

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,458,089	112,770,549	58,687,540
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,458,089	112,770,549	58,687,540
E-APL	Electric Net Rate Base	2,274,046,179	1,507,198,527	766,847,652
	RATE OF RETURN	7.540%	7.482%	7.653%

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers - AMA Percent	10-01-2016 thru 09-30-2017	377,793 100.000%	248,153 65.685%	129,640 34.315%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2016 thru 09-30-2017	22,821,498 100.000%	14,840,644 65.029%	7,980,854 34.971%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages Percent		400.000%	273.079%	126.921%
		Percent		100.000%	68.270%	31.730%

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

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

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		107,305,500	90,803,845	16,501,655	0
		Total		100.000%	84.622%	15.378%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	09-01-2016 thru 09-30-2017	1,063,245,724	707,143,014	356,102,710	
		Percent		100.000%	66.508%	33.492%	
11		Book Depreciation	10-01-2016 thru 09-30-2017	105,296,559	68,627,281	36,669,278	
		Percent		100.000%	65.175%	34.825%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 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 DFIT) - AMA Percent	09-01-2016 thru 09-30-2017	2,757,581,858 100.000%	1,825,604,055 66.203%	931,977,803 33.797%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2016 thru 09-30-2017	233,711,784 100.000%	155,232,632 66.421%	78,479,152 33.579%
14		Net Allocated Schedule M's - AMA Percent	10-01-2016 thru 09-30-2017	-257,753,113 100.000%	-166,790,952 64.710%	-90,962,161 35.290%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	374,395,854	0	374,395,854	254,558,802	0	254,558,802	119,837,052	0
99	442200	Commercial - Firm & Int.	310,281,168	0	310,281,168	220,043,662	0	220,043,662	90,237,506	0
1	442300	Industrial	109,193,907	0	109,193,907	63,882,597	0	63,882,597	45,311,310	0
99	444000	Public Street & Highway Lighting	7,498,557	0	7,498,557	4,941,511	0	4,941,511	2,557,046	0
99	448000	Interdepartmental Revenue	1,249,341	0	1,249,341	983,664	0	983,664	265,677	0
99	499XXX	Unbilled Revenue	571,364	0	571,364	237,540	0	237,540	333,824	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	803,190,191	0	803,190,191	544,647,776	0	544,647,776	258,542,415	0
1	447XXX	Sales for Resale	0	93,414,936	93,414,936	0	61,401,637	61,401,637	0	32,013,299
		TOTAL SALES OF ELECTRICITY	803,190,191	93,414,936	896,605,127	544,647,776	61,401,637	606,049,413	258,542,415	32,013,299
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	(2,433,266)	0	(2,433,266)	(2,433,266)	0	(2,433,266)	0	0
99	451000	Miscellaneous Service Revenue	383,239	0	383,239	223,015	0	223,015	160,224	0
1	453000	Sales of Water & Water Power	0	365,417	365,417	0	240,189	240,189	0	125,228
1	454000	Rent from Electric Property	2,665,903	78,817	2,744,720	1,705,590	51,806	1,757,396	960,313	27,011
1	456XXX	Other Electric Revenues	(3,399,536)	102,835,980	99,436,444	(2,945,951)	67,594,090	64,648,139	(453,585)	35,241,890
		TOTAL OTHER OPERATING REVENUE	(2,783,660)	103,280,214	100,496,554	(3,450,612)	67,886,085	64,435,473	666,952	35,394,129
		TOTAL ELECTRIC REVENUE	800,406,531	196,695,150	997,101,681	541,197,164	129,287,722	670,484,886	259,209,367	67,407,428

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	324,079	324,079	0	213,017	213,017	0	111,062
1	501XXX	Fuel	0	27,538,531	27,538,531	0	18,101,076	18,101,076	0	9,437,455
1	502000	Steam Expense	0	4,754,095	4,754,095	0	3,124,867	3,124,867	0	1,629,228
1	505000	Electric Expense	0	1,283,338	1,283,338	0	843,538	843,538	0	439,800
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,210,475	2,210,475	0	1,452,945	1,452,945	0	757,530
1	507000	Rent	0	40,723	40,723	0	26,767	26,767	0	13,956
MAINTENANCE										
1	510000	Supervision & Engineering	0	499,318	499,318	0	328,202	328,202	0	171,116
1	511000	Structures	0	688,931	688,931	0	452,834	452,834	0	236,097
1	512000	Boiler Plant	0	7,084,826	7,084,826	0	4,656,856	4,656,856	0	2,427,970
1	513000	Electric Plant	0	3,298,159	3,298,159	0	2,167,880	2,167,880	0	1,130,279
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,138,120	1,138,120	0	748,086	748,086	0	390,034
TOTAL STEAM POWER GENERATION EXP			0	48,860,595	48,860,595	0	32,116,068	32,116,068	0	16,744,527
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,529,778	2,529,778	0	1,662,823	1,662,823	0	866,955
1	536000	Water for Power	0	1,113,333	1,113,333	0	731,794	731,794	0	381,539
1	537000	Hydraulic Expense	4,071,212	3,471,754	7,542,966	2,670,138	2,281,984	4,952,122	1,401,074	1,189,770
1	538000	Electric Expense	0	7,372,886	7,372,886	0	4,846,198	4,846,198	0	2,526,688
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,014,468	1,014,468	0	666,810	666,810	0	347,658
1	540000	Rent	0	1,403,657	1,403,657	0	922,624	922,624	0	481,033
1	540100	MT Trust Funds Land Settlement Rents	4,865,409	0	4,865,409	3,254,891	0	3,254,891	1,610,518	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	924,279	924,279	0	607,529	607,529	0	316,750
1	542000	Structures	0	369,231	369,231	0	242,696	242,696	0	126,535
1	543000	Reservoirs, Dams, & Waterways	0	3,440,633	3,440,633	0	2,261,528	2,261,528	0	1,179,105
1	544000	Electric Plant	0	3,184,714	3,184,714	0	2,093,313	2,093,313	0	1,091,401
1	545000	Miscellaneous Hydraulic Plant	0	715,858	715,858	0	470,533	470,533	0	245,325
TOTAL HYDRO POWER GENERATION EXP			8,936,621	25,540,591	34,477,212	5,925,029	16,787,832	22,712,861	3,011,592	8,752,759
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	933,549	933,549	0	613,622	613,622	0	319,927
1	547XXX	Fuel	0	68,754,729	68,754,729	0	45,192,483	45,192,483	0	23,562,246
1	548000	Generation Expense	0	1,312,873	1,312,873	0	862,951	862,951	0	449,922
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	620,056	620,056	0	407,563	407,563	0	212,493
1	550000	Rent	0	(32,173)	(32,173)	0	(21,147)	(21,147)	0	(11,026)
MAINTENANCE										
1	551000	Supervision & Engineering	0	661,115	661,115	0	434,551	434,551	0	226,564
1	552000	Structures	0	237,092	237,092	0	155,841	155,841	0	81,251
1	553000	Generating & Electric Equipment	0	4,559,961	4,559,961	0	2,997,262	2,997,262	0	1,562,699
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	531,359	531,359	0	349,262	349,262	0	182,097
TOTAL OTHER POWER GENERATION EXP			0	77,578,561	77,578,561	0	50,992,388	50,992,388	0	26,586,173

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	(3,453)	133,060,926	133,057,473	(3,453)	87,460,947	87,457,494	0	45,599,979
1	556000	System Control & Load Dispatching	0	718,957	718,957	0	472,570	472,570	0	246,387
E-557	557XXX	Other Expense	11,582,030	75,366,499	86,948,529	5,030,060	49,538,399	54,568,459	6,551,970	25,828,100
TOTAL OTHER POWER SUPPLY EXPENSE			11,578,577	209,146,382	220,724,959	5,026,607	137,471,916	142,498,523	6,551,970	71,674,466
TOTAL PRODUCTION OPERATING EXP			20,515,198	361,126,129	381,641,327	10,951,636	237,368,204	248,319,840	9,563,562	123,757,925
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,295,334	2,295,334	0	1,508,723	1,508,723	0	786,611
1	561000	Load Dispatching	0	2,913,243	2,913,243	0	1,914,875	1,914,875	0	998,368
1	562000	Station Expense	0	318,990	318,990	0	209,672	209,672	0	109,318
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	400,147	400,147	0	263,017	263,017	0	137,130
1	565XXX	Transmission of Electricity by Others	0	17,398,227	17,398,227	0	11,435,855	11,435,855	0	5,962,372
1	566000	Miscellaneous Transmission Expense	0	2,232,773	2,232,773	0	1,467,602	1,467,602	0	765,171
1	567000	Rent	0	162,351	162,351	0	106,713	106,713	0	55,638
MAINTENANCE										
1	568000	Supervision & Engineering	3,188	894,190	897,378	1,955	587,751	589,706	1,233	306,439
1	569000	Structures	(980)	719,042	718,062	(1,170)	472,626	471,456	190	246,416
1	570000	Station Equipment	1,260	1,692,166	1,693,426	574	1,112,261	1,112,835	686	579,905
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,645	1,557,687	1,581,332	10,735	1,023,868	1,034,603	12,910	533,819
1	572000	Underground Lines	477	14	491	32	9	41	445	5
1	573000	Service Miscellaneous	(837)	74,891	74,054	(837)	49,226	48,389	0	25,665
TOTAL TRANSMISSION OPERATING EXP			26,753	30,659,055	30,685,808	11,289	20,152,198	20,163,487	15,464	10,506,857

