

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended August 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,665,115	8,314,403	4,350,712
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,665,115	8,314,403	4,350,712
E-APL	Electric Net Rate Base	2,292,575,497	1,521,556,086	771,019,411
	<b>RATE OF RETURN</b>	<b>0.552%</b>	<b>0.546%</b>	<b>0.564%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended August 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

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	8-01-2017 thru 08-31-2017	378,896 100.000%	249,043 65.729%	129,853 34.271%
3	E-OPS	Direct Distribution Operating Expense Percent	8-01-2017 thru 08-31-2017	1,892,935 100.000%	1,208,041 63.818%	684,894 36.182%
	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 Month Ended August 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

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AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended August 31, 2017  
 Average of Monthly Averages Basis

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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 - AMA	07-01-2017 thru 08-31-2017	1,084,268,016	724,074,742	360,193,274	
		Percent		100.000%	66.780%	33.220%	
11		Book Depreciation	8-01-2017 thru 08-31-2017	8,925,731	5,823,543	3,102,188	
		Percent		100.000%	65.244%	34.756%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended August 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	07-01-2017 thru 08-31-2017	2,803,385,546 100.000%	1,858,782,451 66.305%	944,603,095 33.695%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2017 thru 08-31-2017	233,170,766 100.000%	154,741,051 66.364%	78,429,715 33.636%
14		Net Allocated Schedule M's - AMA Percent	8-01-2017 thru 08-31-2017	-17,375,096 100.000%	-11,196,830 64.442%	-6,178,266 35.558%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	30,113,132	0	30,113,132	20,784,584	0	20,784,584	9,328,548	0
99	442200	Commercial - Firm & Int.	28,267,602	0	28,267,602	20,215,197	0	20,215,197	8,052,405	0
1	442300	Industrial	10,464,144	0	10,464,144	6,221,294	0	6,221,294	4,242,850	0
99	444000	Public Street & Highway Lighting	624,317	0	624,317	406,819	0	406,819	217,498	0
99	448000	Interdepartmental Revenue	96,339	0	96,339	73,751	0	73,751	22,588	0
99	499XXX	Unbilled Revenue	(35,979)	0	(35,979)	472,576	0	472,576	(508,555)	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	69,529,555	0	69,529,555	48,174,221	0	48,174,221	21,355,334	0
1	447XXX	Sales for Resale	0	3,837,337	3,837,337	0	2,522,282	2,522,282	0	1,315,055
		TOTAL SALES OF ELECTRICITY	69,529,555	3,837,337	73,366,892	48,174,221	2,522,282	50,696,503	21,355,334	1,315,055
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	35,552	0	35,552	21,492	0	21,492	14,060	0
1	453000	Sales of Water & Water Power	0	24,087	24,087	0	15,832	15,832	0	8,255
1	454000	Rent from Electric Property	215,328	6,038	221,366	132,445	3,969	136,414	82,883	2,069
1	456XXX	Other Electric Revenues	(2,399,075)	9,100,562	6,701,487	(2,162,139)	5,981,799	3,819,660	(236,936)	3,118,763
		TOTAL OTHER OPERATING REVENUE	(2,148,195)	9,130,687	6,982,492	(2,008,202)	6,001,600	3,993,398	(139,993)	3,129,087
		TOTAL ELECTRIC REVENUE	67,381,360	12,968,024	80,349,384	46,166,019	8,523,882	54,689,901	21,215,341	4,444,142

