8,474)	(91,834)	A
997084	Customer Uncollectibles	Temp	(33,712)	(17,620)	(9,885)	(5,038)	-	(66,254)	A
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	(99,270)	(99,270)	A
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	(26,798)	(26,798)	A
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	(46,915)	(46,915)	A
997088	Deferred O&M Colstrip & CS2	Temp	4	(475,031)	-	-	-	(475,027)	D
997095	WA REC DEF	Temp	(170,286)	-	-	-	-	(170,286)	D
997096	CDA Settlement Costs	Temp	(7,484)	(3,968)	-	-	-	(11,452)	A
997098	Provision for Rate Refund	Temp	452,942	-	139,714	-	-	592,657	D
997099	Kettle Falls Diesel Leak	Temp	26,532	14,068	-	-	-	40,601	A
997100	WA REC Amort	Temp	-	-	-	-	-	-	D
997102	Amort Idaho Earnings Test (254229)	Temp	-	983,105	-	8,828	-	991,933	D
997103	Def Project Compass	Temp	-	(234,007)	-	(58,848)	-	(292,854)	D
997104	Spokane River TDG	Temp	(101,638)	(41,028)	-	-	-	(142,666)	D
997105	WA Natural Gas Line Extension	Temp	-	-	1,814,665	-	-	1,814,665	D
997107	MDM System	Temp	185,633	-	52,948	-	(14,525)	224,056	D
			(2,814,652)	(1,583,089)	(2,395,458)	(1,199,815)	(2,369,413)	(10,362,426)	

Temp Difference

Direct	(1,997,914)	(1,207,231)	(2,278,580)	(1,165,390)	(2,301,129)	(8,950,244)	D
Allocated	(816,738)	(375,858)	(116,878)	(34,424)	(68,284)	(1,412,183)	A
	(1,960,027)	(1,206,848)	(2,278,581)	(1,165,390)	N/A	Direct per ROO	
	37,887	383	(1)	0			



2.06-5

Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
64.346%	35.654%				100.000%	Note 14
		67.420%	32.580%		100.000%	Note 14
45.253%	25.075%	13.784%	6.661%	9.227%	100.000%	Note 7 x Note 14
50.066%	27.742%	14.962%	7.230%		100.000%	Note 9 x Note 14

Schedule M

GL DFIT

Injuries and Damages	3,378	1,872	-	-	-	5,250	5,250	(0)
Boulder Park Write Off		39,298				39,298		(0)
FAS106 Current Retiree Medical Accrual	(486,862)	(269,769)	(148,297)	(71,663)		(976,591)	(1,075,861)	0
Idaho PCA		(1,347,442)				(1,347,442)		(0)
DSM Book Amortization					(404,274)	(404,274)		463
Deferred Gas Credit and Refunds			(838,114)	(446,463)	(631,801)	(1,916,378)		0
Redemption Expense	(283,731)	(157,215)	(70,086)	(33,868)		(544,901)	(508,460)	0
Amort - Invest in Exch Pwr (405.92,,93,,95,	(440,304)					(440,304)		0
DSM Tariff Rider	2,159,180	1,269,968				3,429,148		(14)
FAS87 Current Pension Accrual	(131,431)	(72,826)	(40,034)	(19,346)		(263,636)	(290,435)	0
Kettle Falls Disallowance	87,808					87,808		(40,701)
Uncollectibles					(6,735)	(6,735)	(72,989)	(0)
Senate Bill 408					(31,149)	(31,149)		(80)
Decoupling Mechanism	(2,610,078)	(1,133,262)	(3,269,882)	(574,326)	(1,115,972)	(8,703,520)		0
Interest Rate Swaps	885,767	490,802	269,802	130,379	180,605	1,957,355	1,957,355	0
BPA Residential Exchange	156,989	125,733				282,723		(1,055)
DSM Tariff Rider - 99 (G)			(269,529)	(90,231)	(30,957)	(390,717)		0
Montana Hydro Settlement	(186,655)	(103,425)				(290,080)	(290,080)	-
Segregate Direct vs Allocated	(927,797)	(483,753)				(1,411,550)		-
Washington Deferred Power Costs	(633,021)					(633,021)		(0)
Non-Monetary Power Costs	(15,228)	(8,438)				(23,665)	(23,665)	(0)
Nez Perce Settlement	7,703	(1,824)				5,879		-
Renewable Energy Certificate Fees	-	-				-		-
Spokane River Relicensing	(25,529)	(2,029)				(27,558)		0
Colstrip Settlement		69,994				69,994		(0)
Spokane River Relicensing PME	(16,211)	(9,449)				(25,659)		(0)
CDA Lake Settlement	(199,106)	(110,324)				(309,430)	(309,430)	(0)
Segregate Direct vs Allocated	(53,241)	(10,841)				(64,083)		-
Amortization - Unbilled Revenue Add-Ins	(28,681)	43,719	91,618	(4,351)	(72,833)	29,472		-
OR Regulatory Fee		-				-		-
Deferred Compensation	(297,688)	(164,949)	(90,675)	(43,818)	(60,698)	(657,827)	(657,827)	0
Paid Time Off	(41,558)	(23,027)	(12,658)	(6,117)	(8,474)	(91,834)	(91,834)	0
Customer Uncollectibles	(33,030)	(18,302)	(10,061)	(4,862)		(66,254)	(72,989)	0
FAS106 Post Retirement - OR					(99,270)	(99,270)	(1,075,861)	(0)
FAS87 Pension Benefits - OR					(26,798)	(26,798)	(290,435)	(0)
Redemption Expense Amortization - OR					(46,916)	(46,916)	(508,460)	0
Deferred O&M Colstrip & CS2	4	(475,031)				(475,027)		-
WA REC DEF	(170,286)	-				(170,286)		(0)
CDA Settlement Costs	(7,369)	(4,083)				(11,452)	(11,452)	(1)
Provision for Rate Refund	452,942		139,714			592,657		-
Kettle Falls Diesel Leak	26,125	14,476				40,601	40,601	0
WA REC Amort						-		-
Amort Idaho Earnings Test (254229)		983,105		8,828		991,933		-
Def Project Compass		(234,007)		(58,848)		(292,854)		0
Spokane River TDG	(101,638)	(41,028)				(142,666)		(0)
WA Natural Gas Line Extension			1,814,665			1,814,665		0
MDM System	182,133		52,948		(14,667)	220,413		3,642
	(2,727,414)	(1,632,056)	(2,380,589)	(1,214,685)	(2,369,938)	(10,324,682)		(37,744)
	(87,238)	48,967	(14,869)	14,870	525	(37,744)	Temp Difference	
	(1,960,027)	(1,206,848)	(2,278,580)	(1,165,390)	(2,301,654)	(8,912,499)	Direct	
	(767,387)	(425,208)	(102,009)	(49,295)	(68,284)	(1,412,183)	Allocated	
	49,422	4,259	(57,531)	(3,415)	33,535	26,269	Plant & Flow Through	
	(37,816)	53,226	(72,400)	11,455	34,060	(11,475)	Overall Difference	

2.06-6

AVISTA UTILITIES  
ITC AMORTIZATION

		2009	2010	2011	2012	2016	Total	
		Noxon #1	Noxon #3	Noxon #2	Noxon #4	Nine Mile		
Project Costs per Tax Return		17,700,420	8,298,500	9,371,870	7,750,955	64,728,195		
ITC Rate		30%	30%	30%	30%	30%		
ITC Claimed on Tax Return		(5,310,126)	(2,489,550)	(2,811,561)	(2,325,286)	(19,418,459)	(32,354,982)	
2017 Auditors or Return to Accrual Adjustment		(96,736)	(18)	41,265	36,586	834,644		
2016 Adjusted ITC Balance		(4,767,340)	(2,231,025)	(2,524,998)	(2,124,421)	(18,285,069)	(29,932,853)	
Amortization:								
	2009	(44,251)					(44,251)	
	2010	(88,502)	(20,746)				(109,248)	
	2011	(88,502)	(41,494)	(23,431)			(153,427)	
	2012	(88,502)	(41,493)	(46,859)	(19,377)		(196,231)	
	2013 Jan	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Feb	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Mar	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Apr	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	May	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Jun	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Jui	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Aug	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Sep	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Oct	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Nov	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
	Dec	(6,720)	(3,156)	(3,569)	(2,956)		(16,401)	revised to 65 year life
	2014	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)	
	2015	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)	
	2016	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)	
	2017	(82,199)	(37,812)	(42,084)	(34,824)	(149,376)	(346,295)	
	2018	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	Revised Amort for Remaining years
	2019	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
	2070	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
	2071	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
	2072	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
	2073	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
	2074	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
	2075		(37,812)	(42,084)	(34,824)	(287,868)	(402,588)	
	2076			(42,084)	(34,824)	(287,868)	(364,776)	
	2077				(34,824)	(287,868)	(322,692)	
	2078					(287,868)	(287,868)	
	2079					(287,868)	(287,868)	
	2080					(287,868)	(287,868)	
Total Amortization		(5,407,121)	(2,489,451)	(2,770,338)	(2,288,543)	(18,583,806)	(31,539,259)	
Variance - Will Adjust in final year.		(259)	117	(42)	157	9	815,723	
Restating Adjustment:			65.35%	34.65%				
Restating ITC Amortization	Annual	System	WA	ID				
Test Period ITC Amortization	1/1/17-12/31/17	(346,295)	(226,304)	(119,991)				
Adjustment		-	-	-				



2.06-7

Avista Corporation  
 Electricity Production Tax Credit - Open-Loop Biomass/Hydro Upgrade  
Applicable to Production at the Cabinet Gorge Unit 4 Upgrade

	Cabinet Upgrade (1)	
Cabinet Gorge net generation	291,992 MWh	Jan - Mar
X	1,000	
	291,992,000 kWh	
(Incremental increase in generation)	1.41%	
	4,117,087 kWh	
	-\$0.01100 \$/kWh	
	-\$45,288	
	100.00%	
Total Cabinet Gorge Production Tax Credit	-\$45,288	

	System	WA	ID
Total pro forma Production Tax Credit	-\$45,288	-\$29,596	-\$15,692
Production Tax Credit per ROO (E-FIT-12A) Dec 31, 2017	-\$45,288	-\$29,596	-\$15,692
Adjustment to FIT for actual qualified generation	\$0	\$0	\$0
Production/Transmission Ratio	100.00%	65.35%	34.65%

(1) PTC - 2007 Cabinet Gorge effective April 2007. 10 Year Production Tax Credit Available 4/2007 - 3/2017.

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.07

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(50)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(50)
24	Total Electric Expenses	(50)
25	OPERATING INCOME BEFORE FIT	50
FEDERAL INCOME TAX		
26	Current Accrual	18
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$33
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jmo*

**AVISTA UTILITIES**  
**OFFICE SPACE CHARGES TO NON UTILITY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2017**

	TOTAL	ELECTRIC	GAS	WPNG
Total Company Allocation to Non-Utility --	OSC-2 \$ 103,800	\$73,000	\$21,222	\$9,578
Per utility 4 factor note 7 *	100.000%	70.328%	20.445%	9.227%
Per jurisdictional 4 factor note 4 * (WA portion only).		68.249%	71.354%	
Allocation to WA by service	<u>\$64,965</u>	<u>\$49,822</u>	<u>\$15,143</u>	
Adjustment to remove portion of office space for Non-Utility		<span style="border: 1px solid red; padding: 2px;">-49,822</span>	<span style="border: 1px solid red; padding: 2px;">-15,143</span>	

\* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: Date: 4/6/2018

Mgr. Review: \_\_\_\_\_

**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO NON UTILITY  
TWELVE MONTHS ENDED DECEMBER 31, 2017**

**Total hours charged** **OSC-3** 32,464.90

**(Excluding Executive Officers)**

Hours charged 27,271.13

FTEs 13.11 a

Standard office space 82 b square feet  
 \$27.99 c Office Space Cost / per sq ft.  
 \$3,765 d Annual Cost/Workstation

\$ 79,456 a\*b\*c+ a\*d

**(Executive Officers)**

Hours charged **OSC-3** 5,193.77

FTEs 2.50 a

Average Executive Square footage 169 b square feet  
 \$27.99 c Office Space Cost / per sq ft.  
 \$5,019 d Annual Cost/Workstation

\$ 24,344 a\*b\*c+ a\*d

**\$ 103,800 All Employees**

**OSC-1**

**Notes:**

(c) Office space rate is \$27.99, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: *JA*

Date: 4/6/2018

Mgr. Review: \_\_\_\_\_

2-07-3

Accounting Period	(All)
Mac	(All)

Sum of Transaction Qty SUM	
Organization Desc	Total
A07 - Gen Mgmt & Admin Support	-227.38
B04 - Clark Fork License	118.60
B16 - Government Relations	-2.00
B51 - Gas Engineering	282.00
B53 - Pullman	11.20
C56 - System Planning	-215.97
D54 - Corp & Subs Accounting	-636.89
E01 - Exec Administration	5,193.77
F52 - Market Services	935.00
G53 - Area Manager - CDA	20.00
G54 - Finance Administration	86.70
H14 - Consumer Affairs	12.00
J09 - Network Systems	565.79
J50 - Reg Bus Mgr - Spokane	-450.63
J54 - Internal Auditing	-304.08
M54 - Business Development	1,521.71
N54 - Strategic Initiatives	1,711.23
P08 - Distribution Oper Sys	1,433.79
P09 - Project Management	1,908.97
P53 - AM Moscow/Pullman	63.60
P99 - IT Director	0.56
S54 - External Communications	1,979.38
T52 - Demand Side Mgmt	173.95
U01 - Legal Staff	20.80
V08 - Real Estate	-110.25
V50 - AM Oregon	27.00
Y55 - Resource Accounting	-2.00
Z89 - Payroll Accrual	1,778.25
S51 - Supply Chain Loadings	67.03
T08 - Electric Engineer	113.77
X54 - Accounting Responsibility	260.23
Y01 - Corp Secretary	2,794.11
Z87 - Benefits Loaders	397.70
Z90 - Incentive Compensation	8,043.09
000 Direct GL	858.12
C09 - Security Systems	508.10
E14 - Environmental Compliance	1,285.64
F54 - Treasury & Trust Mgmt	608.47
J02 - Public Safety	751.33
Z88 - Transportation Loaders	42.00
A50 - Director of Ops WA & ID	-7.50
C04 - Spokane River License	195.34
S09 - Apps Operations & Supp	3.00
X09 - Data Science	-2.45
X02 - HR/Comp/Labor & Employee Relations	3.00
S01 - VP & Counsl-Regultry/Govt Affairs	127.20
A04 - Environmental Affairs	4.50
P01 - Legal Expenses	-1.80
M29 - Cntrl Syst Prod & Serv	518.92
Grand Total	32,464.90

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.08

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	E-RET
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	4
16	Total Distribution	4
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	4
25	OPERATING INCOME BEFORE FIT	(4)
	FEDERAL INCOME TAX	
26	Current Accrual	(1)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$3)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

2-08-1

Adjustment No. \_\_\_\_\_

Workpaper Ref. RET-1


**Avista Utilities**  
**Restate Public Utility Excise Tax to Actual**  
**TWELVE MONTHS ENDED DECEMBER 31, 2017**

* Actual Payments:	Electric	Gas
January/17	RET-4 2,327,057	RET-4 1,262,935
February/17	RET-4 2,036,972	RET-4 1,046,556
March/17	RET-4 1,929,922	RET-4 806,766
April/17	RET-4 1,513,857	RET-4 573,407
May/17	RET-4 1,519,489	RET-4 405,881
June/17	RET-4 1,504,471	RET-4 248,762
July/17	RET-4 899,130	RET-4 188,345
August/17	RET-4 1,496,456	RET-4 130,028
September/17	RET-4 1,691,399	RET-4 190,279
October/17	RET-4 1,369,773	RET-4 299,280
November/17	RET-4 1,659,117	RET-4 509,564
December/17	RET-4 1,973,979	RET-4 819,088
<b>Total Actual Payments</b>	19,921,621	6,480,891
Add Back: Credits for Solar REC's Paid to Customers	1,534,598	0
<b>Total Paid adjusted for credits to customers</b>	<u>21,456,219</u>	<u>6,480,891</u>
 Washington State Excise Tax amount reflected in results	RET-2 21,452,511	RET-2 6,481,180
Timing Difference -Remove Dec 2016 Entry Recorded in Jan 2017	RET-2 (3,019)	RET-2 377
Timing Difference -Add Dec 2017 Entry Recorded in Jan 2018	RET-3 6,728	RET-3 (666)
 <b>Total Expense</b>	<u>\$21,456,219</u>	<u>\$6,480,891</u>
 <b>Adjustment of Washington State Excise Tax</b>	<u><b>3,709</b></u>	<u><b>(289)</b></u>

\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
(these values now incorporate LIHEAP tax credit and Renewable energy credits  
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (173,316.44)	RET-4 (115,544.29)
	LIHEAP Tax credit benefit to acct 908610	RET-3 173,316.44	RET-3 115,544.29
		0.00	0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: 



2.08-2

Adjustment No. \_\_\_\_\_

Workpaper Ref. RET-2

Transaction Analysis Selection: Accounting Period : '2017%', GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax Credit	(173,316.44)	(173,316.44)	-	-
				(173,316.44)	(173,316.44)	-	-
			WA Electric Excise Tax Current Month	21,555,726.55	21,555,726.55		
			WA Electric Excise Tax True Up April 2017	(103,852.39)	(103,852.39)		
			WA Electric Excise Tax True Up Aug 2017	4,009.72	4,009.72		
		RET-1	WA Electric Excise Tax True Up December 2016	3,019.31	3,019.31		
			WA Electric Excise Tax True Up February 2017	3,688.85	3,688.85		
			WA Electric Excise Tax True Up January 2017	656.67	656.67		
			WA Electric Excise Tax True Up July 2017	707.43	707.43		
			WA Electric Excise Tax True Up June 2017	17,422.49	17,422.49		
			WA Electric Excise Tax True Up March 2017	124,988.53	124,988.53		
			WA Electric Excise Tax True Up May 2017	24,828.07	24,828.07		
			WA Electric Excise Tax True Up Nov 2017	(1,882.21)	(1,882.21)		
			WA Electric Excise Tax True Up Oct 2017	(2,606.66)	(2,606.66)		
			WA Electric Excise Tax True Up Sept 2017	(879.37)	(879.37)		
				21,625,826.99	21,625,826.99	-	-
			WA Natural gas "Other" April 2017 Estimate	396.00	396.00		
			WA Natural gas "Other" April 2017 True Up	(46.72)	(46.72)		
			WA Natural gas "Other" Aug 2017 True Up	0.34	0.34		
			WA Natural gas "Other" August 2017 Estimate	42.49	42.49		
			WA Natural gas "Other" December 2016 True Up	105.00	105.00		
			WA Natural gas "Other" Feb 2017 Estimate	830.00	830.00		
			WA Natural gas "Other" Feb 2017 True Up	(71.21)	(71.21)		
			WA Natural gas "Other" Jan 2017 True Up	(139.21)	(139.21)		
			WA Natural gas "Other" January 2017 Estimate	1,066.00	1,066.00		
			WA Natural gas "Other" July 2017 True Up	(12.88)	(12.88)		
			WA Natural gas "Other" June 2017 Estimate	159.00	159.00		
			WA Natural gas "Other" June 2017 True Up	(14.64)	(14.64)		
			WA Natural gas "Other" March 2017 Estimate	527.00	527.00		
			WA Natural gas "Other" March 2017 True Up	5.69	5.69		
			WA Natural gas "Other" May 2017 Estimate	223.00	223.00		
			WA Natural gas "Other" May 2017 True Up	(16.38)	(16.38)		
			WA Natural gas "Other" Nov 2017 Estimate	839.00	839.00		
			WA Natural gas "Other" Nov 2017 True Up	(47.21)	(47.21)		
			WA Natural gas "Other" Oct 2017 Estimate	139.00	139.00		
			WA Natural gas "Other" Oct 2017 True Up	(14.97)	(14.97)		
			WA Natural gas "Other" Sept 2017 Estimate	45.20	45.20		
			WA Natural gas "Other" Sept 2017 True Up	(7.59)	(7.59)		
				4,006.91	4,006.91	-	-
				21,456,517.46	21,456,517.46	-	-
			Results Report E-OTX-12A / B				
			WA Gas Excise LIHEAP Tax Credit	(115,544.29)	-	(115,544.29)	-
			WA Gas Excise Tax Current Month	6,624,430.73	-	6,624,430.73	-
			WA Gas Excise Tax True Up April 2017	(2,314.88)	-	(2,314.88)	-
			WA Gas Excise Tax True Up Aug 2017	(4,061.61)	-	(4,061.61)	-
			WA Gas Excise Tax True Up December 2016	(376.75)	-	(376.75)	-
			WA Gas Excise Tax True Up February 2017	(5,922.09)	-	(5,922.09)	-
		RET-1	WA Gas Excise Tax True Up January 2017	(494.88)	-	(494.88)	-
			WA Gas Excise Tax True Up July 2017	(4,023.10)	-	(4,023.10)	-
			WA Gas Excise Tax True Up June 2017	(4,226.34)	-	(4,226.34)	-
			WA Gas Excise Tax True Up March 2017	(635.40)	-	(635.40)	-
			WA Gas Excise Tax True Up May 2017	(3,484.60)	-	(3,484.60)	-
			WA Gas Excise Tax True Up Nov 2017	838.79	-	838.79	-
			WA Gas Excise Tax True Up Oct 2017	(1,016.45)	-	(1,016.45)	-
			WA Gas Excise Tax True Up Sept 2017	(1,989.11)	-	(1,989.11)	-
				6,481,180.02	-	6,481,180.02	-
			Results Report G-OTX-12A / RET-1				
				6,481,180.02	-	6,481,180.02	-
			Total for ED 408110	27,937,697.48	21,456,517.46	6,481,180.02	-
			Total for GD 408110				
			Total				

B-A= 21,452,510.55 RET-1

Results Report E-OTX-12A / B

Results Report G-OTX-12A / RET-1

## Transaction Analysis Selection: Accounting Period : '2017%' , GI Ferc Account : '908610'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	July & Aug 2017 LIHEAP from St. of WA DOR	65,974.77	65,974.77	-	-
			Oct 2017 LIHEAP from St. of WA DOR	94,409.32	94,409.32	-	-
			Sept 2017 LIHEAP from St. of WA DOR	12,932.35	12,932.35	-	-
			<b>RET-1</b>	<u>173,316.44</u>	<u>173,316.44</u>	<u>-</u>	<u>-</u>
	GD	WA	July & Aug 2017 LIHEAP from St. of WA DOR	43,983.17	-	43,983.17	-
			Oct 2017 LIHEAP from St. of WA DOR	62,939.55	-	62,939.55	-
			Sept 2017 LIHEAP from St. of WA DOR	8,621.57	-	8,621.57	-
			<b>RET-1</b>	<u>115,544.29</u>	<u>-</u>	<u>115,544.29</u>	<u>-</u>
Total				<u>288,860.73</u>	<u>173,316.44</u>	<u>115,544.29</u>	<u>-</u>

## Transaction Analysis Selection: Accounting Period : '201801' , GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise Tax Current Month	2,178,184.39	2,178,184.39	.00	.00
			WA Electric Excise Tax True Up Dec 2017	<b>RET-1</b> 6,727.89	6,727.89	.00	.00
			WA Natural gas "Other" Dec 2017 True Up	-16.25	-16.25	.00	.00
			WA Natural gas "Other" Jan 2018 Estimate	782.00	782.00	.00	.00
			Sub-total	<u>2,185,678.03</u>	<u>2,185,678.03</u>	<u>.00</u>	<u>.00</u>
	GD	WA	WA Gas Excise Tax Current Month	1,050,001.51	.00	1,050,001.51	.00
			WA Gas Excise Tax True Up Dec 2017	<b>RET-1</b> -666.19	.00	-666.19	.00
			Sub-total	<u>1,049,335.32</u>	<u>.00</u>	<u>1,049,335.32</u>	<u>.00</u>
Total				<u>3,235,013.35</u>	<u>2,185,678.03</u>	<u>1,049,335.32</u>	<u>.00</u>

Prep by: 

2-08-3

**STATE OF WASHINGTON COMBINED EXCISE TAX RETURN**

**STATE BUSINESS & OCCUPATION TAX**      Summary      January/17      February/17      March/17      April/17      May/17      June/17      July/17      August/17      September/17      October/17      November/17      December/17

**STATE PUBLIC UTILITY TAX**

Power - Electricity Addendum

Gross Amount	561,237,488.96	60,884,022.79	53,373,259.61	50,679,049.42	40,134,899.37	40,796,147.44	41,018,490.15	44,000,550.67	48,644,283.54	45,951,781.29	37,637,886.20	46,466,732.27	51,650,386.23
Deductions	2,825,355.45	156,989.39	126,009.37	97,275.89	198,856.90	335,700.18	357,749.46	389,726.49	331,682.52	240,679.03	222,328.80	150,658.41	217,699.01
Taxable Amount	558,412,133.51	60,727,033.40	53,247,250.24	50,581,773.53	39,936,042.47	40,460,447.26	40,660,740.69	43,610,824.18	48,312,601.02	45,711,102.26	37,415,557.40	46,316,073.86	51,432,687.22

<b>Tax Due @</b>	<b>0.038734</b>	<b>21,629,535.58</b>	<b>2,352,200.91</b>	<b>2,062,478.99</b>	<b>1,959,234.42</b>	<b>1,546,882.67</b>	<b>1,567,194.96</b>	<b>1,574,953.13</b>	<b>1,689,221.66</b>	<b>1,871,340.29</b>	<b>1,770,573.83</b>	<b>1,449,254.20</b>	<b>1,794,006.80</b>	<b>1,992,193.71</b>
Renewable Energy Credit		(1,534,597.89)	(25,144.28)	(25,506.74)	(29,312.80)	(33,026.05)	(47,705.91)	(70,481.76)	(790,092.13)	(308,909.43)	(66,242.070)	(70,496.06)	(49,465.51)	(18,215.15)
60% Allocated LIHEAP Credit	RET-1	(173,316.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(65,974.77)	(12,932.350)	(8,985.20)	(85,424.12)	0.00
<b>Total Electric Tax:</b>		<b>19,921,621.25</b>	<b>2,327,056.63</b>	<b>2,036,972.25</b>	<b>1,929,921.62</b>	<b>1,513,856.62</b>	<b>1,519,489.05</b>	<b>1,504,471.37</b>	<b>899,129.53</b>	<b>1,496,456.09</b>	<b>1,691,399.41</b>	<b>1,369,772.94</b>	<b>1,659,117.17</b>	<b>1,973,978.56</b>

<u>Gas Distribution Addendum</u>														
Gross Amount		171,864,232.34	32,802,264.07	27,182,890.48	20,953,066.57	14,942,270.44	10,627,362.62	6,571,487.54	4,997,476.63	4,600,765.38	5,221,529.10	7,963,008.66	14,719,644.20	21,282,466.66
Deductions		617,221.26	15,796.30	13,736.84	8,981.68	56,313.71	90,483.85	113,494.49	107,939.87	83,334.02	57,955.04	38,030.58	12,661.78	18,493.10
Taxable Amount		171,247,011.08	32,786,467.77	27,169,153.64	20,944,084.89	14,885,956.73	10,536,878.77	6,457,993.05	4,889,536.76	4,517,431.36	5,163,574.06	7,924,978.08	14,706,982.42	21,263,973.56

<b>Tax Due @</b>	<b>0.03852</b>	<b>6,596,434.87</b>	<b>1,262,934.74</b>	<b>1,046,555.80</b>	<b>806,766.15</b>	<b>573,407.05</b>	<b>405,880.57</b>	<b>248,761.89</b>	<b>188,344.96</b>	<b>174,011.46</b>	<b>198,900.87</b>	<b>305,270.16</b>	<b>566,512.96</b>	<b>819,088.26</b>
40% Allocated LIHEAP Credit	RET-1	(115,544.29)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(43,983.17)	(8,621.570)	(5,990.13)	(56,949.42)	0.00
<b>Total Gas Tax:</b>		<b>6,480,890.57</b>	<b>1,262,934.74</b>	<b>1,046,555.80</b>	<b>806,766.15</b>	<b>573,407.05</b>	<b>405,880.57</b>	<b>248,761.89</b>	<b>188,344.96</b>	<b>130,028.28</b>	<b>190,279.30</b>	<b>299,280.03</b>	<b>509,563.54</b>	<b>819,088.26</b>

2-08-14

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,515,240	1,515,240	0	990,209	990,209	0	525,031	525,031
1	408150	R&P Property Tax--Production	0	15,904,306	15,904,306	0	10,393,464	10,393,464	0	5,510,842	5,510,842
1	408180	R&P Property Tax--Transmission	0	5,804,119	5,804,119	0	3,792,992	3,792,992	0	2,011,127	2,011,127
1	409100	State Income Tax--Montana & Oregon	0	(676,528)	(676,528)	0	(442,111)	(442,111)	0	(234,417)	(234,417)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>22,561,012</b>	<b>22,561,012</b>	<b>0</b>	<b>14,743,621</b>	<b>14,743,621</b>	<b>0</b>	<b>7,817,391</b>	<b>7,817,391</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,456,517	0	21,456,517	21,456,517	0	21,456,517	0	0	0
99	408120	Municipal Occupation & License Tax	22,598,286	0	22,598,286	18,964,825	0	18,964,825	3,633,461	0	3,633,461
99	408160	Miscellaneous State or Local Tax--WA & ID	288	0	288	0	0	0	288	0	288
99	408170	R&P Property Tax--Distribution	10,337,717	0	10,337,717	7,118,041	0	7,118,041	3,219,676	0	3,219,676
99	409100	State Income Tax--Idaho	661,759	0	661,759	0	0	0	661,759	0	661,759
<b>TOTAL DISTRIBUTION</b>			<b>55,054,567</b>	<b>0</b>	<b>55,054,567</b>	<b>47,539,383</b>	<b>0</b>	<b>47,539,383</b>	<b>7,515,184</b>	<b>0</b>	<b>7,515,184</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>55,054,567</b>	<b>22,561,012</b>	<b>77,615,579</b>	<b>47,539,383</b>	<b>14,743,621</b>	<b>62,283,004</b>	<b>7,515,184</b>	<b>7,817,391</b>	<b>15,332,575</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

