

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,560,960	112,893,230	58,667,730
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,560,960	112,893,230	58,667,730
E-APL	Electric Net Rate Base	2,284,253,549	1,518,757,198	765,496,351
	RATE OF RETURN	7.511%	7.433%	7.664%

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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers Percent	9-01-2017 thru 09-30-2017	379,317 100.000%	248,889 65.615%	130,428 34.385%
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%
				100.000%	68.270%	31.730%

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

Report ID:
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AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		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	9-01-2017 thru 09-30-2017	1,096,427,881	734,555,671	361,872,210	
		Percent		100.000%	66.995%	33.005%	
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
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Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	9-01-2017 thru 09-30-2017	2,820,613,609 100.000%	1,872,638,140 66.391%	947,975,469 33.609%
13	E-PLT	Net Electric General Plant Percent	9-01-2017 thru 09-30-2017	234,655,844 100.000%	155,776,319 66.385%	78,879,525 33.615%
14		Net Allocated Schedule M's Percent	10-01-2016 thru 09-30-2017	-257,753,113 100.000%	-166,794,914 64.711%	-90,958,199 35.289%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	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-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	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-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		OTHER POWER SUPPLY EXPENSE:								
E-555	555XXX	Purchased Power	(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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			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

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For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	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

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Ending Balance Basis		

AVISTA UTILITIES

			***** 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	184,406	184,406	0	96,637
2	902000	Meter Reading Expenses	3,067,140	151,062	3,218,202	2,835,625	99,119	2,934,744	231,515	51,943
2	903XXX	Customer Records & Collection Expenses	1,903,822	7,573,153	9,476,975	1,287,913	4,969,124	6,257,037	615,909	2,604,029
2	904000	Uncollectible Accounts	0	2,895,590	2,895,590	0	1,899,941	1,899,941	0	995,649
2	905000	Misc Customer Accounts	0	251,578	251,578	0	165,073	165,073	0	86,505
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,970,962	11,152,426	16,123,388	4,123,538	7,317,663	11,441,201	847,424	3,834,763
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	26,717,482	190,750	26,908,232	20,095,547	125,161	20,220,708	6,621,935	65,589
2	909000	Advertising	16,537	828,812	845,349	16,537	543,825	560,362	0	284,987
2	910000	Misc Customer Service & Info Exp	0	284,954	284,954	0	186,973	186,973	0	97,981
TOTAL CUSTOMER SERVICE & INFO EXP			26,734,019	1,304,516	28,038,535	20,112,084	855,959	20,968,043	6,621,935	448,557
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

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Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	1,458,411	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	387,058,676	520,189,762	50,345,415	197,958,581
		NET OPERATING INCOME (LOSS) BEFORE FIT			228,607,923			150,295,124		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(17,855,994)			(10,364,013)		
E-FIT		DEFERRED FEDERAL INCOME TAX			75,339,712			48,052,986		
E-FIT		AMORTIZED ITC - NOXON			(436,755)			(287,079)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,560,960			112,893,230		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.615%	34.385%
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%

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Ending Balance 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:
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For Twelve Months Ended September 30, 2017	
Ending Balance 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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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	45,599,979
1	566000	System Control & Load Dispatching	246,387
E-557	557XXX	Other Expense	<u>32,380,070</u>
		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	<u>25,665</u>
		TOTAL TRANSMISSION OPERATING EXP	<u>10,522,321</u>

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Ending Balance 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-12E
For Twelve Months Ended September 30, 2017	
Ending Balance 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:
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For Twelve Months Ended September 30, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	96,637
2	902000	Meter Reading Expenses	283,458
2	903XXX	Customer Records & Collection Expenses	3,219,938
2	904000	Uncollectible Accounts	995,649
2	905000	Misc Customer Accounts	86,505
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,682,187
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	6,687,524
2	909000	Advertising	284,987
2	910000	Misc Customer Service & Info Exp	97,981
		TOTAL CUSTOMER SERVICE & INFO EXP	7,070,492
		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-12E
For Twelve Months Ended September 30, 2017	
Ending Balance 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	<u>8,578,857</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>33,034,731</u>
		TOTAL EXPENSES BEFORE FIT	<u>248,303,996</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	78,312,799
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(7,491,981)
E-FIT		DEFERRED FEDERAL INCOME TAX	27,286,726
E-FIT		AMORTIZED ITC - NOXON	(149,676)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,667,730</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
E-456-12E

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-555-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	(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-557-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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-908-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	356,251	190,750	547,001	266,081	125,161	391,242	90,170	65,589	155,759
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	125,161	20,220,708	6,621,935	65,589	6,687,524