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For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	40,687	40,687	0	26,744	26,744	0	13,943
1	501XXX	Fuel	0	3,941,039	3,941,039	0	2,590,445	2,590,445	0	1,350,594
1	502000	Steam Expense	0	257,441	257,441	0	169,216	169,216	0	88,225
1	505000	Electric Expense	0	116,316	116,316	0	76,455	76,455	0	39,861
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	(547,537)	(547,537)	0	(359,896)	(359,896)	0	(187,641)
1	507000	Rent	0	5,164	5,164	0	3,394	3,394	0	1,770
		MAINTENANCE								
1	510000	Supervision & Engineering	0	37,174	37,174	0	24,434	24,434	0	12,740
1	511000	Structures	0	86,781	86,781	0	57,041	57,041	0	29,740
1	512000	Boiler Plant	0	487,276	487,276	0	320,287	320,287	0	166,989
1	513000	Electric Plant	0	1,073,647	1,073,647	0	705,708	705,708	0	367,939
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	78,845	78,845	0	51,825	51,825	0	27,020
		TOTAL STEAM POWER GENERATION EXP	0	5,576,833	5,576,833	0	3,665,653	3,665,653	0	1,911,180
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	197,930	197,930	0	130,099	130,099	0	67,831
1	536000	Water for Power	0	128,622	128,622	0	84,543	84,543	0	44,079
1	537000	Hydraulic Expense	240,879	389,194	630,073	157,939	255,817	413,756	82,940	133,377
1	538000	Electric Expense	0	653,851	653,851	0	429,776	429,776	0	224,075
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	52,962	52,962	0	34,812	34,812	0	18,150
1	540000	Rent	0	115,227	115,227	0	75,739	75,739	0	39,488
1	540100	MT Trust Funds Land Settlement Rents	414,400	0	414,400	272,375	0	272,375	142,025	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	121,560	121,560	0	79,901	79,901	0	41,659
1	542000	Structures	0	24,679	24,679	0	16,222	16,222	0	8,457
1	543000	Reservoirs, Dams, & Waterways	0	524,018	524,018	0	344,437	344,437	0	179,581
1	544000	Electric Plant	0	152,809	152,809	0	100,441	100,441	0	52,368
1	545000	Miscellaneous Hydraulic Plant	0	87,628	87,628	0	57,598	57,598	0	30,030
		TOTAL HYDRO POWER GENERATION EXP	655,279	2,448,480	3,103,759	430,314	1,609,385	2,039,699	224,965	839,095
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	44,876	44,876	0	29,497	29,497	0	15,379
1	547XXX	Fuel	0	9,519,606	9,519,606	0	6,257,237	6,257,237	0	3,262,369
1	548000	Generation Expense	0	162,533	162,533	0	106,833	106,833	0	55,700
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	10,152	10,152	0	6,673	6,673	0	3,479
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)
		MAINTENANCE								
1	551000	Supervision & Engineering	0	53,600	53,600	0	35,231	35,231	0	18,369
1	552000	Structures	0	4,876	4,876	0	3,205	3,205	0	1,671
1	553000	Generating & Electric Equipment	0	322,005	322,005	0	211,654	211,654	0	110,351
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(6,301)	(6,301)	0	(4,142)	(4,142)	0	(2,159)
		TOTAL OTHER POWER GENERATION EXP	0	10,108,528	10,108,528	0	6,644,335	6,644,335	0	3,464,193



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For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	0	7,534,140	7,534,140	0	4,952,190	4,952,190	0	2,581,950
1	556000	System Control & Load Dispatching	0	57,580	57,580	0	37,847	37,847	0	19,733
E-557	557XXX	Other Expense	(2,189,995)	7,382,784	5,192,789	(1,046,910)	4,852,704	3,805,794	(1,143,085)	2,530,080
TOTAL OTHER POWER SUPPLY EXPENSE			(2,189,995)	14,974,504	12,784,509	(1,046,910)	9,842,741	8,795,831	(1,143,085)	5,131,763
TOTAL PRODUCTION OPERATING EXP			(1,534,716)	33,108,345	31,573,629	(616,596)	21,762,114	21,145,518	(918,120)	11,346,231
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	199,070	199,070	0	130,849	130,849	0	68,221
1	561000	Load Dispatching	0	231,002	231,002	0	151,838	151,838	0	79,164
1	562000	Station Expense	0	28,761	28,761	0	18,905	18,905	0	9,856
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	81,103	81,103	0	53,309	53,309	0	27,794
1	565XXX	Transmission of Electricity by Others	0	1,491,858	1,491,858	0	980,598	980,598	0	511,260
1	566000	Miscellaneous Transmission Expense	0	125,537	125,537	0	82,515	82,515	0	43,022
1	567000	Rent	0	21,107	21,107	0	13,874	13,874	0	7,233
MAINTENANCE										
1	568000	Supervision & Engineering	0	79,397	79,397	0	52,188	52,188	0	27,209
1	569000	Structures	0	63,313	63,313	0	41,616	41,616	0	21,697
1	570000	Station Equipment	0	85,685	85,685	0	56,321	56,321	0	29,364
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(386)	45,375	44,989	(386)	29,825	29,439	0	15,550
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	7,525	7,525	0	4,946	4,946	0	2,579
TOTAL TRANSMISSION OPERATING EXP			(386)	2,459,733	2,459,347	(386)	1,616,784	1,616,398	0	842,949