2-08-5

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	387,962	261,163	649,125	288,288	171,516	459,804	99,674	89,647	189,321
99	908600	Public Purpose Tariff Rider Expense Offset	27,990,036	0	27,990,036	20,643,035	0	20,643,035	7,347,001	0	7,347,001
99	908610	Limited Income Tax Refund Program	173,316	0	173,316	173,316	0	173,316	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	338,386	0	338,386	173,155	0	173,155	165,231	0	165,231
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,889,700	261,163	29,150,863	21,277,794	171,516	21,449,310	7,611,906	89,647	7,701,553

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.674%	34.326%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

2.08-6

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.09

Line No.	DESCRIPTION	Net Gains / Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(81)
15	Taxes	-
16	Total Distribution	(81)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(81)
25	OPERATING INCOME BEFORE FIT	81
FEDERAL INCOME TAX		
26	Current Accrual	28
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$53
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

Avista Utilities  
 Property Dispositions  
 12 Months ended December 31, 2017

Year	Gain(Loss)	AMORTIZATION PERIOD														TOTAL
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
2008	172,857				17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286		172,860
2009	35,772					3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	35,770
2010	10,483						1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)							(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(261)
2012	0							0	0	0	0	0	0	0	0	0
2013	0								0	0	0	0	0	0	0	0
2014	234,734									23,473	23,473	23,473	23,473	23,473	23,473	234,734
2015	204,354										20,435	20,435	20,435	20,435	20,435	204,354
2016	120,036											12,004	12,004	12,004	12,004	120,036
2017	30,486												3,049	3,049	3,049	6,097
<b>Total</b>	<b>1,856,403</b>	<b>81,585</b>	<b>88,126</b>	<b>104,794</b>	<b>122,080</b>	<b>82,094</b>	<b>80,684</b>	<b>79,690</b>	<b>68,887</b>	<b>80,530</b>	<b>92,985</b>	<b>89,002</b>	<b>94,465</b>	<b>80,846</b>	<b>63,560</b>	<b>1,832,010</b>

Amortize 2017 - WA E	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	80,846

Year	Gain(Loss)	AMORTIZATION PERIOD														TOTAL
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
2008	3,452				345	345	345	345	345	345	345	345	345	347		3,452
2009	1,496					150	150	150	150	150	150	150	150	150	146	1,496
2010	426						43	43	43	43	43	43	43	43	43	426
2011	0							0	0	0	0	0	0	0	0	0
2012	0							0	0	0	0	0	0	0	0	0
2013	0								0	0	0	0	0	0	0	0
2014	56,272									5,627	5,627	5,627	5,627	5,627	5,627	56,272
2015	37,065										3,707	3,707	3,707	3,707	3,707	37,065
2016	31,613											3,161	3,161	3,161	3,161	31,613
2017	0												0	0	0	0
<b>Total</b>	<b>259,919</b>	<b>12,948</b>	<b>12,958</b>	<b>12,961</b>	<b>13,306</b>	<b>3,997</b>	<b>3,330</b>	<b>2,938</b>	<b>406</b>	<b>620</b>	<b>6,241</b>	<b>9,885</b>	<b>13,033</b>	<b>13,035</b>	<b>12,684</b>	<b>259,931</b>

Amortize 2017 - WA G	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	13,035

Prep by:  1st Review: \_\_\_\_\_

Date: 4/6/2018 Mgr. Review: \_\_\_\_\_

2-09-1



Avista Utilities  
 Property Dispositions  
 12 Months ended December 31, 2017

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 Monroe HED Land Swap	NGL-3 43,386	ED.AN	43,386	28,353	15,033					43,386
2	NGL-3	ED.WA	-	-				-	-	-
3	NGL-3	CD.AA	0	-	-	0	-	0	0	0
4 Colstrip Land Sales	NGL-3 3,264	ED.AN	3,264	2,133	1,131					3,264
<b>Total Gain</b>	<b>\$ 46,650</b>		<b>\$ 46,650</b>	<b>\$ 30,486</b>	<b>\$ 16,164</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,650</b>
<b>Net Gain for Amortization (421100 &amp; 421200)</b>	<b>\$ 46,650</b>		<b>\$ 46,650</b>	<b>\$ 30,486</b>	<b>\$ 16,164</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,650</b>

Jurisdictional allocators:

1 (Production/Transmission Ratio)		100.000%	65.350%	34.650%						
4 (Jurisdictional 4-Factor)		100.000%	68.249%	31.751%	100.000%	71.354%	28.646%			
7 CD.AA	100.000%		70.328%		20.445%			9.227%		

Prep by: JS 1st Review: \_\_\_\_\_  
 Date: 4/6/2018 Mgr. Review: \_\_\_\_\_

2-09-2

**SCHEDULE 27**  
**for year ended December 31, 2017**  
**OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK
1. (a) Brief Description of Property Disposed:	Monroe HED Land Swap		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Loss on Disposition of Property		43,386	-
2. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			- ED.WA.360200
3. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			- CD.AA.389200
4. (a) Brief Description of Property Disposed:	Colstrip Townsite		
(b) Permanent Record Reference	201703		
(c) Date Property disposed of	201703		
(d) Primary Plant Account Credited	101000		
(e) Gross Sale Price		3,264	
(f) Expense of Sale		-	
(g) Original Cost:			
(h) Accumulated Depreciation		-	
(i) Location	Colstrip, MT		<input type="text"/>
(j) Date of Purchase	1984		
(k) Gain on Disposition of Property		3,264	3,264.14 ED.C3.310200

Prep by: JA 1st Review: \_\_\_\_\_


AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2017  
(000'S OF DOLLARS)

2.10

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.10
	Workpaper Reference	E-WN
	REVENUES	
1	Total General Business	(\$12,602)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(12,602)
5	Other Revenue	9,794
6	Total Electric Revenue	(2,808)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(486)
16	Total Distribution	(486)
17	Customer Accounting	(63)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(25)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(25)
24	Total Electric Expenses	(574)
25	OPERATING INCOME BEFORE FIT	(2,234)
	FEDERAL INCOME TAX	
26	Current Accrual	(782)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$1,452)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

12.2017	Total	January	February	March	April	May	June	July	August	September	October	November	December
<b>Revenue Adjustment</b>													
WA Sch 1	(\$1,480,313)	(\$3,156,760)	(\$976,459)	\$370,122	(\$149,135)	(\$180,210)	(\$167,707)	(\$2,323,334)	(\$2,476,914)	(\$1,118,995)	(\$276,801)	\$468,979	(\$493,099)
WA Sch 11	(\$1,206,034)	(\$285,351)	(\$88,001)	\$33,450	(\$9,752)	(\$41,298)	(\$57,297)	(\$284,814)	(\$304,748)	(\$137,372)	(\$16,787)	\$30,503	(\$44,567)
WA Sch 21	(\$915,766)	(\$114,000)	(\$35,287)	\$13,310	(\$819)	(\$53,324)	(\$82,672)	(\$246,322)	(\$263,666)	(\$118,773)	\$846	\$2,553	(\$17,612)
Total WA	<b>(\$12,602,113)</b>	(\$3,556,111)	(\$1,099,747)	\$416,882	(\$159,706)	(\$274,832)	(\$307,676)	(\$2,854,470)	(\$3,045,328)	(\$1,375,140)	(\$292,742)	\$502,035	(\$555,278)
	68%	66%	66%	66%	65%	75%	80%	69%	69%	69%	65%	65%	66%
<b>Decoupling Revenue Offset</b>													
WA Sch 1	(\$8,618,230)	(\$2,595,885)	(\$802,967)	\$304,361	(\$122,638)	(\$148,191)	(\$137,910)	(\$1,910,537)	(\$2,036,830)	(\$920,178)	(\$227,621)	\$385,654	(\$405,488)
WA Sch 11	(\$967,529)	(\$228,920)	(\$70,598)	\$26,835	(\$7,823)	(\$33,131)	(\$45,966)	(\$228,490)	(\$244,482)	(\$110,205)	(\$13,467)	\$24,471	(\$35,753)
WA Sch 21	(\$678,736)	(\$84,493)	(\$26,154)	\$9,865	(\$607)	(\$39,522)	(\$61,274)	(\$182,566)	(\$195,420)	(\$88,031)	\$627	\$1,892	(\$13,053)
Total WA	<b>(\$10,264,495)</b>	(\$2,909,298)	(\$899,719)	\$341,061	(\$131,068)	(\$220,844)	(\$245,150)	(\$2,321,593)	(\$2,476,732)	(\$1,118,414)	(\$240,461)	\$412,017	(\$454,294)
<b>Revenue Related Expenses \$470,935 0.045880 Decoupling Mechanism revenue conversion factor</b>													
Decoupling Adjustment	<b>\$9,793,560</b>												
<b>Revenue not captured in Decoupling</b>													
WA Sch 1	(\$1,862,083)	(\$560,875)	(\$173,492)	\$65,761	(\$26,497)	(\$32,019)	(\$29,797)	(\$412,797)	(\$440,084)	(\$198,817)	(\$49,180)	\$83,325	(\$87,611)
WA Sch 11	(\$238,505)	(\$56,431)	(\$17,403)	\$6,615	(\$1,929)	(\$8,167)	(\$11,331)	(\$56,324)	(\$60,266)	(\$27,167)	(\$3,320)	\$6,032	(\$8,814)
WA Sch 21	(\$237,030)	(\$29,507)	(\$9,133)	\$3,445	(\$212)	(\$13,802)	(\$21,398)	(\$63,756)	(\$68,246)	(\$30,742)	\$219	\$661	(\$4,559)
Total WA	<b>(\$2,337,618)</b>	(\$646,813)	(\$200,028)	\$75,821	(\$28,638)	(\$53,988)	(\$62,526)	(\$532,877)	(\$568,596)	(\$256,726)	(\$52,281)	\$90,018	(\$100,984)
ID Sch 1	(\$4,596,082)	(\$1,574,242)	(\$487,548)	\$184,334	(\$77,829)	(\$37,988)	(\$507)	(\$964,399)	(\$1,024,121)	(\$465,441)	(\$147,119)	\$245,571	(\$246,793)
ID Sch 11	(\$757,531)	(\$168,127)	(\$52,084)	\$19,767	(\$5,569)	(\$28,178)	(\$39,502)	(\$182,940)	(\$194,786)	(\$87,927)	(\$9,375)	\$17,560	(\$26,370)
ID Sch 21	(\$460,997)	(\$86,418)	(\$26,017)	\$10,136	(\$1,035)	(\$23,253)	(\$35,024)	(\$113,094)	(\$121,255)	(\$54,188)	(\$907)	\$3,133	(\$13,075)
Total ID	<b>(\$5,814,610)</b>	(\$1,828,787)	(\$565,649)	\$214,237	(\$84,433)	(\$89,419)	(\$75,033)	(\$1,260,433)	(\$1,340,162)	(\$607,556)	(\$157,401)	\$266,264	(\$286,238)
	32%	34%	34%	34%	35%	25%	20%	31%	31%	31%	35%	35%	34%
<b>FCA Revenue Offset</b>													
ID Sch 1	(\$3,419,047)	(\$1,171,086)	(\$362,690)	\$137,127	(\$57,897)	(\$28,259)	(\$377)	(\$717,421)	(\$761,849)	(\$346,244)	(\$109,443)	\$182,682	(\$183,590)
ID Sch 11	(\$503,900)	(\$111,836)	(\$34,646)	\$13,149	(\$3,704)	(\$18,744)	(\$26,276)	(\$121,689)	(\$129,570)	(\$58,488)	(\$6,236)	\$11,681	(\$17,541)
ID Sch 21	(\$254,591)	(\$47,725)	(\$14,368)	\$5,598	(\$572)	(\$12,842)	(\$19,342)	(\$62,457)	(\$66,965)	(\$29,926)	(\$501)	\$1,730	(\$7,221)
Total ID	<b>(\$4,177,538)</b>	(\$1,330,647)	(\$411,704)	\$155,874	(\$62,173)	(\$59,845)	(\$45,995)	(\$901,567)	(\$958,384)	(\$434,658)	(\$116,180)	\$196,093	(\$208,352)
<b>Revenue Related Expenses \$24,138 0.005778 Fixed Cost Adjustment Mechanism revenue conversion factor</b>													
FCA Adjustment	<b>\$4,153,400</b>												
<b>Revenue not captured in FCA</b>													
ID Sch 1	(\$1,177,035)	(\$403,156)	(\$124,858)	\$47,207	(\$19,932)	(\$9,729)	(\$130)	(\$246,978)	(\$262,272)	(\$119,197)	(\$37,676)	\$62,889	(\$63,203)
ID Sch 11	(\$253,631)	(\$56,291)	(\$17,438)	\$6,618	(\$1,865)	(\$9,434)	(\$13,226)	(\$61,251)	(\$65,216)	(\$29,439)	(\$3,139)	\$5,879	(\$8,829)
ID Sch 21	(\$206,406)	(\$38,693)	(\$11,649)	\$4,538	(\$463)	(\$10,411)	(\$15,682)	(\$50,637)	(\$54,290)	(\$24,262)	(\$406)	\$1,403	(\$5,854)
Total ID	<b>(\$1,637,072)</b>	(\$498,140)	(\$153,945)	\$58,363	(\$22,260)	(\$29,574)	(\$29,038)	(\$358,866)	(\$381,778)	(\$172,898)	(\$41,221)	\$70,171	(\$77,886)
<b>Total Revenue</b>	<b>(\$18,416,723)</b>	<b>(\$5,384,898)</b>	<b>(\$1,665,396)</b>	<b>\$631,119</b>	<b>(\$244,139)</b>	<b>(\$364,251)</b>	<b>(\$382,709)</b>	<b>(\$4,114,903)</b>	<b>(\$4,385,490)</b>	<b>(\$1,982,696)</b>	<b>(\$450,143)</b>	<b>\$768,299</b>	<b>(\$841,516)</b>
WA ERM RRC	(\$2,230,779)	(\$617,251)	(\$190,886)	\$72,356	(\$27,329)	(\$51,520)	(\$59,669)	(\$508,523)	(\$542,609)	(\$244,992)	(\$49,892)	\$85,904	(\$96,368)
ID PCA LCAR	(\$1,626,227)	(\$494,840)	(\$152,926)	\$57,977	(\$22,112)	(\$29,378)	(\$28,845)	(\$356,488)	(\$379,251)	(\$171,753)	(\$40,948)	\$69,707	(\$77,370)
<b>Total Expense</b>	<b>(\$3,857,006)</b>	<b>(\$1,112,091)</b>	<b>(\$343,812)</b>	<b>\$130,333</b>	<b>(\$49,441)</b>	<b>(\$80,898)</b>	<b>(\$88,514)</b>	<b>(\$865,011)</b>	<b>(\$921,860)</b>	<b>(\$416,745)</b>	<b>(\$90,840)</b>	<b>\$155,611</b>	<b>(\$173,738)</b>
<b>Estimated Margin</b>	<b>(\$117,684)</b>	<b>(\$32,862)</b>	<b>(\$10,161)</b>	<b>\$3,851</b>	<b>(\$1,457)</b>	<b>(\$2,664)</b>	<b>(\$3,050)</b>	<b>(\$26,732)</b>	<b>(\$28,514)</b>	<b>(\$12,879)</b>	<b>(\$2,662)</b>	<b>\$4,578</b>	<b>(\$5,132)</b>

Prep by:  Ist Review: \_\_\_\_\_

Date: 4/17/2018 Mgr. Review: \_\_\_\_\_

2-10-1


12.2017	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,531	1,114	910	772	539	311	139	29	31	158	526	864	1,138
Actual DDH	6,725	1,379	992	741	556	272	66	0	3	166	560	811	1,179
Unbilled DDH	-194	-265	-82	31	-17	39	73	29	28	-8	-34	53	-41
Normal DDC	490	0	0	0	0	13	52	205	177	42	1	0	0
Actual DDC	794	0	0	0	0	35	86	303	281	89	0	0	0
Unbilled DDC	-304	0	0	0	0	-22	-34	-98	-104	-47	1	0	0

Rate Group

WA Res Sched 1	-113,472,432	-34,178,869	-10,572,314	4,007,386	-1,614,714	-1,951,170	-1,815,798	-25,155,202	-26,818,037	-12,115,582	-2,996,978	5,077,726	-5,338,880
No of Cust	212,493	212,133	212,057	212,616	212,016	211,257	211,829	211,438	212,410	212,338	213,795	213,853	214,172
Usage/DDH		0.608	0.608	0.608	0.448	0.448	0.448	0.000	0.000	0.000	0.448	0.448	0.608
Usage/DDC		0.000	0.000	0.000	1.214	1.214	1.214	1.214	1.214	1.214	1.214	1.214	0.000
WA Res Sched 11	-1,967,747	-786,235	-244,117	92,480	-41,079	9,025	44,978	-380,050	-404,330	-183,422	-79,252	129,762	-125,507
No of Cust	9,197	9,101	9,132	9,151	9,153	9,116	9,198	9,168	9,191	9,226	9,266	9,274	9,390
Usage/DDH		0.326	0.326	0.326	0.264	0.264	0.264	0.000	0.000	0.000	0.264	0.264	0.326
Usage/DDC		0.000	0.000	0.000	0.423	0.423	0.423	0.423	0.423	0.423	0.423	0.423	0.000
WA Com Sched 11	-12,467,528	-2,600,180	-800,182	304,554	-74,368	-508,409	-739,637	-3,038,516	-3,253,854	-1,465,574	-119,031	231,404	-403,735
No of Cust	22,291	22,300	22,178	22,328	22,206	22,098	22,380	22,226	22,428	22,353	22,446	22,163	22,380
Usage/DDH		0.440	0.440	0.440	0.197	0.197	0.197	0.000	0.000	0.000	0.197	0.197	0.440
Usage/DDC		0.000	0.000	0.000	1.395	1.395	1.395	1.395	1.395	1.395	1.395	1.395	0.000
WA Ind Sched 11	-98,768	-52,379	-16,208	6,078	-2,081	1,696	4,166	-13,756	-14,363	-6,491	-4,022	6,434	-7,842
No of Cust	123	124	124	123	123	122	122	124	122	122	123	122	120
Usage/DDH		1.594	1.594	1.594	0.995	0.995	0.995	0.000	0.000	0.000	0.995	0.995	1.594
Usage/DDC		0.000	0.000	0.000	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	0.000
WA Res Sched 21	-959,534	-283,232	-84,136	31,807	-12,915	-18,443	-17,305	-216,532	-229,789	-103,847	-24,215	40,265	-41,192
No of Cust	49	50	48	48	47	51	49	49	49	49	48	47	47
Usage/DDH		21.376	21.376	21.376	16.164	16.164	16.164	0.000	0.000	0.000	16.164	16.164	21.376
Usage/DDC		0.000	0.000	0.000	45.092	45.092	45.092	45.092	45.092	45.092	45.092	45.092	0.000
WA Com Sched 21	-13,357,103	-1,419,833	-443,387	167,144	0	-822,637	-1,286,665	-3,668,678	-3,928,988	-1,769,551	37,564	0	-222,072
No of Cust	1,753	1,739	1,755	1,750	1,755	1,743	1,764	1,745	1,761	1,755	1,751	1,757	1,758
Usage/DDH		3.081	3.081	3.081	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.081
Usage/DDC		0.000	0.000	0.000	21.453	21.453	21.453	21.453	21.453	21.453	21.453	21.453	0.000
WA Ind Sched 21	-127,637	-95,040	-29,054	10,984	0	0	0	0	0	0	0	0	-14,527
No of Cust	82	83	82	82	82	82	78	86	81	82	81	80	82
Usage/DDH		4.321	4.321	4.321	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.321
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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12.2017	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Res Sched 1	-48,718,285	-16,686,903	-5,167,983	1,953,934	-824,988	-402,672	-5,378	-10,222,584	-10,855,642	-4,933,656	-1,559,453	2,603,038	-2,615,998
No of Cust	106,098	105,831	105,923	105,933	105,727	105,605	105,452	105,686	105,756	106,354	106,673	107,002	107,235
Usage/DDH		0.595	0.595	0.595	0.459	0.459	0.459	0.000	0.000	0.000	0.459	0.459	0.595
Usage/DDC		0.000	0.000	0.000	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.000
ID Res Sched 11	-675,351	-322,185	-99,485	37,596	-13,517	7,332	21,642	-106,542	-113,926	-51,612	-26,593	43,172	-51,233
No of Cust	5,260	5,218	5,207	5,205	5,197	5,189	5,239	5,252	5,292	5,305	5,324	5,324	5,363
Usage/DDH		0.233	0.233	0.233	0.153	0.153	0.153	0.000	0.000	0.000	0.153	0.153	0.233
Usage/DDC		0.000	0.000	0.000	0.207	0.207	0.207	0.207	0.207	0.207	0.207	0.207	0.000
ID Com Sched 11	-9,740,995	-1,980,769	-614,280	233,200	-62,516	-396,599	-567,999	-2,411,514	-2,567,233	-1,158,659	-101,210	196,645	-310,061
No of Cust	15,847	15,736	15,771	15,837	15,783	15,814	15,869	15,845	15,895	15,874	15,891	15,924	15,921
Usage/DDH		0.475	0.475	0.475	0.233	0.233	0.233	0.000	0.000	0.000	0.233	0.233	0.475
Usage/DDC		0.000	0.000	0.000	1.553	1.553	1.553	1.553	1.553	1.553	1.553	1.553	0.000
ID Ind Sched 11	-81,582	-26,972	-8,023	3,131	-1,142	-1,229	-1,060	-17,148	-18,198	-8,224	-2,110	3,534	-4,141
No of Cust	128	129	124	128	128	128	130	128	128	128	128	127	128
Usage/DDH		0.789	0.789	0.789	0.525	0.525	0.525	0.000	0.000	0.000	0.525	0.525	0.789
Usage/DDC		0.000	0.000	0.000	1.367	1.367	1.367	1.367	1.367	1.367	1.367	1.367	0.000
ID Res Sched 21	-224,548	-72,590	-21,214	8,492	-2,360	-4,949	-5,882	-46,166	-48,992	-22,141	-4,249	7,358	-11,855
No of Cust	18	18	17	18	18	18	18	18	18	18	18	18	19
Usage/DDH		15.218	15.218	15.218	7.713	7.713	7.713	0.000	0.000	0.000	7.713	7.713	15.218
Usage/DDC		0.000	0.000	0.000	26.171	26.171	26.171	26.171	26.171	26.171	26.171	26.171	0.000
ID Com Sched 21	-7,902,286	-1,129,203	-345,108	132,596	0	-464,548	-716,576	-2,049,719	-2,198,130	-982,087	21,056	0	-170,567
No of Cust	1,047	1,055	1,042	1,059	1,052	1,054	1,052	1,044	1,055	1,043	1,051	1,027	1,030
Usage/DDH		4.039	4.039	4.039	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.039
Usage/DDC		0.000	0.000	0.000	20.034	20.034	20.034	20.034	20.034	20.034	20.034	20.034	0.000
ID Ind Sched 21	-416,481	-399,728	-115,836	46,761	-16,812	38,568	73,376	0	0	0	-33,624	50,695	-59,881
No of Cust	61	63	59	63	61	61	62	61	61	61	61	59	61
Usage/DDH		23.943	23.943	23.943	16.212	16.212	16.212	0.000	0.000	0.000	16.212	16.212	23.943
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Electric Adjustment	-210,210,277	-60,034,118	-18,561,327	7,036,143	-2,666,492	-4,514,035	-5,012,138	-47,326,407	-50,451,482	-22,800,846	-4,892,117	8,390,033	-9,377,491
WA subtotal	-142,450,749	-39,415,768	-12,189,398	4,620,433	-1,745,157	-3,289,938	-3,810,261	-32,472,734	-34,649,361	-15,644,467	-3,185,934	5,485,591	-6,153,755
ID subtotal	-67,759,528	-20,618,350	-6,371,929	2,415,710	-921,335	-1,224,097	-1,201,877	-14,853,673	-15,802,121	-7,156,379	-1,706,183	2,904,442	-3,223,736
Summarize by Schedule													
WA Sch 1	-113,472,432	-34,178,869	-10,572,314	4,007,386	-1,614,714	-1,951,170	-1,815,798	-25,155,202	-26,818,037	-12,115,582	-2,996,978	5,077,726	-5,338,880
WA Sch 11	-14,534,043	-3,438,794	-1,060,507	403,112	-117,528	-497,688	-690,493	-3,432,322	-3,672,547	-1,655,487	-202,305	367,600	-537,084
WA Sch 21	-14,444,274	-1,798,105	-556,577	209,935	-12,915	-841,080	-1,303,970	-3,885,210	-4,158,777	-1,873,398	13,349	40,265	-277,791
ID Sch 1	-48,718,285	-16,686,903	-5,167,983	1,953,934	-824,988	-402,672	-5,378	-10,222,584	-10,855,642	-4,933,656	-1,559,453	2,603,038	-2,615,998
ID Sch 11	-10,497,928	-2,329,926	-721,788	273,927	-77,175	-390,496	-547,417	-2,535,204	-2,699,357	-1,218,495	-129,913	243,351	-365,435
ID Sch 21	-8,543,315	-1,601,521	-482,158	187,849	-19,172	-430,929	-649,082	-2,095,885	-2,247,122	-1,004,228	-16,817	58,053	-242,303

Prep by:  Ist Review: \_\_\_\_\_

Date: 4/17/2018 Mgr. Review: \_\_\_\_\_

2-103

	12.2017	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation														
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)														
WA Sch 1			0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236
WA Sch 11			0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298
WA Sch 21			0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340
ERM RRC			0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)														
ID Sch 1			0.09434	0.09434	0.09434	0.09434	0.09434	0.09434	0.09434	0.09434	0.09434	0.09434	0.09434	0.09434
ID Sch 11			0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216
ID Sch 21			0.05396	0.05396	0.05396	0.05396	0.05396	0.05396	0.05396	0.05396	0.05396	0.05396	0.05396	0.05396
			0.02400	0.024	0.024	0.024	0.024	0.024	0.024	0.024	0.024	0.024	0.024	0.024
WA Schedule 1	15 GRC Block Usage, Bills & Baseload		Baseload Usage	Percentage	WS Usage	Percentage			1/1/2015		1/11/2016		1/1/2014	
Block 1	1,562,090,324		1,562,090,324	95.70%	0	0.00%			0.07525		0.07390		0.07369	
Block 2	532,041,223		70,260,097	4.30%	461,781,126	56.92%			0.08755		0.08598		0.08573	
Block 3	349,561,635		0	0.00%	349,561,635	43.08%			0.10264		0.10080		0.10050	
	2,443,693,182		1,632,350,421	100.00%	811,342,761	100.00%			0.09405		0.09236		0.09209	
	2,462,067	663	1,632,350,421						9.405		0.09237		9.209	
WA Schedule 11														
Block 1	411,760,125		411,760,125	84.42%	0	0.00%			0.11507		0.11293		0.11391	
Block 2	184,890,135		76,010,451	15.58%	108,879,684	100.00%			0.08455		0.08298		0.08370	
	596,650,260		487,770,576	100.00%	108,879,684	100.00%			0.08455		0.08298		0.08370	
	364,552	1,338	487,770,576						8.455		0.08298		8.582	
WA Schedule 21														
Block 1	1,262,061,453		1,262,061,453	97.30%	0	0.00%			0.07240		0.07089		0.07099	
Block 2	166,633,500		35,056,547	2.70%	131,576,953	100.00%			0.06475		0.06340		0.06349	
	1,428,694,953		1,297,118,000	100.00%	131,576,953	100.00%			0.06475		0.06340		0.06349	
	24,110	53,800	1,297,118,000						6.475		0.06340		6.881	
									ERM RRC rate		0.02012		0.03215	
									Decoupling RRA rate		0.02108		0.01641	
ID Schedule 1	16 GRC Block Usage, Bills & Baseload								10/1/2013		1/1/2016		1/1/2017	
Block 1	629,100,383		629,100,383	80.01%	0	0.00%			0.08146		0.08224		0.08449	
Block 2	494,932,250		157,157,798	19.99%	337,774,452	100.00%			0.09096		0.09183		0.09434	
	1,124,032,633		786,258,181	100.00%	337,774,452	100.00%			0.09096		0.09183		0.09434	
	1,246,051	631	786,258,181								0.09183		0.09434	
ID Schedule 11														
Block 1	265,125,612		265,125,612	94.51%	0	0.00%			0.09634		0.09686		0.09704	
Block 2	101,000,339		15,392,516	5.49%	85,607,823	100.00%			0.07178		0.07216		0.07216	
	366,125,951		280,518,128	100.00%	85,607,823	100.00%			0.07178		0.07216		0.07216	
	249,128	1,126	280,518,128								0.07216		0.07216	
ID Schedule 21														
Block 1	611,797,282		611,797,282	93.20%	0	0.00%			0.06297		0.06344		0.06322	
Block 2	61,248,557		44,628,510	6.80%	16,620,047	100.00%			0.05373		0.05414		0.05396	
	673,045,839		656,425,792	100.00%	16,620,047	100.00%			0.05373		0.05414		0.05396	
	13,816	47,512	656,425,792								0.05414		0.05396	
									PCA LCAR		0.02697		0.02400	
									Fixed Cost Adjustment RRA rate		0.02281		0.02416	