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.615%	34.385%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended September 30, 2017 Ending Balance 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	2,284,253,549	1,518,757,198	765,496,351
	Interest Deduction for FIT Calculation	65,572,531	43,694,645	21,877,886
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended September 30, 2017 Ending Balance 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	373,704,716	191,120,346
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	150,295,124	78,312,799
E-INT	Less: Interest Expense	65,572,531	43,694,645	21,877,886
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(205,292,970)	(130,595,366)	(74,697,604)
	Taxable Net Operating Income	(42,257,578)	(23,853,815)	(18,403,763)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(14,790,152)	(8,348,835)	(6,441,317)
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	(17,855,994)	(10,364,013)	(7,491,981)
E-DTE	Deferred FIT	75,339,712	48,052,986	27,286,726
1	411400 Amortized Investment Tax Credit - Noxon	(436,755)	(287,079)	(149,676)
	Total Net FIT/Deferred FIT	57,046,963	37,401,894	19,645,069

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended September 30, 2017	
Ending Balance 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	2,662,642	2,662,642	0	1,347,905	1,347,905
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	838,831	838,831	0	424,640	424,640
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	(2,788,379)	(2,788,379)	0	(1,411,556)	(1,411,556)
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	(2,008,425)	(2,008,425)	0	(1,016,722)	(1,016,722)
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-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	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	275,595	275,595	0	144,424	144,424
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	(166,794,915)	(130,595,366)	16,260,595	(90,958,199)	(74,697,604)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.615%	34.385%
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)	100.000%	66.391%	33.609%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/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	49,728,399	49,728,399	0	27,118,504	27,118,504
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)	49,728,399	49,149,690	486,935	27,118,504	27,605,439
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(503,603)	(503,603)	0	(325,887)	(325,887)	0	(177,716)	(177,716)
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)	(503,603)	(1,415,417)	(770,817)	(325,887)	(1,096,704)	(140,997)	(177,716)	(318,713)
Total Deferred Federal Income Tax Expense			(1,003,588)	76,343,300	75,339,712	(1,349,526)	49,402,512	48,052,986	345,938	26,940,788	27,286,726

E-ALL	14	Net Allocated Schedule M's	100.000%	64.711%	35.289%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,556,747	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-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,400,000	8,400,000	0	5,521,320	5,521,320	0	2,878,680	2,878,680
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	1,187,443	1,187,443	0	780,506	780,506	0	406,937	406,937
1	182381	CDA Settlement Past Storage	0	32,084,941	32,084,941	0	21,089,432	21,089,432	0	10,995,509	10,995,509
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,824,671	17,144,387	319,716	11,219,339	11,539,055	0	5,605,332	5,605,332
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,482,808	62,002,011	65,484,819	3,408,358	42,328,773	45,737,131	74,450	19,673,238	19,747,688
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,873,839	2,873,839	0	1,961,970	1,961,970	0	911,869	911,869
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
TOTAL INTANGIBLE PLANT			4,405,228	240,334,692	244,739,920	4,330,778	161,581,502	165,912,280	74,450	78,753,190	78,827,640
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,351,615	2,351,615	0	1,226,074	1,226,074
1	311XXX	Structures & Improvements	0	134,293,504	134,293,504	0	88,271,120	88,271,120	0	46,022,384	46,022,384
1	312000	Boiler Plant	0	177,856,804	177,856,804	0	116,905,277	116,905,277	0	60,951,527	60,951,527
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	62,361,949	62,361,949	0	40,990,509	40,990,509	0	21,371,440	21,371,440
1	315000	Accessory Electric Equipment	0	28,264,891	28,264,891	0	18,578,513	18,578,513	0	9,686,378	9,686,378
1	316000	Miscellaneous Power Plant Equipment	0	18,313,688	18,313,688	0	12,037,587	12,037,587	0	6,276,101	6,276,101
TOTAL STEAM PRODUCTION PLANT			0	424,675,295	424,675,295	0	279,139,071	279,139,071	0	145,536,224	145,536,224
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	62,119,135	62,119,135	0	40,830,907	40,830,907	0	21,288,228	21,288,228
1	331XXX	Structures & Improvements	0	78,258,302	78,258,302	0	51,439,182	51,439,182	0	26,819,120	26,819,120
1	332XXX	Reservoirs, Dams, & Waterways	0	180,161,777	180,161,777	0	118,420,336	118,420,336	0	61,741,441	61,741,441
1	333000	Waterwheels, Turbines, & Generators	0	226,501,436	226,501,436	0	148,879,394	148,879,394	0	77,622,042	77,622,042
1	334000	Accessory Electric Equipment	0	61,209,209	61,209,209	0	40,232,813	40,232,813	0	20,976,396	20,976,396
1	335XXX	Miscellaneous Power Plant Equipment	0	12,855,984	12,855,984	0	8,450,238	8,450,238	0	4,405,746	4,405,746
1	336000	Roads, Railroads, & Bridges	0	3,071,135	3,071,135	0	2,018,657	2,018,657	0	1,052,478	1,052,478
TOTAL HYDRAULIC PRODUCTION PLANT			0	624,176,978	624,176,978	0	410,271,527	410,271,527	0	213,905,451	213,905,451
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	17,048,480	17,048,480	0	11,205,966	11,205,966	0	5,842,514	5,842,514
1	342000	Fuel Holders, Producers, & Accessories	0	21,367,348	21,367,348	0	14,044,758	14,044,758	0	7,322,590	7,322,590
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	218,867,061	218,867,061	0	143,861,319	143,861,319	0	75,005,742	75,005,742
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	20,559,111	20,559,111	0	13,513,504	13,513,504	0	7,045,607	7,045,607
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	1,743,128	1,743,128	0	1,145,758	1,145,758	0	597,370	597,370
TOTAL OTHER PRODUCTION PLANT			0	304,582,646	304,582,646	0	200,202,174	200,202,174	0	104,380,472	104,380,472
TOTAL PRODUCTION PLANT			0	1,353,434,919	1,353,434,919	0	889,612,772	889,612,772	0	463,822,147	463,822,147