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	2,453,841	2,453,841	0	1,612,910	1,612,910	0	840,931
E-DEPX		Depreciation Expense-Transmission	0	1,029,761	1,029,761	0	676,862	676,862	0	352,899
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	97,435	97,435	0	64,044	64,044	0	33,391
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,756)	0	(11,756)	11,756	0
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	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	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,955	11,877	0	5,712
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	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	2,727	2,727	0	1,792	1,792	0	935
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	130,191	0	130,191	0	0	0	130,191	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	55,716	0	55,716	0	0	0	55,716	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,426	48,426	0	25,248
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0
99	407395	Optional Renewable Power Revenue Offset	17,926	0	17,926	13,445	0	13,445	4,481	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	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	(160,119)	0	(160,119)	(104,777)	0	(104,777)	(55,342)	0
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	25,270	0	25,270	0	0	0	25,270	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	(53,354)	0	(53,354)	(53,354)	0	(53,354)	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(461)	(461)	0	(240)
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	1,955,475	1,955,475	0	1,285,334	1,285,334	0	670,141
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	247,525	5,628,879	5,876,404	83,033	3,699,862	3,782,895	164,492	1,929,017
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(1,287,577)	41,196,957	39,909,380	(533,949)	27,078,760	26,544,811	(753,628)	14,118,197

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	69,697	181,237	250,934	49,331	115,662	164,993	20,366	65,575
3	582000	Station Expense	69,305	6,738	76,043	44,695	4,300	48,995	24,610	2,438
3	583000	Overhead Line Expense	149,198	44,922	194,120	89,602	28,668	118,270	59,596	16,254
3	584000	Underground Line Expense	136,708	0	136,708	73,082	0	73,082	63,626	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,157	0	1,157	1,157	0	1,157	0	0
3	586000	Meter Expense	164,460	10,520	174,980	124,854	6,714	131,568	39,606	3,806
3	587000	Customer Installations Expense	53,308	9,822	63,130	34,001	6,268	40,269	19,307	3,554
3	588000	Miscellaneous Distribution Expense	217,412	315,757	533,169	142,539	201,510	344,049	74,873	114,247
3	589000	Rent	0	47,578	47,578	0	30,363	30,363	0	17,215
		MAINTENANCE:								
3	590000	Supervision & Engineering	12,076	76,800	88,876	9,072	49,012	58,084	3,004	27,788
3	591000	Structures	17,767	0	17,767	13,595	0	13,595	4,172	0
3	592000	Station Equipment	99,001	10,286	109,287	47,931	6,564	54,495	51,070	3,722
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	775,948	0	775,948	512,416	0	512,416	263,532	0
3	594000	Underground Lines	94,579	0	94,579	62,417	0	62,417	32,162	0
3	595000	Line Transformers	64,474	0	64,474	51,503	0	51,503	12,971	0
3	596000	Street Light & Signal System Maintenance Exp	28,589	0	28,589	25,083	0	25,083	3,506	0
3	597000	Meters	4,671	0	4,671	3,992	0	3,992	679	0
3	598000	Miscellaneous Distribution Expense	(65,415)	25,473	(39,942)	(77,229)	16,256	(60,973)	11,814	9,217
		TOTAL DISTRIBUTION OPERATING EXP	1,892,935	729,133	2,622,068	1,208,041	465,317	1,673,358	684,894	263,816
E-DEPX		Depreciation Expense-Distribution	3,917,204	4,974	3,922,178	2,501,783	3,174	2,504,957	1,415,421	1,800
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,833,777	0	4,833,777	4,168,273	0	4,168,273	665,504	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,753,483	4,974	8,758,457	6,672,558	3,174	6,675,732	2,080,925	1,800
		TOTAL DISTRIBUTION EXPENSES	10,646,418	734,107	11,380,525	7,880,599	468,491	8,349,090	2,765,819	265,616