Prep by: AL 1st Review: \_\_\_\_\_

2-10-4



## Weather Sensitivity Regression Summary for January 2007 through December 2016

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo. Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Shoulder Mo Cooling Apr, May, Oct, Nov	Summer Mo Cooling Jun, Jul, Aug, Sep	Usage/Cust Base Load	Usage/Cust 2016 Low	Durbin Watson test results
<b>Washington Electric</b>								
0.960	WR1	0.448	0.608	1.214	1.214	600	703	No Autocorrelation
0.942	WR11	0.264	0.326	0.423	0.423	364	407	Corrected with AR(1)
0.916	WC11	0.197	0.440	1.395	1.395	1,851	1,863	Corrected with AR(1),(2)
0.952	WI11	0.995	1.594	1.132	1.132	3,316	3,708	Corrected with AR(1),(2)
0.918	WT11	0.187	0.396	1.036	1.036	1,437	1,453	Corrected with AR(1),(2)
0.890	WR21	16.164	21.376	45.092	45.092	44,336	42,888	Corrected with AR(1),(2)
0.956	WC21	0.000	3.081	21.453	21.453	57,833	55,067	Corrected with AR(1),(2)
0.881	WI21	0.000	4.321	0.000	0.000	105,245	87,859	Corrected with AR(1),(3)
0.956	WT21	0.000	3.422	20.980	20.980	59,700	56,587	Corrected with AR(1),(2)
<b>Idaho Electric</b>								
0.971	IR1	0.459	0.595	0.987	0.987	576	685	No Autocorrelation
0.940	IR11	0.153	0.233	0.207	0.207	282	294	Corrected with AR(1)
0.857	IC11	0.233	0.475	1.553	1.553	1,510	1,532	No Autocorrelation
0.751	II11	0.525	0.789	1.367	1.367	2,668	2,598	Corrected with AR(1)
0.874	IT11	0.214	0.420	1.197	1.197	1,217	1,242	Corrected with AR(1)
0.874	IR21	7.713	15.218	26.171	26.171	28,945	28,764	Corrected with AR(1)
0.878	IC21	0.000	4.039	20.034	20.034	44,500	41,063	Corrected with AR(1)
0.669	II21	16.212	23.943	0.000	0.000	114,455	69,361	Corrected with AR(1),(2)
0.873	IT21	1.882	5.174	20.170	20.170	48,140	43,852	Corrected with AR(1)

## Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

Numerical reference

Rate Schedule

Prep by:    1st Review:   Date: 4/17/2018 Mgr. Review:


AVISTA UTILITIES  
Weather Normalization  
Degree Day Comparison  
Twelve Months Ended December 31, 2017

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	1988 - 2017		ADJUSTMENT		ADJUSTMENT	
			30 YEAR AVG DDH	30 YEAR AVG DDC	NORM - ACT DDH	NORM - ACT DDC		
Jan - 17	1,379	0	1,114	0	-265	0		
Feb - 17	992	0	910	0	-82	0		
Mar - 17	741	0	772	0	31	0		
Apr - 17	556	0	539	0	-17	0		
May - 17	272	35	311	13	39	-22		
Jun - 17	66	86	139	52	73	-34		
Jul - 17	0	303	29	205	29	-98		
Aug - 17	3	281	31	177	28	-104		
Sep - 17	166	89	158	42	-8	-47		
Oct - 17	560	0	526	1	-34	1		
Nov - 17	811	0	864	0	53	0		
Dec - 17	1,179	0	1,138	0	-41	0		
	<u>6,725</u>	<u>794</u>	<u>6,531</u>	<u>490</u>	<u>-194</u>	<u>-304</u>		
Heating Season Adjustment					-243			
Summer Season Adjustment							-283	

2-10-6

Spokane AP Weather Station  
Heating Degree Day History

														Heating Season
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
2	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
3	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
4	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
5	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
6	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
7	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
8	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
9	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
10	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
11	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
12	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
13	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
14	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
15	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
16	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
17	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
18	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
19	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
20	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
21	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
22	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
23	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
24	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
25	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
26	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
27	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
28	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
29	1988 - 1989	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
30	1987 - 1988	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
1988 - 2017 30-Year Average		29	31	158	526	864	1,138	1,114	910	772	539	311	139	6,531

Prep by:  1st Review: \_\_\_\_\_


Date: 4/17/2018 Mgr. Review: \_\_\_\_\_

2-10-7

Spokane AP Weather Station  
Cooling Degree Day History

Cooling  
Season

		January	February	March	April	May	June	July	August	September	October	November	December	Total
1	2017	0	0	0	0	35	86	303	281	89	0	0	0	794
2	2016	0	0	0	6	6	114	152	209	7	0	0	0	494
3	2015	0	0	0	0	32	225	300	251	20	0	0	0	828
4	2014	0	0	0	0	6	14	348	238	47	1	0	0	654
5	2013	0	0	0	0	30	48	284	239	108	0	0	0	709
6	2012	0	0	0	2	8	20	251	227	27	0	0	0	535
7	2011	0	0	0	0	5	18	103	195	105	0	0	0	426
8	2010	0	0	0	0	4	19	178	165	10	4	0	0	380
9	2009	0	0	0	0	23	47	245	196	78	0	0	0	589
10	2008	0	0	0	0	27	60	182	176	29	4	0	0	478
11	2007	0	0	0	0	7	56	338	143	32	0	0	0	576
12	2006	0	0	0	0	41	66	285	161	62	0	0	0	615
13	2005	0	0	0	0	13	32	179	174	11	0	0	0	409
14	2004	0	0	0	0	0	96	249	225	1	0	0	0	571
15	2003	0	0	0	0	12	58	266	174	66	2	0	0	578
16	2002	0	0	0	0	0	63	231	81	30	0	0	0	405
17	2001	0	0	0	0	29	19	146	213	54	0	0	0	461
18	2000	0	0	0	0	0	29	146	129	16	0	0	0	320
19	1999	0	0	0	0	7	41	118	210	14	0	0	0	390
20	1998	0	0	0	0	6	22	325	234	110	0	0	0	697
21	1997	0	0	0	0	14	9	122	209	30	6	0	0	390
22	1996	0	0	0	0	0	16	198	150	17	0	0	0	381
23	1995	0	0	0	0	14	29	119	59	38	0	0	0	259
24	1994	0	0	0	0	9	37	280	159	43	0	0	0	528
25	1993	0	0	0	0	36	27	11	64	34	0	0	0	172
26	1992	0	0	0	0	25	159	124	209	11	8	0	0	536
27	1991	0	0	0	0	0	0	139	187	20	0	0	0	346
28	1990	0	0	0	0	0	42	213	157	68	0	0	0	480
29	1989	0	0	0	0	0	49	145	78	9	0	0	0	281
30	1988	0	0	0	0	12	63	169	128	67	0	0	0	439
1987 - 2016 30-Year Average		0	0	0	0	13	52	205	177	42	1	0	0	490

Prep by:  1st Review: \_\_\_\_\_

Date: 4/17/2018 Mgr. Review: \_\_\_\_\_

2-10-8

2-10-9

# METEOROLOGICAL DATA FOR 2017 SPOKANE (KGE)

LATITUDE:  
47° 37'N

LONGITUDE:  
117° 31'W

ELEVATION (FT):  
GRND: 2353 BARO: 2384

TIME ZONE:  
PACIFIC (UTC -8)

WBAN: 24157

ELEMENT		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR	
TEMPERATURE OF	MEAN DAILY MAXIMUM	27.0	36.0	47.5	55.0	68.0	77.8	88.5	87.8	73.2	56.2	43.5	31.1	57.6	
	HIGHEST DAILY MAXIMUM	43	47	60	64	90	94	99	98	94	66	57	42	99	
	DATE OF OCCURRENCE	20	14	14	22	30	07	07	29	02	06	26+	19	JUL 07	
	MEAN DAILY MINIMUM	13.4	22.5	34.1	37.5	46.1	53.0	60.5	59.7	51.1	37.0	31.9	22.3	39.1	
	LOWEST DAILY MINIMUM	-4	7	25	29	35	44	52	48	37	29	16	7	-4	
	DATE OF OCCURRENCE	14+	01	07	11+	13+	11	21+	25	22	31+	07+	24	JAN 14+	
	AVERAGE DRY BULB	20.2	29.3	40.8	46.3	57.0	65.4	74.5	73.8	62.2	46.6	37.7	26.7	48.4	
	MEAN WET BULB	19.2	27.9	37.5	40.5	48.4	53.8	56.7	56.6	51.0	40.8	36.1	25.7	41.2	
	MEAN DEW POINT	15.9	24.5	33.3	33.3	40.0	43.3	40.9	42.5	41.3	34.1	34.1	24.2	34.0	
	NUMBER OF DAYS WITH:														
	MAXIMUM ≥ 90°	0	0	0	0	1	2	14	16	2	0	0	0	0	35
	MAXIMUM ≤ 32°	23	8	0	0	0	0	0	0	0	0	1	17	49	
	MINIMUM ≤ 32°	31	27	11	6	0	0	0	0	0	3	16	29	123	
	MINIMUM ≤ 0°	8	0	0	0	0	0	0	0	0	0	0	0	8	
H/C	HEATING DEGREE DAYS	1379	992	741	556	272	66	0	3	166	560	811	1179	6725	
	COOLING DEGREE DAYS	0	0	0	0	35	86	303	281	89	0	0	0	794	
RH	MEAN (PERCENT)	82	83	77	64	57	49	32	36	53	68	89	91	65	
	HOUR 04 LST	87	86	86	83	76	69	55	55	71	84	93	94	78	
	HOUR 10 LST	82	82	70	58	48	39	26	31	47	57	85	89	60	
	HOUR 16 LST	78	77	67	46	41	32	17	19	36	53	85	89	53	
	HOUR 22 LST	83	85	82	68	62	55	33	38	58	73	92	92	68	
W/O	NUMBER OF DAYS WITH:														
	HEAVY FOG(VISBY ≤ 1/4 MI)	10	12	3	1	0	0	0	0	1	4	5	5	41	
	THUNDERSTORMS	0	0	0	2	2	2	0	0	1	0	0	0	7	
PR	MEAN STATION PRESS. (IN.)	27.56	27.37	27.50	27.47	27.50	27.49	27.53	27.50	27.51	27.60	27.47	27.78	27.52	
	MEAN SEA-LEVEL PRESS. (IN.)	30.13	29.92	30.01	29.96	29.97	29.93	29.96	29.93	29.96	30.10	29.99	30.36	30.02	
WINDS	RESULTANT SPEED (MPH)	1.7	2.6	7.0	6.4	3.6	4.7	5.3	2.5	2.4	4.2	4.0	0.4	3.4	
	RES. DIR. (TENS OF DEGS.)	07	19	20	21	21	21	21	20	19	20	18	20	20	
	MEAN SPEED (MPH)	5.4	7.8	10.4	10.2	7.1	8.9	7.8	6.6	7.0	8.7	8.5	5.8	7.9	
	PREVAIL.DIR.(TENS OF DEGS.)	03	05	22	22	23	21	23	20	23	20	21	04	22	
	MAXIMUM 2-MINUTE WIND														
	SPEED (MPH)	24	33	38	41	32	36	28	29	30	44	35	31	44	
	DIR. (TENS OF DEGS.)	06	23	22	22	25	23	24	24	25	23	23	23	23	
	DATE OF OCCURRENCE	01	20	10	07	24	26	20	24	30	17	19	30	OCT 17	
	MAXIMUM 3-SECOND WIND:														
SPEED (MPH)	32	44	45	55	40	45	34	33	47	53	46	37	55		
DIR. (TENS OF DEGS.)	04	24	22	22	26	23	25	23	25	23	22	23	22		
DATE OF OCCURRENCE	01	20	10	07	24	26	20	24	30	17	23	30	APR 07		
PRECIPITATION	WATER EQUIVALENT:														
	TOTAL (IN.)	1.85	4.39	4.11	1.60	1.31	0.71	T	T	1.21	1.40	2.88	2.88	22.34	
	GREATEST 24-HOUR (IN.)	0.60	0.97	0.86	0.51	0.39	0.41	T	T	0.62	0.53	0.47	1.15	1.15	
	DATE OF OCCURRENCE	17-18	15-16	13-14	17	16	15-16	20+	23+	19	21-22	19-20	18-19	DEC 18-19	
	NUMBER OF DAYS WITH:														
	PRECIPITATION 0.01	10	17	21	14	8	6	0	0	5	8	21	13	123	
PRECIPITATION 0.10	7	12	11	4	5	2	0	0	4	6	11	5	67		
PRECIPITATION 1.00	0	0	0	0	0	0	0	0	0	0	0	1	1		
SNOWFALL	SNOW,ICE PELLETS,HAIL														
	TOTAL (IN.)	13.5	19.8	5.4	0.5	T	0.0	0.0	0.0	T	T	7.2	17.1	63.5	
	GREATEST 24-HOUR (IN.)	4.4	6.9	4.2	0.5	T	0.0	0.0	0.0	T	T	3.2	7.1	7.1	
	DATE OF OCCURRENCE	01	03	07	10	16+				19+	13+	05	15	DEC 15	
	MAXIMUM SNOW DEPTH (IN.)	11	13	3	0	0	0	0	0	0	0	3	6	13	
	DATE OF OCCURRENCE	11	04	08								06	17+	FEB 04	
	NUMBER OF DAYS WITH:														
SNOWFALL ≥ 1.0	4	6	1	0	0	0	0	0	0	0	3	5	19		

2.10-10

**HEATING DEGREE DAYS (base 65°F) 2017 SPOKANE (KGE)**

YEAR	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
1988-89	47	16	240	361	856	1171	1113	1205	873	473	364	65	6784
1989-90	22	76	149	554	805	1048	976	968	739	454	373	166	6330
1990-91	37	42	54	610	774	1356	1212	716	866	568	406	248	6889
1991-92	15	16	108	574	918	992	1024	750	598	477	206	61	5739
1992-93	32	60	232	481	916	1297	1331	1102	834	578	192	165	7220
1993-94	151	83	217	457	1063	1051	904	998	713	469	262	160	6528
1994-95	26	13	81	558	970	1071	1045	771	771	578	262	170	6316
1995-96	21	88	146	648	742	1120	1217	1045	880	556	471	143	7077
1996-97	35	49	281	603	949	1241	1130	928	794	642	264	154	7070
1997-98	35	15	116	549	785	1098	1058	747	721	505	276	90	5995
1998-99	0	20	101	565	748	1119	1010	836	769	594	448	186	6396
1999-00	75	36	181	540	703	1030	1143	908	799	496	363	142	6416
2000-01	51	43	285	572	1134	1245	1168	1060	795	634	320	201	7508
2001-02	33	20	100	588	744	1136	1063	934	938	581	412	137	6686
2002-03	28	26	219	678	839	962	957	885	745	588	365	90	6382
2003-04	9	1	151	418	1056	1083	1193	945	668	455	315	131	6425
2004-05	16	34	204	480	857	1020	1128	842	711	503	260	166	6221
2005-06	11	22	229	489	919	1258	905	949	812	525	301	104	6524
2006-07	8	30	170	552	865	1122	1243	864	685	548	270	136	6493
2007-08	0	27	194	553	894	1126	1243	952	880	683	274	176	7002
2008-09	8	52	142	529	785	1328	1204	957	936	586	303	93	6923
2009-10	17	23	103	668	834	1252	919	751	733	538	420	190	6448
2010-11	48	47	158	472	948	1096	1103	1006	790	698	401	192	6959
2011-12	40	8	99	516	890	1118	1078	930	809	494	345	175	6502
2012-13	20	14	68	504	779	1040	1243	869	730	561	272	140	6240
2013-14	0	7	160	590	898	1213	1090	1085	780	537	227	106	6693
2014-15	7	5	94	357	906	991	1049	713	597	519	157	25	5420
2015-16	5	11	197	322	899	1054	1048	753	683	308	198	110	5588
2016-17	20	10	158	508	637	1289	1379	992	741	556	272	66	6628
2017-	0	3	166	560	811	1179							

WBAN : 24157

**COOLING DEGREE DAYS (base 65°F) 2017 SPOKANE (KGE)**

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1988	0	0	0	0	12	63	169	128	67	0	0	0	439
1989	0	0	0	0	0	49	145	78	9	0	0	0	281
1990	0	0	0	0	0	42	213	157	68	0	0	0	480
1991	0	0	0	0	0	0	139	187	20	0	0	0	346
1992	0	0	0	0	25	159	124	209	11	8	0	0	536
1993	0	0	0	0	36	27	11	64	34	0	0	0	172
1994	0	0	0	0	9	37	280	159	43	0	0	0	528
1995	0	0	0	0	14	29	119	59	38	0	0	0	259
1996	0	0	0	0	0	16	198	150	17	0	0	0	381
1997	0	0	0	0	14	9	122	209	30	6	0	0	390
1998	0	0	0	0	6	22	325	234	110	0	0	0	697
1999	0	0	0	0	7	41	118	210	14	0	0	0	390
2000	0	0	0	0	0	29	146	129	16	0	0	0	320
2001	0	0	0	0	29	19	146	213	54	0	0	0	461
2002	0	0	0	0	0	63	231	81	30	0	0	0	405
2003	0	0	0	0	12	58	266	174	66	2	0	0	578
2004	0	0	0	0	0	96	249	225	1	0	0	0	571
2005	0	0	0	0	13	32	179	174	11	0	0	0	409
2006	0	0	0	0	41	66	285	161	62	0	0	0	615
2007	0	0	0	0	7	56	338	143	32	0	0	0	576
2008	0	0	0	0	27	60	182	176	29	4	0	0	478
2009	0	0	0	0	23	47	245	196	78	0	0	0	589
2010	0	0	0	0	4	19	178	165	10	4	0	0	380
2011	0	0	0	0	5	18	103	195	105	0	0	0	426
2012	0	0	0	2	8	20	251	227	27	0	0	0	535
2013	0	0	0	0	30	48	284	239	108	0	0	0	709
2014	0	0	0	0	6	14	348	238	47	1	0	0	654
2015	0	0	0	0	32	225	300	251	20	0	0	0	828
2016	0	0	0	6	6	114	152	209	7	0	0	0	494
2017	0	0	0	0	35	86	303	281	89	0	0	0	794

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.11

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
	REVENUES	
1	Total General Business	(\$25,405) ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(25,405) ✓
5	Other Revenue	4,706
6	Total Electric Revenue	(20,699)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	- ✓
10	Regulatory Amortization	1,274
11	Taxes	-
12	Total Production & Transmission	1,274
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	- ✓
15	Taxes	(979)
16	Total Distribution	(979)
17	Customer Accounting	(127) ✓
18	Customer Service & Information	(20,816) ✓
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(51) ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(51)
24	Total Electric Expenses	(20,699)
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	-
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*



Adder Schedule Amounts Embedded in Results of Operations  
 Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.13)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 75 Decoupling (Rebate) Surcharge	Schedule 89/91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/Rebate	Schedule 95 Optional Renewable	Schedule 98 REC Revenue Surcharge/Rebate	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
<b>REVENUES</b>										
1	Total General Business	0.954449	\$ (1,473,645)	\$ 4,930,709	\$ 21,809,641	\$ -	\$ 191,509	\$ (52,358)	\$ 25,405,856	\$ (25,405)
2	Interdepartmental Sales								\$ -	
3	Sales for Resale								\$ -	
4	Total Sales of Electricity		\$ (1,473,645)	\$ 4,930,709	\$ 21,809,641	\$ -	\$ 191,509	\$ (52,358)	\$ 25,405,856	\$ (25,405)
5	Other Revenue			\$ (4,706,110)					\$ (4,706,110)	\$ 4,706
6	Total Electric Revenue		\$ (1,473,645)	\$ 224,599	\$ 21,809,641	\$ -	\$ 191,509	\$ (52,358)	\$ 20,699,746	\$ (20,699)
<b>EXPENSES</b>										
<b>Production and Transmission</b>										
7	Operating Expenses					\$ -			\$ -	\$ -
8	Purchased Power								\$ -	
9	Depreciation/Amortization								\$ -	
10	Regulatory Amortization		\$ (1,406,519)				\$ 182,467	\$ (49,973)	\$ (1,274,024)	\$ 1,274
11	Taxes								\$ -	
12	Total Production & Transmission		\$ (1,406,519)	\$ -	\$ -	\$ -	\$ 182,467	\$ (49,973)	\$ (1,274,024)	\$ 1,274
<b>Distribution</b>										
13	Operating Expenses								\$ -	
14	Depreciation/Amortization								\$ -	
15	Taxes	0.038540	\$ (56,794)	\$ 190,030	\$ 840,544	\$ -	\$ 7,381	\$ (2,018)	\$ 979,142	\$ (979)
16	Total Distribution		\$ (56,794)	\$ 190,030	\$ 840,544	\$ -	\$ 7,381	\$ (2,018)	\$ 979,142	\$ (979)
17	Customer Accounting	0.005011	\$ (7,384)	\$ 24,708	\$ 109,288	\$ -	\$ 960	\$ (262)	\$ 127,309	\$ (127)
18	Customer Service & Information				\$ 20,816,190				\$ 20,816,190	\$ (20,816)
19	Sales Expenses								\$ -	
<b>Administrative &amp; General</b>										
20	Operating Expenses	0.002000	\$ (2,947)	\$ 9,861	\$ 43,619	\$ -	\$ 383	\$ (105)	\$ 50,812	\$ (51)
21	Depreciation/Amortization								\$ -	
22	Taxes								\$ -	
23	Total Admin. & General		\$ (2,947)	\$ 9,861	\$ 43,619	\$ -	\$ 383	\$ (105)	\$ 50,812	\$ (51)
24	Total Electric Expenses		\$ (1,473,645)	\$ 224,599	\$ 21,809,641	\$ -	\$ 191,191	\$ (52,358)	\$ 20,699,428	\$ (20,699)
25	OPERATING INCOME BEFORE FIT		\$ -	\$ 0	\$ -	\$ -	\$ 318	\$ -	\$ 318	\$ -

Prep by: JH 1st Review: \_\_\_\_\_

Date: 4/6/2018 Mgr. Review: \_\_\_\_\_

2.11-1

	A	B	C	D	E	F	G	H	I
1	Transaction Analysis Selection: Accounting Period : '2017%', Gl Ferc Account : '407395, 407450, 407494, 407499, 557161, 557290, 557324, 908600, 908690, 456329, 456339, 253990, 805110, 495311, 495329, 495339', Statind Parameter 1 : 'DL'								
2									
3	Source Id:<All>	Jurisdiction:WA	Service:ED	Accounting Period:<All>					
4									
5			Transaction Amount	Electric Amt SUM					
6	Ferc Acct	Ferc Acct Desc							
7	407395	OPTIONAL RENEWABLE POWER REV O	182,467.48	182,467.48	Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account)				
8	407450	AMORT BPA RX	-1,365,282.71	-1,365,282.71	Schedule 59 billed amortization				
9	407494	AMORT SCH 98 REC REV	-49,973.00	-49,973.00	unbilled amortization REC Rev				
10	407499	AMORT SCH 59 BPA RES EXCH CRED	-41,236.00	-41,236.00	unbilled amortization ResX				
11	557161	AMORT UNBILLED ADD-ONS	.00	.00	unbilled amortization ERM				
12	557290	WA ERM AMORTIZATION	.00	.00	Sch 93 billed amort Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)				
13	557324	DEF POWER SUPPLY EXP-REC AMORT	-2,531,975.02	-2,531,975.02	Sch 98 billed amort Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)				
14	908600	CUST SVC & INFO EXP	20,643,035.10	20,643,035.10	Schedule 89/91/92 billed amortization				
15	908690	AMORT UNBILLED DSM TARIFF RIDE	173,155.00	173,155.00	unbilled amortization Public Purpose Riders				
16	456329	AMORTIZE RES DECOUPLING	7,062,733.60	7,062,733.60	Amortization Residential Decoupling				
17	456339	AMORTIZE NON-RES DECOUPLING	-2,356,623.71	-2,356,623.71	Amortization Non-Residential Decoupling				
18	Total		21,716,300.74	21,716,300.74					
19									
20									
21	Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2017'								
22									
23	Revenue Class:<All>	State Cde:WA	Service:Electric						
24									
25			Revenue						
26			Period	12 Month Total					
27	Rate Schedule Num								
28	0095			191,509					
29	Total Schedule 95			191,509					
30									
31									

2.11-2

Prep by: HA 1st Review: \_\_\_\_\_

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.12

Line No.	DESCRIPTION	Miscellaneous Restating
	Adjustment Number	2.12
	Workpaper Reference	E-MR
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	130 ✓
6	Total Electric Revenue	130
EXPENSES		
Production and Transmission		
7	Operating Expenses	(2)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(2)
Distribution		
13	Operating Expenses	(1)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(1)
17	Customer Accounting	-
18	Customer Service & Information	(1)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(1,153)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(1,153)
24	Total Electric Expenses	(1,157) ✓
25	OPERATING INCOME BEFORE FIT	1,287 ✓
FEDERAL INCOME TAX		
26	Current Accrual	450
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$837
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

**Avista Utilities**  
**Miscellaneous Restating Adjustments**  
**For the Twelve Months Ended 12/31/2017**

		<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<b><u>Misc. Restating Adjustments:</u></b>				
BOD Meeting Expenses @50%	E-MR-1	(14,786)	G-MR-1	(4,494)
BOD Fees	E-MR-1	(386,331)	G-MR-1	(117,419)
Non-Utility Removals	E-MR-1	(21,402)	G-MR-1	(5,603)
Reclassifications	E-MR-1	(1,353)	G-MR-1	(218)
LTIP	E-MR-1	(685,421)	G-MR-1	(208,324)
Plane Reclassifications	E-MR-1	(17,481)	G-MR-1	(6,816)
D&O Insurance	E-MR-1	(30,903)	G-MR-1	(9,393)
<b>Total Misc. Restating Adjustments</b>		<b><u>(1,157,676)</u></b>		<b><u>(352,266)</u></b>
<b><u>Revenues:</u></b>				
Eliminate true-up to the 2016 provision for rate refund.		130,000		24,000
		<u>130,000</u>		<u>24,000</u>
<b>Total Misc. Restating Adjustments -Revenues</b>		<b><u>130,000</u></b>		<b><u>24,000</u></b>
Net Operating Income Before FIT		<u>1,287,676</u>		<u>376,266</u>

Other Revenue (eliminate debit increases other revenue)

**WA - ELECTRIC**

Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(3,701)					(3,701)	935000	(1,152,653)	A&G
930200	(386,331)		(11,453)			(12,170)		(409,954)	930200		
928000								-	928000		
925200				(1,132)				(1,132)	925200		
925100			(150)					(150)	925100		
925000							(21,632)	(21,632)	925000		
924000							(9,271)	(9,271)	924000		
923000		(14,786)	(518)					(15,304)	923000		
921000			(776)			(5,311)		(6,087)	921000		
920000					(685,421)			(685,421)	920000		
909000			(936)					(936)	909000		
908000			(107)					(107)	908000	(1,043)	Cust Ser & Info
905000			(349)					(349)	905000	(349)	Cus Accts
902000								-	902000		
573000			(42)					(42)	573000	(1,220)	Dist O&M
588000			(769)	(200)				(969)	588000		
580000			(209)					(209)	580000		
560000			(279)					(279)	560000		
557000			(97)					(97)	557000	(2,193)	Prod & Trans
557170								-	557170		
544000			(33)					(33)	544000		
545000			(523)					(523)	545000		
537000			(101)	(20)				(120)	537000		
539000			(236)					(236)	539000		
535000			(881)					(881)	535000		
506000			(23)					(23)	506000		
505000								-	505000		
501200								-	501200		
426500			(219)					(219)	426500	(219)	
	(386,331)	(14,786)	(21,402)	(1,353)	(685,421)	(17,481)	(30,903)	(771,345)		(1,157,676)	

MR-BOD-1    MR-NU-1    MR-RC-1    MR-LTIP    MR-PR-1    MR-DO-1

Prep by: \_\_\_\_\_

2.12-2

WA - GAS

Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(1,125)					(1,125)	935000	(345,888)	A&G
930200	(117,419)	(4,494)	(2,848)	(156)		65		(124,853)	930200		
928000								-	928000		
925100			(4)					(4)	925100		
925200				(182)			(9,393)	(9,575)	925200		
923000			(158)					(158)	923000		
921000			(236)			(1,614)		(1,850)	921000		
920000					(208,324)			(208,324)	920000		
909000			(440)					(440)	909000		
908000			(68)					(68)	908000	(509)	Cust Ser & Info
905000			(224)					(224)	905000	(224)	Cust Accts
902000								-	902000		
880000			(281)			(1,177)		(1,458)	880000	(5,729)	Dist Op Exp
892000			(50)					(50)	892000		
870000			(102)	(80)		(4,090)		(4,272)	870000		
813000								-	813000	-	Production
588000				200				200	588000	200	
566000								-	566000		
557170								-	557170	-	
426500			(67)					(67)	426500	(67)	
	(117,419)	(4,494)	(5,603)	(218)	(208,324)	(6,816)	(9,393)	(352,266)		(352,216)	
		MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: \_\_\_\_\_

2.12-3

**Avista Utilities**  
**Board of Directors Meetings Allocation**  
**For the twelve months ended December 31, 2017**

**Board Meeting Costs:**

			<u>2017</u>	
Charged to 930200	MR-BOD-2	\$	85,109.56	
Charged to 920000	MR-BOD-2	\$	-	
Charged to non-utility	MR-BOD-2	\$	23,496.83	
<b>Total Utility exp to be shared 50/50</b>	MR-BOD-2	\$	<b>108,606.39</b>	
	50/50	\$	54,303.20	
		\$	(23,496.83)	
<b>Amount to move to non-utility</b>		\$	<b>30,806.37</b>	

Allocated to Washington Electric

	<u>2017</u>			
	70.328%	E - Note 7		
	68.249%	E - Note 4	\$	(14,786)

Allocated to Washington Gas

	<u>2017</u>			
	20.445%	E - Note 7		
	71.354%	G - Note 4	\$	(4,494)