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
E-PLT-12E

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	25,586,451	25,586,451	0	16,817,974	16,817,974	0	8,768,477	8,768,477
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,054,999	25,054,999	0	16,468,651	16,468,651	0	8,586,348	8,586,348
1	353000	Station Equipment	0	254,969,218	254,969,218	0	167,591,267	167,591,267	0	87,377,951	87,377,951
1	354000	Towers & Fixtures	0	17,175,144	17,175,144	0	11,289,222	11,289,222	0	5,885,922	5,885,922
1	355000	Poles & Fixtures	0	226,532,346	226,532,346	0	148,899,711	148,899,711	0	77,632,635	77,632,635
1	356000	Overhead Conductors & Devices	0	139,395,211	139,395,211	0	91,624,472	91,624,472	0	47,770,739	47,770,739
1	357000	Underground Conduit	0	3,029,627	3,029,627	0	1,991,374	1,991,374	0	1,038,253	1,038,253
1	358000	Underground Conductors & Devices	0	2,343,595	2,343,595	0	1,540,445	1,540,445	0	803,150	803,150
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		TOTAL TRANSMISSION PLANT	0	696,190,227	696,190,227	0	457,605,836	457,605,836	0	238,584,391	238,584,391
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,563,497	0	7,563,497	6,092,943	0	6,092,943	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	23,970,567	0	23,970,567	17,497,765	0	17,497,765	6,472,802	0	6,472,802
3	362000	Station Equipment	126,830,390	3,034,211	129,864,601	83,016,996	1,973,117	84,990,113	43,813,394	1,061,094	44,874,488
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	375,096,185	0	375,096,185	241,555,770	0	241,555,770	133,540,415	0	133,540,415
99	365000	Overhead Conductors & Devices	247,487,159	0	247,487,159	156,885,933	0	156,885,933	90,601,226	0	90,601,226
99	366000	Underground Conduit	108,385,278	0	108,385,278	70,290,078	0	70,290,078	38,095,200	0	38,095,200
99	367000	Underground Conductors & Devices	193,550,741	0	193,550,741	126,857,384	0	126,857,384	66,693,357	0	66,693,357
99	368000	Line Transformers	251,743,772	0	251,743,772	173,012,467	0	173,012,467	78,731,305	0	78,731,305
99	369XXX	Services	163,167,392	0	163,167,392	106,865,128	0	106,865,128	56,302,264	0	56,302,264
99	371XXX	Installations on Customers' Premises	867,776	0	867,776	867,776	0	867,776	0	0	0
99	370000	Meters	49,524,115	0	49,524,115	26,652,448	0	26,652,448	22,871,667	0	22,871,667
99	373XXX	Street Light & Signal Systems	59,155,972	0	59,155,972	39,612,478	0	39,612,478	19,543,494	0	19,543,494
		TOTAL DISTRIBUTION PLANT	1,612,889,154	3,034,211	1,615,923,365	1,052,145,907	1,973,117	1,054,119,024	560,743,247	1,061,094	561,804,341
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,790,105	83,908,316	98,698,421	6,635,153	57,284,207	63,919,360	8,154,952	26,624,109	34,779,061
4	391XXX	Office Furniture & Equipment	1,422,453	50,112,540	51,534,993	1,356,241	34,211,831	35,568,072	66,212	15,900,709	15,966,921
4	392XXX	Transportation Equipment	30,517,790	15,801,129	46,318,919	21,736,822	10,787,431	32,524,253	8,780,968	5,013,698	13,794,666
4	393000	Stores Equipment	251,156	3,577,554	3,828,710	116,242	2,442,396	2,558,638	134,914	1,135,158	1,270,072
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,056,152	14,895,085	822,838	8,913,435	9,736,273	1,016,095	4,142,717	5,158,812
4	394100	Electric Charging Stations	0	74,901	74,901	0	51,135	51,135	0	23,766	23,766
4	395000	Laboratory Equipment	238,929	1,304,018	1,542,947	211,886	890,253	1,102,139	27,043	413,765	440,808
4	396XXX	Power Operated Equipment	24,440,539	8,864,019	33,304,558	14,567,023	6,051,466	20,618,489	9,873,516	2,812,553	12,686,069
4	397XXX	Communications Equipment	22,923,130	85,411,908	108,335,038	13,460,804	58,310,710	71,771,514	9,462,326	27,101,198	36,563,524
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		TOTAL GENERAL PLANT	97,866,657	269,776,997	367,643,654	59,638,190	184,176,756	243,814,946	38,228,467	85,600,241	123,828,708
		TOTAL PLANT IN SERVICE	1,715,161,039	2,562,771,046	4,277,932,085	1,116,114,875	1,694,949,983	2,811,064,858	599,046,164	867,821,063	1,466,867,227