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	22,063	22,063	0	14,502	14,502	0	7,561
2	902000	Meter Reading Expenses	262,211	11,590	273,801	242,292	7,618	249,910	19,919	3,972
2	903XXX	Customer Records & Collection Expenses	190,690	655,371	846,061	125,188	430,769	555,957	65,502	224,602
2	904000	Uncollectible Accounts	0	197,164	197,164	0	129,594	129,594	0	67,570
2	905000	Misc Customer Accounts	0	14,443	14,443	0	9,493	9,493	0	4,950
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>452,901</b>	<b>900,631</b>	<b>1,353,532</b>	<b>367,480</b>	<b>591,976</b>	<b>959,456</b>	<b>85,421</b>	<b>308,655</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,687,466	21,014	2,708,480	2,071,966	13,812	2,085,778	615,500	7,202
2	909000	Advertising	0	44,267	44,267	0	29,096	29,096	0	15,171
2	910000	Misc Customer Service & Info Exp	0	60,895	60,895	0	40,026	40,026	0	20,869
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,687,466</b>	<b>126,176</b>	<b>2,813,642</b>	<b>2,071,966</b>	<b>82,934</b>	<b>2,154,900</b>	<b>615,500</b>	<b>43,242</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	50,015	2,402,683	2,452,698	34,967	1,640,312	1,675,279	15,048	762,371
4	921000	Office Supplies & Expenses	4,078	260,367	264,445	4,078	177,753	181,831	0	82,614
4	922000	Admin Exp Transferred--Credit	0	(9,556)	(9,556)	0	(6,524)	(6,524)	0	(3,032)
4	923000	Outside Services Employed	(6,312)	637,065	630,753	(6,312)	434,924	428,612	0	202,141
4	924000	Property Insurance Premium	0	105,303	105,303	0	71,890	71,890	0	33,413
4	925XXX	Injuries and Damages	0	251,482	251,482	0	171,687	171,687	0	79,795
4	926XXX	Employee Pensions and Benefits	0	61,604	61,604	0	42,057	42,057	0	19,547
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	290,435	285,320	575,755	188,243	187,541	375,784	102,192	97,779
4	930000	Miscellaneous General Expenses	17,793	91,784	109,577	10,503	62,661	73,164	7,290	29,123
4	931000	Rents	350	(29,142)	(28,792)	0	(19,895)	(19,895)	350	(9,247)
4	935000	Maintenance of General Plant	56,253	828,884	885,137	36,214	565,879	602,093	20,039	263,005
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>412,712</b>	<b>4,885,794</b>	<b>5,298,506</b>	<b>267,693</b>	<b>3,328,285</b>	<b>3,595,978</b>	<b>145,019</b>	<b>1,557,509</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	115,479	1,396,218	1,511,697	72,971	953,198	1,026,169	42,508	443,020
E-AMTX		Amortization Expense-General Plant - 303000	0	35,733	35,733	0	24,379	24,379	0	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	58,251	1,453,689	1,511,940	57,045	992,433	1,049,478	1,206	461,256
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,733	2,733	0	1,270
99	407229	Idaho Earnings Test Amortization	(227,277)	0	(227,277)	0	0	0	(227,277)	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	(128,905)	2,889,643	2,760,738	78,108	1,972,743	2,050,851	(207,013)	916,900
		TOTAL ADMIN & GENERAL EXPENSES	283,807	7,775,437	8,059,244	345,801	5,301,028	5,646,829	(61,994)	2,474,409
		TOTAL EXPENSES BEFORE FIT	12,783,015	50,733,308	63,516,323	10,131,897	33,523,189	43,655,086	2,651,118	17,210,119
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,833,061			11,034,815		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(137,399)			377,437		
E-FIT		DEFERRED FEDERAL INCOME TAX			4,334,203			2,361,943		
E-FIT		AMORTIZED ITC - NOXON			(28,858)			(18,968)		
		ELECTRIC NET OPERATING INCOME (LOSS)			12,665,115			8,314,403		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.729%	34.271%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.818%	36.182%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	9,328,548
99	442200	Commercial - Firm & Int.	8,052,405
1	442300	Industrial	4,242,850
99	444000	Public Street & Highway Lighting	217,498
99	448000	Interdepartmental Revenue	22,588
99	499XXX	Unbilled Revenue	(508,555)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>21,355,334</u>
1	447XXX	Sales for Resale	<u>1,315,055</u>
		TOTAL SALES OF ELECTRICITY	<u>22,670,389</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	14,060
1	453000	Sales of Water & Water Power	8,255
1	454000	Rent from Electric Property	84,952
1	456XXX	Other Electric Revenues	<u>2,881,827</u>
		TOTAL OTHER OPERATING REVENUE	<u>2,989,094</u>
		TOTAL ELECTRIC REVENUE	<u>25,659,483</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	13,943