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	29,179,273	29,179,273	0	19,179,536	19,179,536	0	9,999,737
E-DEPX		Depreciation Expense-Transmission	0	12,198,545	12,198,545	0	8,018,104	8,018,104	0	4,180,441
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,154,892	1,154,892	0	759,110	759,110	0	395,782
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,506	21,506	0	11,213
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,805,882	0	1,805,882	275,678	0	275,678	1,530,204	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0
99	407395	Optional Renewable Power Revenue Offset	219,400	0	219,400	170,039	0	170,039	49,361	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,955,473)	0	(1,955,473)	(1,216,516)	0	(1,216,516)	(738,957)	0
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(569,467)	0	(569,467)	0	0	0	(569,467)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(41,122)	0	(41,122)	(41,122)	0	(41,122)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,235,026	22,235,026	0	14,615,082	14,615,082	0	7,619,944
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,910,545	65,876,126	68,786,671	1,920,706	43,300,377	45,221,083	989,839	22,575,749
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	23,452,496	457,661,310	481,113,806	12,883,631	300,820,779	313,704,410	10,568,865	156,840,531

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	966,929	2,554,121	3,521,050	662,537	1,660,919	2,323,456	304,392	893,202
3	582000	Station Expense	674,034	46,339	720,373	356,287	30,134	386,421	317,747	16,205
3	583000	Overhead Line Expense	1,609,320	396,894	2,006,214	1,054,987	258,096	1,313,083	554,333	138,798
3	584000	Underground Line Expense	1,231,378	0	1,231,378	707,430	0	707,430	523,948	0
3	584100	Energy Storage Equipment	58,674	0	58,674	58,674	0	58,674	0	0
3	585000	Street Light & Signal System Operation Expense	9,634	141	9,775	3,615	92	3,707	6,019	49
3	586000	Meter Expense	1,698,551	61,595	1,760,146	1,301,213	40,055	1,341,268	397,338	21,540
3	587000	Customer Installations Expense	696,486	126,229	822,715	454,407	82,085	536,492	242,079	44,144
3	588000	Miscellaneous Distribution Expense	3,473,591	3,669,221	7,142,812	2,091,856	2,386,058	4,477,914	1,381,735	1,283,163
3	589000	Rent	65	355,592	355,657	0	231,238	231,238	65	124,354
		MAINTENANCE:								
3	590000	Supervision & Engineering	235,734	1,217,680	1,453,414	154,413	791,845	946,258	81,321	425,835
3	591000	Structures	482,497	0	482,497	286,844	0	286,844	195,653	0
3	592000	Station Equipment	867,795	215,452	1,083,247	568,447	140,106	708,553	299,348	75,346
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,031,106	125	9,031,231	5,802,346	81	5,802,427	3,228,760	44
3	594000	Underground Lines	839,188	0	839,188	611,397	0	611,397	227,791	0
3	595000	Line Transformers	552,906	4,278	557,184	485,447	2,782	488,229	67,459	1,496
3	596000	Street Light & Signal System Maintenance Exp	199,006	0	199,006	160,494	0	160,494	38,512	0
3	597000	Meters	34,700	0	34,700	24,874	0	24,874	9,826	0
3	598000	Miscellaneous Distribution Expense	159,904	180,021	339,925	55,376	117,066	172,442	104,528	62,955
		TOTAL DISTRIBUTION OPERATING EXP	22,821,498	8,827,688	31,649,186	14,840,644	5,740,557	20,581,201	7,980,854	3,087,131
E-DEPX		Depreciation Expense-Distribution	46,006,032	51,581	46,057,613	29,280,500	33,543	29,314,043	16,725,532	18,038
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,027	0	30,027	30,027	0	30,027	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,226,760	0	55,226,760	46,931,125	0	46,931,125	8,295,635	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	101,262,819	51,581	101,314,400	76,241,652	33,543	76,275,195	25,021,167	18,038
		TOTAL DISTRIBUTION EXPENSES	124,084,317	8,879,269	132,963,586	91,082,296	5,774,100	96,856,396	33,002,021	3,105,169

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	281,043	281,043	0	184,603	184,603	0	96,440
2	902000	Meter Reading Expenses	3,067,140	151,062	3,218,202	2,835,625	99,225	2,934,850	231,515	51,837
2	903XXX	Customer Records & Collection Expenses	1,903,822	7,573,153	9,476,975	1,287,913	4,974,426	6,262,339	615,909	2,598,727
2	904000	Uncollectible Accounts	0	2,895,590	2,895,590	0	1,901,968	1,901,968	0	993,622
2	905000	Misc Customer Accounts	0	251,578	251,578	0	165,249	165,249	0	86,329
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,970,962	11,152,426	16,123,388	4,123,538	7,325,471	11,449,009	847,424	3,826,955
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	26,717,482	190,750	26,908,232	20,095,547	125,294	20,220,841	6,621,935	65,456
2	909000	Advertising	16,537	828,812	845,349	16,537	544,405	560,942	0	284,407
2	910000	Misc Customer Service & Info Exp	0	284,954	284,954	0	187,172	187,172	0	97,782
TOTAL CUSTOMER SERVICE & INFO EXP			26,734,019	1,304,516	28,038,535	20,112,084	856,871	20,968,955	6,621,935	447,645
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	514,034	36,408,141	36,922,175	352,678	24,855,838	25,208,516	161,356	11,552,303
4	921000	Office Supplies & Expenses	80,080	4,000,475	4,080,555	80,080	2,731,124	2,811,204	0	1,269,351
4	922000	Admin Exp Transferred--Credit	0	(127,059)	(127,059)	0	(86,743)	(86,743)	0	(40,316)
4	923000	Outside Services Employed	120,684	7,629,826	7,750,510	101,154	5,208,882	5,310,036	19,530	2,420,944
4	924000	Property Insurance Premium	0	1,239,454	1,239,454	0	846,175	846,175	0	393,279
4	925XXX	Injuries and Damages	16,486	3,194,412	3,210,898	16,330	2,180,825	2,197,155	156	1,013,587
4	926XXX	Employee Pensions and Benefits	2,318	1,308,025	1,310,343	2,318	892,989	895,307	0	415,036
4	927000	Franchise Requirements	4,295	0	4,295	0	0	0	4,295	0
1	928000	Regulatory Commission Expenses	2,911,760	3,516,024	6,427,784	2,049,936	2,311,083	4,361,019	861,824	1,204,941
4	930000	Miscellaneous General Expenses	141,160	3,513,315	3,654,475	97,247	2,398,540	2,495,787	43,913	1,114,775
4	931000	Rents	5,519	737,779	743,298	1,319	503,682	505,001	4,200	234,097
4	935000	Maintenance of General Plant	1,026,698	10,443,392	11,470,090	557,783	7,129,704	7,687,487	468,915	3,313,688
TOTAL ADMIN & GEN OPERATING EXP			4,823,034	71,863,784	76,686,818	3,258,845	48,972,099	52,230,944	1,564,189	22,891,685

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	1,458,411	16,303,669	17,762,080	953,340	11,130,515	12,083,855	505,071	5,173,154
E-AMTX		Amortization Expense-General Plant - 303000	0	428,783	428,783	0	292,538	292,538	0	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	785,712	17,375,470	18,161,182	769,260	11,862,233	12,631,493	16,452	5,513,237
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,790	32,790	0	15,240
99	407229	Idaho Earnings Test Amortization	(2,757,092)	0	(2,757,092)	0	0	0	(2,757,092)	0
99	407414	Regulatory Credit - Deferral - FISERVE	(75,358)	0	(75,358)	(51,908)	0	(51,908)	(23,450)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(588,327)	34,155,952	33,567,625	1,670,692	23,318,076	24,988,768	(2,259,019)	10,837,876
		TOTAL ADMIN & GENERAL EXPENSES	4,234,707	106,019,736	110,254,443	4,929,537	72,290,175	77,219,712	(694,830)	33,729,561
		TOTAL EXPENSES BEFORE FIT	183,476,501	585,017,257	768,493,758	133,131,086	387,067,396	520,198,482	50,345,415	197,949,861
		NET OPERATING INCOME (LOSS) BEFORE FIT			228,607,923			150,286,404		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(17,753,122)			(10,249,289)		
E-FIT		DEFERRED FEDERAL INCOME TAX			75,339,711			48,052,223		
E-FIT		AMORTIZED ITC - NOXON			(436,755)			(287,079)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,458,089			112,770,549		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.730%		34.270%
E-ALL	2	Number of Customers - AMA		100.000%		65.685%		34.315%
E-ALL	3	Direct Distribution Operating Expense		100.000%		65.029%		34.971%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		68.270%		31.730%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	119,837,052
99	442200	Commercial - Firm & Int.	90,237,506
1	442300	Industrial	45,311,310
99	444000	Public Street & Highway Lighting	2,557,046
99	448000	Interdepartmental Revenue	265,677
99	499XXX	Unbilled Revenue	333,824
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>258,542,415</u>
1	447XXX	Sales for Resale	<u>32,013,299</u>
		TOTAL SALES OF ELECTRICITY	<u>290,555,714</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	160,224
1	453000	Sales of Water & Water Power	125,228
1	454000	Rent from Electric Property	987,324
1	456XXX	Other Electric Revenues	34,788,305
		TOTAL OTHER OPERATING REVENUE	<u>36,061,081</u>
		TOTAL ELECTRIC REVENUE	<u>326,616,795</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	111,062
1	501XXX	Fuel	9,437,455
1	502000	Steam Expense	1,629,228
1	505000	Electric Expense	439,800
1	506XXX	Miscellaneous Steam Power Generation Op Exp	757,530
1	507000	Rent	13,956
		MAINTENANCE	
1	510000	Supervision & Engineering	171,116
1	511000	Structures	236,097
1	512000	Boiler Plant	2,427,970
1	513000	Electric Plant	1,130,279
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	390,034
		TOTAL STEAM POWER GENERATION EXP	<u>16,744,527</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	866,955
1	536000	Water for Power	381,539
1	537000	Hydraulic Expense	2,590,844
1	538000	Electric Expense	2,526,688
1	539000	Miscellaneous Hydraulic Power Generation Exp	347,658
1	540000	Rent	481,033
1	540100	MT Trust Funds Land Settlement Rents	1,610,518
		MAINTENANCE	
1	541000	Supervision & Engineering	316,750
1	542000	Structures	126,535
1	543000	Reservoirs, Dams, & Waterways	1,179,105
1	544000	Electric Plant	1,091,401
1	545000	Miscellaneous Hydraulic Plant	245,325
		TOTAL HYDRO POWER GENERATION EXP	<u>11,764,351</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	319,927
1	547XXX	Fuel	23,562,246
1	548000	Generation Expense	449,922
1	549XXX	Miscellaneous Other Power Generation Op Exp	212,493
1	550000	Rent	(11,026)
		MAINTENANCE	
1	551000	Supervision & Engineering	226,564
1	552000	Structures	81,251
1	553000	Generating & Electric Equipment	1,562,699
1	554XXX	Miscellaneous Other Power Generation Maint Exp	182,097
		TOTAL OTHER POWER GENERATION EXP	<u>26,586,173</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	45,599,979
1	56000	System Control & Load Dispatching	246,387
E-557	557XXX	Other Expense	32,380,070
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>78,226,436</u>
		TOTAL PRODUCTION OPERATING EXP	<u>133,321,487</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	786,611
1	561000	Load Dispatching	998,368
1	562000	Station Expense	109,318
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	137,130
1	565XXX	Transmission of Electricity by Others	5,962,372
1	566000	Miscellaneous Transmission Expense	765,171
1	567000	Rent	55,638
		MAINTENANCE	
1	568000	Supervision & Engineering	307,672
1	569000	Structures	246,606
1	570000	Station Equipment	580,591
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	546,729
1	572000	Underground Lines	450
1	573000	Service Miscellaneous	25,665
		TOTAL TRANSMISSION OPERATING EXP	<u>10,522,321</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	9,999,737
E-DEPX		Depreciation Expense-Transmission	4,180,441
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	395,782
99		Colstrip 3 AFUDC Reallocation Adj	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,540
99	407326	Amortization of Spokane River TDG	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,213
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,530,204
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	668,590
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	302,976
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	49,361
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(738,957)
99	407455	Amortization of Colstrip Refund	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(569,467)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	7,619,944
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	23,565,588
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	167,409,396