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(297,407,264)	(297,407,264)	0	(195,485,795)	(195,485,795)	0	(101,921,469)	(101,921,469)
E-ADEP		Hydro Production Plant	0	(128,517,654)	(128,517,654)	0	(84,474,654)	(84,474,654)	0	(44,043,000)	(44,043,000)
E-ADEP		Other Production Plant	0	(116,974,233)	(116,974,233)	0	(76,887,163)	(76,887,163)	0	(40,087,070)	(40,087,070)
E-ADEP		Transmission Plant	0	(210,398,570)	(210,398,570)	0	(138,294,980)	(138,294,980)	0	(72,103,590)	(72,103,590)
E-ADEP		Distribution Plant	(519,376,183)	(119,301)	(519,495,484)	(319,485,773)	(77,580)	(319,563,353)	(199,890,410)	(41,721)	(199,932,131)
E-ADEP		General Plant	(35,927,388)	(97,060,422)	(132,987,810)	(21,775,477)	(66,263,150)	(88,038,627)	(14,151,911)	(30,797,272)	(44,949,183)
TOTAL ACCUMULATED DEPRECIATION			(555,303,571)	(850,477,444)	(1,405,781,015)	(341,261,250)	(561,483,322)	(902,744,572)	(214,042,321)	(288,994,122)	(503,036,443)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,383,121)	(12,383,121)	0	(8,139,425)	(8,139,425)	0	(4,243,696)	(4,243,696)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(222,844)	0	(222,844)	(222,844)	0	(222,844)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,732,750)	(1,732,750)	0	(1,181,084)	(1,181,084)	0	(551,666)	(551,666)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,506,368)	(34,607,451)	(37,113,819)	(2,454,305)	(23,626,507)	(26,080,812)	(52,063)	(10,980,944)	(11,033,007)
E-AAAMT		General Plant - 390200, 396200	0	(84,919)	(84,919)	0	(57,974)	(57,974)	0	(26,945)	(26,945)
TOTAL ACCUMULATED AMORTIZATION			(2,729,212)	(48,808,241)	(51,537,453)	(2,677,149)	(33,004,990)	(35,682,139)	(52,063)	(15,803,251)	(15,855,314)
TOTAL ACCUMULATED DEPR/AMORT			(558,032,783)	(899,285,685)	(1,457,318,468)	(343,938,399)	(594,488,312)	(938,426,711)	(214,094,384)	(304,797,373)	(518,891,757)
NET ELECTRIC UTILITY PLANT before DFIT			1,157,128,256	1,663,485,361	2,820,613,617	772,176,476	1,100,461,671	1,872,638,147	384,951,780	563,023,690	947,975,470
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	3,310	3,310	0	2,176	2,176	0	1,134	1,134
12		ADFIT - Electric Plant In Service (282900)	0	(539,671,714)	(539,671,714)	0	(358,293,448)	(358,293,448)	0	(181,378,266)	(181,378,266)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(63,019,293)	(63,019,293)	0	(43,023,271)	(43,023,271)	0	(19,996,022)	(19,996,022)
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	(11,229,729)	(11,229,729)	0	(7,381,301)	(7,381,301)	0	(3,848,428)	(3,848,428)
1		ADFIT - CDA Settlement Costs (283333)	0	401,080	401,080	0	263,630	263,630	0	137,450	137,450
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,610,228)	(2,610,228)	0	(1,732,956)	(1,732,956)	0	(877,272)	(877,272)
TOTAL ACCUMULATED DFIT			0	(616,126,574)	(616,126,574)	0	(410,165,170)	(410,165,170)	0	(205,961,404)	(205,961,404)