1	501XXX	Fuel	1,350,594
1	502000	Steam Expense	88,225
1	505000	Electric Expense	39,861
1	506XXX	Miscellaneous Steam Power Generation Op Exp	(187,641)
1	507000	Rent	1,770
		MAINTENANCE	
1	510000	Supervision & Engineering	12,740
1	511000	Structures	29,740
1	512000	Boiler Plant	166,989
1	513000	Electric Plant	367,939
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	27,020
		TOTAL STEAM POWER GENERATION EXP	<u>1,911,180</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	67,831
1	536000	Water for Power	44,079
1	537000	Hydraulic Expense	216,317
1	538000	Electric Expense	224,075
1	539000	Miscellaneous Hydraulic Power Generation Exp	18,150
1	540000	Rent	39,488
1	540100	MT Trust Funds Land Settlement Rents	142,025
		MAINTENANCE	
1	541000	Supervision & Engineering	41,659
1	542000	Structures	8,457
1	543000	Reservoirs, Dams, & Waterways	179,581
1	544000	Electric Plant	52,368
1	545000	Miscellaneous Hydraulic Plant	30,030
		TOTAL HYDRO POWER GENERATION EXP	<u>1,064,060</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	15,379
1	547XXX	Fuel	3,262,369
1	548000	Generation Expense	55,700
1	549XXX	Miscellaneous Other Power Generation Op Exp	3,479
1	550000	Rent	(966)
		MAINTENANCE	
1	551000	Supervision & Engineering	18,369
1	552000	Structures	1,671
1	553000	Generating & Electric Equipment	110,351
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(2,159)
		TOTAL OTHER POWER GENERATION EXP	<u>3,464,193</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	2,581,950
1	56000	System Control & Load Dispatching	19,733
E-557	557XXX	Other Expense	1,386,995
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>3,988,678</u>
		TOTAL PRODUCTION OPERATING EXP	<u>10,428,111</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	68,221
1	561000	Load Dispatching	79,164
1	562000	Station Expense	9,856
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	27,794
1	565XXX	Transmission of Electricity by Others	511,260
1	566000	Miscellaneous Transmission Expense	43,022
1	567000	Rent	7,233
		MAINTENANCE	
1	568000	Supervision & Engineering	27,209
1	569000	Structures	21,697
1	570000	Station Equipment	29,364
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	15,550
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	2,579
		TOTAL TRANSMISSION OPERATING EXP	<u>842,949</u>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	840,931
E-DEPX		Depreciation Expense-Transmission	352,899
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,391
99		Colstrip 3 AFUDC Reallocation Adj	11,756
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,712
99	407326	Amortization of Spokane River TDG	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	935
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	130,191
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,716
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,248
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	4,481
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(55,342)
99	407455	Amortization of Colstrip Refund	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	25,270
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	(240)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	670,141
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>2,093,509</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>13,364,569</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	85,941
3	582000	Station Expense	27,048
3	583000	Overhead Line Expense	75,850
3	584000	Underground Line Expense	63,626
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	43,412
3	587000	Customer Installations Expense	22,861
3	588000	Miscellaneous Distribution Expense	189,120
3	589000	Rent	17,215
		MAINTENANCE:	
3	590000	Supervision & Engineering	30,792
3	591000	Structures	4,172
3	592000	Station Equipment	54,792
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	263,532
3	594000	Underground Lines	32,162
3	595000	Line Transformers	12,971
3	596000	Street Light & Signal System Maintenance Exp	3,506
3	597000	Meters	679
3	598000	Miscellaneous Distribution Expense	21,031
		TOTAL DISTRIBUTION OPERATING EXP	948,710
E-DEPX		Depreciation Expense-Distribution	1,417,221
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	665,504
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,082,725
		TOTAL DISTRIBUTION EXPENSES	3,031,435