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,197,594
3	582000	Station Expense	333,952
3	583000	Overhead Line Expense	693,131
3	584000	Underground Line Expense	523,948
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	6,068
3	586000	Meter Expense	418,878
3	587000	Customer Installations Expense	286,223
3	588000	Miscellaneous Distribution Expense	2,664,898
3	589000	Rent	124,419
		MAINTENANCE:	
3	590000	Supervision & Engineering	507,156
3	591000	Structures	195,653
3	592000	Station Equipment	374,694
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,228,804
3	594000	Underground Lines	227,791
3	595000	Line Transformers	68,955
3	596000	Street Light & Signal System Maintenance Exp	38,512
3	597000	Meters	9,826
3	598000	Miscellaneous Distribution Expense	167,483
		TOTAL DISTRIBUTION OPERATING EXP	11,067,985
E-DEPX		Depreciation Expense-Distribution	16,743,570
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	8,295,635
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	25,039,205
		TOTAL DISTRIBUTION EXPENSES	36,107,190

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	96,440
2	902000	Meter Reading Expenses	283,352
2	903XXX	Customer Records & Collection Expenses	3,214,636
2	904000	Uncollectible Accounts	993,622
2	905000	Misc Customer Accounts	86,329
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,674,379
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	6,687,391
2	909000	Advertising	284,407
2	910000	Misc Customer Service & Info Exp	97,782
		TOTAL CUSTOMER SERVICE & INFO EXP	7,069,580
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	11,713,659
4	921000	Office Supplies & Expenses	1,269,351
4	922000	Admin Exp Transferred--Credit	(40,316)
4	923000	Outside Services Employed	2,440,474
4	924000	Property Insurance Premium	393,279
4	925XXX	Injuries and Damages	1,013,743
4	926XXX	Employee Pensions and Benefits	415,036
4	927000	Franchise Requirements	4,295
1	928000	Regulatory Commission Expenses	2,066,765
4	930000	Miscellaneous General Expenses	1,158,688
4	931000	Rents	238,297
4	935000	Maintenance of General Plant	3,782,603
		TOTAL ADMIN & GEN OPERATING EXP	24,455,874

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	5,678,225
E-AMTX		Amortization Expense-General Plant - 303000	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	5,529,689
E-AMTX		Amortization Expense-General Plant - 390200, 3962	15,240
99	407229	Idaho Earnings Test Amortization	(2,757,092)
99	407414	Regulatory Credit - Deferral - FISERVE	(23,450)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	8,578,857
		TOTAL ADMIN & GENERAL EXPENSES	33,034,731
		TOTAL EXPENSES BEFORE FIT	248,295,276
		NET OPERATING INCOME (LOSS) BEFORE FIT	78,321,519
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(7,503,833)
E-FIT		DEFERRED FEDERAL INCOME TAX	27,287,488
E-FIT		AMORTIZED ITC - NOXON	(149,676)
		ELECTRIC NET OPERATING INCOME (LOSS)	58,687,540

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended September 30, 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-MISCELLANEO	78,492	872,106	950,598	77,392	573,235	650,627	1,100	298,871	299,971
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	11,916,821	11,916,821	0	7,832,926	7,832,926	0	4,083,895	4,083,895
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	23,308,914	23,308,914	0	15,320,949	15,320,949	0	7,987,965	7,987,965
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,303,086	5,303,086	0	3,485,718	3,485,718	0	1,817,368	1,817,368
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	331,711	331,711	0	218,034	218,034	0	113,677	113,677
1	456100	TRANSMISSION REVENUE OF OTHERS	0	13,025,581	13,025,581	0	8,561,714	8,561,714	0	4,463,867	4,463,867
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	2,410,197	2,410,197	0	1,584,222	1,584,222	0	825,975	825,975
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(2,769,458)	0	(2,769,458)	(1,229,932)	0	(1,229,932)	(1,539,526)	0	(1,539,526)
1	456329	AMORTIZATION RES DECOUPLING DE	(5,786,707)	0	(5,786,707)	(5,786,707)	0	(5,786,707)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	2,179,659	0	2,179,659	1,145,599	0	1,145,599	1,034,060	0	1,034,060
1	456339	AMORTIZATION NON-RES DECOUPLIN	2,742,324	0	2,742,324	2,742,324	0	2,742,324	0	0	0
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	1,093,048	1,093,048	0	569,888	569,888
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(673,917)	(673,917)	0	(442,966)	(442,966)	0	(230,951)	(230,951)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	673,917	673,917	0	442,966	442,966	0	230,951	230,951
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	40,752,384	40,752,384	0	26,786,542	26,786,542	0	13,965,842	13,965,842
TOTAL ACCOUNT 456			(3,399,536)	102,835,980	99,436,444	(2,945,951)	67,594,088	64,648,137	(453,585)	35,241,892	34,788,307

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	(3,453)	124,962,710	124,959,257	(3,453)	82,137,989	82,134,536	0	42,824,721	42,824,721
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	140,303	140,303	0	92,221	92,221	0	48,082	48,082
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,548,361	5,548,361	0	3,646,938	3,646,938	0	1,901,423	1,901,423
1	555710	Intercompany Purchase	0	2,409,552	2,409,552	0	1,583,799	1,583,799	0	825,753	825,753
TOTAL ACCOUNT 555			(3,453)	133,060,926	133,057,473	(3,453)	87,460,947	87,457,494	0	45,599,979	45,599,979

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,251	6,301,820	6,303,071	1,251	4,142,186	4,143,437	0	2,159,634	2,159,634
1	557010	Other Power Supply Expense - Financial	0	22,398,941	22,398,941	0	14,722,824	14,722,824	0	7,676,117	7,676,117
1	557018	Merchandise Processing Fee	0	98,154	98,154	0	64,517	64,517	0	33,637	33,637
1	557150	Fuel - Economic Dispatch	0	(6,858,013)	(6,858,013)	0	(4,507,772)	(4,507,772)	0	(2,350,241)	(2,350,241)
1	557160	Power Supply Expense - Miscellaneous	0	472	472	0	310	310	0	162	162
99	557161	Unbilled Add-Ons	12,666	0	12,666	0	0	0	12,666	0	12,666
1	557165	Other Resource Costs-CAISO Charges	0	106,437	106,437	0	69,961	69,961	0	36,476	36,476
1	557170	Broker Fees - Power	0	494,479	494,479	0	325,021	325,021	0	169,458	169,458
1	557171	REC Broker Fees	0	38,706	38,706	0	25,441	25,441	0	13,265	13,265
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,320,016	0	3,320,016	3,320,016	0	3,320,016	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	3,430,142	0	3,430,142	3,430,142	0	3,430,142	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,218,847)	0	(2,218,847)	(2,218,847)	0	(2,218,847)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	6,746,038	0	6,746,038	0	0	0	6,746,038	0	6,746,038
99	557390	Idaho PCA Amortization	(527,938)	0	(527,938)	0	0	0	(527,938)	0	(527,938)
1	557395	Optional Renewable Power Expense Offset	0	458	458	0	301	301	0	157	157
1	557610	Other Expenses - Exposure	0	31,451	31,451	0	20,673	20,673	0	10,778	10,778
1	557700	Turbine Gas Bookout Expense	0	1,850,492	1,850,492	0	1,216,328	1,216,328	0	634,164	634,164
1	557711	Turbine Gas Bookout Offset	0	(1,850,492)	(1,850,492)	0	(1,216,328)	(1,216,328)	0	(634,164)	(634,164)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,753,219	52,753,219	0	34,674,691	34,674,691	0	18,078,528	18,078,528
TOTAL ACCOUNT 557			11,582,030	75,366,499	86,948,529	5,030,060	49,538,399	54,568,459	6,551,970	25,828,100	32,380,070