Allocated to Idaho Electric

	<u>2017</u>			
	70.328%			
	31.751%	E - Note 4	\$	(6,879)

Allocated to Idaho Gas

	<u>2017</u>			
	20.445%			
	28.646%	G - Note 4	\$	(1,804)

Allocated to Oregon

	<u>2017</u>			
	9.227%	E - Note 7	\$	(2,843)
			\$	(30,806)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



Sum of Transaction Amount	Accounting Yr	FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total
2017	930200		CD	AA	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-SPOK PUBLIC FACILITIES	291
					205 Airfare	(blank)	AIR	0
						MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES	447.89
					210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Avista Board Dinner	4.28
							Mileage, Avista Board Meeting	3.22
							Mileage, Avista Board Meetings	4.83
							Mileage, Tour of Mobius Science Center for Upcoming Board Dinner	1.61
						(blank)	MILEAGE	5.68434E-14
					215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-BEACON HILL EVENTS	4038.9
							LINDA WILLIAMS-MIZUNA	194
							LINDA WILLIAMS-SPOKANE CENTER CONCESS 00	2387.17
							LINDA WILLIAMS-THE DAVENPORT GRAND HO	3758.75
							LINDA WILLIAMS-THE HIGH NOONER	355.87
							LINDA WILLIAMS-THE HISTORIC DAVENPORT	4483.98
							SUE FLEMING-MIZUNA	1753.06
						GUCKENHEIMER SERVICES LLC	MEAL	836.28
							WEEKLY CATER - CHARGES	255.88
						(blank)	FOOD	0
							LINDA WILLIAMS-THE DAVENPORT GRAND HO	0
							MEAL	0
						MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES	22.19
					220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	288.05
						(blank)	LINDA WILLIAMS-THE HISTORIC DAVENPORT	355.56
							CAR	0
							LINDA WILLIAMS-THE DAVENPORT GRAND HO	0
						MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES	81.48
					230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	5703.29
							LINDA WILLIAMS-THE HISTORIC DAVENPORT	7226.97
						THE DAVENPORT GRAND	BURKE, DON	129.05
						(blank)	LINDA WILLIAMS-THE DAVENPORT GRAND HO	0
							LODGING	0
					235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	3934.32
							LINDA WILLIAMS-CITY OF SPOKANE PARKING M	2.32
							LINDA WILLIAMS-THE HISTORIC DAVENPORT	445.25
							SUE FLEMING-ARBOR CREST	727.5
						(blank)	LINDA WILLIAMS-CITY OF SPOKANE PARKING M	0
					885 Miscellaneous	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	991.39
						(blank)	LINDA WILLIAMS-THE HISTORIC DAVENPORT	2876.29
						(blank)	MISC	2.84217E-14
						(blank)	MISC	37.83
						SPOKANE PUBLIC FACILITIES DISTRICT	MISC	989.4
						UNITED STATES TREASURY	LEVI PROCEEDS	32805.14
					915 Printing	RICOH USA INC	MARCH 2017 RICOH SERVICE	14.96
							MAY CHARGEBACKS	8.74
					225 Conference Fees	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	1203.11
					950 Training	CORP CREDIT CARD	SUE FLEMING-STANFORD EVENT REGISTRAT	8450
					<b>930200 Total</b>			<b>85109.56</b>
	426500		ZZ	ZZ	020 Professional Services	DONNELLEY FINANCIAL LLC	HYDROONE	104644.39
					210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Avista Board Meeting for Hydro One Transaction	1.61
							Mileage, Avista Meeting for Hydro One Transaction	1.61
					220 Employee Car Rental	CORP CREDIT CARD	SUE FLEMING-LIMOLINK	869.8
					230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	350
					305 Incentive/Bonus Pay	(blank)	(blank)	6000
					<b>426500 Total</b>			<b>111867.41</b>
	417100		ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-SPOK PUBLIC FACILITIES	9
					205 Airfare	CORP CREDIT CARD	SUE FLEMING-DELTA AIR 0062386915990	351.6
							SUE FLEMING-DELTA AIR BAGGAGE FEE	60
						(blank)	Air	1.77636E-15
						MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES	13.85
					210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, EWI Annual Conference	10.7

2.12-5

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/13/2018 Mgr. Review: \_\_\_\_\_

2017	417100	ZZ	ZZ	210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, EWI Communications Committee	1.61	
						Mileage, EWI Communications Committee Meeting	5.36	
						Mileage, EWI Fundraiser	5.89	
						Mileage, EWI General Meeting	19.28	
						Mileage, EWI Past Presidents Meeting	2.14	
				(blank)		MILEAGE	0	
				215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-BEACON HILL EVENTS	569.94	
						LINDA WILLIAMS-MIZUNA	6	
						LINDA WILLIAMS-SPOKANE CENTER CONCESS 00	49.18	
						LINDA WILLIAMS-THE DAVENPORT GRAND HO	4491.72	
						LINDA WILLIAMS-THE HIGH NOONER	11.01	
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	2889.98	
						SUE FLEMING-MIZUNA	54.22	
						SUE FLEMING-SQ CATERED FOR YOU	3455.32	
						EWI OF SPOKANE	DINNER FOR 2-2ND QRTR	105
						Fleming, Susan Yvonne	Meals, EWI Annual Conference	45.62
						(blank)	FOOD	0
							LINDA WILLIAMS-THE DAVENPORT GRAND HO	-2.55795E-13
					MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES	0.69	
					BEACON HILL EVENTS	AUGUST 17, 2017 EVENT	3583.54	
				220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	8.91	
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	11	
						(blank)	CAR	0
							LINDA WILLIAMS-THE DAVENPORT GRAND HO	0
					MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES	2.52	
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	147.01	
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	992.18	
						THE DAVENPORT GRAND	BURKE, DON	3.99
				(blank)		LINDA WILLIAMS-THE DAVENPORT GRAND HO	0	
						LODGING	0	
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	121.68	
						LINDA WILLIAMS-CITY OF SPOKANE PARKING M	0.08	
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	13.77	
SUE FLEMING-ARBOR CREST	602.2							
SUE FLEMING-SUPERSHUTTLE EXECUCARDFW	27.61							
Fleming, Susan Yvonne	Tips, EWI Annual Conference	20						
(blank)	LINDA WILLIAMS-CITY OF SPOKANE PARKING M	0						
830 Dues	EWI OF SPOKANE	1ST QUARTER DUES	85					
		4TH QRTR DUES	105					
		Q3 DUES	110					
885 Miscellaneous	ADVENTURES IN ADVERTISING	HAND FAN	299.63					
		LOGOWEAR	3080					
	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	4.37					
		LINDA WILLIAMS-THE HISTORIC DAVENPORT	62.67					
	EWI OF SPOKANE	SERVICES	400					
	(blank)	MISC	1.33227E-15					
	(blank)	(blank)	1.17					
	SPOKANE PUBLIC FACILITIES DISTRICT	MISC	30.6					
UNITED STATES TREASURY	LEVI PROCEEDS	1013.58						
225 Conference Fees	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	37.21					
		SUE FLEMING-EXECUTIVE WOMEN INTERN	575					
417100 Total				23496.83				
2017 Total				220473.8				
Grand Total				220473.8				

2-12-6

2.12-7

**Avista Utilities**  
**Board of Directors Fees Allocation**  
**For the twelve months ended December 31, 2017**

**2017**  
**Adjustment**

Total Adjustment **MR-BOD-4** \$ (804,884)

Allocated to Washington Electric

2017  
70.328% E - Note 7  
68.249% E - Note 4 **\$ (386,331)**

Allocated to Washington Gas

2017  
20.445% E - Note 7  
71.354% G - Note 4 **\$ (117,419)**

Allocated to Idaho Electric

2017  
70.328% E - Note 7  
31.751% E - Note 4 **\$ (179,729)**

Allocated to Idaho Gas

2017  
20.445% E - Note 7  
28.646% G - Note 4 **\$ (47,139)**

Allocated to Oregon

2017  
9.227% E - Note 7 **\$ (74,267)**  
**\$ (804,885)**

1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*  
1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*  
1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**Board of Directors Fees**  
For the twelve months ended December 31, 2017

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	2017 Total	
Quarterly Payments/Retainers	\$ 1,003,763.72	\$ 31,044.24	\$ 1,034,807.96	MR-BOD-5
Kelley Retirement Payment	\$ (7,275.00)	\$ (225.00)	\$ (7,500.00)	
Taylor IRS Tax Payment	\$ (33,328.05)	\$ (1,030.76)	\$ (34,358.81)	
Stock Compensation	\$ 697,983.52	\$ 21,587.12	\$ 719,570.64	MR-BOD-5
Total Utility expenses to be shared 97/03	\$ 1,661,144.20	\$ 51,375.59	\$ 1,712,519.79	
	97%	3%		
Quarterly Payments/Retainers Subs	\$ -	\$ -	\$ -	MR-BOD-5
Total Utility expenses to 100% Non-Utility	\$ -	\$ -	\$ -	
<b>Total Board of Director Compensation</b>	\$ 1,661,144.20	\$ 51,375.59	\$ 1,712,519.79	

Should be Charge to	50% Utility	50% Non-Utility	Total
Quarterly Payments/Retainers	\$ 517,403.98	\$ 517,403.98	\$ 1,034,807.96
	\$ (3,750.00)	\$ (3,750.00)	\$ (7,500.00)
	\$ (17,179.41)	\$ (17,179.41)	\$ (34,358.81)
Stock Compensation	\$ 359,785.32	\$ 359,785.32	\$ 719,570.64
Quarterly Payments/Retainers Subs	\$ -	\$ -	\$ -
	\$ 856,259.89	\$ 856,259.89	\$ 1,712,519.79

As Recorded

Miscellaneous Adjustment Needed	\$ (804,884.30)	\$ 804,884.30	\$ -
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Sum of Transaction Amount	Accounting Year	FERC Account	2017 Total	Grand Total
Vendor Name	Accounting Period	Transaction Description	2017	
			417100	930200
DONALD C BURKE	201703	QUARTERLY RETAINER	832.50	26,917.50
	201706	QTRLY RETAINER	825.84	26,702.16
	201709	QTRLY RETAINER	1,035.57	33,483.42
	201712	2017 QTRLY RETAINER	855.00	27,645.00
<b>DONALD C BURKE Total</b>			<b>3,548.91</b>	<b>114,748.08</b>
ERIK J ANDERSON	201703	QUARTERLY RETAINER	862.50	27,887.50
	201706	QTRLY RETAINER	638.34	20,639.66
	201709	QTRLY RETAINER	953.07	30,815.92
	201712	2017 QTRLY RETAINER	727.50	23,522.50
<b>ERIK J ANDERSON Total</b>			<b>3,181.41</b>	<b>102,865.58</b>
HEIDI B STANLEY	201703	QUARTERLY RETAINER	877.50	28,372.50
	201706	QTRLY RETAINER	743.34	24,034.66
	201709	QTRLY RETAINER	923.07	29,845.92
	201712	2017 QTRLY RETAINER	742.50	24,007.50
<b>HEIDI B STANLEY Total</b>			<b>3,286.41</b>	<b>108,260.58</b>
JANET WIDMANN	201703	QUARTERLY RETAINER	787.50	25,462.50
	201706	QTRLY RETAINER	743.34	24,034.66
	201709	QTRLY RETAINER	878.07	28,390.92
	201712	2017 QTRLY RETAINER	697.50	22,552.50
<b>JANET WIDMANN Total</b>			<b>3,106.41</b>	<b>100,440.58</b>
JOHN F KELLY	201703	QUARTERLY RETAINER	1,401.25	45,307.08
	201706	QTRLY RETAINER	1,101.25	35,607.08
<b>JOHN F KELLY Total</b>			<b>2,502.50</b>	<b>80,914.16</b>
KRISTIANNE BLAKE	201703	QUARTERLY RETAINER	972.02	31,428.67
	201706	QTRLY RETAINER	965.36	31,213.33
	201709	QTRLY RETAINER	1,175.09	37,994.59
	201712	2017 QTRLY RETAINER	994.51	32,156.03
<b>KRISTIANNE BLAKE Total</b>			<b>4,106.98</b>	<b>132,792.62</b>
MARC F RACICOT	201703	QUARTERLY RETAINER	787.50	25,462.50
	201706	QTRLY RETAINER	743.34	24,034.66
	201709	QTRLY RETAINER	878.07	28,390.92
	201712	2017 QTRLY RETAINER	697.50	22,552.50
<b>MARC F RACICOT Total</b>			<b>3,106.41</b>	<b>100,440.58</b>
R JOHN TAYLOR	201703	QUARTERLY RETAINER	985.19	31,854.64
	201706	QTRLY RETAINER	896.03	28,971.80
	201712	2017 QTRLY RETAINER	850.19	27,489.63
<b>R JOHN TAYLOR Total</b>			<b>2,731.41</b>	<b>88,316.07</b>
REBECCA A KLEIN	201703	QUARTERLY RETAINER	817.50	26,432.50
	201706	QTRLY RETAINER	818.34	26,459.66
	201709	QTRLY RETAINER	953.07	30,815.92
	201712	2017 QTRLY RETAINER	727.50	23,522.50
<b>REBECCA A KLEIN Total</b>			<b>3,316.41</b>	<b>107,230.58</b>
SCOTT H MAW	201703	QUARTERLY RETAINER	270.00	8,730.00
	201706	QTRLY RETAINER	181.03	5,853.45
	201709	QTRLY RETAINER	315.57	10,203.42
	201712	2017 QTRLY RETAINER	135.00	4,365.00
<b>SCOTT H MAW Total</b>			<b>901.60</b>	<b>29,151.87</b>
(blank)	201705	Board stock issuances - non-utility	21,142.25	21,142.25
		Board stock issuances - utility		683,599.27
	201709	Board stock issuances - non-utility	444.87	444.87
		Board stock issuances - utility		14,384.25
<b>(blank) Total</b>			<b>21,587.12</b>	<b>697,983.52</b>
<b>Grand Total</b>			<b>51,375.57</b>	<b>1,661,144.22</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



**2016 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	-	\$ 69,972.00	\$ 144,965.52	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 704,741.52
September Stock Issuance	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	-	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 14,829.12
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,665.00	-	\$ 2,976.16	\$ 1,392.75	\$ 2,853.47	\$ 2,704.43	\$ 2,654.86	\$ 2,749.62	\$ 2,961.25	\$ 2,682.66	\$ 23,640.20
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 103,381.99</b>	<b>\$ 136,899.60</b>	<b>\$ 115,320.83</b>	<b>\$ 89,523.91</b>	<b>\$ 107,693.52</b>	<b>\$ 27,349.04</b>	<b>\$ 100,892.13</b>	<b>\$ 106,797.37</b>	<b>\$ 122,445.04</b>	<b>\$ 100,864.33</b>	<b>\$ 1,011,167.76</b>
<b>TOTAL 2017 COMPENSATION</b>	<b>\$ 177,666.67</b>	<b>\$ 208,519.28</b>	<b>\$ 189,916.67</b>	<b>\$ 90,916.66</b>	<b>\$ 182,166.67</b>	<b>\$ 176,666.67</b>	<b>\$ 175,166.67</b>	<b>\$ 181,166.67</b>	<b>\$ 197,025.97</b>	<b>\$ 175,166.67</b>	<b>\$ 1,754,378.60</b>

**Q1 2017**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 30,208.33	\$ 18,750.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 180,208.33
Chair Retainer	\$ 2,500.00	\$ 3,750.00		\$ 2,500.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer				\$ 5,000.00							\$ 5,000.00
Jan 9 - Comp Conf. Call				\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 7,500.00
Feb 1 - Finance Mtg	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Feb 2 - Environmental	\$ 1,500.00				absent		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Feb 2 - Governance Mtg		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 6,000.00
Feb 2 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Feb 2 - Comp. Mtg				\$ 1,500.00	absent	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 6,000.00
Feb 2 & 3 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Feb 14 - Conference Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Feb 24 - Conference Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Feb 20 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2017 Div		\$ 900.69							\$ 1,964.82		\$ 2,865.51
B&O taxes withheld for 1st Quarter	\$ (431.25)	-	\$ (436.35)	\$ (718.15)	\$ (408.75)	\$ (168.97)	\$ (401.21)	\$ (438.75)	\$ (495.95)	\$ (399.76)	\$ (3,899.14)
<b>TOTAL</b>	<b>\$ 28,318.75</b>	<b>\$ 32,400.69</b>	<b>\$ 27,313.65</b>	<b>\$ 45,990.18</b>	<b>\$ 26,841.25</b>	<b>\$ 8,831.03</b>	<b>\$ 25,848.79</b>	<b>\$ 28,811.25</b>	<b>\$ 32,343.87</b>	<b>\$ 25,850.24</b>	<b>\$ 282,549.70</b>

2-12-9



**2016 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	-	\$ 69,972.00	\$ 144,965.52	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 704,741.52
September Stock Issuance	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	-	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 14,829.12
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,665.00	-	\$ 2,976.16	\$ 1,392.75	\$ 2,853.47	\$ 2,704.43	\$ 2,654.86	\$ 2,749.62	\$ 2,961.25	\$ 2,682.66	\$ 23,640.20
TOTAL QUARTERLY PAYMENTS	\$ 103,381.99	\$ 136,899.60	\$ 115,320.83	\$ 89,523.91	\$ 107,693.52	\$ 27,349.04	\$ 100,892.13	\$ 106,797.37	\$ 122,445.04	\$ 100,864.33	\$ 1,011,167.76
<b>TOTAL 2017 COMPENSATION</b>	<b>\$ 177,666.67</b>	<b>\$ 208,519.28</b>	<b>\$ 189,916.67</b>	<b>\$ 90,916.66</b>	<b>\$ 182,166.67</b>	<b>\$ 176,666.67</b>	<b>\$ 175,166.67</b>	<b>\$ 181,166.67</b>	<b>\$ 197,025.97</b>	<b>\$ 175,166.67</b>	<b>\$ 1,754,378.60</b>

Scott Maw elected to take his full retainer in stock

**Q2 2017**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 30,208.33	\$ 18,750.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 180,208.33
Chair Retainer	\$ 2,500.00	\$ 3,333.33	\$ 1,250.00	\$ 1,666.67	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 1,666.67		\$ 3,333.33							\$ 5,000.00
May 1 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 10 - Environmental	absent				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
May 11 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 11 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 4,500.00
May 11 - Comp. Mtg					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
May 11 - Finance Mtg	absent					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
May 11 - Annual Meeting	absent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
May 11 & 12 - Board Meeting	absent	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
Deferred - June 2017 Div		\$ 900.69							\$ 1,964.83		\$ 2,865.52
Stock Issuance Fractional Share	\$ 28.00	\$ 28.00	\$ 28.00	-	\$ 28.00	\$ 34.48	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 258.48
B&O taxes withheld for 2nd Quarter	\$ (1,368.75)	-	\$ (1,475.21)	\$ (562.10)	\$ (1,516.11)	\$ (2,271.70)	\$ (1,425.26)	\$ (1,421.25)	\$ (1,500.10)	\$ (1,434.35)	\$ (12,974.83)
<b>TOTAL</b>	<b>\$ 19,909.25</b>	<b>\$ 32,178.69</b>	<b>\$ 26,052.79</b>	<b>\$ 36,146.23</b>	<b>\$ 25,761.89</b>	<b>\$ 3,762.78</b>	<b>\$ 23,352.74</b>	<b>\$ 23,356.75</b>	<b>\$ 28,367.73</b>	<b>\$ 23,343.65</b>	<b>\$ 242,232.50</b>

Scott Maw elected to take his full retainer in stock

**Q3 2017**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00		\$ 18,750.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 150,000.00

2-12-10



**2016 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	-	\$ 69,972.00	\$ 144,965.52	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 704,741.52
September Stock Issuance	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	-	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 14,829.12
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,665.00	-	\$ 2,976.16	\$ 1,392.75	\$ 2,853.47	\$ 2,704.43	\$ 2,654.86	\$ 2,749.62	\$ 2,961.25	\$ 2,682.66	\$ 23,640.20
<b>TOTAL QUARTERLY PAYMENTS</b>	\$ 103,381.99	\$ 136,899.60	\$ 115,320.83	\$ 89,523.91	\$ 107,693.52	\$ 27,349.04	\$ 100,892.13	\$ 106,797.37	\$ 122,445.04	\$ 100,864.33	\$ 1,011,167.76
<b>TOTAL 2017 COMPENSATION</b>	\$ 177,666.67	\$ 208,519.28	\$ 189,916.67	\$ 90,916.66	\$ 182,166.67	\$ 176,666.67	\$ 175,166.67	\$ 181,166.67	\$ 197,025.97	\$ 175,166.67	\$ 1,754,378.60

Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00		\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
June 29 - Board Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
July 17 - Special Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
July 19 - Board Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
July 31 - Audit Conf Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 16 - Audit Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 16 - Environmental	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Aug 16 - Finance Mtg	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Aug 16 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 16 - Comp Mtg					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Aug 17 - Board Retreat	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Aug 16 & 18 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Stock Issuance Fractional Share	\$ 18.99	\$ 18.99	\$ 18.99		\$ 18.99	\$ 18.99	\$ 18.99	\$ 18.99	\$ 18.99	\$ 18.99	\$ 170.91
Deferred - Sep 2017 Div		\$ 900.69							\$ 1,964.83		\$ 2,865.52
B&O taxes withheld for 4th Quarter	\$ (501.25)	-	\$ (607.37)		\$ (534.65)	\$ (193.54)	\$ (472.59)	\$ (486.25)	\$ (540.10)	\$ (494.89)	\$ (3,830.64)
<b>TOTAL</b>	\$ 31,267.74	\$ 39,169.68	\$ 33,911.62		\$ 31,234.34	\$ 10,325.45	\$ 28,796.40	\$ 30,282.74	\$ 33,818.72	\$ 28,774.10	\$ 267,580.79

Scott Maw elected to take his full retainer in stock

**Q4 2017**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00		\$ 18,750.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 150,000.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00		\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
John Kelly's retirement gift				\$ 7,500.00							

2-12-11

**2016 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	-	\$ 69,972.00	\$ 144,965.52	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 704,741.52
September Stock Issuance	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	-	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 14,829.12
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,665.00	-	\$ 2,976.16	\$ 1,392.75	\$ 2,853.47	\$ 2,704.43	\$ 2,654.86	\$ 2,749.62	\$ 2,961.25	\$ 2,682.66	\$ 23,640.20
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 103,381.99</b>	<b>\$ 136,899.60</b>	<b>\$ 115,320.83</b>	<b>\$ 89,523.91</b>	<b>\$ 107,693.52</b>	<b>\$ 27,349.04</b>	<b>\$ 100,892.13</b>	<b>\$ 106,797.37</b>	<b>\$ 122,445.04</b>	<b>\$ 100,864.33</b>	<b>\$ 1,011,167.76</b>
<b>TOTAL 2017 COMPENSATION</b>	<b>\$ 177,666.67</b>	<b>\$ 208,519.28</b>	<b>\$ 189,916.67</b>	<b>\$ 90,916.66</b>	<b>\$ 182,166.67</b>	<b>\$ 176,666.67</b>	<b>\$ 175,166.67</b>	<b>\$ 181,166.67</b>	<b>\$ 197,025.97</b>	<b>\$ 175,166.67</b>	<b>\$ 1,754,378.60</b>

Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
Oct 30 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Nov 19 - Environmental	Absent				Absent		\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Nov 20 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 20 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Nov 20 - Comp. Mtg					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Nov 20 - Finance Mtg	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Nov 20 & 21 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Dec 2017 Div		\$ 900.54							\$ 1,964.82		\$ 2,865.36
B&O taxes withheld for 4th Quarter	\$ (363.75)	-	\$ (457.23)	\$ (112.50)	\$ (393.96)	\$ (70.22)	\$ (355.80)	\$ (403.37)	\$ (425.10)	\$ (353.66)	\$ (2,935.59)
<b>TOTAL</b>	<b>\$ 23,886.25</b>	<b>\$ 33,150.54</b>	<b>\$ 28,042.77</b>	<b>\$ 7,387.50</b>	<b>\$ 23,856.04</b>	<b>\$ 4,429.78</b>	<b>\$ 22,894.20</b>	<b>\$ 24,346.63</b>	<b>\$ 27,914.72</b>	<b>\$ 22,896.34</b>	<b>\$ 218,804.77</b>

Scott Maw elected to take his full retainer in stock

2.12-12



**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Twelve Months Ended December 31, 2017**

Sum of Transaction Amount	Exc	Service CD		Jurisdiction													Grand Total	
		AA	AN	ID	WA	ED AN	ID	WA	GD AA	AN	ID	OR	WA					
2017	426500		476.78															476.78
	506000						35.31											35.31
	535000						1,347.61											1,347.61
	537000						154.35											154.35
	539000						360.99											360.99
	544000						50.93											50.93
	545000						800.00											800.00
	557000						149.16											149.16
	560000						426.98											426.98
	573000						63.59											63.59
	580000						320.30		50.00									370.30
	584000								50.00									50.00
	588000						24.90	3,061.29		752.30								3,813.49
	870000										215.87							215.87
	879000														225.00			225.00
	880000												40.00	770.00	1,950.00		250.00	3,010.00
	892000															50.00		50.00
	905000	1010.09																1,010.09
	908000	200	93.87	725.00														918.87
	909000		1,709.63							250.00								2,209.63
	921000	1518.5	89.26															1,607.76
	923000	1080																1,080.00
	925100		25.00				200.00											225.00
	930200	13349.14	3,975.00	5,619.16	1,222.50	2,906.81									4,032.00			23,032.61
	935000	7710.6																7,710.60
<b>2017 Total</b>		<b>25345.11</b>	<b>5,892.76</b>	<b>6,344.16</b>	<b>1,222.50</b>	<b>6,840.93</b>	<b>3,181.29</b>	<b>1,002.30</b>	<b>215.87</b>	<b>40.00</b>	<b>770.00</b>	<b>9,146.83</b>	<b>300.00</b>	<b>60,301.75</b>				
<b>Grand Total</b>		<b>25345.11</b>	<b>5,892.76</b>	<b>6,344.16</b>	<b>1,222.50</b>	<b>6,840.93</b>	<b>3,181.29</b>	<b>1,002.30</b>	<b>215.87</b>	<b>40.00</b>	<b>770.00</b>	<b>9,146.83</b>	<b>300.00</b>	<b>60,301.75</b>				

*Already Deleted from CDAA - CDAA of 2017*

Electric - 2017	Exc	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
426500	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
506000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
535000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
537000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
539000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
544000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
545000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
557000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
560000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
573000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
580000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
584000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
588000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
870000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
879000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
880000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
892000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
905000	7	52.577%	61.138%	61.138%	61.138%	100%	100%	100%	0%	0%	0%	0%	0%
908000	7	52.577%	61.138%	61.138%	61.138%	100%	100%	100%	0%	0%	0%	0%	0%
909000	7	52.577%	61.138%	61.138%	61.138%	100%	100%	100%	0%	0%	0%	0%	0%
921000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
923000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
925100	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
930200	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%
935000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%

GAS - 2017	Exc	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
426500	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
506000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%

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535000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
537000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
539000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
544000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
545000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
557000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
560000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
573000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
580000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
584000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
588000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
870000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
879000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
880000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
892000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
905000	7	33.421%	38.862%	38.862%	38.862%	0%	0%	0%	70.475%	100%	100%	0%	100%
908000	7	33.421%	38.862%	38.862%	38.862%	0%	0%	0%	70.475%	100%	100%	0%	100%
909000	7	33.421%	38.862%	38.862%	38.862%	0%	0%	0%	70.475%	100%	100%	0%	100%
921000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
923000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
925100	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
930200	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
935000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%

WA Electric - 2017

		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
426500	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
506000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
535000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
537000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
539000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
544000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
545000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
557000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
560000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
573000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
580000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
584000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
588000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
870000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
879000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
880000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
892000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
905000	2	65.674%	65.674%	0.000%	100.0%	65.674%	0%	100%	0%	0%	0%	0%	0%
908000	2	65.674%	65.674%	0.000%	100.0%	65.674%	0%	100%	0%	0%	0%	0%	0%
909000	2	65.674%	65.674%	0.000%	100.0%	65.674%	0%	100%	0%	0%	0%	0%	0%
921000	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%
923000	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%
925100	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%
930200	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%
935000	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%

WA GAS - 2017

		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
426500	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
506000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
535000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
537000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
539000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
544000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
545000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
557000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
560000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
573000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
580000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%
584000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%
588000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%
870000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%

2.12-14

879000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%
880000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%
892000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%
905000	2	66.242%	66.242%	0%	100.000%	0%	0%	0%	66.242%	77.808%	0%	0%	100%
908000	2	66.242%	66.242%	0%	100.000%	0%	0%	0%	66.242%	77.808%	0%	0%	100%
909000	2	66.242%	66.242%	0%	100.000%	0%	0%	0%	66.242%	77.808%	0%	0%	100%
921000	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%
923000	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%
925100	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%
930200	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%
935000	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
426500	\$ 219.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219.12
506000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23.08
535000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880.66
537000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.87
539000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235.91
544000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33.28
545000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522.80
557000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97.48
560000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279.03
573000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.56
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209.35
584000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16.27	\$ -	\$ 752.30	\$ -	\$ -	\$ -	\$ -	\$ 768.57
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
905000	\$ 348.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348.78
908000	\$ 69.06	\$ 37.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106.75
909000	\$ -	\$ 686.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ 936.45
921000	\$ 728.85	\$ 47.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 776.25
923000	\$ 518.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518.38
925100	\$ -	\$ 13.28	\$ -	\$ -	\$ -	\$ 136.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149.77
930200	\$ 6,407.34	\$ 2,110.85	\$ -	\$ 951.20	\$ 1,983.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,453.26
935000	\$ 3,700.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,700.95
	<b>11,992.48</b>	<b>2,895.66</b>	<b>-</b>	<b>951.20</b>	<b>4,560.65</b>	<b>-</b>	<b>1,002.30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,402.30</b>