NET ELECTRIC UTILITY PLANT			1,157,128,256	1,047,358,787	2,204,487,043	772,176,476	690,296,501	1,462,472,977	384,951,780	357,062,286	742,014,066
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)		100.000%			66.391%			33.609%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended September 30, 2017
 Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,157,128,256	#####	2,204,487,043	772,176,476	690,296,501	1,462,472,977	384,951,780	357,062,286	742,014,066
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	(328,017)	0	(328,017)	328,017	0	328,017
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	(3,045,692)	0	(3,045,692)	(976,092)	0	(976,092)	(2,069,600)	0	(2,069,600)
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)	7,963,878	0	7,963,878	5,078,871	0	5,078,871	2,885,007	0	2,885,007
99 ADFIT - Kettle Falls Disallowed (190420)	65,361	0	65,361	65,361	0	65,361	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)	1,626,904	0	1,626,904	0	0	0	1,626,904	0	1,626,904
99 ADFIT - Boulder Park Disallowed (190040)	340,583	0	340,583	0	0	0	340,583	0	340,583
99 Investment in WNP3 Exchange Power (124900, 12493)	4,695,500	0	4,695,500	4,695,500	0	4,695,500	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(843,903)	0	(843,903)	(843,903)	0	(843,903)	0	0	0
99 CDA Lake Settlement - WA (182382)	481,707	0	481,707	481,707	0	481,707	0	0	0
99 CDA Lake Settlement - ID (186382)	92,925	0	92,925	0	0	0	92,925	0	92,925
99 ADFIT - CDA Lake Settlement - Direct (283382)	(201,123)	0	(201,123)	(168,599)	0	(168,599)	(32,524)	0	(32,524)
99 CDA CDR Fund - Direct (182324)	35,039	0	35,039	35,039	0	35,039	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	248,365	0	248,365	230,975	0	230,975	17,390	0	17,390
99 ADFIT - Spokane River Relicensing (283322)	(86,903)	0	(86,903)	(80,822)	0	(80,822)	(6,081)	0	(6,081)
99 Spokane River PM&Es (182323)	227,655	0	227,655	146,668	0	146,668	80,987	0	80,987
99 ADFIT - Spokane River PM&Es (283323)	(79,704)	0	(79,704)	(51,358)	0	(51,358)	(28,346)	0	(28,346)
99 Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99 Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99 ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99 Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4 Customer Advances (252000)	(1,557,741)	(271)	(1,558,012)	(489,502)	(185)	(489,687)	(1,068,239)	(86)	(1,068,325)
99 Customer Deposits (235199)	(1,925,303)	0	(1,925,303)	(1,925,303)	0	(1,925,303)	0	0	0
C-WKC Working Capital	54,550,607	24,509,796	79,060,403	54,550,607	0	54,550,607	0	24,509,796	24,509,796
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	55,256,981	24,509,525	79,766,506	56,284,406	(185)	56,284,221	(1,027,425)	24,509,710	23,482,285
NET RATE BASE	1,212,385,237	#####	2,284,253,549	828,460,882	690,296,316	1,518,757,198	383,924,355	381,571,996	765,496,351