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	356,251	190,750	547,001	266,081	125,294	391,375	90,170	65,456	155,626
99	908600	Public Purpose Tariff Rider Expense Offset	26,058,621	0	26,058,621	19,531,161	0	19,531,161	6,527,460	0	6,527,460
99	908610	Limited Income Tax Refund Program	116,812	0	116,812	116,812	0	116,812	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	185,798	0	185,798	181,493	0	181,493	4,305	0	4,305
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			26,717,482	190,750	26,908,232	20,095,547	125,294	20,220,841	6,621,935	65,456	6,687,391

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.685%	34.315%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.61%	52.61%
2	Cost of Debt		5.468%	5.432%
	Total Weighted Cost		2.877%	2.858%
E-APL	Net Rate Base	2,274,046,179	1,507,198,527	766,847,652
	Interest Deduction for FIT Calculation	65,278,608	43,362,102	21,916,506
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	997,101,681	670,484,886	326,616,795
E-OPS	Less: Operating & Maintenance Expense	564,825,062	373,713,436	191,111,626
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	126,206,910	84,938,839	41,268,071
E-OTX	Less: Taxes Other than FIT	77,461,786	61,546,207	15,915,579
	Net Operating Income Before FIT	228,607,923	150,286,404	78,321,519
E-INT	Less: Interest Expense	65,278,608	43,362,102	21,916,506
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(205,292,970)	(130,591,404)	(74,701,566)
	Taxable Net Operating Income	(41,963,655)	(23,526,030)	(18,437,625)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(14,687,280)	(8,234,111)	(6,453,169)
1	Production Tax Credit	(86,688)	(56,980)	(29,708)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(17,753,122)	(10,249,289)	(7,503,833)
E-DTE	Deferred FIT	75,339,711	48,052,223	27,287,488
1	411400 Amortized Investment Tax Credit - Noxon	(436,755)	(287,079)	(149,676)
	Total Net FIT/Deferred FIT	57,149,834	37,515,855	19,633,979

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	48,280,183	76,740,243	125,020,426	31,033,128	51,308,369	82,341,497	17,247,055	25,431,874	42,678,929
12	997001 Contributions In Aid of Construction	0	4,010,547	4,010,547	0	2,655,102	2,655,102	0	1,355,445	1,355,445
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,246,146	2,246,146	0	1,533,444	1,533,444	0	712,702	712,702
99	997007 Idaho PCA	6,218,100	0	6,218,100	0	0	0	6,218,100	0	6,218,100
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(25,367)	(25,367)	0	(16,674)	(16,674)	0	(8,693)	(8,693)
4	997015 Airplane Lease Payments	0	615,201	615,201	0	419,998	419,998	0	195,203	195,203
12	997016 Redemption Expense Amortization	0	1,263,471	1,263,471	0	836,456	836,456	0	427,015	427,015
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	(17,761,992)	0	(17,761,992)	(10,381,776)	0	(10,381,776)	(7,380,216)	0	(7,380,216)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(3,662,872)	(3,662,872)	0	(2,500,643)	(2,500,643)	0	(1,162,229)	(1,162,229)
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	6,067,447	0	6,067,447	5,561,982	0	5,561,982	505,465	0	505,465
12	997032 Interest Rate Swaps	0	(4,199,935)	(4,199,935)	0	(2,780,483)	(2,780,483)	0	(1,419,452)	(1,419,452)
4	997033 BPA Residential Exchange	(655,655)	0	(655,655)	(339,701)	0	(339,701)	(315,954)	0	(315,954)
99	997034 Montana Hydro Settlement	3,787,746	0	3,787,746	2,547,620	0	2,547,620	1,240,126	0	1,240,126
1	997041 Rathdrum Turbine Lease, Tax	0	(78,170)	(78,170)	0	(51,381)	(51,381)	0	(26,789)	(26,789)
99	997043 Washington Deferred Power Costs	3,516,501	0	3,516,501	3,516,501	0	3,516,501	0	0	0
1	997044 Non-Monetary Power Costs	0	140,303	140,303	0	92,221	92,221	0	48,082	48,082
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,025,147)	(3,025,147)	0	(2,002,738)	(2,002,738)	0	(1,022,409)	(1,022,409)
11	997049 Tax Depreciation	0	(333,482,531)	(333,482,531)	0	(217,347,240)	(217,347,240)	0	(116,135,291)	(116,135,291)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

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

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	115,014	0	115,014	116,107	0	116,107	(1,093)	0	(1,093)
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	15,970,106	15,970,106	0	10,408,517	10,408,517	0	5,561,589	5,561,589
4	997081 Deferred Compensation	0	639,045	639,045	0	436,276	436,276	0	202,769	202,769
4	997082 Meal Disallowances	0	429,722	429,722	0	293,371	293,371	0	136,351	136,351
4	997083 Paid Time Off	0	141,639	141,639	0	96,697	96,697	0	44,942	44,942
2	997084 Customer Uncollectibles	0	420,019	420,019	0	275,889	275,889	0	144,130	144,130
99	997088 Deferred O&M Colstrip & CS2	1,236,415	0	1,236,415	275,678	0	275,678	960,737	0	960,737
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	1,014,810	0	1,014,810	1,014,810	0	1,014,810	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	1	0	1	1	0	1	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(325,971)	(325,971)	0	(214,261)	(214,261)	0	(111,710)	(111,710)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(16,486,370)	(16,486,370)	0	(10,836,491)	(10,836,491)	0	(5,649,879)	(5,649,879)
1	997102 Amort Idaho Earnings Test (254229)	(2,756,155)	0	(2,756,155)	0	0	0	(2,756,155)	0	(2,756,155)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		51,383,936	(257,753,114)	(205,292,970)	36,199,549	(166,790,953)	(130,591,404)	16,260,595	(90,962,161)	(74,701,566)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.685%	34.315%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.175%	34.825%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.203%	33.797%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	76,846,903	76,846,903	0	49,727,631	49,727,631	0	27,119,272	27,119,272
99	410100	Deferred Federal Income Tax Expense - Washin	(578,709)	0	(578,709)	(578,709)	0	(578,709)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	486,935	0	486,935	0	0	0	486,935	0	486,935
	410100	Total	(91,774)	76,846,903	76,755,129	(578,709)	49,727,631	49,148,922	486,935	27,119,272	27,606,207
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(503,604)	(503,604)	0	(325,882)	(325,882)	0	(177,722)	(177,722)
99	411100	Deferred Federal Income Tax Expense - Washin	(770,817)	0	(770,817)	(770,817)	0	(770,817)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(140,997)	0	(140,997)	0	0	0	(140,997)	0	(140,997)
	411100	Total	(911,814)	(503,604)	(1,415,418)	(770,817)	(325,882)	(1,096,699)	(140,997)	(177,722)	(318,719)
Total Deferred Federal Income Tax Expense			(1,003,588)	76,343,299	75,339,711	(1,349,526)	49,401,749	48,052,223	345,938	26,941,550	27,287,488

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,556,747	1,556,747	0	1,023,250	1,023,250	0	533,497	533,497
1	408150	R&P Property Tax--Production	0	15,186,830	15,186,830	0	9,982,303	9,982,303	0	5,204,527	5,204,527
1	408180	R&P Property Tax--Transmission	0	5,583,187	5,583,187	0	3,669,829	3,669,829	0	1,913,358	1,913,358
1	409100	State Income Tax--Montana & Oregon	0	(118,670)	(118,670)	0	(78,002)	(78,002)	0	(40,668)	(40,668)
TOTAL PRODUCTION & TRANSMISSION			0	22,235,026	22,235,026	0	14,615,082	14,615,082	0	7,619,944	7,619,944
DISTRIBUTION											
99	408110	State Excise Tax	21,297,438	0	21,297,438	21,297,438	0	21,297,438	0	0	0
99	408120	Municipal Occupation & License Tax	22,335,296	0	22,335,296	18,771,947	0	18,771,947	3,563,349	0	3,563,349
99	408160	Miscellaneous State or Local Tax--WA & ID	261	0	261	0	0	0	261	0	261
99	408170	R&P Property Tax--Distribution	9,963,482	0	9,963,482	6,861,740	0	6,861,740	3,101,742	0	3,101,742
99	409100	State Income Tax--Idaho	1,630,283	0	1,630,283	0	0	0	1,630,283	0	1,630,283
TOTAL DISTRIBUTION			55,226,760	0	55,226,760	46,931,125	0	46,931,125	8,295,635	0	8,295,635
TOTAL TAXES OTHER THAN FIT			55,226,760	22,235,026	77,461,786	46,931,125	14,615,082	61,546,207	8,295,635	7,619,944	15,915,579