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
426500	\$ 67.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67.32
506000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
535000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
537000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
539000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
544000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
545000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
557000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
560000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
573000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
584000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102.05	\$ -	\$ -	\$ -	\$ -	\$ 102.05
879000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31.12	\$ -	\$ -	\$ 250.00	\$ 281.12
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00
905000	\$ 223.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223.62
908000	\$ 44.28	\$ 24.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68.44
909000	\$ -	\$ 440.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440.11
921000	\$ 221.52	\$ 14.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235.66
923000	\$ 157.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157.55
925100	\$ -	\$ 3.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.96
930200	\$ 1,947.42	\$ 629.44	\$ -	\$ 271.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,848.15
935000	\$ 1,124.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,124.85
	<b>3,786.56</b>	<b>1,111.80</b>	<b>-</b>	<b>271.30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102.05</b>	<b>31.12</b>	<b>-</b>	<b>-</b>	<b>300.00</b>	<b>5,602.83</b>

2.12-15

**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Twelve Months Ended December 31, 2016**

Accounting Year	Ferc Acct	Service	Jurisdiction		ED			GD			OR		Grand Total	
		CD	AN	ID	WA	AN	ID	WA	AA	AN	ID	WA		
2017	426500	AA	476.78										476.78	
	506000						35.31						35.31	
	537000						154.35						154.35	
	545000						800						800	
	588000						24.9	3081.29	752.3				3858.49	
	870000									215.87			215.87	
	880000										40	770	1950	
	905000	1010.09											250	
	908000	200	93.87	725								40.66	1010.09	
	909000		1709.63						250			2666.67	1059.53	
	921000	1518.5	89.26									232.5	4626.3	
	930200	13349.14	3975	5619.16	1222.5	2906.81						4032	1840.26	
	935000	7710.6											31104.61	
	923000	1080											7710.6	
	573000						63.59						1080	
	925100			25			200						63.59	
	584000							50					225	
	580000						320.3	50					50	
	892000												370.3	
	879000											225	50	
	557000						149.16						225	
	560000						426.98						149.16	
	539000						360.99						426.98	
	535000						1347.61						360.99	
	544000						50.93						1347.61	
<b>2017 Total</b>		<b>25345.11</b>	<b>5892.76</b>	<b>6344.16</b>	<b>1222.5</b>	<b>6840.93</b>	<b>3181.29</b>	<b>1002.3</b>	<b>215.87</b>	<b>40</b>	<b>770</b>	<b>9146.83</b>	<b>300</b>	<b>60301.75</b>
<b>Grand Total</b>		<b>25345.11</b>	<b>5892.76</b>	<b>6344.16</b>	<b>1222.5</b>	<b>6840.93</b>	<b>3181.29</b>	<b>1002.3</b>	<b>215.87</b>	<b>40</b>	<b>770</b>	<b>9146.83</b>	<b>300</b>	<b>60301.75</b>

Date: 4/13/2018  
 Prep by: \_\_\_\_\_  
 Mgr. Review: \_\_\_\_\_

2-12-16

Avista Utilities  
Miscellaneous Adjustment - Removal of Non-Utility Transactions  
For the Twelve Months Ended December 31, 2017

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Process: In order to identify this population, the company reviewed all transaction detail in FERC accounts 417 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

*of no ignore correcting & gma*

Sum of Transaction Amount	Ferc Acct	Service CD	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
426500	506000	ED	AN	885 Miscellaneous	ADVENTURES IN ADVERTISING	LOGO GOLF BALLS	476.78
426500	506000	ED	AN	210 Employee Auto Mileage	Lecaire, Rochelle Marie	Mileage, Mileage to pick up cake for Levi Beardslee going away party	11.77
506000						Mileage, RT mileage to Coville to pick up lunch supplies for Hodsson retirement party, RO mtg, GE mtg, 4/24 and 4/25	23.54
506000							35.31
537000		ED	AN	210 Employee Auto Mileage	Swant, Timothy J	Mileage, Personnel vehicle mileage to and from Thompson Falls for Avista Charity Golf tournament ( 2 trips)	64.8
						Mileage, Personnel vehicle mileage to and from Thompson Falls for Avista Charity Golf tournament meeting	37.45
						Mileage, Personnel vehicle mileage to and from Thompson Falls for Charity Golf Tournament set up	32.1
				235 Employee Misc Expenses	Swant, Timothy J	Misc, Payment for 2016 community Christmas card	20
537000							154.35
545000		ED	AN	235 Employee Misc Expenses	Langrehr, Matthew Lloyd	Misc, GPSS Safety Gift Cards	800
545000							800
588000		ED	AN	215 Employee Business Meals	Schwendener, Jeffrey J	Meals, Chamber meeting Dinner	24.9
			ID	210 Employee Auto Mileage	Kane, James A	Mileage, Hydro One	90.95
				215 Employee Business Meals	CASH AND CARRY FOODS	HYDRO ONE MEETING	19.8
					Cox, Holly	Meals, Brad's Retirement Party	102.71
				235 Employee Misc Expenses	Butler, Jesse D	Meals, food for office party	53.47
					Cox, Holly	Misc, Purchased a meal gift card for a home agent that is filling in for Vonnie	75
						Misc, Christmas gift for office janitors	21.2
						Misc, Retirement	549.99
				830 Dues	GREATER SANDPOINT CHAMBER OF COMMERCE	MEMBERSHIP DUES	765
				885 Miscellaneous	(blank)	Gift Cert #8913-8916	400
				890 Office Supplies	DINING ON THE EDGE INC	GIFT CERTIFICATE FOR SNOW PLOWING	17.76
				230 Employee Lodging	CORP CREDIT CARD	PETE RICHARDSON-MARRIOTT GIFT CARDS	913.17
			WA	215 Employee Business Meals	Binder, Frank M	Meals, Chamber luncheon	6
						Meals, Chamber mtg luncheon	12
						Meals, Hydro One Info Meeting	16.93
					Donohue, Kelly M	Meals, flowers and card	17.76
				235 Employee Misc Expenses	Burser, William R	Misc, Christmas gift for Ops Techs	59.61
				830 Dues	COLVILLE CHAMBER OF COMMERCE	MEMBERSHIP DUES	192.5
					PRIEST RIVER CHAMBER OF COMMERCE	MEMBERSHIP DUES	60
					WILBUR CHAMBER OF COMMERCE	2017 DUES	30
					CHEWELAH CHAMBER OF COMMERCE	2017-18 MEMBERSHIP DUES	110
					GREATER OTHELLO CHAMBER OF COMMERCE	DUES	75
					DAVENPORT CHAMBER OF COMMERCE	MEMBERSHIP DUES	90
					DEER PARK ROTARY CLUB	SPONSORSHIP 50/50	90
588000							3888.49
870000		GD	AA	210 Employee Auto Mileage	Smith, Gene A	Mileage, Denny Ford retirement	112.89
				235 Employee Misc Expenses	Bareither, Randy K	Misc, Dandy Blue Flame Drawing Gift from Company Store	86.68
					Wisdom, Daniel W	Misc, Birthday cake for Jenn	8.99
					Cash, Karen Teresa	Office Supplies, Retirement Card for Jenny Blaylock	4.31
870000							215.87
880000		GD	AN	885 Miscellaneous	(blank)	Gift Cert 9094	40
			ID	830 Dues	PRIEST RIVER CHAMBER OF COMMERCE	MEMBERSHIP DUE 50/50	15
					GREATER SANDPOINT CHAMBER OF COMMERCE	MEMBERSHIP DUES	755
			OR	215 Employee Business Meals	Taylor, Brian A	Misc, Deposit for Jeff and Alan Retirement	300
				235 Employee Misc Expenses	(blank)	Misc, Operations Retirement and United Way Event	500
				885 Miscellaneous	(blank)	Gift Cert #6909	50
			WA	225 Conference Fees	THE CHAMBER OF MEDFORD / JACKSON COUNTY	CHAMBER LEADER TUITION - MEMB ERIK ENRIQUEZ	1100
				885 Miscellaneous	SKAMANIA COUNTY CHAMBER OF COMMERCE	ANNUAL MEMBERSHIP	150
					(blank)	Gift Cert #8875	100
880000							3010
905000		GD	AA	210 Employee Auto Mileage	Shelton, Samantha Lee	Mileage, Employee Retirement gift (one way)	6.21
						Mileage, Employee Retirement Supplies and food (round trip)	3.21
						Mileage, New Hire Graduation cake pick up (round trip)	4.28
						Mileage, CARES Donation Meeting	114.49
				215 Employee Business Meals	Line, Jofene Elizabeth	Mileage, Hydro One Meeting	23.75
				235 Employee Misc Expenses	Berger, Resa Marie Isabel	Meals, Anna Rood's Retirement	62.59
					Cushman, Jilene M	DARRIN BELGARDE-PARTYPALOOZ	66.41
				880 Materials & Equipment	Gibbs, Alicia Gfeller	Misc, Employee Get Well Bouquet	3.26
					Cushman, Jilene M	Materials, Anna Rood's Retirement	42.83
					Mc Allister, Jacqune M	Materials, Pam Marchion Employee Appreciation/Retirement	16.31
				885 Miscellaneous	CORP CREDIT CARD	DARRIN BELGARDE-PARTY CITY	107.84
					LIBERTY PARK FLORIST	ADMIN DAY	120.6
					(blank)	Gift Cert #8811	50
						Gift Cert #8848	50
						Gift Cert #8873	50
						Gift Cert #8888	50
						Gift Cert #8909	30
						Gift Cert #8945	40
						Gift Cert #8965	50
						Gift Cert #9051	25
						Gift Cert #9098	25
				890 Office Supplies	Wurmlinger, Rosalyn D	Office Supplies, Paper products - Lisa Fisher retirement	11.66
905000							1010.99
908000		CD	AA	885 Miscellaneous	(blank)	Gift Cert #955	200
			AN	210 Employee Auto Mileage	Adams, Susan E	Mileage, Leadership Meeting Hydro One	43.87
			ID	825 Donations	(blank)	Gift Cert #8917	50
				825 Donations	(blank)	Gift Cert #8825	250
						Gift Cert #8944	50
				885 Miscellaneous	(blank)	Gift Cert #8895	25
						Gift Cert #8948 through #955	300
				925 Rental Expense - Other	GRANGEVILLE SENIOR CENTER	DONATION	50
					(blank)	DONATION	50
			OR	210 Employee Auto Mileage	Bautista, Victor C	Mileage, Travel to chamber meeting	27.82
						Mileage, Travel to Chamber of Commerce Meeting	6.42
						Mileage, Travel to chamber mtg	6.42
908000							1059.53
909000		CD	AN	020 Professional Services	PROJECT SHARE	DONATION	1000
				825 Donations	(blank)	GU EMERGING LEADERS BASKET DONATION	89.58
				885 Miscellaneous	SIMPLY NORTHWEST INC	GOLF TOURNAMENT SPANISH OUTREACH PUBLIC AWARENESS	206.72
					THE SALVATION ARMY KROC CENTER	SPONSOR-SWIM SAFETY PRGM	100
				826 Sponsorships	COMMON GROUND ALLIANCE	2017 811 TRIFFETA SPONSORSHIP - CLASSIC EMPIRE	333.33
			OR	020 Professional Services	THE LANDS COUNCIL EARTH DAY	SPONSORSHIP	250
			GD	826 Sponsorships	COMMON GROUND ALLIANCE	2017 811 TRIFFETA SPONSORSHIP - CLASSIC EMPIRE	166.67
					OREGON UTILITY NOTIFICATION CENTER	OUSS SPONSORSHIP - OR - DAWN DONAHOO	2500
909000							4626.3
921000		CD	AA	210 Employee Auto Mileage	Feltes, Karen S	Mileage, AGA and Hydro One	10.7
				215 Employee Business Meals	Feltes, Karen S	Meals, AELP Board	18.92
						Meals, Hydro One	17
						Meals, Hydro One - In Flight	8
						Meals, Hydro One - US dollars	91.79
						Meals, Retirement Dinner Linda Jones	238.58
						Meals, Zimmerman Retirement Lunch	277.22
						KAREN PHILLIPS-PARTY PALACE	28.64
						Gift Card and frame for Greg Burton	64.87
				235 Employee Misc Expenses	CORP CREDIT CARD	Misc, earnings variability analysis gift card for Christina Machado and Jeremiah Webster	200
					(blank)	Misc, Ema Recog - Gift Card for Matt Sisson	200
					Vickers, Laura Thi	Misc, Gift Card for Johnathon Rowley	75
					Headie, Laurie J	Parking, Diamond Parking-Fer Avista's United Way Campaign-Day of Action downtown; volunteer	10
				205 Airfare	Feltes, Karen S	Airfare, American 0012126833081, Hydro One all in US Dollars	277.58
			AN	215 Employee Business Meals	Kimmel, Paul J	Meals, Employee Meeting with Scott Morris in re Hydro One	69.29
			OR	830 Dues	ROSEBURG AREA CHAMBER OF COMMERCE	DUES	232.5
921000							1840.26
930200		CD	AA	215 Employee Business Meals	Pendergraft, Lauren C	Meals, Department lunch for service recognition for Karen Eastwood retirement	170.22
				235 Employee Misc Expenses	CORP CREDIT CARD	LENA FUNSTON-LIBERTY PARK FLORIST	163
					Vermilion, Dennis P	Parking, Parking for United Way event	4.2
					Pendergraft, Lauren C	Misc, Gift Card for Karen Eastwood service recognition/retirement	112.52
				810 Advertising Expenses	CORP CREDIT CARD	KELLY CONLEY-GIFT CARDS.COM LLC	2291.2
					CITY OF COEUR D'ALENE	SPONSOR HIST UNUSUAL, BIG TREE BOOKLET	550
				825 Donations	CORP CREDIT CARD	CATHERINE D COOPER-FAREWAY STORE00032557	100
				880 Materials & Equipment	Schlect, Edward D	Materials, Gift for Consultant (Pease)	28
				885 Miscellaneous	MOBIUS SPOKANE	DONATION	1455

2.12-18  
Adjustment No. \_\_\_\_\_

930200	CD	AA	885 Miscellaneous	(blank)	DONATION	1200
				JOHN F KELLY	PHOTO EXCURSION-RETIREMENT FROM BOARD	7276
				KENDRICK JULIAETTA BASEBALL ASSOCIATION	DONATION	200
				INLAND EMPIRE UTILITY	DONATION	2000
				LEWIS CLARK VALLEY CHAMBER OF COMMERCE	ID/WA DUES	275
				WASHINGTON RESEARCH COUNCIL	2017 ANNUAL DINNER BRONZE SPONSORSHIP	1600
				Talke, Michael Robert	Mileage, Spokane Employee Meetings Hydro One	115.56
				RATHDRUM AREA CHAMBER OF COMMERCE	Meals, Lewis-Clark Valley Chamber of Commerce Natural Resources Committee Luncheon	19.1
				SPIRIT LAKE CHAMBER OF COMMERCE	2017 ANNUAL DUES	275
				BAYVIEW CHAMBER OF COMMERCE	2017 ANNUAL DUES	30
				COEUR D'ALENE CHAMBER OF COMMERCE	2017 ANNUAL DUES	20
					2017 ANNUAL DUES	2137
					2017 AUG UPBEAT BREAKFAST	7.5
					2017 LEGISLATIVE FORUM	10
					CDA CHAMBER 2017 ANNUAL MEETING	60
					GOVNR OTTER ADDRESS	20
					2017 ANNUAL MEMBER DUES	325
					2017 DUES	755
					2017 DUES	900
					2017 MEMBERSHIP	100
					DUES / 2017 SPONSOR THINK BIG FESTIVAL	250
					KJ7 SPONSORSHIP	40
					DUES - 2017	137.5
					DUES / 2017 SPONSOR THINK BIG FESTIVAL	290
					ID DUES	130
					ID DUES % ECON DEV	87.5
					Meals, Spokane Valley Chamber Business Lunch	20
					2017 DUES	312.5
					2017 DUES	20
					2017 DUES	25
					ANNUAL DUES	25
					DUES	565
					DUES - 2017	62.5
					DUES - 2017	12.5
					GOLD MEMBERSHIP	150
					GOLF T SHIRT CREATIVE	113.75
					GOLF TOURNAMENT AUCTION ADS	106.25
					MONTANA OUTREACH CHARITY GOLF REGISTRATION	587.5
					MONTANA OUTREACH POSTER/CHARITY GOLF	277.5
					MT GOLF EVENT LETTER PRODUCTION	142.5
					MT OUTREACH GOLF EVENT	92.5
					Mileage, 811 Golf Tournament - Mt. Country Club	15.05
					Mileage, 811 Golf Tournament - Mt. Country Club	15.05
					Mileage, Personal vehicle round trip for charity golf tournament	37.45
					Mileage, Personal vehicle round trip for charity golf tournament	37.45
					GOLF BANNER CREATIVE	462.68
					GOLF T SHIRT CREATIVE	113.75
					GOLF TOURNAMENT RULES BROCHURE	25
					MT GOLF TOURN THANK YOU AD	170
					MT GOLF TOURNAMENT RULES BROCHURE	305
					GOLF TOURNAMENT AD	479.4
					MT GOLF TOURNAMENT GIFT BASKET	123.96
					2017 ANNUAL MEMBERSHIP	595
					ANNUAL CHAMBER MEMBERSHIP RENEWAL	62.5
					CHAMBER DUES	399.5
					CHAMBER DUES	100
					DONATION	125
					DUES:CHAMPION	125
					MEMBER DUES	212.5
					MEMBERSHIP DUES	75
					MEMBERSHIP RENEWAL	60
					DONATION	2287.5
930200 Total						31104.61
935000	CD	AA	020 Professional Services	SENSKE	CHRISTMAS DECOR	5140.4
					CHRISTMAS	2570.2
935000 Total						7710.6
923000	CD	AA	885 Miscellaneous	ASSOCIATED INDUSTRIES MANAGEMENT SERVICE	AEL&P AFFIRMATIVE ACTION PLAN	1080
923000 Total						1080
923000	ED	AN	825 Donations	PLANTS OF THE WILD	GARDEN DONATION-WEST VALLEY OUTDOOR LEARN CNTR	63.59
923000 Total						63.59
925100	CD	AN	885 Miscellaneous	(blank)	Gift Cert #8799	25
	ED	AN	885 Miscellaneous	(blank)	Gift Cert 9059	125
					Gift Cert #8810	75
925100 Total						225
584000	ED	ID	885 Miscellaneous	(blank)	Gift Cert #8847	50
584000 Total						50
580000	ED	AN	235 Employee Misc Expenses	CORP CREDIT CARD	LENA FUNSTON-1-800-FLOWERS.COM,INC.	97.96
				James, David C	Misc. Recognition Ross Taylor retirement: Photo booklet	82.23
					Misc. Recognition Ross Taylor retirement: Gift Basket	140.11
					Gift Cert #8909	50
580000 Total						370.3
892000	GD	WA	885 Miscellaneous	(blank)	Gift Cert 8324	50
892000 Total						50
879000	GD	OR	885 Miscellaneous	(blank)	Gift Cert 8939	175
					Gift Cert 9083	50
879000 Total						225
557000	ED	AN	215 Employee Business Meals	(blank)	Kaiser - retirement luncheon	149.16
557000 Total						149.16
560000	ED	AN	215 Employee Business Meals	Kirkeby, Curtis A	Meals, PECCI Meeting and Terry Oliver Retirement	10
				Spacek, April Loreen	Meals, Scott Waples retirement	347.4
				Spacek, April Loreen	Misc. Scott Waples retirement	19.58
					Tips, Scott Waples retirement	50
560000 Total						426.98
539000	ED	AN	210 Employee Auto Mileage	Powell, Kevin D	Mileage, Retirement(hancock)hayden	60.99
				Alexander, Alexis Gazaway	Misc. Retirement Gift	300
539000 Total						360.99
535000	ED	AN	235 Employee Misc Expenses	Alexander, Alexis Gazaway	Misc. Operator Holiday Party	1347.61
535000 Total						1347.61
544000	ED	AN	210 Employee Auto Mileage	(blank)	Took Greg Gfeller on a tour of these plants before his retirement. I had department vehicle reserved but it was taken by someone	50.93
544000 Total						50.93
Grand Total						60301.76



As Recorded												
Sum of Transaction Amount	Accounting Year	As Recorded	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	Grand Total
Ferc Acct		CD.AA										
537000	2017						30.00					30.00
588000	2017				200.45							200.45
870000	2017							163.26				163.26
925100	2017	300.00										300.00
925200	2017		2,132.58									2,132.58
930200	2017	445.00						319.61				764.61
<b>Grand Total</b>		<b>745.00</b>	<b>2,132.58</b>	-	<b>200.45</b>	<b>30.00</b>	-	<b>482.87</b>	-	-	-	<b>3,590.90</b>

Corrected												
Sum of Transaction Amount	Accounting Year	Corrected	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	Grand Total
Ferc Acct		CD.AA										
537000	2017						30.00					30.00
588000	2017								200.45			200.45
870000	2017										163.26	163.26
925100	2017										300.00	300.00
925200	2017			200.00							1,932.58	2,132.58
930200	2017										764.61	764.61
<b>Grand Total</b>		<b>-</b>	<b>-</b>	<b>200.00</b>	<b>-</b>	<b>-</b>	<b>30.00</b>	<b>-</b>	<b>200.45</b>	<b>-</b>	<b>3,160.45</b>	<b>3,590.90</b>

Adjustment - System												
Sum of Transaction Amount	Accounting Year	Corrected	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	Grand Total
Ferc Acct		CD.AA										
537000	2017	-	-	-	-	(30.00)	30.00	-	-	-	-	-
588000	2017	-	-	-	(200.45)	-	-	-	200.45	-	-	-
870000	2017	-	-	-	-	-	-	(163.26)	-	-	163.26	-
925100	2017	(300.00)	-	-	-	-	-	-	-	-	300.00	-
925200	2017	-	(2,132.58)	200.00	-	-	-	-	-	-	1,932.58	-
930200	2017	(445.00)	-	-	-	-	-	(319.61)	-	-	764.61	-
<b>Grand Total</b>		<b>(745.00)</b>	<b>(2,132.58)</b>	<b>200.00</b>	<b>(200.45)</b>	<b>(30.00)</b>	<b>30.00</b>	<b>(482.87)</b>	<b>200.45</b>	<b>-</b>	<b>3,160.45</b>	<b>-</b>

Adjustment - WA Electric												
WA Electric	Accounting Year	Corrected	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	Grand Total
		CD.AA										
537000	2017	-	-	-	-	(19.61)	-	-	-	-	-	(19.61)
588000	2017	-	-	-	(200.45)	-	-	-	-	-	-	(200.45)
870000	2017	-	-	-	-	-	-	-	-	-	-	-
925100	2017	-	-	-	-	-	-	-	-	-	-	-
925200	2017	-	(1,132.47)	-	-	-	-	-	-	-	-	(1,132.47)
930200	2017	-	-	-	-	-	-	-	-	-	-	-
		<b>-</b>	<b>(1,132.47)</b>	<b>-</b>	<b>(200.45)</b>	<b>(19.61)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,352.53)</b>

Adjustment - WA Gas												
WA Gas	Accounting Year	Corrected	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	Grand Total
		CD.AA										
537000	2017	-	-	-	-	-	-	-	-	-	-	-
588000	2017	-	-	-	-	-	-	-	200.45	-	-	200.45
870000	2017	-	-	-	-	-	-	(79.86)	-	-	-	(79.86)
925100	2017	-	-	-	-	-	-	-	-	-	-	-
925200	2017	-	(337.69)	155.62	-	-	-	-	-	-	-	(182.08)
930200	2017	-	-	-	-	-	-	(156.35)	-	-	-	(156.35)
		<b>-</b>	<b>(337.69)</b>	<b>155.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(236.21)</b>	<b>200.45</b>	<b>-</b>	<b>-</b>	<b>(217.84)</b>

Total WA Electric	-	(1,132.47)	-	(200.45)	(19.61)	-	-	-	-	-	-	(1,352.53)
Total WA Gas	-	(337.69)	155.62	-	-	-	-	(236.21)	200.45	-	-	(217.84)
	<b>-</b>	<b>(1,470.16)</b>	<b>155.62</b>	<b>(200.45)</b>	<b>(19.61)</b>	<b>-</b>	<b>-</b>	<b>(236.21)</b>	<b>200.45</b>	<b>-</b>	<b>-</b>	<b>(1,570.37)</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/13/2018 Mgr. Review: \_\_\_\_\_

2.12-19



Sum of Transaction Amount Ferc Acct	Service	Jurisdictic	Expenditu	Vendor Name	Transaction Desc	Total
588000	ED	WA	890 Offi	STAPLES ADVANTAGE	OFFICE SUPPLIES	200.45
<b>588000 Total</b>						<b>200.45</b>
925200	CD	AN	885 Misr	DEPT OF CONSUMER & BUSINESS SERVICES IDAHO INDUSTRIAL COMMISSION	OREGON Q1 2017-WORKERS COMP & ASSESSMENT ID WORKER'S COMP-SPECIAL FUND	1932.58 200
<b>925200 Total</b>						<b>2132.58</b>
537000	ED	AN	235 Em	(blank) Kusnierz, Paul C	Parking for Idaho Chapter AFS meeting Parking, Parking for Idaho Chapter AFS meeting	0 30
<b>537000 Total</b>						<b>30</b>
870000	GD	AA	210 Em	Smith, Gene A	Mileage, Oregon managers meeting	111.82
			215 Em	Smith, Gene A	Meals, Oregon Managers Meeting	51.44
<b>870000 Total</b>						<b>163.26</b>
925100	CD	AA	845 Insu	MCGRIFF SEIBELS & WILLIAMS INC	STATE OF OREGON - PERMIT BOND STATE OF OREGON-PERMIT BOND	150 150
<b>925100 Total</b>						<b>300</b>
930200	CD	AA	235 Em	Gall, Jeremy A	Parking, Parking during travel to Medford for meeting with Oregon District Managers	15
			020 Prot	CORP CREDIT CARD	PATTY HANSON-IDAHO GOV STATE OF ID	430
	GD	AA	205 Airf	Burger, Linda Kay	Airfare, Alaska 0272141758345, Trip to Oregon for ELM meeting in Medford and OUNC meeting in Salem	319.61
<b>930200 Total</b>						<b>764.61</b>
<b>Grand Total</b>						<b>3590.9</b>

2.12-20

2-12-21

Adjustment No. 2.12  
Workpaper Ref. MR-LTIP

**Avista Utilities**  
**Restricted Stock Grants -- O & M**  
**Project Number: 09905868**  
**GL Account Number: 920000**

Month	Total Amount
201701	\$ 80,583
201702	\$ 164,037
201703	\$ 119,063
201704	\$ 121,228
201705	\$ 121,228
201706	\$ 118,543
201707	\$ 120,780
201708	\$ 115,961
201709	\$ 125,719
201710	\$ 120,793
201711	\$ 120,794
201712	\$ 99,287
<b>Total</b>	<b>\$ 1,428,015</b>

Allocated to Washington Electric

0.70328 Note 7	
0.68249 Note 4	
	<u>\$ 685,421.06</u>

Allocated to Washington Gas

0.20445 Note 7	
0.71354 Note 4	
	<u>\$ 208,323.53</u>

Allocated to Idaho Electric

0.70328 Note 7	
0.31751 Note 4	
	<u>\$ 318,873.59</u>

Allocated to Idaho Gas

0.20445 Note 7	
0.28646 Note 4	
	<u>\$ 83,634.21</u>

Allocated to Oregon

0.09227 Note 7	
	<u>\$ 131,762.98</u>

check \$ -

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2017**

**Net Adjustment - 2016**

Sum of Transaction Amount	CD AA	CD AN	CD WA	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
Ferc Acct								
870000	-	-	-	(8,360.00)	-	8,360.00	-	-
880000	-	-	-	(2,405.00)	-	2,405.00	-	-
921000	(11,065.00)	-	-	-	-	11,065.00	-	-
928000	-	-	2,070.00	-	(2,070.00)	-	-	-
930200	(5,200.00)	5,200.00	(12,435.00)	-	-	-	12,435.00	-
<b>Grand Total</b>	<b>(16,265.00)</b>	<b>5,200.00</b>	<b>(10,365.00)</b>	<b>(10,765.00)</b>	<b>(2,070.00)</b>	<b>21,830.00</b>	<b>12,435.00</b>	<b>-</b>

**WA - Electric - 2016**

	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	
870000	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%
880000	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%
921000	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%
928000	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%
930200	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%

WA - Electric	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	-	-	-	-
880000	-	-	-	-	-	-	-	-
921000	(5,311.00)	-	-	-	-	-	-	(5,311.00)
928000	-	-	2,070.00	-	-	-	-	-
930200	(2,495.90)	2,761.37	(12,435.00)	-	-	-	-	(12,169.54)
	<b>(7,806.90)</b>	<b>2,761.37</b>	<b>(10,365.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,480.53)</b>

**WA - GAS - 2016**

WA - Gas	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	
870000	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%
880000	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%
921000	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%
928000	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%
930200	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%

WA - Gas	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	(4,089.62)	-	-	-	(4,089.62)
880000	-	-	-	(1,176.50)	-	-	-	(1,176.50)
921000	(1,614.20)	-	-	-	-	-	-	(1,614.20)
928000	-	-	-	-	(2,070.00)	-	-	-
930200	(758.59)	823.41	-	-	-	-	-	64.82
	<b>(2,372.79)</b>	<b>823.41</b>	<b>-</b>	<b>(5,266.12)</b>	<b>(2,070.00)</b>	<b>-</b>	<b>-</b>	<b>(6,815.49)</b>