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	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
Ending Balance Basis

Report ID:
E-AMTX-12E

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-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(297,407,264)	(297,407,264)			(297,407,264)	(297,407,264)		(195,485,795)	(195,485,795)		(101,921,469)	(101,921,469)	
1	Hydro (ED-AN)	(128,517,654)	(128,517,654)			(128,517,654)	(128,517,654)		(84,474,654)	(84,474,654)		(44,043,000)	(44,043,000)	
1	Other (ED-AN)	(116,974,233)	(116,974,233)			(116,974,233)	(116,974,233)		(76,887,163)	(76,887,163)		(40,087,070)	(40,087,070)	
Total Electric Production		(542,899,151)	(542,899,151)			(542,899,151)	(542,899,151)		(356,847,612)	(356,847,612)		(186,051,539)	(186,051,539)	
Electric Transmission														
1	ED-AN	(210,398,570)	(210,398,570)			(210,398,570)	(210,398,570)		(138,294,980)	(138,294,980)		(72,103,590)	(72,103,590)	
Total Electric Transmissic		(210,398,570)	(210,398,570)			(210,398,570)	(210,398,570)		(138,294,980)	(138,294,980)		(72,103,590)	(72,103,590)	
Electric Distribution														
3	ED-AN	(119,301)	(119,301)			(119,301)	(119,301)		(77,580)	(77,580)		(41,721)	(41,721)	
	ED-ID	(199,890,410)	(199,890,410)			(199,890,410)	(199,890,410)					(199,890,410)	(199,890,410)	
	ED-WA	(319,485,773)	(319,485,773)			(319,485,773)	(319,485,773)	(319,485,773)						
Total Electric Distribution		(519,495,484)	(519,495,484)			(519,376,183)	(119,301)	(519,495,484)	(319,485,773)	(77,580)	(319,563,353)	(199,890,410)	(41,721)	(199,932,131)
Gas Underground Storage														
	GD-AN	(15,114,674)		(15,114,674)										
	GD-OR	(977,650)				(977,650)								
Total Gas Underground S		(16,092,324)		(15,114,674)		(977,650)								
Gas Distribution														
	GD-AN	(1,720,305)		(1,720,305)										
	GD-ID	(71,964,118)		(71,964,118)										
	GD-WA	(137,729,821)		(137,729,821)										
	GD-OR	(105,490,328)				(105,490,328)								
Total Gas Distribution		(316,904,572)		(211,414,244)		(105,490,328)								
General Plant														
4	ED-AN	(47,671,550)	(47,671,550)			(47,671,550)	(47,671,550)		(32,545,367)	(32,545,367)		(15,126,183)	(15,126,183)	
	ED-ID	(9,518,256)	(9,518,256)			(9,518,256)	(9,518,256)					(9,518,256)	(9,518,256)	
	ED-WA	(18,620,026)	(18,620,026)			(18,620,026)	(18,620,026)	(18,620,026)						
7,4	CD-AA	(56,774,551)	(39,928,406)	(11,607,557)	(5,238,588)	(39,928,406)	(39,928,406)		(27,259,123)	(27,259,123)		(12,669,283)	(12,669,283)	
9,4	CD-AN	(12,158,575)	(9,460,466)	(2,698,109)		(9,460,466)	(9,460,466)		(6,458,660)	(6,458,660)		(3,001,806)	(3,001,806)	
9	CD-ID	(5,955,166)	(4,633,655)	(1,321,511)		(4,633,655)	(4,633,655)					(4,633,655)	(4,633,655)	
9	CD-WA	(4,055,381)	(3,155,451)	(899,930)		(3,155,451)	(3,155,451)	(3,155,451)						
8	GD-AA	(2,339,962)		(1,604,231)	(735,731)									
	GD-AN	(2,760,378)		(2,760,378)										
	GD-ID	(1,663,494)		(1,663,494)										
	GD-WA	(6,127,169)		(6,127,169)										
	GD-OR	(4,921,167)			(4,921,167)									
Total General Plant		(172,565,675)	(132,987,810)	(28,682,379)	(10,895,486)	(35,927,388)	(97,060,422)	(132,987,810)	(21,775,477)	(66,263,150)	(88,038,627)	(14,151,911)	(30,797,272)	(44,949,183)
Total Accumulated Depr		(1,778,355,776)	(1,405,781,015)	(255,211,297)	(117,363,464)	(555,303,571)	(850,477,444)	(1,405,781,015)	(341,261,250)	(561,483,322)	(902,744,572)	(214,042,321)	(288,994,122)	(503,036,443)