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,500,000	8,500,000	0	5,587,050	5,587,050	0	2,912,950	2,912,950
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,314,600	1,314,600	0	685,400	685,400
1	182333	CDA Settlement Costs	0	1,203,802	1,203,802	0	791,259	791,259	0	412,543	412,543
1	182381	CDA Settlement Past Storage	0	32,526,984	32,526,984	0	21,379,987	21,379,987	0	11,146,997	11,146,997
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	320,658	16,788,625	17,109,283	320,658	11,195,646	11,516,304	0	5,592,979	5,592,979
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,972,899	53,477,772	57,450,671	3,887,667	36,509,275	40,396,942	85,232	16,968,497	17,053,729
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,727,829	4,727,829	0	3,227,689	3,227,689	0	1,500,140	1,500,140
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
TOTAL INTANGIBLE PLANT			4,896,261	234,186,799	239,083,060	4,811,029	157,371,068	162,182,097	85,232	76,815,731	76,900,963
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,821	3,577,821	0	2,351,702	2,351,702	0	1,226,119	1,226,119
1	311XXX	Structures & Improvements	0	133,673,006	133,673,006	0	87,863,267	87,863,267	0	45,809,739	45,809,739
1	312000	Boiler Plant	0	177,994,864	177,994,864	0	116,996,024	116,996,024	0	60,998,840	60,998,840
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	57,786,229	57,786,229	0	37,982,888	37,982,888	0	19,803,341	19,803,341
1	315000	Accessory Electric Equipment	0	27,715,051	27,715,051	0	18,217,103	18,217,103	0	9,497,948	9,497,948
1	316000	Miscellaneous Power Plant Equipment	0	17,917,464	17,917,464	0	11,777,149	11,777,149	0	6,140,315	6,140,315
TOTAL STEAM PRODUCTION PLANT			0	418,671,205	418,671,205	0	275,192,583	275,192,583	0	143,478,622	143,478,622
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	61,611,535	61,611,535	0	40,497,262	40,497,262	0	21,114,273	21,114,273
1	331XXX	Structures & Improvements	0	77,408,921	77,408,921	0	50,880,884	50,880,884	0	26,528,037	26,528,037
1	332XXX	Reservoirs, Dams, & Waterways	0	176,895,810	176,895,810	0	116,273,616	116,273,616	0	60,622,194	60,622,194
1	333000	Waterwheels, Turbines, & Generators	0	221,648,447	221,648,447	0	145,689,524	145,689,524	0	75,958,923	75,958,923
1	334000	Accessory Electric Equipment	0	59,772,691	59,772,691	0	39,288,590	39,288,590	0	20,484,101	20,484,101
1	335XXX	Miscellaneous Power Plant Equipment	0	12,426,108	12,426,108	0	8,167,681	8,167,681	0	4,258,427	4,258,427
1	336000	Roads, Railroads, & Bridges	0	3,033,286	3,033,286	0	1,993,779	1,993,779	0	1,039,507	1,039,507
TOTAL HYDRAULIC PRODUCTION PLANT			0	612,796,798	612,796,798	0	402,791,336	402,791,336	0	210,005,462	210,005,462
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	17,006,343	17,006,343	0	11,178,269	11,178,269	0	5,828,074	5,828,074
1	342000	Fuel Holders, Producers, & Accessories	0	21,359,612	21,359,612	0	14,039,673	14,039,673	0	7,319,939	7,319,939
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	218,378,208	218,378,208	0	143,539,996	143,539,996	0	74,838,212	74,838,212
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,575,043	20,575,043	0	13,523,976	13,523,976	0	7,051,067	7,051,067
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,729,851	1,729,851	0	1,137,031	1,137,031	0	592,820	592,820
TOTAL OTHER PRODUCTION PLANT			0	304,046,575	304,046,575	0	199,849,814	199,849,814	0	104,196,761	104,196,761
TOTAL PRODUCTION PLANT			0	1,335,514,578	1,335,514,578	0	877,833,733	877,833,733	0	457,680,845	457,680,845

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,415,320	25,415,320	0	16,705,490	16,705,490	0	8,709,830	8,709,830
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,406,778	24,406,778	0	16,042,575	16,042,575	0	8,364,203	8,364,203
1	353000	Station Equipment	0	254,553,410	254,553,410	0	167,317,956	167,317,956	0	87,235,454	87,235,454
1	354000	Towers & Fixtures	0	17,174,427	17,174,427	0	11,288,751	11,288,751	0	5,885,676	5,885,676
1	355000	Poles & Fixtures	0	215,711,143	215,711,143	0	141,786,934	141,786,934	0	73,924,209	73,924,209
1	356000	Overhead Conductors & Devices	0	136,812,974	136,812,974	0	89,927,168	89,927,168	0	46,885,806	46,885,806
1	357000	Underground Conduit	0	2,988,862	2,988,862	0	1,964,579	1,964,579	0	1,024,283	1,024,283
1	358000	Underground Conductors & Devices	0	2,343,236	2,343,236	0	1,540,209	1,540,209	0	803,027	803,027
1	359000	Roads & Trails	0	2,097,770	2,097,770	0	1,378,864	1,378,864	0	718,906	718,906
		TOTAL TRANSMISSION PLANT	0	681,503,920	681,503,920	0	447,952,526	447,952,526	0	233,551,394	233,551,394
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	6,494,891	0	6,494,891	5,040,293	0	5,040,293	1,454,598	0	1,454,598
99	360400	Land Easements	2,554,411	0	2,554,411	339,302	0	339,302	2,215,109	0	2,215,109
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,213,406	0	21,213,406	14,769,265	0	14,769,265	6,444,141	0	6,444,141
3	362000	Station Equipment	124,756,317	2,616,589	127,372,906	80,896,968	1,701,542	82,598,510	43,859,349	915,047	44,774,396
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	363,568,046	0	363,568,046	233,305,030	0	233,305,030	130,263,016	0	130,263,016
99	365000	Overhead Conductors & Devices	236,418,464	0	236,418,464	149,157,655	0	149,157,655	87,260,809	0	87,260,809
99	366000	Underground Conduit	105,146,931	0	105,146,931	67,683,820	0	67,683,820	37,463,111	0	37,463,111
99	367000	Underground Conductors & Devices	187,131,361	0	187,131,361	121,871,650	0	121,871,650	65,259,711	0	65,259,711
99	368000	Line Transformers	245,765,672	0	245,765,672	168,538,806	0	168,538,806	77,226,866	0	77,226,866
99	369XXX	Services	159,687,642	0	159,687,642	104,553,368	0	104,553,368	55,134,274	0	55,134,274
99	371XXX	Installations on Customers' Premises	410,816	0	410,816	410,816	0	410,816	0	0	0
99	370000	Meters	49,883,651	0	49,883,651	27,102,233	0	27,102,233	22,781,418	0	22,781,418
99	373XXX	Street Light & Signal Systems	57,471,937	0	57,471,937	38,507,162	0	38,507,162	18,964,775	0	18,964,775
		TOTAL DISTRIBUTION PLANT	1,563,469,240	2,616,589	1,566,085,829	1,014,774,213	1,701,542	1,016,475,755	548,695,027	915,047	549,610,074
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,416,903	7,268,179	8,685,082	714,424	4,961,986	5,676,410	702,479	2,306,193	3,008,672
4	390XXX	Structures & Improvements	14,597,836	83,371,726	97,969,562	6,606,370	56,917,877	63,524,247	7,991,466	26,453,849	34,445,315
4	391XXX	Office Furniture & Equipment	1,735,010	47,931,544	49,666,554	1,668,798	32,722,865	34,391,663	66,212	15,208,679	15,274,891
4	392XXX	Transportation Equipment	28,987,556	15,412,628	44,400,184	20,548,849	10,522,201	31,071,050	8,438,707	4,890,427	13,329,134
4	393000	Stores Equipment	245,522	3,453,203	3,698,725	113,424	2,357,502	2,470,926	132,098	1,095,701	1,227,799
4	394000	Tools, Shop & Garage Equipment	1,849,901	12,380,457	14,230,358	835,386	8,452,138	9,287,524	1,014,515	3,928,319	4,942,834
4	394100	Electric Charging Stations	0	66,035	66,035	0	45,082	45,082	0	20,953	20,953
4	395000	Laboratory Equipment	238,950	1,030,230	1,269,180	211,896	703,338	915,234	27,054	326,892	353,946
4	396XXX	Power Operated Equipment	24,710,162	8,710,094	33,420,256	14,835,464	5,946,381	20,781,845	9,874,698	2,763,713	12,638,411
4	397XXX	Communications Equipment	22,890,476	82,381,018	105,271,494	13,685,394	56,241,521	69,926,915	9,205,082	26,139,497	35,344,579
4	398000	Miscellaneous Equipment	9,587	418,168	427,755	3,880	285,483	289,363	5,707	132,685	138,392
		TOTAL GENERAL PLANT	96,681,903	262,423,282	359,105,185	59,223,885	179,156,374	238,380,259	37,458,018	83,266,908	120,724,926
		TOTAL PLANT IN SERVICE	1,665,047,404	2,516,245,168	4,181,292,572	1,078,809,127	1,664,015,243	2,742,824,370	586,238,277	852,229,925	1,438,468,202