**WA - Total**

WA - Total Adjustment	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
<b>Total Electric</b>								
870000	-	-	-	-	-	-	-	-
880000	-	-	-	-	-	-	-	-
921000	(5,311.00)	-	-	-	-	-	-	(5,311.00)
928000	-	-	2,070.00	-	-	-	-	-
930200	(2,495.90)	2,761.37	(12,435.00)	-	-	-	-	(12,169.54)
	<b>(7,806.90)</b>	<b>2,761.37</b>	<b>(10,365.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,480.53)</b> E-MR-2

WA - Total Adjustment	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
<b>Total Gas</b>								
870000	-	-	-	(4,089.62)	-	-	-	(4,089.62)
880000	-	-	-	(1,176.50)	-	-	-	(1,176.50)
921000	(1,614.20)	-	-	-	-	-	-	(1,614.20)
928000	-	-	-	-	(2,070.00)	-	-	-
930200	(758.59)	823.41	-	-	-	-	-	64.82
	<b>(2,372.79)</b>	<b>823.41</b>	<b>-</b>	<b>(5,266.12)</b>	<b>(2,070.00)</b>	<b>-</b>	<b>-</b>	<b>(6,815.49)</b> G-MR-2

Prep by: \_\_\_\_\_

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2017**

**2016  
Balances As Recorded**

Sum of Transaction Amount								
Ferc Acct	CD AA	CD AN	CD WA	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
870000				8,360.00				8,360.00
880000				2,405.00				2,405.00
921000	11,065.00							11,065.00
928000					2,070.00			2,070.00
930200	5,200.00		12,435.00					17,635.00
<b>Grand Total</b>	<b>16,265.00</b>	<b>-</b>	<b>12,435.00</b>	<b>10,765.00</b>	<b>2,070.00</b>	<b>-</b>	<b>-</b>	<b>41,535.00</b>

MR-PR-3

**Balances with Corrected Recording**

Sum of Transaction Amount								
Ferc Acct	CD AA	CD AN	CD WA	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
870000						8,360.00		8,360.00
880000						2,405.00		2,405.00
921000						11,065.00		11,065.00
928000			2,070.00					2,070.00
930200		5,200.00					12,435.00	17,635.00
<b>Grand Total</b>	<b>-</b>	<b>5,200.00</b>	<b>2,070.00</b>	<b>-</b>	<b>-</b>	<b>21,830.00</b>	<b>12,435.00</b>	<b>41,535.00</b>

MR-PR-3

**Net Adjustment**

Sum of Transaction Amount								
Ferc Acct	CD AA	CD AN	CD WA	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
870000	-	-	-	(8,360.00)	-	8,360.00	-	-
880000	-	-	-	(2,405.00)	-	2,405.00	-	-
921000	(11,065.00)	-	-	-	-	11,065.00	-	-
928000	-	-	2,070.00	-	(2,070.00)	-	-	-
930200	(5,200.00)	5,200.00	(12,435.00)	-	-	-	12,435.00	-
<b>Grand Total</b>	<b>(16,265.00)</b>	<b>5,200.00</b>	<b>(10,365.00)</b>	<b>(10,765.00)</b>	<b>(2,070.00)</b>	<b>21,830.00</b>	<b>12,435.00</b>	<b>-</b>

MR-PR-1

Prep by: \_\_\_\_\_



Ferc Acct	Service	Jur	Accounting Period	Expenditure Organization	Project Number	Accounting Year	Task Number	Transaction Amount	Project Desc	Reclassified Service	Reclassified Jurisdiction	Purpose of Flight
921000	CD	AA	201708	Z88	9902800	2017	921320	7,540.00	Employment C	GD	OR	LU 659 LMC Meeting
870000	GD	AA	201709	Z88	09900165	2017	870000	1,175.00	Gas Ops Adm	GD	OR	LU 659 LMC Meeting
928000	GD	WA	201710	Z88	02800545	2017	928000	2,070.00	Wa Gas Regu	CD	WA	WA GRC Settlement Conference Dockets UE-170485 and UG-170486
921000	CD	AA	201709	Z88	09902800	2017	921320	3,525.00	Employment C	GD	OR	LU 659 LMC Meeting
930200	CD	WA	201708	Z88	02800300	2017	930220	12,435.00	Wa Charitable	ZZ	ZZ	Gonzaga Retreat
880000	GD	AA	201709	Z88	09902455	2017	880000	2,405.00	Gas System C	GD	OR	LU 659 LMC Meeting
930200	CD	AA	201702	Z89	09903691	2017	930200	5,200.00	Corporate Pl	CD	AN	Follow up meetings on the Dolan Case
870000	GD	AA	201710	Z88	09900165	2017	870000	7,185.00	Gas Ops Ad	GD	OR	LU 659 LMC Meeting
											41,535.00	

Accounting Period (All)

Sum of Transaction Amount	Service Jur		CD Total	GD		GD Total	Grand Total
	AA	WA		AA	WA		
928000				2,070.00	2,070.00	2,070.00	2,070.00
921000	11,065.00		11,065.00			11,065.00	11,065.00
870000				8,360.00	8,360.00	8,360.00	8,360.00
880000				2,405.00	2,405.00	2,405.00	2,405.00
930200	5,200.00	12,435.00	17,635.00			17,635.00	17,635.00
Grand Total	16,265.00	12,435.00	28,700.00	10,765.00	2,070.00	12,835.00	41,535.00

2-12-24

2.12-25

Adjustment No. \_\_\_\_\_  
Workpaper Ref. MR-DO-1

**Avista Utilities**  
**Washington Jurisdiction**  
**Proforma Insurance Adjustment**  
**For the Twelve Months ended December 31, 2017**

**Test Period Expense:**  
**Test Period Insurance Expense** **Amount**  
**\$ (64,385)**

Allocated to Washington Electric

0.70328 Note 7  
0.68249 Note 4 \$ (30,903)

Allocated to Washington Gas

0.20445 Note 7  
0.71354 Note 4 \$ (9,393)

			<i>Electric</i>	
FERC 925	\$	(21,632.10)		70%
FERC 924	\$	(9,270.90)		30%
	\$	<u>(30,903.00)</u>		

2018 D & O Premiums (Estimated)

Actual - Invoiced 12 29 17

Carrier	2016 Premiums	Increase/Decrease	2017 Premium	2016		Amount	Amount Allocated to AELP
				Utility Allocated %	Utility Allocated		
AEGIS (\$35M)	\$615,000	8.1%	\$665,000	94.0%	\$625,100	\$39,900	
AEGIS (\$35M) taxes	\$6,584	5.9%	\$6,973	94.0%	\$6,555	\$418	
AEGIS -Continuity Credit (1)	-\$301,466	10.4%	-\$332,958	96.4%	-\$320,972	-\$11,986	
EIM (\$30M xs \$35M)	\$263,550	0.0%	\$263,550	100.0%	\$263,550		
EIM (\$30M xs \$35M) taxes	\$5,535	0.0%	\$5,535	100.0%	\$5,535		
XL Specialty(\$15M xs \$65M)	\$80,000	0.0%	\$80,000	100.0%	\$80,000		
Twin City(\$15M xs \$80M)	\$60,000	0.0%	\$60,000	100.0%	\$60,000		
Zurich(\$15M xs \$95M)	\$52,065	0.0%	\$52,065	100.0%	\$52,065		
XL Speciality (\$15M xs \$100) Side A/DIC	\$75,000	0.0%	\$75,000	100.0%	\$75,000		
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	0.0%	\$52,000	100.0%	\$52,000		
			<b>\$927,164</b>		<b>\$898,833</b>		

2016 Estimated D & O Premium Total Allocated to Avista

\$898,833

Summary:

2017 Total D&O Premiums	927,164
Less: 10%	(92,716)
90% of D&O Premiums	834,448
Utility Expense	898,833
Difference - Adjustment	<b>(64,385)</b>



2.12-27

Provision for Rate Refund Prior Period Adjustment

Per Results (E-OPS-12A, G-OPS-12A)  
 2017 Earning Sharing Estimate  
 Prior Period Adjustment

	Electric \$000s	Natural Gas \$000s
Per Results (E-OPS-12A, G-OPS-12A)	(1,182)	(2,392)
2017 Earning Sharing Estimate	(1,051)	(2,368)
Prior Period Adjustment	130	24

GL Account Balance

Data Source: Financial Reporting

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
229000	ACCUMULATED PROVISION - RATE F ED		WA	201701	-2,345,550	0	-2,345,550
				201702	-2,345,550	0	-2,345,550
				201703	-2,345,550	0	-2,345,550
				201704	-2,345,550	0	-2,345,550
				201705	-2,345,550	0	-2,345,550
				201706	-2,345,550	-130,155	-2,475,705
				201707	-2,475,705	0	-2,475,705
				201708	-2,475,705	2,475,704	-1
				201709	-1	0	-1
				201710	-1	0	-1
				201711	-1	0	-1
				201712	-1	-1,051,428	-1,051,429
				WA - Summary			
ED - Summary						1,294,121	
GD	WA		WA	201701	-2,767,455	0	-2,767,455
				201702	-2,767,455	0	-2,767,455
				201703	-2,767,455	0	-2,767,455
				201704	-2,767,455	0	-2,767,455
				201705	-2,767,455	0	-2,767,455
				201706	-2,767,455	-617,101	-3,384,556
				201707	-3,384,556	0	-3,384,556
				201708	-3,384,556	2,791,326	-593,230
				201709	-593,230	-207,262	-800,492
				201710	-800,492	0	-800,492
				201711	-800,492	0	-800,492
				201712	-800,492	-1,567,779	-2,368,271
				WA - Summary			
GD - Summary						399,184	
229000 - Summary						1,693,305	
449100	PROVISION FOR RATE REFUND	ED	WA	201701	0	0	0
				201702	0	0	0
				201703	0	0	0
				201704	0	0	0
				201705	0	0	0
				201706	0	130,155	130,155
				201707	130,155	0	130,155
				201708	130,155	0	130,155
				201709	130,155	0	130,155
				201710	130,155	0	130,155
				201711	130,155	0	130,155
				201712	130,155	1,051,428	1,181,583
				WA - Summary			
ED - Summary						1,181,583	
449100 - Summary						1,181,583	
496100	PROVISION FOR RATE REFUND	GD	WA	201701	0	0	0
				201702	0	0	0
				201703	0	0	0
				201704	0	0	0
				201705	0	0	0
				201706	0	617,101	617,101
				201707	617,101	0	617,101
				201708	617,101	0	617,101
				201709	617,101	207,262	824,363
				201710	824,363	0	824,363
				201711	824,363	0	824,363
				201712	824,363	1,567,779	2,392,142
				WA - Summary			
GD - Summary						2,392,142	
496100 - Summary						2,392,142	
Overall - Summary						5,267,030	

### Transaction Detail

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Journal Name	Transaction Description	Transaction Amount
229000	ACCUMULATED PROVISION - RATE R	ED	WA	201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2016 Earnings test adjustment	-130,155
				201708	440-DECOUPLING 201708 DJ USD	Trnsf 2016 Earn Test Provision for Rate Refund	2,475,704
				201712	403-EARNINGS TEST ACCRUAL 201712 DJ USD	2017 Q4 Earnings test accrual	-627,112
				201712	NSJ029 - Earnings Test Additional Accrua	Journal Import Created	-424,316
<b>WA - Summary</b>							<b>1,294,121</b>
<b>ED - Summary</b>							<b>1,294,121</b>
GD	WA	201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2016 Earnings test adjustment	-23,101
						2017 Q2 Earnings test accrual	-594,000
						Trnsf 2016 Earn Test Provision for Rate Refund	2,791,326
						2017 Q3 Earnings test accrual	-207,262
						2017 Q4 Earnings test accrual	-1,707,650
						Journal Import Created	139,871
<b>WA - Summary</b>							<b>399,184</b>
<b>GD - Summary</b>							<b>399,184</b>
<b>229000 - Summary</b>							<b>1,693,305</b>
449100	PROVISION FOR RATE REFUND	ED	WA	201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2016 Earnings test adjustment	130,155
				201712	403-EARNINGS TEST ACCRUAL 201712 DJ USD	2017 Q4 Earnings test accrual	627,112
				201712	NSJ029 - Earnings Test Additional Accrua	Journal Import Created	424,316
<b>WA - Summary</b>							<b>1,181,583</b>
<b>ED - Summary</b>							<b>1,181,583</b>
<b>449100 - Summary</b>							<b>1,181,583</b>
496100	PROVISION FOR RATE REFUND	GD	WA	201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2016 Earnings test adjustment	23,101
				201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2017 Q2 Earnings test accrual	594,000
				201709	403-EARNINGS TEST ACCRUAL 201709 DJ USD	2017 Q3 Earnings test accrual	207,262
				201712	403-EARNINGS TEST ACCRUAL 201712 DJ USD	2017 Q4 Earnings test accrual	1,707,650
				201712	NSJ029 - Earnings Test Additional Accrua	Journal Import Created	-139,871
<b>WA - Summary</b>							<b>2,392,142</b>
<b>GD - Summary</b>							<b>2,392,142</b>
<b>496100 - Summary</b>							<b>2,392,142</b>
<b>Overall - Summary</b>							<b>5,267,030</b>

For Internal Use Only

2.12.28

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	382,441,989	0	382,441,989	259,527,850	0	259,527,850	122,914,139	0	122,914,139
99	442200	Commercial - Firm & Int.	312,422,739	0	312,422,739	220,686,184	0	220,686,184	91,736,555	0	91,736,555
1	442300	Industrial	111,162,152	0	111,162,152	64,502,148	0	64,502,148	46,660,004	0	46,660,004
99	444000	Public Street & Highway Lighting	7,483,805	0	7,483,805	4,872,504	0	4,872,504	2,611,301	0	2,611,301
99	448000	Interdepartmental Revenue	1,277,422	0	1,277,422	1,004,940	0	1,004,940	272,482	0	272,482
99	499XXX	Unbilled Revenue	(1,769,378)	0	(1,769,378)	(1,302,297)	0	(1,302,297)	(467,081)	0	(467,081)
TOTAL SALES TO ULTIMATE CUSTOMERS			813,018,729	0	813,018,729	549,291,329	0	549,291,329	263,727,400	0	263,727,400
1	447XXX	Sales for Resale	0	88,779,013	88,779,013	0	58,017,085	58,017,085	0	30,761,928	30,761,928
TOTAL SALES OF ELECTRICITY			813,018,729	88,779,013	901,797,742	549,291,329	58,017,085	607,308,414	263,727,400	30,761,928	294,489,328
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(1,181,583)	0	(1,181,583)	(1,181,583)	0	(1,181,583)	0	0	0
99	451000	Miscellaneous Service Revenue	360,115	0	360,115	208,331	0	208,331	151,784	0	151,784
1	453000	Sales of Water & Water Power	0	363,668	363,668	0	237,657	237,657	0	126,011	126,011
1	454000	Rent from Electric Property	2,656,926	110,811	2,767,737	1,670,839	72,415	1,743,254	986,087	38,396	1,024,483
1	456XXX	Other Electric Revenues	(7,955,674)	93,780,251	85,824,577	(4,769,763)	61,285,394	56,515,631	(3,185,911)	32,494,857	29,308,946
TOTAL OTHER OPERATING REVENUE			(6,120,216)	94,254,730	88,134,514	(4,072,176)	61,595,466	57,523,290	(2,048,040)	32,659,264	30,611,224
TOTAL ELECTRIC REVENUE			806,898,513	183,033,743	989,932,256	545,219,153	119,612,551	664,831,704	261,679,360	63,421,192	325,100,552

2-12-29



2.13

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.13
	Workpaper Reference	E-EWPC
	REVENUES	
1	Total General Business	\$2,655 ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	2,655
5	Other Revenue	-
6	Total Electric Revenue	2,655
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(2,295) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(2,295)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	102 ✓
16	Total Distribution	102
17	Customer Accounting	15
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	5 ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	5
24	Total Electric Expenses	(2,173)
25	OPERATING INCOME BEFORE FIT	4,828
	FEDERAL INCOME TAX	
26	Current Accrual	887
27	Debt Interest	-
28	Deferred Income Taxes	803
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$3,138 ✓
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.13-1

Avista Corporation  
 Eliminate Washington ERM/REC  
 12 Months Ended December 31, 2017

NET ERM/REC Adjustment			
<u>Adjustment (\$000)</u>	<u>Add Back Revenue</u>	<u>Remove Deferral &amp; Amort.</u>	<u>Total Adjustment</u>
Revenue	2,655	-	2,655
	-	-	-
Account 557	-	(2,295)	(2,295)
Excise tax	102	-	102
Uncollectibles	15	-	15
Other (commission fees)	5	-	5
Total expenses	122	(2,295)	(2,173)
Net income before income taxes	2,533	2,295	4,828
FIT	0.35 887	803	1,690
Net income	1,646	1,492	3,138
			check
		ERM	1,082
		REC	2,055
		TOTAL	3,137

**Avista Corporation**  
**Eliminate Washington ERM/REC**  
**12 Months Ended December 31, 2017**

		ERM			
		Rebate	557.290	557.280	410.1
	Conv Factor in Effect	Revenue	Amortization	Deferrals	DFIT
Jan-17	0.953637	-	-	-	-
Feb-17	0.953637	-	-	-	-
Mar-17	0.953637	-	-	168,780	(59,073)
Apr-17	0.953637	-	-	1,116,064	(390,622)
May-17	0.953637	-	-	493,872	(172,855)
Jun-17	0.953637	-	-	79,780	(27,923)
Jul-17	0.953853	-	-	(1,056,087)	369,630
Aug-17	0.953853	-	-	(802,409)	280,843
Sep-17	0.953853	-	-	-	-
Oct-17	0.953853	-	-	-	-
Nov-17	0.953853	-	-	-	-
Dec-17	0.953853	-	-	1,664,805	(582,682)
<b>Total</b>		-	-	1,664,805	(582,682)

ERM-2

Revenue Related Expenses - from GRC

Excise Tax	0.038516	-
Uncollect.	0.005631	-
Commission Fee	0.002000	-
<b>Total</b>	0.046147	-

RCF-1

<u>Account 557 as Recorded</u>	<u>ERM</u>	<u>Adjust</u>	<u>Total</u>	
Deferrals	1,664,805	-	1,664,805	Debit
Amortizations	-	-	-	Credit
Net	1,664,805	-	1,664,805	Credit
Account 410.10	(582,682)	-	(582,682)	Debit

ERM Adjustment			
<u>Adjustment (\$000)</u>	<u>Add Back Revenue</u>	<u>Remove Deferral &amp; Amort.</u>	<u>Total Adjustment</u>
Revenue	-	-	-
Account 557	-	(1,665)	(1,665)
Excise tax	-	-	-
Uncollectibles	-	-	-
Other (commission fees)	-	-	-
Total expenses	-	(1,665)	(1,665)
Net income before income taxes	-	1,665	1,665
FIT	0.35	583	583
<b>Net income</b>	-	1,082	1,082

**Avista Corporation**  
**Eliminate Washington REC**  
**12 Months Ended December 31, 2017**

		REC			
		Rebate	557.324	557.322	410.1
Conv Factor in					
	Effect	Revenue	Amortization	Deferrals	DFIT
Jan-17	0.953637	(223,678)	(213,308)	635,042	(147,607)
Feb-17	0.953637	(194,553)	(185,533)	1,889	64,275
Mar-17	0.953637	(175,289)	(167,162)	454,452	(100,552)
Apr-17	0.953637	(157,867)	(150,548)	442,668	(102,242)
May-17	0.953637	(147,815)	(140,962)	265,971	(43,753)
Jun-17	0.953637	(150,054)	(143,097)	437,627	(103,086)
Jul-17	0.953853	(223,467)	(213,155)	192,238	7,321
Aug-17	0.953853	(295,641)	(281,998)	(4,178)	100,162
Sep-17	0.953853	(278,874)	(266,005)	174,472	32,037
Oct-17	0.953853	(214,974)	(205,054)	172,059	11,548
Nov-17	0.953853	(288,811)	(275,483)	191,765	29,301
Dec-17	0.953853	(303,684)	(289,670)	198,327	31,970
Total		(2,654,707)	(2,531,975)	3,162,332	(220,626)
			REC-2	REC-2	

Revenue Related Expenses - from GRC

Excise Tax	0.038516	(102,249)
Uncollect.	0.005631	(14,949)
Commission Fee	0.002000	(5,309)
Total	0.046147	(122,507)

RCF-1

<u>Account 557 as Recorded</u>	REC	Adjust	Total	
Deferrals	3,162,332	-	3,162,332	Debit
Amortizations	(2,531,975)	-	(2,531,975)	Credit
Net	630,357	-	630,357	Debit
Account 410.10	(220,626)	-	(220,626)	Credit

<b>REC Adjustment</b>			
<b>12 Months Ended December 31, 2017</b>			
	Add Back	Remove	Total
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral &amp; Amort.</u>	<u>Adjustment</u>
Revenue	2,655		2,655
Account 557		(630)	(630)
Excise tax	102		102
Uncollectibles	15		15
Other (commission fees)	5		5
Total expenses	122	(630)	(508)
Net income before income taxes	2,533	630	3,163
FIT	0.35	887	221
Net income	1,646	409	2,055



Expression based filters have been applied

Accounting Period	Jur	SVC	FERC Account	Transaction Description	Journal Name	Transaction Amount	Deferral	Interest	Transfer	DFIT	Total
201701	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201701 DJ USD	\$ (52,693)		\$ (52,693)			\$ (52,693)
201702	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201702 DJ USD	\$ (52,693)		\$ (52,693)			\$ (52,693)
201703	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201703 DJ USD	\$ (52,693)		\$ (52,693)			\$ (52,693)
201704	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201704 DJ USD	\$ (52,693)		\$ (52,693)			\$ (52,693)
201705	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201705 DJ USD	\$ (52,693)		\$ (52,693)			\$ (52,693)
201706	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201706 DJ USD	\$ (52,693)		\$ (52,693)			\$ (52,693)
201707	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201707 DJ USD	\$ (63,900)		\$ (63,900)			\$ (63,900)
201707	WA	ED	182350	Prudency Approval Received in WA - Transfer 2016 Bal	481-WA ERM 201707 DJ USD	\$ (3,401,587)			\$ (3,401,587)		\$ (3,401,587)
201708	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201708 DJ USD	\$ (63,900)		\$ (63,900)			\$ (63,900)
201709	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201709 DJ USD	\$ (63,900)		\$ (63,900)			\$ (63,900)
201710	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201710 DJ USD	\$ (63,900)		\$ (63,900)			\$ (63,900)
201711	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201711 DJ USD	\$ (63,900)		\$ (63,900)			\$ (63,900)
201712	WA	ED	182350	Interest Accrual for Amortization Balance	481-WA ERM 201712 DJ USD	\$ (63,900)		\$ (63,900)			\$ (63,900)
						\$ (4,101,145)	\$ -	\$ (699,558)	\$ (3,401,587)	\$ -	\$ (4,101,145)
201701	WA	ED	186280	Balance Transfer from 186280 to 186290	481-WA ERM 201701 DJ USD	\$ 3,342,983			\$ 3,342,983		\$ 3,342,983
201703	WA	ED	186280	Current Year ERM (2017)	481-WA ERM 201703 DJ USD	\$ (168,780)	\$ (168,780)				\$ (168,780)
201703	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201703 DJ USD	\$ (248)		\$ (248)			\$ (248)
201704	WA	ED	186280	Current Year ERM (2017)	481-WA ERM 201704 DJ USD	\$ (1,116,064)	\$ (1,116,064)				\$ (1,116,064)
201704	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201704 DJ USD	\$ (2,134)		\$ (2,134)			\$ (2,134)
201705	WA	ED	186280	Current Year ERM (2017)	481-WA ERM 201705 DJ USD	\$ (493,872)	\$ (493,872)				\$ (493,872)
201705	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201705 DJ USD	\$ (4,497)		\$ (4,497)			\$ (4,497)
201706	WA	ED	186280	Current Year ERM (2017)	481-WA ERM 201706 DJ USD	\$ (79,780)	\$ (79,780)				\$ (79,780)
201706	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201706 DJ USD	\$ (5,339)		\$ (5,339)			\$ (5,339)
201707	WA	ED	186280	Current Year ERM (2017)	481-WA ERM 201707 DJ USD	\$ 1,056,087	\$ 1,056,087				\$ 1,056,087
201707	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201707 DJ USD	\$ (3,960)		\$ (3,960)			\$ (3,960)
201708	WA	ED	186280	Current Year ERM (2017)	481-WA ERM 201708 DJ USD	\$ 802,409	\$ 802,409				\$ 802,409
201708	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201708 DJ USD	\$ (1,219)		\$ (1,219)			\$ (1,219)
201709	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201709 DJ USD	\$ (36)		\$ (36)			\$ (36)
201710	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201710 DJ USD	\$ (36)		\$ (36)			\$ (36)
201711	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201711 DJ USD	\$ (36)		\$ (36)			\$ (36)
201712	WA	ED	186280	Current Year ERM (2017)	481-WA ERM 201712 DJ USD	\$ (1,664,805)	\$ (1,664,805)				\$ (1,664,805)
201712	WA	ED	186280	Current Year ERM Interest Accrual (2017)	481-WA ERM 201712 DJ USD	\$ (2,491)		\$ (2,491)			\$ (2,491)
						\$ 1,658,182	ERM-1 \$ (1,664,805)	\$ (19,996)	\$ 3,342,983	\$ -	\$ 1,658,182
201703	WA	ED	557280	Current Year ERM Deferral Expense (2017)	481-WA ERM 201703 DJ USD	\$ 168,780	\$ 168,780				\$ 168,780
201704	WA	ED	557280	Current Year ERM Deferral Expense (2017)	481-WA ERM 201704 DJ USD	\$ 1,116,064	\$ 1,116,064				\$ 1,116,064
201705	WA	ED	557280	Current Year ERM Deferral Expense (2017)	481-WA ERM 201705 DJ USD	\$ 493,872	\$ 493,872				\$ 493,872
201706	WA	ED	557280	Current Year ERM Deferral Expense (2017)	481-WA ERM 201706 DJ USD	\$ 79,780	\$ 79,780				\$ 79,780
201707	WA	ED	557280	Current Year ERM Deferral Expense (2017)	481-WA ERM 201707 DJ USD	\$ (1,056,087)	\$ (1,056,087)				\$ (1,056,087)
201708	WA	ED	557280	Current Year ERM Deferral Expense (2017)	481-WA ERM 201708 DJ USD	\$ (802,409)	\$ (802,409)				\$ (802,409)
201712	WA	ED	557280	Current Year ERM Deferral Expense (2017)	481-WA ERM 201712 DJ USD	\$ 1,664,805	\$ 1,664,805				\$ 1,664,805

2-13-4

Prep By: AB  
 Date: 3/15/2018

Mgr. Review: \_\_\_\_\_

					\$	1,664,805	\$	-	\$	-	\$	-	\$	1,664,805
201701	WA	ED	186290	Balance Transfer from 186280 to 186290	481-WA ERM 201701 DJ USD	\$	(3,342,983)			\$	(3,342,983)		\$	(3,342,983)
201701	WA	ED	186290	Correction from Dec 2016. Recorded \$539 Instead of \$253.	481-WA ERM 201701 DJ USD	\$	286			\$	286		\$	286
201701	WA	ED	186290	Interest Accrual for 2016 Pending Balance	481-WA ERM 201701 DJ USD	\$	(9,815)			\$	(9,815)		\$	(9,815)
201702	WA	ED	186290	Interest Accrual for 2016 Pending Balance	481-WA ERM 201702 DJ USD	\$	(9,815)			\$	(9,815)		\$	(9,815)
201703	WA	ED	186290	Interest Accrual for 2016 Pending Balance	481-WA ERM 201703 DJ USD	\$	(9,815)			\$	(9,815)		\$	(9,815)
201704	WA	ED	186290	Interest Accrual for 2016 Pending Balance	481-WA ERM 201704 DJ USD	\$	(9,815)			\$	(9,815)		\$	(9,815)
201705	WA	ED	186290	Interest Accrual for 2016 Pending Balance	481-WA ERM 201705 DJ USD	\$	(9,815)			\$	(9,815)		\$	(9,815)
201706	WA	ED	186290	Interest Accrual for 2016 Pending Balance	481-WA ERM 201706 DJ USD	\$	(9,815)			\$	(9,815)		\$	(9,815)
201707	WA	ED	186290	Prudency Approval Received in WA - Transfer 2016 Bal	481-WA ERM 201707 DJ USD	\$	3,401,587			\$	3,401,587		\$	3,401,587
					\$	-	\$	-	\$	(58,604)	\$	58,604	\$	-
201701	WA	ED	283280	WA ERM	114-DFIT MISC 201701 DJ USD	\$	21,778			\$	21,778		\$	21,778
201702	WA	ED	283280	WA ERM	114-DFIT MISC 201702 DJ USD	\$	21,878			\$	21,878		\$	21,878
201703	WA	ED	283280	WA ERM	114-DFIT MISC 201703 DJ USD	\$	81,038			\$	81,038		\$	81,038
201704	WA	ED	283280	WA ERM	114-DFIT MISC 201704 DJ USD	\$	413,247			\$	413,247		\$	413,247
201705	WA	ED	283280	WA ERM	114-DFIT MISC 201705 DJ USD	\$	196,307			\$	196,307		\$	196,307
201706	WA	ED	283280	WA ERM	114-DFIT MISC 201706 DJ USD	\$	51,669			\$	51,669		\$	51,669
201707	WA	ED	283280	WA ERM	114-DFIT MISC 201707 DJ USD	\$	(345,879)			\$	(345,879)		\$	(345,879)
201708	WA	ED	283280	WA ERM	114-DFIT MISC 201708 DJ USD	\$	(258,052)			\$	(258,052)		\$	(258,052)
201709	WA	ED	283280	WA ERM	114-DFIT MISC 201709 DJ USD	\$	22,378			\$	22,378		\$	22,378
201710	WA	ED	283280	WA ERM	114-DFIT MISC 201710 DJ USD	\$	22,378			\$	22,378		\$	22,378
201711	WA	ED	283280	WA ERM	114-DFIT MISC 201711 DJ USD	\$	22,378			\$	22,378		\$	22,378
201712	WA	ED	283280	2018 Tax Rate Change to 21%	NSI027 - 2018 Tax Rate Change 2	\$	(3,322,707)			\$	(3,322,707)		\$	(3,322,707)
201712	WA	ED	283280	WA ERM	114-DFIT MISC 201712 DJ USD	\$	605,919			\$	605,919		\$	605,919
<b>Overall - Summary</b>					\$	<b>(2,467,669)</b>	\$	-	\$	-	\$	-	\$	<b>(2,467,668)</b>