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	7,561
2	902000	Meter Reading Expenses	23,891
2	903XXX	Customer Records & Collection Expenses	290,104
2	904000	Uncollectible Accounts	67,570
2	905000	Misc Customer Accounts	4,950
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>394,076</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	622,702
2	909000	Advertising	15,171
2	910000	Misc Customer Service & Info Exp	20,869
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>658,742</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	777,419
4	921000	Office Supplies & Expenses	82,614
4	922000	Admin Exp Transferred--Credit	(3,032)
4	923000	Outside Services Employed	202,141
4	924000	Property Insurance Premium	33,413
4	925XXX	Injuries and Damages	79,795
4	926XXX	Employee Pensions and Benefits	19,547
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	199,971
4	930000	Miscellaneous General Expenses	36,413
4	931000	Rents	(8,897)
4	935000	Maintenance of General Plant	283,044
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,702,528</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	485,528
E-AMTX		Amortization Expense-General Plant - 303000	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	462,462
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,270
99	407229	Idaho Earnings Test Amortization	(227,277)
99	407414	Regulatory Credit - Deferral - FISERVE	(23,450)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>709,887</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>2,412,415</u>
		TOTAL EXPENSES BEFORE FIT	<u>19,861,237</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	5,798,246
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(514,836)
E-FIT		DEFERRED FEDERAL INCOME TAX	1,972,260
E-FIT		AMORTIZED ITC - NOXON	(9,890)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,350,712</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 Month Ended August 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**E-456-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	2,430	102,466	104,896	2,430	67,351	69,781	0	35,115	35,115
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	831,385	831,385	0	546,469	546,469	0	284,916	284,916
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	449,955	449,955	0	295,755	295,755	0	154,200	154,200
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	0	0	0	0	0	0	0	0
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,300	3,300	0	1,720	1,720
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	0	0	0	0	0	0	0	0
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,212,796	1,212,796	0	797,171	797,171	0	415,625	415,625
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,842	174,842	0	91,158	91,158
1	456130	ANCILLARY SERVICES REVENUE	0	204,218	204,218	0	134,232	134,232	0	69,986	69,986
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	54,378	0	54,378	0	0	0	54,378	0	54,378
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(1,528,622)	0	(1,528,622)	(1,037,525)	0	(1,037,525)	(491,097)	0	(491,097)
1	456329	AMORTIZATION RES DECOUPLING DE	(516,645)	0	(516,645)	(516,645)	0	(516,645)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(709,182)	0	(709,182)	(904,733)	0	(904,733)	195,551	0	195,551
1	456339	AMORTIZATION NON-RES DECOUPLIN	285,553	0	285,553	285,553	0	285,553	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	91,087	91,087	0	47,491	47,491
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	5,890,144	5,890,144	0	3,871,592	3,871,592	0	2,018,552	2,018,552
TOTAL ACCOUNT 456			(2,399,075)	9,100,562	6,701,487	(2,162,139)	5,981,799	3,819,660	(236,936)	3,118,763	2,881,827