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(296,501,524)	(296,501,524)	0	(194,890,452)	(194,890,452)	0	(101,611,072)	(101,611,072)
E-ADEP		Hydro Production Plant	0	(125,680,554)	(125,680,554)	0	(82,609,828)	(82,609,828)	0	(43,070,726)	(43,070,726)
E-ADEP		Other Production Plant	0	(112,206,767)	(112,206,767)	0	(73,753,508)	(73,753,508)	0	(38,453,259)	(38,453,259)
E-ADEP		Transmission Plant	0	(208,814,522)	(208,814,522)	0	(137,253,785)	(137,253,785)	0	(71,560,737)	(71,560,737)
E-ADEP		Distribution Plant	(502,749,238)	(90,867)	(502,840,105)	(309,273,651)	(59,090)	(309,332,741)	(193,475,587)	(31,777)	(193,507,364)
E-ADEP		General Plant	(34,719,079)	(90,674,322)	(125,393,401)	(21,244,267)	(61,903,360)	(83,147,627)	(13,474,812)	(28,770,962)	(42,245,774)
TOTAL ACCUMULATED DEPRECIATION			(537,468,317)	(833,968,556)	(1,371,436,873)	(330,517,918)	(550,470,023)	(880,987,941)	(206,950,399)	(283,498,533)	(490,448,932)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,804,685)	(11,804,685)	0	(7,759,219)	(7,759,219)	0	(4,045,466)	(4,045,466)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(209,723)	0	(209,723)	(209,723)	0	(209,723)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,518,359)	(1,518,359)	0	(1,034,815)	(1,034,815)	0	(483,544)	(483,544)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,620,174)	(35,938,021)	(38,558,195)	(2,564,978)	(24,534,887)	(27,099,865)	(55,196)	(11,403,134)	(11,458,330)
E-AAAMT		General Plant - 390200, 396200	(18,311)	(164,567)	(182,878)	(16,399)	(112,350)	(128,749)	(1,912)	(52,217)	(54,129)
TOTAL ACCUMULATED AMORTIZATION			(2,848,208)	(49,425,632)	(52,273,840)	(2,791,100)	(33,441,271)	(36,232,371)	(57,108)	(15,984,361)	(16,041,469)
TOTAL ACCUMULATED DEPR/AMORT			(540,316,525)	(883,394,188)	(1,423,710,713)	(333,309,018)	(583,911,294)	(917,220,312)	(207,007,507)	(299,482,894)	(506,490,401)
NET ELECTRIC UTILITY PLANT before DFIT			1,124,730,879	1,632,850,980	2,757,581,859	745,500,109	1,080,103,949	1,825,604,058	379,230,770	552,747,031	931,977,801
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	(38,368)	(38,368)	0	(25,219)	(25,219)	0	(13,149)	(13,149)
12		ADFIT - Electric Plant In Service (282900)	0	(514,096,375)	(514,096,375)	0	(340,347,223)	(340,347,223)	0	(173,749,152)	(173,749,152)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,846,048)	(54,846,048)	0	(37,443,397)	(37,443,397)	0	(17,402,651)	(17,402,651)
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	(11,384,444)	(11,384,444)	0	(7,482,995)	(7,482,995)	0	(3,901,449)	(3,901,449)
1		ADFIT - CDA Settlement Costs (283333)	0	395,354	395,354	0	259,866	259,866	0	135,488	135,488
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,789,023)	(2,789,023)	0	(1,846,417)	(1,846,417)	0	(942,606)	(942,606)
TOTAL ACCUMULATED DFIT			0	(582,758,904)	(582,758,904)	0	(386,885,385)	(386,885,385)	0	(195,873,519)	(195,873,519)
NET ELECTRIC UTILITY PLANT			1,124,730,879	1,050,092,076	2,174,822,955	745,500,109	693,218,564	1,438,718,673	379,230,770	356,873,512	736,104,282
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.029%			34.971%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			66.203%			33.797%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,124,730,879	#####	2,174,822,955	745,500,109	693,218,564	1,438,718,673	379,230,770	356,873,512	736,104,282
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	(398,553)	0	(398,553)	398,553	0	398,553
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	(2,996,168)	0	(2,996,168)	(960,220)	0	(960,220)	(2,035,948)	0	(2,035,948)
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)	7,853,356	0	7,853,356	5,011,341	0	5,011,341	2,842,015	0	2,842,015
99 ADFIT - Kettle Falls Disallowed (190420)	93,377	0	93,377	93,377	0	93,377	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)	1,570,764	0	1,570,764	0	0	0	1,570,764	0	1,570,764
99 ADFIT - Boulder Park Disallowed (190040)	360,232	0	360,232	0	0	0	360,232	0	360,232
99 Investment in WNP3 Exchange Power (124900, 12493)	5,920,515	0	5,920,515	5,920,515	0	5,920,515	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(1,064,055)	0	(1,064,055)	(1,064,055)	0	(1,064,055)	0	0	0
99 CDA Lake Settlement - WA (182382)	557,766	0	557,766	557,766	0	557,766	0	0	0
99 CDA Lake Settlement - ID (186382)	108,412	0	108,412	0	0	0	108,412	0	108,412
99 ADFIT - CDA Lake Settlement - Direct (283382)	(233,164)	0	(233,164)	(195,219)	0	(195,219)	(37,945)	0	(37,945)
99 CDA CDR Fund - Direct (182324)	40,572	0	40,572	40,572	0	40,572	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	287,733	0	287,733	267,445	0	267,445	20,288	0	20,288
99 ADFIT - Spokane River Relicensing (283322)	(100,683)	0	(100,683)	(93,587)	0	(93,587)	(7,096)	0	(7,096)
99 Spokane River PM&Es (182323)	264,310	0	264,310	169,825	0	169,825	94,485	0	94,485
99 ADFIT - Spokane River PM&Es (283323)	(92,533)	0	(92,533)	(59,463)	0	(59,463)	(33,070)	0	(33,070)
99 Montana Riverbed Settlement (186360)	21,143	0	21,143	21,143	0	21,143	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	(7,400)	0	(7,400)	(7,400)	0	(7,400)	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)	(2,151,349)	(5,944)	(2,157,293)	(662,064)	(4,058)	(666,122)	(1,489,285)	(1,886)	(1,491,171)
99 Customer Deposits (235199)	(1,853,055)	0	(1,853,055)	(1,853,055)	0	(1,853,055)	0	0	0
C-WKC Working Capital	65,832,270	32,148,299	97,980,569	65,832,270	0	65,832,270	0	32,148,299	32,148,299
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	67,080,869	32,142,355	99,223,224	68,483,912	(4,058)	68,479,854	(1,403,043)	32,146,413	30,743,370
NET RATE BASE	1,191,811,748	#####	2,274,046,179	813,984,021	693,214,506	1,507,198,527	377,827,727	389,019,925	766,847,652

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	8,039,758	8,039,758			8,039,758	8,039,758		5,284,533	5,284,533		2,755,225	2,755,225	
1	Hydro (ED-AN)	11,428,613	11,428,613			11,428,613	11,428,613		7,512,027	7,512,027		3,916,586	3,916,586	
1	Other (ED-AN)	9,710,902	9,710,902			9,710,902	9,710,902		6,382,976	6,382,976		3,327,926	3,327,926	
Total Electric Production		29,179,273	29,179,273			29,179,273	29,179,273		19,179,536	19,179,536		9,999,737	9,999,737	
Electric Transmission														
1	ED-AN	12,198,545	12,198,545			12,198,545	12,198,545		8,018,104	8,018,104		4,180,441	4,180,441	
Total Electric Transmissio		12,198,545	12,198,545			12,198,545	12,198,545		8,018,104	8,018,104		4,180,441	4,180,441	
Electric Distribution														
3	ED-AN	51,581	51,581			51,581	51,581		33,543	33,543		18,038	18,038	
	ED-ID	16,725,532	16,725,532			16,725,532	16,725,532					16,725,532	16,725,532	
	ED-WA	29,280,500	29,280,500			29,280,500	29,280,500	29,280,500		29,280,500				
Total Electric Distribution		46,057,613	46,057,613			46,006,032	51,581	46,057,613	29,280,500	33,543	29,314,043	16,725,532	18,038	16,743,570
Gas Underground Storage														
	GD-AN	757,021		757,021										
	GD-OR	134,363					134,363							
Total Gas Underground St		891,384		757,021			134,363							
Gas Distribution														
	GD-AN	98,707		98,707										
	GD-ID	5,091,150		5,091,150										
	GD-WA	10,378,042		10,378,042										
	GD-OR	7,010,620					7,010,620							
Total Gas Distribution		22,578,519		15,567,899			7,010,620							
General Plant														
4	ED-AN	2,858,781	2,858,781			2,858,781	2,858,781		1,951,690	1,951,690		907,091	907,091	
	ED-ID	233,265	233,265			233,265	233,265					233,265	233,265	
	ED-WA	747,561	747,561			747,561	747,561	747,561		747,561				
7,4	CD-AA	18,013,418	12,668,477	3,682,843	1,662,098	12,668,477	12,668,477		8,648,769	8,648,769		4,019,708	4,019,708	
9,4	CD-AN	997,842	776,411	221,431		776,411	776,411		530,056	530,056		246,355	246,355	
9	CD-ID	349,325	271,806	77,519		271,806	271,806					271,806	271,806	
9	CD-WA	264,467	205,779	58,688		205,779	205,779	205,779		205,779				
8	GD-AA	365,333		250,465	114,868									
	GD-AN	35,734		35,734										
	GD-ID	52,413		52,413										
	GD-WA	234,675		234,675										
	GD-OR	187,372			187,372									
Total General Plant		24,340,186	17,762,080	4,613,768	1,964,338	1,458,411	16,303,669	17,762,080	953,340	11,130,515	12,083,855	505,071	5,173,154	5,678,225
Total Depreciation Expens		135,245,520	105,197,511	20,938,688	9,109,321	47,464,443	57,733,068	105,197,511	30,233,840	38,361,698	68,595,538	17,230,603	19,371,370	36,601,973