2.13-5

2.13-6

Jurisdiction	WA
Service	ED

Sum of Transaction Amount Row Labels	Column Labels			
	186322	186323	557322	557324
201701	\$ 235,126.00		\$ 635,042.00	\$ (213,308.00)
201702	\$ 208,406.00		\$ 1,889.00	\$ (185,533.00)
201703	\$ 190,968.00		\$ 454,452.00	\$ (167,162.00)
201704	\$ 175,195.00		\$ 442,668.00	\$ (150,548.00)
201705	\$ 166,380.00		\$ 265,971.00	\$ (140,962.00)
201706	\$ 169,267.02		\$ 437,627.12	\$ (143,097.02)
201707	\$ (5,721,115.00)	\$ (192,742.27)	\$ 192,238.27	\$ (213,155.00)
201708	\$ 279,802.54	\$ 3,171.67	\$ (4,178.00)	\$ (281,998.00)
201709	\$ 265,259.48	\$ (175,928.79)	\$ 174,472.00	\$ (266,005.00)
201710	\$ 205,554.83	\$ (174,432.65)	\$ 172,059.00	\$ (205,054.00)
201711	\$ 277,255.26	\$ (195,101.28)	\$ 191,765.00	\$ (275,483.00)
201712	\$ 292,937.57	\$ (202,695.40)	\$ 198,327.00	\$ (289,670.00)
<b>Grand Total</b>	<b>\$ (3,254,963.30)</b>	<b>\$ (937,728.72)</b>	<b>\$3,162,332</b>	<b>-\$2,531,975</b>
			<b>REC-1</b>	<b>REC-1</b>

Prep By: AB  
Date: 3/15/2018

Mgr. Review: \_\_\_\_\_

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.14

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.14
	Workpaper Reference	E-NPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(7) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(7)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(7)
25	OPERATING INCOME BEFORE FIT	7
FEDERAL INCOME TAX		
26	Current Accrual	2
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$5
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

**AVISTA UTILITIES  
NEZ PERCE SETTLEMENT ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2017  
ELECTRIC**

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	65.350%	34.650%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,828	\$512,232	
	Less: Insurance Proceeds		-\$22,008	
			\$490,224	
Idaho	Allocated Annual Payments	\$872,500		\$302,321
	Less: Insurance Proceeds			-\$13,368
				\$288,953
Directly Assigned	Account 55/200 Recorded Amounts (Results Report E-557-12A)	\$818,702	\$497,498	\$321,204
	Adjustment to Account 557	-\$39,525	-7,274	-32,251
	Federal Income Tax	-35% 13,834	2,546	11,288
	Net Expense Adjustment	-25,691	-4,728	-20,963
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498		
	Annual Payments Direct Idaho	51,670		
	Annual Payments Allocated Electric	783,828		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	2,500,000	
	1/31/2000 - 1/31/2043 Annual Payments		835,498	
	Total Payments over 45 Years		39,261,912	
	Levelized Amortization	872,500		

Prep by: \_\_\_\_\_

2.15

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Incentives
	Adjustment Number	2.15
	Workpaper Reference	E-RI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(737)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(737)
24	Total Electric Expenses	(737)
25	OPERATING INCOME BEFORE FIT	737
	FEDERAL INCOME TAX	
26	Current Accrual	258
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$479
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0



*Jma*



Res Incentive Adjustment  
December 31, 2017

	percent of total	26%	2%	58%	14%	100%
	REF	Capital	Non-Operating	Operating	Other	TOTAL (input)
<b>Non-Executive Employee</b>						
2017 Base <sup>1</sup> Level (incl PR Tax)	JE-1	\$ 2,513,193	\$ 193,323	\$ 5,606,354	\$ 1,353,258	\$ 9,666,127
Six-Year Average (in 2015 GRC) <sup>2</sup>		102%	102%	102%	102%	102%
Restated Six Year Average	(a)	\$ 2,563,457	\$ 197,189	\$ 5,718,481	\$ 1,380,323	\$ 9,859,450
<b>Executive Officer</b>						
2017 Base Amount	JE-1	\$ -	\$ 1,615,544	\$ 1,077,030	\$ -	\$ 2,692,574
Six-Year Average (in 2015 GRC) <sup>2</sup>		0%	107%	108%	0%	107%
Restated Six Year Average	(b)	\$ -	\$ 1,728,632	\$ 1,163,192	\$ -	\$ 2,891,824
<b>Restated Total Executive and Non-Executive</b>	(c) = (a) + (b)	\$ 2,563,457	\$ 1,925,821	\$ 6,881,673	\$ 1,380,323	\$ 12,751,274
Executive Accrual (Expense)	E-1	\$ -	\$ 1,374,271	\$ 1,129,380	\$ -	\$ 2,503,651
Non-Executive Accrual (Expense)	NE-1	\$ 3,267,155	\$ 251,320	\$ 7,288,268	\$ 1,759,237	\$ 12,565,980
Total Accrual (Expense)	(d)	\$ 3,267,155	\$ 1,625,591	\$ 8,417,648	\$ 1,759,237	\$ 15,069,631
<b>Step Three: Adjustment</b>	(e) = (c) + (d)	\$ (703,698)	\$ 300,230	\$ (1,535,976)	\$ (378,914)	\$ (2,318,357)

Total Operating Adjustment	\$ (1,535,976)
WA - ELECTRIC	
0.70328	
0.68249	\$ (737,240) ✓
WA - NATURAL GAS	
0.20445	
0.71354	\$ (224,073)
ID - ELECTRIC	
0.70328	
0.31751	\$ (342,981)
ID - NATURAL GAS	
0.20445	
0.28646	\$ (89,957)
OR-NATIONAL GAS	
0.09227	\$ (141,724)
check \$	-

<sup>1</sup>Base amount of incentive represents payout amount calculated at a 100% level: (2017 Actual Employee Earnings) x (approved payout eligibility percent by grade level) x (100% of Short Term Incentive Plan Approved Metrics) = BASE LEVEL. Restating incentive to "base level" effectively removes any potential prior period adjustments and eliminates double-counting of the 2017 actual payout percent.

<sup>2</sup>Based on most recently approved GRC UE-150204

Prep By: AB

Mgr. Review: \_\_\_\_\_

Date: 4/16/2018

2.15-1



Sum of Transaction Amount	Column Labels					Grand Total	
Row Labels	CAP	NONE	NONOP	OPER	OTHER		
<b>201701</b>	<b>\$ 121,289.42</b>		<b>\$ 11,138.19</b>	<b>\$ 395,492.96</b>	<b>\$ 168,320.99</b>	<b>\$ 696,241.56</b>	
512 Incentive Loading-NU	\$107,702.27		\$11,137.34	\$369,195.23	\$161,040.39	\$649,075.23	
514 Incentive Loading-Union	\$13,587.15		\$0.85	\$26,297.73	\$7,280.60	\$47,166.33	
<b>201702</b>	<b>\$ 143,233.81</b>		<b>\$ 10,070.58</b>	<b>\$ 353,587.54</b>	<b>\$ 44,108.43</b>	<b>\$ 551,000.36</b>	
512 Incentive Loading-NU	\$126,613.73		\$10,070.93	\$331,876.93	\$39,885.78	\$508,447.37	
514 Incentive Loading-Union	\$16,620.08		-\$0.35	\$21,710.61	\$4,222.65	\$42,552.99	
<b>201703</b>	<b>\$ 146,950.23</b>		<b>\$ 12,582.35</b>	<b>\$ 426,134.42</b>	<b>\$ 133,251.31</b>	<b>\$ 718,918.31</b>	
512 Incentive Loading-NU	\$130,062.15		\$12,582.35	\$400,968.55	\$125,881.41	\$669,494.46	
514 Incentive Loading-Union	\$16,888.08			\$25,165.87	\$7,369.90	\$49,423.85	
<b>201704</b>	<b>\$ 154,169.87</b>		<b>\$ 6,812.45</b>	<b>\$ 337,134.40</b>	<b>\$ 86,900.70</b>	<b>\$ 585,017.42</b>	
512 Incentive Loading-NU	\$136,166.69		\$6,805.92	\$315,854.28	\$82,839.72	\$541,666.61	
514 Incentive Loading-Union	\$18,003.18		\$6.53	\$21,280.12	\$4,060.98	\$43,350.81	
<b>201705</b>	<b>\$ 163,223.09</b>	<b>583.38</b>	<b>\$ 9,452.36</b>	<b>\$ 415,167.91</b>	<b>\$ 139,496.50</b>	<b>\$ 727,923.24</b>	
512 Incentive Loading-NU	\$143,024.83	\$583.38	\$9,453.54	\$391,488.47	\$130,320.70	\$674,870.92	
514 Incentive Loading-Union	\$20,198.26		-\$1.18	\$23,679.44	\$9,175.80	\$53,052.32	
<b>201706</b>	<b>\$ 312,421.74</b>	<b>383.7</b>	<b>\$ 13,273.54</b>	<b>\$ 591,773.59</b>	<b>\$ 95,509.69</b>	<b>\$ 1,013,362.26</b>	
512 Incentive Loading-NU	\$271,886.34	\$383.70	\$13,085.78	\$554,984.72	\$95,341.67	\$935,682.21	
514 Incentive Loading-Union	\$40,535.40		\$187.76	\$36,788.87	\$168.02	\$77,680.05	
<b>201707</b>	<b>\$ 221,592.40</b>	<b>288.81</b>	<b>\$ 19,544.80</b>	<b>\$ 507,713.87</b>	<b>\$ 139,943.91</b>	<b>\$ 889,083.79</b>	
512 Incentive Loading-NU	\$193,282.36	\$288.81	\$19,607.39	\$477,248.39	\$132,900.39	\$823,327.34	
514 Incentive Loading-Union	\$28,310.04		-\$62.59	\$30,465.48	\$7,043.52	\$65,756.45	
<b>201708</b>	<b>\$ 238,472.15</b>	<b>599.83</b>	<b>\$ 23,842.22</b>	<b>\$ 597,175.93</b>	<b>\$ 176,507.90</b>	<b>\$ 1,036,598.03</b>	
512 Incentive Loading-NU	\$207,900.96	\$599.83	\$23,828.34	\$562,665.39	\$167,262.01	\$962,256.53	
514 Incentive Loading-Union	\$30,571.19		\$13.88	\$34,510.54	\$9,245.89	\$74,341.50	
<b>201709</b>	<b>\$ 402,908.92</b>	<b>-14.22</b>	<b>\$ 40,405.65</b>	<b>\$ 1,092,669.24</b>	<b>\$ 380,993.46</b>	<b>\$ 1,916,963.05</b>	
512 Incentive Loading-NU	\$351,299.69	-\$14.22	\$40,356.72	\$1,030,280.14	\$355,732.25	\$1,777,654.58	
514 Incentive Loading-Union	\$51,609.23		\$48.93	\$62,389.10	\$25,261.21	\$139,308.47	
<b>201710</b>	<b>\$ 432,210.55</b>		<b>\$ 31,095.13</b>	<b>\$ 1,069,570.08</b>	<b>\$ 291,095.81</b>	<b>\$ 1,823,971.57</b>	
512 Incentive Loading-NU	\$377,958.90		\$31,093.86	\$1,009,920.63	\$275,109.59	\$1,694,082.98	
514 Incentive Loading-Union	\$54,251.65		\$1.27	\$59,649.45	\$15,986.22	\$129,888.59	
<b>201711</b>	<b>\$ 433,910.25</b>	<b>-1366.02</b>	<b>\$ 26,372.98</b>	<b>\$ 1,028,110.06</b>	<b>\$ 294,732.70</b>	<b>\$ 1,781,759.97</b>	
512 Incentive Loading-NU	\$380,025.02	-\$1,366.02	\$26,362.21	\$968,209.47	\$278,846.69	\$1,652,077.37	
514 Incentive Loading-Union	\$53,885.23		\$10.77	\$59,900.59	\$15,886.01	\$129,682.60	
<b>201712</b>	<b>\$495,833.56</b>	<b>\$635.83</b>	<b>\$8,657.86</b>	<b>\$516,351.20</b>	<b>-\$196,337.89</b>	<b>\$825,140.56</b>	
512 Incentive Loading-NU	\$346,290.03	\$635.83	\$3,614.80	\$340,726.09	-\$154,726.59	\$536,540.16	
514 Incentive Loading-Union	\$19,346.53		\$24.06	-\$17,193.89	-\$41,611.30	-\$39,434.60	
GL Only	\$130,197.00		\$5,019.00	\$192,819.00		\$328,035.00	
<b>Grand Total at 130%</b>	<b>\$3,266,215.99</b>	<b>\$1,111.31</b>	<b>\$213,248.11</b>	<b>\$7,330,881.20</b>	<b>\$1,754,523.51</b>	<b>\$12,565,980.12 (NE-1)</b>	
Percent of Total		26%	0%	2%	58%	14%	100%

2-15-2

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Mgr. Review: \_\_\_\_\_

Date: 3/15/2018

Accounting Year	Accounting Period	Task Name	Journal Name	Report Category	Project Number	Task Number	Transaction Description	Transaction Amount
2017	201701	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	148,699.00
2017	201702	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	(59,480.00)
2017	201703	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	22,302.00
2017	201704	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	44,610.00
2017	201705	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	44,610.00
2017	201706	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	66,806.00
2017	201707	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	59,495.00
2017	201708	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	59,495.00
2017	201709	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	(476,100.00)
2017	201710	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	111,547.00
2017	201712	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	(20,909.00)
2017	201712	expense non utility	NSJ 025 Incentive Adjustment	NONOP	GL Only	417100	Officer Non Utility	1,373,196.
								<b>1,374,271.</b>
2017	201701	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	74,338.00
2017	201702	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	(29,735.00)
2017	201703	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	44,610.00
2017	201704	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	22,302.00
2017	201705	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	22,302.00
2017	201706	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	133,632.00
2017	201707	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	29,743.00
2017	201708	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	29,743.00
2017	201709	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	786,121.00
2017	201711	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	111,547.00
2017	201712	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	(75,223.00)
								<b>1,129,380.</b>
<b>Overall - Summary</b>								<b>\$2,503,651.00 (E-1)</b>

2-15-3

Prep By: AB

Mgr. Review: \_\_\_\_\_

Date: 3/15/2018

**December 31, 2017**  
12

**ANNUAL INCENTIVE**

	<b>Officer</b>	<b>Non-Officer</b>	<b>Total</b>
Targeted Accrual	(JE-1) \$ 2,692,574	\$ 8,950,118	\$ 11,642,692
Vesting	100%	100%	100%
Indicated Payout	<b>93.00%</b>	<b>130.00%</b>	
	2,504,094	(JE-1) 11,635,153	14,139,247
Payroll Taxes	-	<b>8.00%</b> 930,812	930,812
Expected Total Incentive Liability	2,504,094	12,565,966	15,070,059
(#month / 12)	1	1	1
Incentive Liability to Date	2,504,094	12,565,966	15,070,059
Incentive	<b>2,504,094</b>	<b>12,565,966</b>	<b>15,070,059</b>
Incentive Accrued thru end of Prior Month	1,227,013	12,237,931	13,464,945
Current Month Incentive Accrual	1,277,080	328,034	1,605,115

232380 Error (Logon)

**Allocation of Accrual**

	Previous Entries				
Accrual to O&M (920)	78.25%	999,315	58.78%	192,819	
Accrual to Non-Utility (417)	21.75%	277,765	1.53%	5,019	
Accrual to Capital (186205)	#####		39.69%	130,197	
			100.00%		
Relocation of Non-Op prior accrual		(266,875)			
Relocation of Non-Op prior accrual	21.75%	266,875			
		\$ 1,277,080		\$ 328,034	\$ 1,605,115

**Assumptions:**

**Monthly Journal Entry - DJ 143:**

POET - Project Accrual	Amount	FERC	Description
77705021 . 417100 . 359 . Z90	277,765	232380 . ZZ . ZZ	Officer, reallocation of incentive
09905034 . 920000 . 359 . Z90	999,315	232380 . ZZ . ZZ	Officer, reallocation of incentive
09905034 . 920000 . 359 . Z90	192,819	232380 . ZZ . ZZ	Employee Incentive Accrual
77705021 . 417100 . 359 . Z90	5,019	232380 . ZZ . ZZ	Employee Incentive Accrual
186205.ZZ.ZZ.DL	130,197	232380 . ZZ . ZZ	Capital incentive Accrual
77705021 . 417100 . 359 . Z90	266,875	232380 . ZZ . ZZ	Officer, reallocation of incentive
09905034 . 920000 . 359 . Z90	(266,875)	232380 . ZZ . ZZ	Officer, reallocation of incentive

2-15-4

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.16

Line No.	DESCRIPTION	Normalize CS2/Colstrip Major Maint
	Adjustment Number	2.16
	Workpaper Reference	E-RDI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(476) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(476)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(476)
25	OPERATING INCOME BEFORE FIT	476
FEDERAL INCOME TAX		
26	Current Accrual	167
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$309
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

		Amortization					
		2014	2015	2016	2017	2018	2019
Colstrip:							
2014 Major Maintenance Expense	1,882,243	627,414	627,414	627,414			
2015 Major Maintenance Expense	-						
2016 Major Maintenance Expense	3,619,976			1,206,659	1,206,659	1,206,659	
2017 Major Maintenance Expense	2,901,453 ✓				967,151	967,151	967,151
		627,414	627,414	1,834,073	2,173,810	2,173,810	967,151
P/T Ratio	65.35%				65.35%		
WA Share - 2017 Costs	1,896,100				1,420,585		

	System	WA Share
3-Year Average	2,173,810	1,420,585
2017 Expense	✓ 2,901,453	1,896,100
2017 CB Adjustment	(727,643)	<b>(475,515)</b> ✓

2.16-1



Colstrip Major Maintenance O&M WA CBR

Data Source: Finance Reporting

Data Updated Daily

Table with columns: Accounting Year, Accounting Period, AVA Jet, Budgeted Task Company, Expenditure Category, RE\_OR, Expenditure Type, FERC Account, FERC Account Description, Jurisdiction, Project Number, Service, STATIND, Task Number, n | Transaction Amount, Electric Amount, Project Name. Contains 100 rows of financial data.

2,901,452.99

2-16-2

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.17

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.17
	Workpaper Reference	E-RD1
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	393 ✓
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$393)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*fma*



2.17-1

**AVISTA UTILITIES**  
**Restate Debt Interest**  
**Washington - Electric**  
**TWELVE MONTHS ENDED DECEMBER 31, 2017**  
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	2.17 Adjustment ROO	All other Adjustments	TOTAL	FIT Expense  Line No. 27 Adjustments
Results of Operations	1,516,399		1,516,399	393
1.01 Deferred FIT Rate Base		771	771	(8)
1.02 Deferred Debits and Credits		-	0	-
1.03 Working Capital		-	0	-
1.04 AMI Rate Base		(3,464)	(3,464)	35
2.01 Eliminate B & O Taxes		-	0	-
2.02 Restate Property Tax		-	0	-
2.03 Uncollectible Expense		-	0	-
2.04 Regulatory Expense		-	0	-
2.05 Injuries and Damages		-	0	-
2.06 FIT/DFIT Expense		-	0	-
2.07 Office Space Charges to Non-Utility		-	0	-
2.08 Restate Excise Taxes		-	0	-
2.09 Net Gains / Losses		-	0	-
2.10 Weather Normalization		-	0	-
2.11 Eliminate Adder Schedules		-	0	-
2.12 Miscellaneous Restating		-	0	-
2.13 Eliminate WA Power Cost Defer		-	0	-
2.14 Nez Percé Settlement Adjustment		-	0	-
2.15 Restate Incentives		-	0	-
2.16 Normalize CS2/Colstrip Major Maint		-	0	-
2.17 Restate Debt Interest		-	0	-
2.18 (1) CB Power Supply		-	0	-
Totals	1,516,399	(2,693)	1,513,706	
Weighted Average Cost of Debt	2.847%	2.847%		
Restated Debt Interest	43,172	(77)	43,095	420
Interest Per Results (E-FIT-12A)	44,294		44,294	
Increase (Decrease) in Interest Expense	(1,122)	(77)	(1,199)	
FIT Rate	0.35	0.35		
Increase (Decrease) in FIT	393	27	420	420
	2.17 Adjustment			

<b>AVISTA UTILITIES</b> <b>Actual Cost of Capital AMA 12/31/2017</b> <b>Washington - Electric System</b>			
<b>Cap Structure</b>			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	52.14%	5.461%	2.85% WA wtd debt 2.847%
Common	47.86%	9.50%	4.55%
Total	<u>100.00%</u>		<u>7.40%</u>

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.541%	5.506%
	Total Weighted Cost		2.921%	2.903%
E-APL	Net Rate Base	2,291,996,480	1,516,399,093	775,597,387
	Interest Deduction for FIT Calculation	66,809,610	44,294,018 ✓	22,515,592
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

2.178

2-17-4

WA ID OR

**PER TREASURY:**

DEBT:

LT Debt	1,581,750,000.00	1,581,750,000.00	1,581,750,000.00
ST Debt	160,565,143.71	-	-
<b>Total Debt</b>	<b>1,742,315,143.71</b>	<b>1,581,750,000.00</b>	<b>1,581,750,000.00</b>

EQUITY:

Common Equity	1,599,006,248.71	1,599,006,248.71	1,599,006,248.71
Investment in Subs	-	-	-
<b>Net Equity</b>	<b>1,599,006,248.71</b>	<b>1,599,006,248.71</b>	<b>1,599,006,248.71</b>

DEBT COST:

LT Debt Cost	91,666,354.08	91,065,181.25	91,065,181.21
ST Debt Cost	3,473,166.13	-	-
<b>Total Debt Cost</b>	<b>95,139,520.21</b>	<b>91,065,181.25</b>	<b>91,065,181.21</b>
<b>Debt Cost %</b>	<b>5.461%</b>	<b>5.757%</b>	<b>5.757%</b>

<b>Debt %</b>	<b>52.140%</b>	<b>49.730%</b>	<b>49.730%</b>
<b>Equity %</b>	<b>47.860%</b>	<b>50.270%</b>	<b>50.270%</b>
<b>Total</b>	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>

**REVISED FOR ROO:**

DEBT:

LT Debt	1,581,750,000.00	1,581,750,000.00	1,581,750,000.00
ST Debt	135,152,969.75	135,152,969.75	135,152,969.75
<b>Total Debt</b>	<b>1,716,902,969.75</b>	<b>1,716,902,969.75</b>	<b>1,716,902,969.75</b>

EQUITY:

Common Equity	1,599,006,248.71	1,599,006,248.71	1,599,006,248.71
AERC Investment	105,986,459.19	105,986,459.19	105,986,459.19
Investment in Subs	(164,945,617.25)	(164,945,617.25)	(164,945,617.25)
<b>Net Equity</b>	<b>1,540,047,090.65</b>	<b>1,540,047,090.65</b>	<b>1,540,047,090.65</b>

DEBT COST:

LT Debt Cost	91,666,354.08	91,065,181.25	91,065,181.21
ST Debt Cost	3,473,166.13	3,473,166.13	3,473,166.13
<b>Total Debt Cost</b>	<b>95,139,520.21</b>	<b>94,538,347.38</b>	<b>94,538,347.33</b>
<b>Debt Cost %</b>	<b>5.541%</b>	<b>5.506%</b>	<b>5.506%</b>

<b>Debt %</b>	<b>52.720%</b>	<b>52.720%</b>	<b>52.720%</b>
<b>Equity %</b>	<b>47.280%</b>	<b>47.280%</b>	<b>47.280%</b>
<b>Total</b>	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

2.18

Line No.	DESCRIPTION	CB Power Supply
	Adjustment Number	2.18
	Workpaper Reference	E-CBPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(125)
4	Total Sales of Electricity	(125)
5	Other Revenue	(50,284)
6	Total Electric Revenue	(50,409)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(34,467)
8	Purchased Power	(7,501)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(41,968)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(41,968)
25	OPERATING INCOME BEFORE FIT	(8,441)
FEDERAL INCOME TAX		
26	Current Accrual	(2,954)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$5,487)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jmo*

Avista Corporation  
WA Power Supply/Transmission Actual Net Cost

Avista Corporation  
WA Power Supply Commission Basis Net Costs

12.31.2017 Historical Loads				2015 GRC Power Supply - 09.2014 Historical Loads with RRA for WA load change to match 2017 normalized revenue with 2017 actual allocation				NET CHANGE	Adjustment 2.18 WA Share NET CHANGE
12.2017 Actual				ERM 2017 Authorized				Restated 2017	Restated 2017
		2017 Actual				2017 Normalized			
		Power Supply System	Total Washington Amounts			Power Supply System	Total Washington Amounts	Power Supply System	Total Washington Amounts
P/T Allocation Percentages			65.35%			(1)	65.35%		
447 Sales for Resale		\$88,779	\$58,017			\$88,588	\$57,892	-\$191	-\$125
456 Transmission Wheeling Revenue	System	20,494	13,393			15,802	10,327	(4,692)	(3,066)
456 Transmission Wheeling Revenue	Direct WA	105	105				0	(105)	(105)
456 Transmission Wheeling Revenue	Direct ID	51	0				0	(51)	-
456 Other Electric Revenue		72,093	47,113			0	0	(72,093)	(47,113)
Total Revenue		181,522	118,628			104,390	68,219	-77,132	-50,409
501 Thermal Fuel Expense		26,289	17,180			29,123	19,032	\$2,834	\$1,852
547 Other Fuel Expense		69,526	45,435			77,293	50,511	7,767	5,076
555 Purchased Power		130,674	85,395			119,195	77,894	(11,479)	(7,501)
557 Other Expenses		61,909	40,458			690	451	(61,219)	(40,007)
XXX Other Expenses-Direct WA		0	0	(2)		-1,170	-1,170	(1,170)	(1,170)
565 Trans. of Elec. by Others		17,570	11,482			17,237	11,264	(333)	(218)
Total Expense		305,968	199,950			242,368	157,982	-63,600	-41,968
Net Income Before Income Taxes		-124,446	-81,322			-137,978	-89,763	-13,532	-\$8,441
Federal Income Tax	35%		-28,463		35%		-31,417		-\$2,954
<b>Net Income</b>			-\$52,859				-\$58,346		-\$5,487

ERM Retail Revenue Adjustment rate

Average Cost per MWh \$15.82

- (1) 64.71% per UE-150204 authorized. 2017 production/transmission allocation ratio 65.35%.  
 (2) Includes authorized settlement reduction of \$1,500,000 and a power cost adjustment for change in WA retail loads from authorized.