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	(10,830,154)	(10,830,154)		(10,830,154)	(10,830,154)		(7,118,660)	(7,118,660)		(3,711,494)	(3,711,494)
1	Misc Intangible Plt (3030)	ED-AN	(1,552,967)	(1,552,967)		(1,552,967)	(1,552,967)		(1,020,765)	(1,020,765)		(532,202)	(532,202)
Total Production/Transmission			(12,383,121)	(12,383,121)		(12,383,121)	(12,383,121)		(8,139,425)	(8,139,425)		(4,243,696)	(4,243,696)
Distribution													
	Franchises (302000)	ED-WA	(187,503)	(187,503)		(187,503)	(187,503)	(187,503)		(187,503)			
	Misc Intangible Plt (3030)	ED-WA	(35,341)	(35,341)		(35,341)	(35,341)	(35,341)		(35,341)			
Total Distribution			(222,844)	(222,844)		(222,844)	(222,844)	(222,844)		(222,844)			
General Plant - 303000													
7,4		CD-AA	(2,359,442)	(1,659,348)	(482,388)	(217,706)			(1,132,837)	(1,132,837)		(526,511)	(526,511)
9,1		CD-AN	(94,336)	(73,402)	(20,934)				(48,247)	(48,247)		(25,155)	(25,155)
		GD-ID	(82,653)		(82,653)								
		GD-WA	(185,075)		(185,075)								
		GD-OR	(86,669)			(86,669)							
Total General Plant - 303000			(2,808,175)	(1,732,750)	(771,050)	(304,375)			(1,181,084)	(1,181,084)		(551,666)	(551,666)
Miscellaneous IT Intangible Plant -3031XX													
7,4		CD-AA	(46,291,860)	(32,556,139)	(9,464,371)	(4,271,350)						(10,330,063)	(10,330,063)
9,4		CD-AN	(47,877)	(37,252)	(10,625)				(22,226,076)	(22,226,076)		(11,820)	(11,820)
9		CD-ID	(66,911)	(52,063)	(14,848)			(52,063)	(25,432)	(25,432)		(52,063)	(52,063)
4		ED-AN	(2,014,060)	(2,014,060)					(1,374,999)	(1,374,999)		(639,061)	(639,061)
		ED-ID	0	0				0				0	0
		ED-WA	(2,454,305)	(2,454,305)				(2,454,305)					
8		GD-AA	(471,893)		(323,521)	(148,372)							
		GD-AN	0		0								
		GD-OR	0			0							
Total Misc IT Intangible Plant - 3031XX			(51,346,906)	(37,113,819)	(9,813,365)	(4,419,722)			(2,454,305)	(23,626,507)		(52,063)	(10,980,944)
Gas Underground Storage													
		GD-AN	(240,485)		(240,485)								
Total Gas Underground Storage			(240,485)		(240,485)								
General Plant - 390200, 396200													
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-ID	0	0	0			0			0		0
9		CD-WA	0	0	0			0			0		0
4		ED-AN	(84,919)	(84,919)				(84,919)	(57,974)	(57,974)		(26,945)	(26,945)
		ED-WA	0	0				0			0		0
		GD-WA	0		0			0			0		0
		GD-OR	0			0							0
Total General Plant - 390200, 396200			(84,919)	(84,919)	0	0		0	(57,974)	(57,974)		0	(26,945)
Total Accumulated Amortization			(67,086,450)	(51,537,453)	(10,824,900)	(4,724,097)		(2,729,212)	(48,808,241)	(51,537,453)		(2,677,149)	(33,004,990)
Allocation Ratios:													
Service -			Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor		70.328%	20.445%	9.227%	1	Production/Transmission Ratio		65.730%	34.270%			
8	Gas North/Oregon 4-Factor		0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio		68.270%	31.730%			
9	Elec/Gas North 4-Factor		77.808%	22.192%	0.000%								

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9	CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	0	0	0
99	GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,078,332	0	0	71,086,369	71,086,369	0	0	20,665,465	20,665,465	0	9,326,498	9,326,498
9	CD-WA / ID / AN	24,986,060	5,582,730	5,600,726	8,257,948	19,441,404	1,592,185	1,597,318	2,355,153	5,544,656	0	0	0
	TOTAL ACCOUNT	140,132,076	6,635,153	8,154,952	83,908,316	98,698,421	3,845,141	1,597,318	23,020,618	28,463,077	3,644,080	9,326,498	12,970,578
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,568,386	1,031,634	0	5,536,752	6,568,386	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	574,265	0	0	0	0	0	0	393,705	393,705	0	180,560	180,560
7	CD-AA	63,246,313	0	0	44,479,867	44,479,867	0	0	12,930,709	12,930,709	0	5,835,737	5,835,737
9	CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0
	TOTAL ACCOUNT	71,014,522	1,356,240	66,212	50,112,541	51,534,993	92,577	18,884	13,351,771	13,463,232	0	6,016,297	6,016,297
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	40,710,511	19,652,794	7,960,229	13,097,488	40,710,511	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,145,561	0	0	0	0	8,083,465	2,365,911	1,696,185	12,145,561	0	0	0
99	GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587
9	CD-WA / ID / AN	6,349,933	2,084,028	820,739	2,036,053	4,940,820	594,361	234,073	580,679	1,409,113	0	0	0
	TOTAL ACCOUNT	64,231,179	21,736,822	8,780,968	15,801,129	46,318,919	8,677,826	2,599,984	2,470,938	13,748,748	4,075,925	87,587	4,163,512