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	65.029%	34.971%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2017
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	918,400	918,400			918,400	918,400		603,664	603,664		314,736	314,736	
1	Misc Intangible Plt (303000) ED-AN	236,492	236,492			236,492	236,492		155,446	155,446		81,046	81,046	
Total Production/Transmission		1,154,892	1,154,892			1,154,892	1,154,892		759,110	759,110		395,782	395,782	
Distribution														
	Franchises (302000) ED-WA	24,153	24,153			24,153	24,153	24,153		24,153				
	Misc Intangible Plt (303000) ED-WA	5,874	5,874			5,874	5,874	5,874		5,874				
Total Distribution		30,027	30,027			30,027	30,027	30,027		30,027				
General Plant - 303000														
7,4	CD-AA	598,927	421,213	122,451	55,263		421,213	421,213		287,562	287,562		133,651	133,651
9,1	CD-AN	9,728	7,570	2,158			7,570	7,570		4,976	4,976		2,594	2,594
	GD-ID	14,942		14,942										
	GD-WA	24,862		24,862										
	GD-OR	8,068			8,068									
Total General Plant - 303000		656,527	428,783	164,413	63,331		428,783	428,783		292,538	292,538		136,245	136,245
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	23,307,469	16,391,677	4,765,212	2,150,580		16,391,677	16,391,677		11,190,598	11,190,598		5,201,079	5,201,079
9,4	CD-AN	15,580	12,123	3,457			12,123	12,123		8,276	8,276		3,847	3,847
9,4	CD-ID	18,602	14,474	4,128		14,474	14,474	14,474				14,474	14,474	
4	ED-AN	971,670	971,670				971,670	971,670		663,359	663,359		308,311	308,311
	ED-ID	1,978	1,978			1,978	1,978	1,978				1,978	1,978	
	ED-WA	769,260	769,260			769,260	769,260	769,260		769,260	769,260			
8	GD-AA	213,984		146,703	67,281									
	GD-AN	0		0										
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX		25,298,543	18,161,182	4,919,500	2,217,861		785,712	17,375,470	18,161,182	769,260	11,862,233	12,631,493	16,452	5,513,237
Gas Underground Storage														
	GD-AN	227		227										
Total Gas Underground Storage		227		227										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	48,030	48,030				48,030	48,030		32,790	32,790		15,240	15,240
	GD-OR	0			0									
Total General Plant - 390200, 396200		48,030	48,030	0	0		48,030	48,030		32,790	32,790		15,240	15,240
Total Amortization Expense		27,188,246	19,822,914	5,084,140	2,281,192		815,739	19,007,175	19,822,914	799,287	12,946,671	13,745,958	16,452	6,060,504

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(296,501,524)	(296,501,524)			(296,501,524)	(296,501,524)		(194,890,452)	(194,890,452)		(101,611,072)	(101,611,072)	
1	Hydro (ED-AN)	(125,680,554)	(125,680,554)			(125,680,554)	(125,680,554)		(82,609,828)	(82,609,828)		(43,070,726)	(43,070,726)	
1	Other (ED-AN)	(112,206,767)	(112,206,767)			(112,206,767)	(112,206,767)		(73,753,508)	(73,753,508)		(38,453,259)	(38,453,259)	
Total Electric Production		(534,388,845)	(534,388,845)			(534,388,845)	(534,388,845)		(351,253,788)	(351,253,788)		(183,135,057)	(183,135,057)	
Electric Transmission														
1	ED-AN	(208,814,522)	(208,814,522)			(208,814,522)	(208,814,522)		(137,253,785)	(137,253,785)		(71,560,737)	(71,560,737)	
Total Electric Transmissic		(208,814,522)	(208,814,522)			(208,814,522)	(208,814,522)		(137,253,785)	(137,253,785)		(71,560,737)	(71,560,737)	
Electric Distribution														
3	ED-AN	(90,867)	(90,867)			(90,867)	(90,867)		(59,090)	(59,090)		(31,777)	(31,777)	
	ED-ID	(193,475,587)	(193,475,587)			(193,475,587)	(193,475,587)					(193,475,587)	(193,475,587)	
	ED-WA	(309,273,651)	(309,273,651)			(309,273,651)	(309,273,651)	(309,273,651)						
Total Electric Distribution		(502,840,105)	(502,840,105)			(502,749,238)	(90,867)	(502,840,105)	(309,273,651)	(59,090)	(309,332,741)	(193,475,587)	(31,777)	(193,507,364)
Gas Underground Storage														
	GD-AN	(14,782,317)		(14,782,317)										
	GD-OR	(909,551)		(909,551)										
Total Gas Underground S		(15,691,868)		(14,782,317)		(909,551)								
Gas Distribution														
	GD-AN	(1,680,899)		(1,680,899)										
	GD-ID	(69,513,481)		(69,513,481)										
	GD-WA	(133,687,583)		(133,687,583)										
	GD-OR	(103,467,601)		(103,467,601)										
Total Gas Distribution		(308,349,564)		(204,881,963)		(103,467,601)								
General Plant														
4	ED-AN	(45,998,255)	(45,998,255)			(45,998,255)	(45,998,255)		(31,403,009)	(31,403,009)		(14,595,246)	(14,595,246)	
	ED-ID	(9,027,415)	(9,027,415)			(9,027,415)	(9,027,415)				(9,027,415)		(9,027,415)	
	ED-WA	(18,360,031)	(18,360,031)			(18,360,031)	(18,360,031)	(18,360,031)						
7,4	CD-AA	(50,709,860)	(35,663,230)	(10,367,631)	(4,678,999)	(35,663,230)	(35,663,230)		(24,347,287)	(24,347,287)		(11,315,943)	(11,315,943)	
9,4	CD-AN	(11,583,284)	(9,012,837)	(2,570,447)		(9,012,837)	(9,012,837)		(6,153,064)	(6,153,064)		(2,859,773)	(2,859,773)	
9	CD-ID	(5,715,787)	(4,447,397)	(1,268,390)		(4,447,397)	(4,447,397)				(4,447,397)		(4,447,397)	
9	CD-WA	(3,706,816)	(2,884,236)	(822,580)		(2,884,236)	(2,884,236)	(2,884,236)			(2,884,236)			
8	GD-AA	(2,209,672)		(1,514,907)	(694,765)									
	GD-AN	(2,567,061)		(2,567,061)										
	GD-ID	(1,497,451)		(1,497,451)										
	GD-WA	(5,643,842)		(5,643,842)										
	GD-OR	(4,733,039)		(4,733,039)										
Total General Plant		(161,752,513)	(125,393,401)	(26,252,309)	(10,106,803)	(34,719,079)	(90,674,322)	(125,393,401)	(21,244,267)	(61,903,360)	(83,147,627)	(13,474,812)	(28,770,962)	(42,245,774)
Total Accumulated Depr		(1,731,837,417)	(1,371,436,873)	(245,916,589)	(114,483,955)	(537,468,317)	(833,968,556)	(1,371,436,873)	(330,517,918)	(550,470,023)	(880,987,941)	(206,950,399)	(283,498,533)	(490,448,932)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	34.971%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%
							31.730%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(10,370,954)	(10,370,954)		(10,370,954)	(10,370,954)		(6,816,828)	(6,816,828)		(3,554,126)	(3,554,126)	
1	Misc Intangible Plt (3030)	ED-AN	(1,433,731)	(1,433,731)		(1,433,731)	(1,433,731)		(942,391)	(942,391)		(491,340)	(491,340)	
Total Production/Transmission			(11,804,685)	(11,804,685)		(11,804,685)	(11,804,685)		(7,759,219)	(7,759,219)		(4,045,466)	(4,045,466)	
Distribution														
	Franchises (302000)	ED-WA	(175,427)	(175,427)		(175,427)	(175,427)	(175,427)		(175,427)				
	Misc Intangible Plt (3030)	ED-WA	(34,296)	(34,296)		(34,296)	(34,296)	(34,296)		(34,296)				
Total Distribution			(209,723)	(209,723)		(209,723)	(209,723)	(209,723)		(209,723)				
General Plant - 303000														
7,4		CD-AA	(2,059,979)	(1,448,742)	(421,163)	(190,074)	(1,448,742)	(1,448,742)		(989,056)	(989,056)	(459,686)	(459,686)	
9,1		CD-AN	(89,471)	(69,617)	(19,854)		(69,617)	(69,617)		(45,759)	(45,759)	(23,858)	(23,858)	
		GD-ID	(75,183)		(75,183)									
		GD-WA	(172,644)		(172,644)									
		GD-OR	(82,635)			(82,635)								
Total General Plant - 303000			(2,479,912)	(1,518,359)	(688,844)	(272,709)	(1,518,359)	(1,518,359)		(1,034,815)	(1,034,815)	(483,544)	(483,544)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(48,865,289)	(34,365,980)	(9,990,509)	(4,508,800)	(34,365,980)	(34,365,980)		(23,461,655)	(23,461,655)	(10,904,325)	(10,904,325)	
9,4		CD-AN	(39,398)	(30,655)	(8,743)		(30,655)	(30,655)		(20,928)	(20,928)	(9,727)	(9,727)	
9		CD-ID	(57,610)	(44,826)	(12,784)		(44,826)	(44,826)				(44,826)	(44,826)	
4		ED-AN	(1,541,386)	(1,541,386)			(1,541,386)	(1,541,386)		(1,052,304)	(1,052,304)	(489,082)	(489,082)	
		ED-ID	(10,370)	(10,370)			(10,370)	(10,370)				(10,370)	(10,370)	
		ED-WA	(2,564,978)	(2,564,978)			(2,564,978)	(2,564,978)						
8		GD-AA	(646,677)		(443,349)	(203,328)				(2,564,978)	(2,564,978)			
		GD-AN	0		0									
		GD-OR	0			0								
Total Misc IT Intangible Plant - 3031XX			(53,725,708)	(38,558,195)	(10,455,385)	(4,712,128)	(2,620,174)	(35,938,021)	(38,558,195)	(2,564,978)	(24,534,887)	(27,099,865)	(55,196)	(11,403,134)
Gas Underground Storage														
		GD-AN	(240,371)		(240,371)									
Total Gas Underground Storage			(240,371)		(240,371)									
General Plant - 390200, 396200														
7,4		CD-AA	(96,665)	(67,983)	(19,763)	(8,919)	(67,983)	(67,983)		(46,412)	(46,412)	(21,571)	(21,571)	
9		CD-ID	(2,457)	(1,912)	(545)		(1,912)	(1,912)				(1,912)	(1,912)	
9		CD-WA	(3,295)	(2,564)	(731)		(2,564)	(2,564)	(2,564)					
4		ED-AN	(96,584)	(96,584)			(96,584)	(96,584)		(65,938)	(65,938)	(30,646)	(30,646)	
		ED-WA	(13,835)	(13,835)			(13,835)	(13,835)	(13,835)		(13,835)			
		GD-WA	0		0									
		GD-OR	0			0								
Total General Plant - 390200, 396200			(212,836)	(182,878)	(21,039)	(8,919)	(18,311)	(164,567)	(182,878)	(16,399)	(112,350)	(128,749)	(1,912)	(52,217)
Total Accumulated Amortization			(68,673,235)	(52,273,840)	(11,405,639)	(4,993,756)	(2,848,208)	(49,425,632)	(52,273,840)	(2,791,100)	(33,441,271)	(36,232,371)	(57,108)	(15,984,361)