	2017 Normalized	5,674,900	MWhs	5,817,351	2017 Actual	5,653,834	UE-150204 authorized
	2017 Actual	5,817,351	MWhs	5,653,834	load change		
weather adjustment load change	(142,451)	MWhs	163,517	Retail Revenue Adjustment rate			
Retail Revenue Adjustment rate	\$15.66	\$/MWh	\$15.66	load change power cost			
Weather adj load change power cost	(\$2,230,783)		\$2,560,676				

2-18-1

Avista Corporation  
WA Power Supply Authorized Net Costs

2015 GRC Power Supply - 09.2014 Historical Loads with RRA  
for WA load change to match 2017 actual revenue with 2017  
ERM authorized allocation

ERM 2017 Authorized			NET CHANGE	Earnings Test Only Adjustment 3.02 WA Share NET CHANGE
<u>Decoupling Normalized Power Cost 2017 Authorized Actual</u>			Earnings Test Power Cost True-Up	Earnings Test Power Cost True-Up
	Power Supply System	Total Washington Amounts	Power Supply System	Total Washington Amounts
P/T Allocation Percentages		(1) 64.71%		
447 Sales for Resale	\$88,588	\$57,325	\$0	-\$567
456 Transmission Wheeling Revenue	15,802	10,225	0	-102
456 Transmission Wheeling Revenue		0	0	0
456 Transmission Wheeling Revenue		0	0	0
456 Other Electric Revenue	0	0	0	0
Total Revenue	104,390	67,550	0	-669
501 Thermal Fuel Expense	29,123	18,845	\$0	-\$187
547 Other Fuel Expense	77,293	50,016	0	-495
555 Purchased Power	119,195	77,131	0	-763
557 Other Expenses	690	446	0	-5
XXX Other Expenses-Direct WA	1,061	1,061	2,231	2,231
565 Trans. of Elec. by Others	17,237	11,154	0	-110
Total Expense	244,599	158,653	2,231	671
Net Income Before Income Taxes	-140,209	-91,103	-2,231	-\$1,340
Federal Income Tax 35%		-31,886		-\$469
<b>Net Income</b>		-\$59,217		-\$871
<b>ERM Retail Revenue Adjustment rate</b>		\$15.66		
Eliminate Power Cost of Weather Adjustment				\$2,231
Production Transmission Ratio True-Up				(\$891)
Decoupling Normalization Cost Change				\$1,340

2-18-2



**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - 2017 Actual**

Line No.	2017 Actuals		
<u>555 PURCHASED POWER</u>			
1	\$0		
2	33,997		
3	0		
4	13,873		
5	1,625		
6	7,274		
7	974		
8	25,724		
9	0		
10	15,018		
11	9		
12	1,422		
13	1,695		
14	2,515		
15	5,485		
16	68		
17	2,473		
18	18,522		
19	130,674	130,674	
<u>557 OTHER EXPENSES</u>			
20	728		
21	0		
22	41		
23	0		
24	61,140		
25	61,909	75,130	13,221
		6,531	Labor
		5,854	Deferrals & Amorts
		836	Nez Perce & other
<u>501 THERMAL FUEL EXPENSE</u>			
26	5,867	836	
27	29	13,221	
28	20,218		
29	175		
30	26,289	28,164	
		1,875	Fuel Handling Costs not included in ERM
<u>547 OTHER FUEL EXPENSE</u>			
31	30,514		
32	5,765		
33	25,067		
34	4,967		
35	0		
36	0		
37	66		
38	2,270		
39	12		
40	700		
41	165		
42	69,526	69,526	

2.18.4

**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - 2017 Actual**

Line No.	2017 Actuals		
		<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>	
	17,570	Miscellaneous	
43	0	WNP-3	
44	0	Short-term Transmission Purchases	
45	0	BPA PTP for Colstrip, Coyote & Lancaster	
46	0	BPA Townsend-Garrison Wheeling	
47	0	Avista on BPA - Borderline	
48	0	Kootenai for Worley	
49	0	Sagle-Northern Lights	
50	0	Northwestern for Colstrip	
51	0	PGE Firm Wheeling	
52	17,570	Total Account 565	17,570
		<u>536 WATER FOR POWER</u>	
53		Headwater Benefits Payments	
54	305,968	<b>TOTAL EXPENSE</b>	
		<u>447 SALES FOR RESALE</u>	
55	0	Modeled Short-Term Market Sales	
56	73,318	Actual ST Market Sales - Physical	
57	0	Actual ST Market Sales - Financial M-to-M	
58	0	PGE Capacity Sale	
59	-1,028	Nichols Pumping Sale	
60	-144	Sovereign/Kaiser DES	
61	-610	Pend Oreille DES & Spinning	
62	0	Energy America	
63	0	COB Optimization	
64	17,243	Intracompany Generation	
65	88,779	Total Account 447	88,779
		<u>456 OTHER ELECTRIC REVENUE</u>	
66	4,894	Non-WA EIA REC Sales	
67	0	WA EIA REC Sales	
68	67,199	Gas Not Consumed Sales Revenue	
69	72,093	Total Account 456	85,824
		<u>453 SALES OF WATER AND WATER POWER</u>	
70	0	Upstream Storage Revenue	20,650
			(8,219) Decoupling
			1,300 Misc Elec Rev
			13,731
71	160,872	<b>TOTAL REVENUE</b>	
72	145,096	<b>TOTAL NET EXPENSE</b>	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	382,441,989	0	382,441,989	259,527,850	0	259,527,850	122,914,139	0	122,914,139
99	442200	Commercial - Firm & Int.	312,422,739	0	312,422,739	220,686,184	0	220,686,184	91,736,555	0	91,736,555
1	442300	Industrial	111,162,152	0	111,162,152	64,502,148	0	64,502,148	46,660,004	0	46,660,004
99	444000	Public Street & Highway Lighting	7,483,805	0	7,483,805	4,872,504	0	4,872,504	2,611,301	0	2,611,301
99	448000	Interdepartmental Revenue	1,277,422	0	1,277,422	1,004,940	0	1,004,940	272,482	0	272,482
99	499XXX	Unbilled Revenue	(1,769,378)	0	(1,769,378)	(1,302,297)	0	(1,302,297)	(467,081)	0	(467,081)
		TOTAL SALES TO ULTIMATE CUSTOMERS	813,018,729	0	813,018,729	549,291,329	0	549,291,329	263,727,400	0	263,727,400
1	447XXX	Sales for Resale	0	88,779,013	88,779,013	0	58,017,085	58,017,085	0	30,761,928	30,761,928
		TOTAL SALES OF ELECTRICITY	813,018,729	88,779,013	901,797,742	549,291,329	58,017,085	607,308,414	263,727,400	30,761,928	294,489,328
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(1,181,583)	0	(1,181,583)	(1,181,583)	0	(1,181,583)	0	0	0
99	451000	Miscellaneous Service Revenue	360,115	0	360,115	208,331	0	208,331	151,784	0	151,784
1	453000	Sales of Water & Water Power	0	363,668	363,668	0	237,657	237,657	0	126,011	126,011
1	454000	Rent from Electric Property	2,656,926	110,811	2,767,737	1,670,839	72,415	1,743,254	986,087	38,396	1,024,483
1	456XXX	Other Electric Revenues	(7,955,674)	93,780,251	85,824,577	(4,769,763)	61,285,394	56,515,631	(3,185,911)	32,494,857	29,308,946
		TOTAL OTHER OPERATING REVENUE	(6,120,216)	94,254,730	88,134,514	(4,072,176)	61,595,466	57,523,290	(2,048,040)	32,659,264	30,611,224
		TOTAL ELECTRIC REVENUE	806,898,513	183,033,743	989,932,256	545,219,153	119,612,551	664,831,704	261,679,360	63,421,192	325,100,552

*see detail report*

2.18.5

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

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	351,615	351,615	0	229,780	229,780	0	121,835	121,835
1	501XXX	Fuel	0	28,164,386	28,164,386	0	18,405,426	18,405,426	0	9,758,960	9,758,960
1	502000	Steam Expense	0	4,498,751	4,498,751	0	2,939,934	2,939,934	0	1,558,817	1,558,817
1	505000	Electric Expense	0	1,240,901	1,240,901	0	810,929	810,929	0	429,972	429,972
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,798,619	2,798,619	0	1,828,898	1,828,898	0	969,721	969,721
1	507000	Rent	0	39,448	39,448	0	25,779	25,779	0	13,669	13,669
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	500,387	500,387	0	327,003	327,003	0	173,384	173,384
1	511000	Structures	0	704,022	704,022	0	460,078	460,078	0	243,944	243,944
1	512000	Boiler Plant	0	6,404,383	6,404,383	0	4,185,264	4,185,264	0	2,219,119	2,219,119
1	513000	Electric Plant	0	2,866,901	2,866,901	0	1,873,520	1,873,520	0	993,381	993,381
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,373,252	1,373,252	0	897,420	897,420	0	475,832	475,832
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>48,942,665</b>	<b>48,942,665</b>	<b>0</b>	<b>31,984,031</b>	<b>31,984,031</b>	<b>0</b>	<b>16,958,634</b>	<b>16,958,634</b>
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,483,025	2,483,025	0	1,622,657	1,622,657	0	860,368	860,368
1	536000	Water for Power	0	1,126,313	1,126,313	0	736,046	736,046	0	390,267	390,267
1	537000	Hydraulic Expense	4,200,705	3,816,393	8,017,098	2,755,124	2,494,013	5,249,137	1,445,581	1,322,380	2,767,961
1	538000	Electric Expense	0	7,342,763	7,342,763	0	4,798,496	4,798,496	0	2,544,267	2,544,267
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	971,164	971,164	0	634,656	634,656	0	336,508	336,508
1	540000	Rent	0	1,446,934	1,446,934	0	945,571	945,571	0	501,363	501,363
1	540100	MT Trust Funds Land Settlement Rents	4,861,800	0	4,861,800	3,195,598	0	3,195,598	1,666,202	0	1,666,202
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	916,539	916,539	0	598,958	598,958	0	317,581	317,581
1	542000	Structures	0	379,782	379,782	0	248,188	248,188	0	131,594	131,594
1	543000	Reservoirs, Dams, & Waterways	0	2,963,625	2,963,625	0	1,936,729	1,936,729	0	1,026,896	1,026,896
1	544000	Electric Plant	0	3,068,063	3,068,063	0	2,004,979	2,004,979	0	1,063,084	1,063,084
1	545000	Miscellaneous Hydraulic Plant	0	696,336	696,336	0	455,056	455,056	0	241,280	241,280
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>9,062,505</b>	<b>25,210,937</b>	<b>34,273,442</b>	<b>5,950,722</b>	<b>16,475,349</b>	<b>22,426,071</b>	<b>3,111,783</b>	<b>8,735,588</b>	<b>11,847,371</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	623,537	623,537	0	407,481	407,481	0	216,056	216,056
1	547XXX	Fuel	0	69,526,481	69,526,481	0	45,435,555	45,435,555	0	24,090,926	24,090,926
1	548000	Generation Expense	0	1,711,153	1,711,153	0	1,118,238	1,118,238	0	592,915	592,915
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	491,137	491,137	0	320,958	320,958	0	170,179	170,179
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	721,322	721,322	0	471,384	471,384	0	249,938	249,938
1	552000	Structures	0	194,208	194,208	0	126,915	126,915	0	67,293	67,293
1	553000	Generating & Electric Equipment	0	4,471,719	4,471,719	0	2,922,268	2,922,268	0	1,549,451	1,549,451
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	423,855	423,855	0	276,989	276,989	0	146,866	146,866
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>78,131,240</b>	<b>78,131,240</b>	<b>0</b>	<b>51,058,764</b>	<b>51,058,764</b>	<b>0</b>	<b>27,072,476</b>	<b>27,072,476</b>

*See  
 sub act  
 report*

*2-18-16*

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

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	130,674,107	130,674,107	0	85,395,529	85,395,529	0	45,278,578	45,278,578
1	556000	System Control & Load Dispatching	0	734,819	734,819	0	480,204	480,204	0	254,615	254,615
E-557	557XXX	Other Expense	6,674,715	68,455,610	75,130,325	2,794,549	44,735,740	47,530,289	3,880,166	23,719,870	27,600,036
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>6,674,715</b>	<b>199,864,536</b>	<b>206,539,251</b>	<b>2,794,549</b>	<b>130,611,473</b>	<b>133,406,022</b>	<b>3,880,166</b>	<b>69,253,063</b>	<b>73,133,229</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>15,737,220</b>	<b>352,149,378</b>	<b>367,886,598</b>	<b>8,745,271</b>	<b>230,129,617</b>	<b>238,874,888</b>	<b>6,991,949</b>	<b>122,019,761</b>	<b>129,011,710</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,705,830	2,705,830	0	1,768,260	1,768,260	0	937,570	937,570
1	561000	Load Dispatching	0	3,651,764	3,651,764	0	2,386,428	2,386,428	0	1,265,336	1,265,336
1	562000	Station Expense	0	318,441	318,441	0	208,101	208,101	0	110,340	110,340
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	426,023	426,023	0	278,406	278,406	0	147,617	147,617
1	565XXX	Transmission of Electricity by Others	0	17,569,670	17,569,670	0	11,481,779	11,481,779	0	6,087,891	6,087,891
1	566000	Miscellaneous Transmission Expense	0	2,048,338	2,048,338	0	1,338,589	1,338,589	0	709,749	709,749
1	567000	Rent	0	153,496	153,496	0	100,310	100,310	0	53,186	53,186
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	1,271	858,836	860,107	0	561,249	561,249	1,271	297,587	298,858
1	569000	Structures	1,711	798,496	800,207	0	521,817	521,817	1,711	276,679	278,390
1	570000	Station Equipment	686	1,711,852	1,712,538	0	1,118,695	1,118,695	686	593,157	593,843
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	11,425	1,058,029	1,069,454	2,552	691,422	693,974	8,873	366,607	375,480
1	572000	Underground Lines	477	14	491	32	9	41	445	5	450
1	573000	Service Miscellaneous	0	117,575	117,575	0	76,835	76,835	0	40,740	40,740
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>15,570</b>	<b>31,418,364</b>	<b>31,433,934</b>	<b>2,584</b>	<b>20,531,900</b>	<b>20,534,484</b>	<b>12,986</b>	<b>10,886,464</b>	<b>10,899,450</b>

*see detail report*

2-18-17

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**E-456-12A**

**AVISTA UTILITIES**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	107,726	1,192,248	1,299,974	106,526	779,134	885,660	1,200	413,114	414,314
1	456010	Other Electric Rev-Financial	0	8,164,999	8,164,999	0	5,335,827	5,335,827	0	2,829,172	2,829,172
1	456015	Other Electric Rev-CT Fuel Sales	0	23,702,203	23,702,203	0	15,489,390	15,489,390	0	8,212,813	8,212,813
1	456016	Other Electric Rev-Resource Opt	0	4,894,206	4,894,206	0	3,198,364	3,198,364	0	1,695,842	1,695,842
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,369	39,369	0	20,875	20,875
1	456020	Other Electric Rev-Sale of Excess	0	340,672	340,672	0	222,629	222,629	0	118,043	118,043
1	456100	Transmission Revenue of Others	0	12,765,475	12,765,475	0	8,342,238	8,342,238	0	4,423,237	4,423,237
1	456120	Parallel Capacity Support Revenue	0	3,192,000	3,192,000	0	2,085,972	2,085,972	0	1,106,028	1,106,028
1	456130	Ancillary Services Revenue	0	2,472,917	2,472,917	0	1,616,051	1,616,051	0	856,866	856,866
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	520,875	0	520,875	0	0	0	520,875	0	520,875
1	456328	Residential Decoupling Deferral	(4,777,729)	0	(4,777,729)	(1,982,658)	0	(1,982,658)	(2,795,071)	0	(2,795,071)
1	456329	Amortization Res Decoupling Deferral	(7,985,519)	0	(7,985,519)	(7,063,734)	0	(7,063,734)	(921,785)	0	(921,785)
1	456338	Non-res Decoupling Deferred Rev	2,320,104	0	2,320,104	1,708,106	0	1,708,106	611,998	0	611,998
1	456339	Amortization Non-res Decoupling	1,702,715	0	1,702,715	2,356,624	0	2,356,624	(653,909)	0	(653,909)
1	456700	Other Electric Rev-Low Voltage	156,154	0	156,154	105,373	0	105,373	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,662,936	1,662,936	0	1,086,729	1,086,729	0	576,207	576,207
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,081,217)	(1,081,217)	0	(706,575)	(706,575)	0	(374,642)	(374,642)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,081,217	1,081,217	0	706,575	706,575	0	374,642	374,642
1	456730	Other Elec Rev-Intraco Thermal	0	35,332,352	35,332,352	0	23,089,692	23,089,692	0	12,242,660	12,242,660
<b>TOTAL ACCOUNT 456</b>			<b>(7,955,674)</b>	<b>93,780,252</b>	<b>85,824,578</b>	<b>(4,769,763)</b>	<b>61,285,395</b>	<b>56,515,632</b>	<b>(3,185,911)</b>	<b>32,494,857</b>	<b>29,308,946</b>

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ALLOCATION RATE  
 E-ALL 1

*Gas Not Consumed  
 Sales Revenue*

0. \*  
 139,149. +  
 1,500. -  
 137,649. \*

0.164,999. -  
 23,702,203. +  
 15,489,390. +  
 67,112,813. +

0. \*  
 60,244. +  
 340,672. +  
 12,765,475. +  
 3,192,000. +  
 2,472,917. +  
 156,154. +  
 1,662,936. +  
 20,850,749. \*

*Transmission Revenue*

6E  
 0. \* 50%  
 520,875. +  
 4,777,729. -  
 7,985,519. -  
 2,320,104. +  
 1,702,715. +  
 8,219,554. \*

*Decoupling*

2-18-8



2.18-9

Account 501 Sub Account Detail 2017

**Sum of Transaction Amount**

<b>FERC Account</b>	<b>FERC Account Description</b>	<b>Total</b>
<b>501110</b>	KETTLE FALLS HOG FUEL	5,866,591
<b>501120</b>	KETTLE FALLS GAS FUEL	29,380
<b>501140</b>	COLSTRIP COAL	20,218,281
<b>501160</b>	FUEL OIL COLSTRIP	174,687
<b>501200</b>	STM PWR GEN OPER-FUEL HANDLING	1,875,447
<b>Grand Total</b>		<b>28,164,386</b>

→ not included in ERM



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,889	6,529,153	6,531,042	1,889	4,266,801	4,268,690	0	2,262,352	2,262,352
1	557010	Other Power Supply Expense - Financial	0	20,211,260	20,211,260	0	13,208,058	13,208,058	0	7,003,202	7,003,202
1	557018	Merchandise Processing Fee	0	109,562	109,562	0	71,599	71,599	0	37,963	37,963
1	557150	Fuel - Economic Dispatch	0	(8,419,890)	(8,419,890)	0	(5,502,398)	(5,502,398)	0	(2,917,492)	(2,917,492)
1	557160	Power Supply Expense - Miscellaneous	0	787	787	0	514	514	0	273	273
99	557161	Unbilled Add-Ons	(290,872)	0	(290,872)	0	0	0	(290,872)	0	(290,872)
1	557165	Other Resource Costs-CAISO Charges	0	136,020	136,020	0	88,889	88,889	0	47,131	47,131
1	557170	Broker Fees - Power	0	482,389	482,389	0	315,241	315,241	0	167,148	167,148
1	557171	REC Broker Fees	0	40,641	40,641	0	26,559	26,559	0	14,082	14,082
1	557172	Trade Reporting	0	375	375	0	245	245	0	130	130
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	1,664,805	0	1,664,805	1,664,805	0	1,664,805	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	3,162,332	0	3,162,332	3,162,332	0	3,162,332	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,531,975)	0	(2,531,975)	(2,531,975)	0	(2,531,975)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	5,818,792	0	5,818,792	0	0	0	5,818,792	0	5,818,792
99	557390	Idaho PCA Amortization	(1,968,958)	0	(1,968,958)	0	0	0	(1,968,958)	0	(1,968,958)
1	557395	Optional Renewable Power Expense Offset	0	473	473	0	309	309	0	164	164
1	557610	Other Expenses - Exposure	0	17,100	17,100	0	11,175	11,175	0	5,925	5,925
1	557700	Turbine Gas Bookout Expense	0	2,274,789	2,274,789	0	1,486,575	1,486,575	0	788,214	788,214
1	557711	Turbine Gas Bookout Offset	0	(2,274,789)	(2,274,789)	0	(1,486,575)	(1,486,575)	0	(788,214)	(788,214)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,347,740	49,347,740	0	32,248,748	32,248,748	0	17,098,992	17,098,992
TOTAL ACCOUNT 557			6,674,715	68,455,610	75,130,325	2,794,549	44,735,740	47,530,289	3,880,166	23,719,870	27,600,036

ALLOCATION

E-ALL  
E-ALL

*EAM  
Broker Fees (not REC)*

0.00	*
20,211,260.00	+
(8,419,890.00)	-
787.00	+
(49,347,740.00)	-
1,139,897.00	*

*Net Gas Fuel Expenses*

0.00	*
20,211,260.00	+
(8,419,890.00)	-
787.00	+
(49,347,740.00)	-
1,139,897.00	*

65.350%  
0.000%

34.650%  
0.000%

2,18-18

Avista Corp. - Resource Accounting  
 Washington Electric Jurisdiction  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2017**

Retail Sales - MWh	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD
Total Billed Sales	635,436	552,138	497,731	448,218	419,097	423,687	464,714	513,953	482,863	372,091	501,875	527,870	5,839,673
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	(206,931)	(186,064)	(191,194)	(192,214)	(231,543)	(235,297)	(187,295)	(247,724)	(228,468)	(2,669,023)
Add Current Month Unbilled	261,693	216,822	206,931	186,064	191,194	192,214	231,543	235,297	187,295	247,724	228,468	261,456	2,646,701
<b>Total Retail Sales</b>	<b>613,351</b>	<b>507,267</b>	<b>487,840</b>	<b>427,351</b>	<b>424,227</b>	<b>424,707</b>	<b>504,043</b>	<b>517,707</b>	<b>434,861</b>	<b>432,520</b>	<b>482,619</b>	<b>560,858</b>	<b>5,817,351</b>
Test Year Retail Sales	555,937	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	5,653,834
Difference from Test Year	57,414	8,620	(4,273)	(3,794)	(14,280)	1,077	53,019	48,440	12,915	(18,694)	11,179	11,894	163,517
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66
<b>Total Revenue Credit - \$</b>	<b>\$899,103</b>	<b>\$134,989</b>	<b>(\$66,915)</b>	<b>(\$59,414)</b>	<b>(\$223,625)</b>	<b>\$16,866</b>	<b>\$830,278</b>	<b>\$758,570</b>	<b>\$202,249</b>	<b>(\$292,748)</b>	<b>\$175,063</b>	<b>\$186,260</b>	<b>\$2,560,676</b>

2-18-11

12.2017	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Res Sched 1	-48,718,285	-16,686,903	-5,167,983	1,953,934	-824,988	-402,672	-5,378	-10,222,584	-10,855,642	-4,933,656	-1,559,453	2,603,038	-2,615,998
No of Cust	106,098	105,831	105,923	105,933	105,727	105,605	105,452	105,686	105,756	106,354	106,673	107,002	107,235
Usage/DDH		0.595	0.595	0.595	0.459	0.459	0.459	0.000	0.000	0.000	0.459	0.459	0.595
Usage/DDC		0.000	0.000	0.000	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.000
ID Res Sched 11	-675,351	-322,185	-99,485	37,596	-13,517	7,332	21,642	-106,542	-113,926	-51,612	-26,593	43,172	-51,233
No of Cust	5,260	5,218	5,207	5,205	5,197	5,189	5,239	5,252	5,292	5,305	5,324	5,324	5,363
Usage/DDH		0.233	0.233	0.233	0.153	0.153	0.153	0.000	0.000	0.000	0.153	0.153	0.233
Usage/DDC		0.000	0.000	0.000	0.207	0.207	0.207	0.207	0.207	0.207	0.207	0.207	0.000
ID Com Sched 11	-9,740,995	-1,980,769	-614,280	233,200	-62,516	-396,599	-567,999	-2,411,514	-2,567,233	-1,158,659	-101,210	196,645	-310,061
No of Cust	15,847	15,736	15,771	15,837	15,783	15,814	15,869	15,845	15,895	15,874	15,891	15,924	15,921
Usage/DDH		0.475	0.475	0.475	0.233	0.233	0.233	0.000	0.000	0.000	0.233	0.233	0.475
Usage/DDC		0.000	0.000	0.000	1.553	1.553	1.553	1.553	1.553	1.553	1.553	1.553	0.000
ID Ind Sched 11	-81,582	-26,972	-8,023	3,131	-1,142	-1,229	-1,060	-17,148	-18,198	-8,224	-2,110	3,534	-4,141
No of Cust	128	129	124	128	128	128	130	128	128	128	128	127	128
Usage/DDH		0.789	0.789	0.789	0.525	0.525	0.525	0.000	0.000	0.000	0.525	0.525	0.789
Usage/DDC		0.000	0.000	0.000	1.367	1.367	1.367	1.367	1.367	1.367	1.367	1.367	0.000
ID Res Sched 21	-224,548	-72,590	-21,214	8,492	-2,360	-4,949	-5,882	-46,166	-48,992	-22,141	-4,249	7,358	-11,855
No of Cust	18	18	17	18	18	18	18	18	18	18	18	18	19
Usage/DDH		15.218	15.218	15.218	7.713	7.713	7.713	0.000	0.000	0.000	7.713	7.713	15.218
Usage/DDC		0.000	0.000	0.000	26.171	26.171	26.171	26.171	26.171	26.171	26.171	26.171	0.000
ID Com Sched 21	-7,902,286	-1,129,203	-345,108	132,596	0	-464,548	-716,576	-2,049,719	-2,198,130	-982,087	21,056	0	-170,567
No of Cust	1,047	1,055	1,042	1,059	1,052	1,054	1,052	1,044	1,055	1,043	1,051	1,027	1,030
Usage/DDH		4.039	4.039	4.039	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.039
Usage/DDC		0.000	0.000	0.000	20.034	20.034	20.034	20.034	20.034	20.034	20.034	20.034	0.000
ID Ind Sched 21	-416,481	-399,728	-115,836	46,761	-16,812	38,568	73,376	0	0	0	-33,624	50,695	-59,881
No of Cust	61	63	59	63	61	61	62	61	61	61	61	59	61
Usage/DDH		23.943	23.943	23.943	16.212	16.212	16.212	0.000	0.000	0.000	16.212	16.212	23.943
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Electric Adjustment	-210,210,277	-60,034,118	-18,561,327	7,036,143	-2,666,492	-4,514,035	-5,012,138	-47,326,407	-50,451,482	-22,800,846	-4,892,117	8,390,033	-9,377,491
WA subtotal	-142,450,749	-39,415,768	-12,189,398	4,620,433	-1,745,157	-3,289,938	-3,810,261	-32,472,734	-34,649,361	-15,644,467	-3,185,934	5,485,591	-6,153,755
ID subtotal	-67,759,528	-20,618,350	-6,371,929	2,415,710	-921,335	-1,224,097	-1,201,877	-14,853,673	-15,802,121	-7,156,379	-1,706,183	2,904,442	-3,223,736
Summarize by Schedule													
WA Sch 1	-113,472,432	-34,178,869	-10,572,314	4,007,386	-1,614,714	-1,951,170	-1,815,798	-25,155,202	-26,818,037	-12,115,582	-2,996,978	5,077,726	-5,338,880
WA Sch 11	-14,534,043	-3,438,794	-1,060,507	403,112	-117,528	-497,688	-690,493	-3,432,322	-3,672,547	-1,655,487	-202,305	367,600	-537,084
WA Sch 21	-14,444,274	-1,798,105	-556,577	209,935	-12,915	-841,080	-1,303,970	-3,885,210	-4,158,777	-1,873,398	13,349	40,265	-277,791
ID Sch 1	-48,718,285	-16,686,903	-5,167,983	1,953,934	-824,988	-402,672	-5,378	-10,222,584	-10,855,642	-4,933,656	-1,559,453	2,603,038	-2,615,998
ID Sch 11	-10,497,928	-2,329,926	-721,788	273,927	-77,175	-390,496	-547,417	-2,535,204	-2,699,357	-1,218,495	-129,913	243,351	-365,435
ID Sch 21	-8,543,315	-1,601,521	-482,158	187,849	-19,172	-430,929	-649,082	-2,095,885	-2,247,122	-1,004,228	-16,817	58,053	-242,303

Prep by: TC Ist Review: \_\_\_\_\_

Date: 4/17/2018 Mgr. Review: \_\_\_\_\_

2.18-12

**Avista Corp**  
**Pro forma January 2016 - December 2016**  
**ERM Authorized Expense and Retail Sales**  
**October 2013 - September 2014 Historic Normalized Loads**

Including November  
Power Supply Update

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$119,195,328	\$12,127,251	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$12,493,230
Account 501 - Thermal Fuel	\$29,123,409	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
Account 547 - Natural Gas Fuel	\$77,293,435	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
Account 447 - Sale for Resale	\$88,588,364	\$7,154,528	\$6,331,583	\$7,373,144	\$9,451,450	\$8,788,449	\$8,347,826	\$7,766,255	\$5,454,044	\$6,343,594	\$6,461,587	\$7,582,420	\$7,533,482
<b>Power Supply Expense</b>	<b>\$137,023,808</b>	<b>\$16,121,734</b>	<b>\$15,462,611</b>	<b>\$13,074,163</b>	<b>\$8,025,187</b>	<b>\$4,402,956</b>	<b>\$4,303,936</b>	<b>\$8,066,888</b>	<b>\$13,043,853</b>	<b>\$11,168,590</b>	<b>\$11,874,614</b>	<b>\$14,962,435</b>	<b>\$16,516,841</b>
Transmission Expense	\$17,237,232	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
Transmission Revenue	\$15,802,275	\$1,306,342	\$1,061,936	\$1,137,644	\$1,166,933	\$1,506,921	\$1,586,833	\$1,599,620	\$1,447,883	\$1,304,804	\$1,285,929	\$1,197,858	\$1,199,571
Broker Fees	\$690,000	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
CS2 and Colstrip O&M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$139,148,766</b>	<b>\$16,376,271</b>	<b>\$15,875,736</b>	<b>\$13,551,846</b>	<b>\$8,263,040</b>	<b>\$4,364,486</b>	<b>\$4,176,177</b>	<b>\$7,935,974</b>	<b>\$13,097,409</b>	<b>\$11,362,407</b>	<b>\$12,046,411</b>	<b>\$15,286,483</b>	<b>\$16,812,526</b>
WA Share of System Costs	\$90,043,166	\$10,597,085	\$10,273,189	\$8,769,400	\$5,347,013	\$2,824,259	\$2,702,404	\$5,135,369	\$8,475,334	\$7,352,614	\$7,795,233	\$9,891,883	\$10,879,385
Direct WA (Agreed-To Adjustment) (3)	-\$1,500,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000
WA ERM Base	\$88,543,166												

ERM Authorized Washington Retail Sales (2)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Retail Sales, MWh (2)	5,653,834	555,937	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964
Retail Revenue Credit Rate	\$15.66 /MWh	UE-140188 Settlement Method											

(1) Multiply system numbers by 64.71% to determine Washington share.  
 (2) Twelve months ended September 2014 normalized monthly WA Retail Sales.  
 (3) Additional adjustment of \$1.5 million (Washington basis) agreed-to by the Parties per Multiparty Settlement Stipulation, page 4, Section 5.c.

2.18-13

**AVISTA UTILITIES**  
**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC**  
**TWELVE MONTHS ENDED DECEMBER 31, 2017**

Workpaper Ref. CF WA Elec

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.005011
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038540
Total Expense		<u>0.045551</u>
Net Operating Income Before FIT		0.954449
Federal Income Tax @	35.00% Shared Inputs	0.334057
REVENUE CONVERSION FACTOR		<u>0.620392</u> ✓

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	C-UE-1	2,752,301	
Divided by:			
Sales to Ultimate Customers **	Shared Inputs	549,291,329	
EFFECTIVE RATE			<u>0.005011</u>

\* From Uncollectibles Adjustment Workpapers.  
 \*\* From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2016 - Order No. A 140166 dated 02/23/2017

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038734	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less:			
Effective Uncol Rate	0.005011	0.994989	
EFFECTIVE RATE			<u>0.038540</u>

\* From Combined Excise Tax Return.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_