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

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	48,630	0	0	0	0	0	0	0	0	48,630	0	48,630
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	4,407,538	105,781	120,551	3,203,129	3,429,461	30,169	34,381	913,527	978,077	0	0	0
	TOTAL ACCOUNT	4,943,578	116,242	134,914	3,577,555	3,828,711	118,329	34,381	913,527	1,066,237	48,630	0	48,630
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,380,411	808,146	259,847	3,312,418	4,380,411	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,610,985	0	0	0	0	1,897,950	320,550	392,485	2,610,985	0	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8	GD-AA	4,121,401	0	0	0	0	0	0	2,825,550	2,825,550	0	1,295,851	1,295,851
7	CD-AA	13,628,521	0	0	9,584,666	9,584,666	0	0	2,786,351	2,786,351	0	1,257,504	1,257,504
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
	TOTAL ACCOUNT	26,856,099	822,838	1,016,095	13,056,152	14,895,085	1,902,140	536,231	6,049,752	8,488,123	919,536	2,553,355	3,472,891
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,270,197	210,583	26,627	1,032,987	1,270,197	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
	TOTAL ACCOUNT	1,995,879	211,886	27,043	1,304,018	1,542,947	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,948,523	14,314,857	9,564,602	8,069,064	31,948,523	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,951,706	0	0	0	0	2,383,399	747,718	820,589	3,951,706	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9	CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
	TOTAL ACCOUNT	37,737,647	14,567,023	9,873,515	8,864,019	33,304,557	2,455,316	835,820	1,049,357	4,340,493	43,834	48,763	92,597

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

AVISTA UTILITIES

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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	63,916,124	11,963,958	6,518,798	45,433,368	63,916,124	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99	GD-OR / AS	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	1,216,105
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	46,643,126	0	0	32,803,178	32,803,178	0	0	9,536,187	9,536,187	0	4,303,761	4,303,761
9	CD-WA/ ID / AN	14,928,525	1,496,846	2,943,529	7,175,361	11,615,736	426,898	839,490	2,046,401	3,312,789	0	0	0
	TOTAL ACCOUNT	128,874,493	13,460,804	9,462,327	85,411,907	108,335,038	1,112,264	1,331,804	12,263,323	14,707,391	1,216,105	4,615,959	5,832,064
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913
	TOTAL GENERAL PLANT	491,774,317	59,638,189	38,228,468	269,776,996	367,643,653	20,942,123	7,057,264	61,606,952	89,606,339	10,839,938	23,684,387	34,524,325

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
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,081,478	319,716	0	16,824,672	17,144,388	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,183,837	3,408,358	0	8,775,479	12,183,837	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	753,631	0	0	0	0	0	0	516,674	516,674	0	236,957	
7		CD-AA	75,585,660	0	0	53,157,883	53,157,883	0	0	15,453,488	15,453,488	0	6,974,289	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	88,707,040	3,408,358	74,450	62,002,012	65,484,820	0	21,233	15,989,741	16,010,974	0	7,211,246	7,211,246
	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	4,086,336	0	0	2,873,839	2,873,839	0	0	835,451	835,451	0	377,046	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,086,336	0	0	2,873,839	2,873,839	0	0	835,451	835,451	0	377,046	377,046
	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		215,706,058	3,728,074	74,450	152,613,092	156,415,616	1,022,594	800,838	39,319,955	41,143,387	426,123	17,720,932	18,147,055

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(88,811,162)	(62,459,114)	(18,157,442)	(8,194,606)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(719,942)	(560,180)	(159,762)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(89,531,104)</u>	<u>(63,019,294)</u>	<u>(18,317,204)</u>	<u>(8,194,606)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended September 30, 2017
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,179,092	3,179,092					3,179,092
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(2)	(2)					(2)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	67,382,214	29,763,284		97,145,498	54,550,607	24,509,796	12,831,607	5,253,488	
TOTAL		67,382,214	29,763,284	3,179,090	100,324,588	54,550,607	24,509,796	12,831,607	5,253,488	3,179,090

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						