Allocation Ratios:

Service -

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,940,261	0	0	0	0	1,940,261	0	0	1,940,261	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	9,965,196	0	0	7,008,323	7,008,323	0	0	2,037,384	2,037,384	0	919,489	919,489
9	CD-WA / ID / AN	1,642,608	700,814	340,200	237,082	1,278,096	199,871	97,025	67,616	364,512	0	0	0
	TOTAL ACCOUNT	14,795,273	714,425	702,479	7,268,179	8,685,083	2,140,132	97,025	2,105,000	4,342,157	848,544	919,489	1,768,033
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,058,100	1,052,423	2,411,620	4,594,057	8,058,100	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,247,181	0	0	0	0	2,247,181	0	0	2,247,181	0	0	0
99	GD-OR / AS	3,632,603	0	0	0	0	0	0	0	0	3,632,603	0	3,632,603
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,281,731	0	0	70,526,136	70,526,136	0	0	20,502,600	20,502,600	0	9,252,995	9,252,995
9	CD-WA / ID / AN	24,913,988	5,553,946	5,579,846	8,251,533	19,385,325	1,583,976	1,591,363	2,353,324	5,528,663	0	0	0
	TOTAL ACCOUNT	139,133,603	6,606,369	7,991,466	83,371,726	97,969,561	3,831,157	1,591,363	22,855,924	28,278,444	3,632,603	9,252,995	12,885,598
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	7,211,352	1,491,377	0	5,719,975	7,211,352	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,156	0	0	0	0	0	0	4,156	4,156	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	608,023	0	0	0	0	0	0	416,848	416,848	0	191,175	191,175
7	CD-AA	59,885,857	0	0	42,116,526	42,116,526	0	0	12,243,663	12,243,663	0	5,525,668	5,525,668
9	CD-WA / ID / AN	435,266	177,420	66,212	95,044	338,676	50,600	18,884	27,106	96,590	0	0	0
	TOTAL ACCOUNT	68,144,654	1,668,797	66,212	47,931,545	49,666,554	50,600	18,884	12,691,773	12,761,257	0	5,716,843	5,716,843
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,022,434	18,495,403	7,613,735	12,913,296	39,022,434	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,870,125	0	0	0	0	7,855,823	2,341,169	1,673,133	11,870,125	0	0	0
99	GD-OR / AS	4,103,383	0	0	0	0	0	0	0	0	4,103,383	0	4,103,383
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	789,511	0	0	555,247	555,247	0	0	161,416	161,416	0	72,848	72,848
9	CD-WA / ID / AN	6,197,871	2,053,446	824,972	1,944,084	4,822,502	585,639	235,281	554,449	1,375,369	0	0	0
	TOTAL ACCOUNT	61,983,324	20,548,849	8,438,707	15,412,627	44,400,183	8,441,462	2,576,450	2,388,998	13,406,910	4,103,383	72,848	4,176,231

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,616	10,542	14,474	374,600	399,616	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	51,048	0	0	0	0	0	0	0	0	51,048	0	51,048
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	4,240,009	102,881	117,624	3,078,603	3,299,108	29,342	33,546	878,013	940,901	0	0	0
	TOTAL ACCOUNT	4,778,833	113,423	132,098	3,453,203	3,698,724	117,502	33,546	878,013	1,029,061	51,048	0	51,048
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,033,955	820,237	258,245	2,955,473	4,033,955	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,590,809	0	0	0	0	1,890,777	325,623	374,409	2,590,809	0	0	0
99	GD-OR / AS	928,735	0	0	0	0	0	0	0	0	928,735	0	928,735
8	GD-AA	3,487,761	0	0	0	0	0	0	2,391,139	2,391,139	0	1,096,622	1,096,622
7	CD-AA	13,171,358	0	0	9,263,153	9,263,153	0	0	2,692,884	2,692,884	0	1,215,321	1,215,321
9	CD-WA / ID / AN	1,199,410	15,148	756,270	161,831	933,249	4,320	215,687	46,154	266,161	0	0	0
	TOTAL ACCOUNT	25,412,028	835,385	1,014,515	12,380,457	14,230,357	1,895,097	541,310	5,504,586	7,940,993	928,735	2,311,943	3,240,678
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	66,035	0	0	66,035	66,035	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	66,035	0	0	66,035	66,035	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	996,410	210,591	26,638	759,181	996,410	0	0	0	0	0	0	0
99	GD-WA / ID / AN	139,173	0	0	0	0	14,890	4,856	119,427	139,173	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	29,096	1,305	416	20,918	22,639	372	119	5,966	6,457	0	0	0
	TOTAL ACCOUNT	1,722,561	211,896	27,054	1,030,230	1,269,180	15,262	4,975	308,693	328,930	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,036,649	14,583,298	9,565,785	7,887,566	32,036,649	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,050,107	0	0	0	0	2,451,916	769,760	828,431	4,050,107	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	1,300,541	252,166	308,913	450,859	1,011,938	71,917	88,102	128,584	288,603	0	0	0
	TOTAL ACCOUNT	37,959,609	14,835,464	9,874,698	8,710,093	33,420,255	2,523,833	857,862	1,065,062	4,446,757	43,834	48,763	92,597

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

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,737,399	12,265,160	6,254,704	45,217,535	63,737,399	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,180,945	0	0	0	0	687,079	493,866	0	1,180,945	0	0	0
99	GD-OR / AS	1,222,539	0	0	0	0	0	0	0	0	1,222,539	0	1,222,539
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	43,067,184	0	0	30,288,289	30,288,289	0	0	8,805,086	8,805,086	0	3,973,809	3,973,809
9	CD-WA/ ID / AN	14,453,092	1,420,234	2,950,379	6,875,194	11,245,807	405,048	841,443	1,960,794	3,207,285	0	0	0
	TOTAL ACCOUNT	124,654,092	13,685,394	9,205,083	82,381,018	105,271,495	1,092,127	1,335,309	11,446,615	13,874,051	1,222,539	4,286,007	5,508,546
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	146,271	0	4,279	141,992	146,271	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	387,173	0	0	272,291	272,291	0	0	79,158	79,158	0	35,724	35,724
9	CD-WA/ ID / AN	11,814	3,880	1,429	3,884	9,193	1,106	407	1,108	2,621	0	0	0
	TOTAL ACCOUNT	547,625	3,880	5,708	418,167	427,755	1,106	407	80,266	81,779	2,367	35,724	38,091
	TOTAL GENERAL PLANT	479,197,637	59,223,882	37,458,020	262,423,280	359,105,182	20,108,278	7,057,131	59,324,930	86,490,339	10,873,970	22,728,146	33,602,116

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended September 30, 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	10,640,085	320,658	0	10,319,427	10,640,085	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,046,373	320,658	0	16,788,625	17,109,283	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,598,718	3,887,667	10,782	4,700,269	8,598,718	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,008,451	0	0	0	0	0	0	691,374	691,374	0	317,077	
7		CD-AA	69,269,504	0	0	48,715,857	48,715,857	0	0	14,162,150	14,162,150	0	6,391,497	
9		CD-WA / ID / AN	174,912	0	74,450	61,647	136,097	0	21,233	17,582	38,815	0	0	
		TOTAL ACCOUNT	79,051,585	3,887,667	85,232	53,477,773	57,450,672	0	21,233	14,871,106	14,892,339	0	6,708,574	6,708,574
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,722,542	0	0	4,727,829	4,727,829	0	0	1,374,424	1,374,424	0	620,289	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,722,542	0	0	4,727,829	4,727,829	0	0	1,374,424	1,374,424	0	620,289	620,289
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
	TOTAL		208,651,704	4,208,325	85,232	145,906,796	150,200,353	1,022,594	800,838	38,740,293	40,563,725	426,123	17,461,503	17,887,626

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(77,219,424)	(54,306,877)	(15,787,511)	(7,125,036)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(692,942)	(539,171)	(153,771)	0
7	283750	CD-AA	0	0	0	0
		Total	(77,912,366)	(54,846,048)	(15,941,282)	(7,125,036)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended September 30, 2017
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,146,093	3,146,093					3,146,093
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			433	433					433
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			14	14					14
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			4	4					4
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,058,648	38,971,892		120,030,540	65,832,270	32,148,299	15,226,378	6,823,593	
TOTAL		81,058,648	38,971,892	3,146,544	123,177,084	65,832,270	32,148,299	15,226,378	6,823,593	3,146,544

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