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	6,420,587	6,420,587	0	4,220,252	4,220,252	0	2,200,335	2,200,335
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	18,701	18,701	0	12,292	12,292	0	6,409	6,409
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	890,634	890,634	0	585,414	585,414	0	305,220	305,220
1	555710	Intercompany Purchase	0	204,218	204,218	0	134,232	134,232	0	69,986	69,986
TOTAL ACCOUNT 555			0	7,534,140	7,534,140	0	4,952,190	4,952,190	0	2,581,950	2,581,950

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	217	503,387	503,604	217	330,876	331,093	0	172,511	172,511
1	557010	Other Power Supply Expense - Financial	0	2,455,984	2,455,984	0	1,614,318	1,614,318	0	841,666	841,666
1	557018	Merchandise Processing Fee	0	18,245	18,245	0	11,992	11,992	0	6,253	6,253
1	557150	Fuel - Economic Dispatch	0	(1,245,477)	(1,245,477)	0	(818,652)	(818,652)	0	(426,825)	(426,825)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	1,226	0	1,226	0	0	0	1,226	0	1,226
1	557165	Other Resource Costs-CAISO Charges	0	3,705	3,705	0	2,435	2,435	0	1,270	1,270
1	557170	Broker Fees - Power	0	42,289	42,289	0	27,797	27,797	0	14,492	14,492
1	557171	REC Broker Fees	0	6,409	6,409	0	4,213	4,213	0	2,196	2,196
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	(802,409)	0	(802,409)	(802,409)	0	(802,409)	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	(4,178)	0	(4,178)	(4,178)	0	(4,178)	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(281,998)	0	(281,998)	(281,998)	0	(281,998)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,127,390)	0	(1,127,390)	0	0	0	(1,127,390)	0	(1,127,390)
99	557390	Idaho PCA Amortization	(43,688)	0	(43,688)	0	0	0	(43,688)	0	(43,688)
1	557395	Optional Renewable Power Expense Offset	0	120	120	0	79	79	0	41	41
1	557610	Other Expenses - Exposure	0	8,282	8,282	0	5,444	5,444	0	2,838	2,838
1	557700	Turbine Gas Bookout Expense	0	658,115	658,115	0	432,579	432,579	0	225,536	225,536
1	557711	Turbine Gas Bookout Offset	0	(658,115)	(658,115)	0	(432,579)	(432,579)	0	(225,536)	(225,536)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,589,840	5,589,840	0	3,674,202	3,674,202	0	1,915,638	1,915,638
TOTAL ACCOUNT 557			(2,189,995)	7,382,784	5,192,789	(1,046,910)	4,852,704	3,805,794	(1,143,085)	2,530,080	1,386,995

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	32,796	21,014	53,810	24,584	13,812	38,396	8,212	7,202	15,414
99	908600	Public Purpose Tariff Rider Expense Offset	2,451,986	0	2,451,986	1,829,666	0	1,829,666	622,320	0	622,320
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	202,684	0	202,684	217,716	0	217,716	(15,032)	0	(15,032)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,687,466	21,014	2,708,480	2,071,966	13,812	2,085,778	615,500	7,202	622,702

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.729%	34.271%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended August 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.54%	52.54%
2	Cost of Debt		5.442%	5.406%
	Total Weighted Cost		2.859%	2.840%
E-APL	Net Rate Base	2,292,575,497	1,521,556,086	771,019,411
	Interest Deduction for FIT Calculation	65,398,239	43,501,288	21,896,951
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended August 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	80,349,384	54,689,901	25,659,483
E-OPS	Less: Operating & Maintenance Expense	46,120,724	31,145,608	14,975,116
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	10,606,347	7,055,871	3,550,476
E-OTX	Less: Taxes Other than FIT	6,789,252	5,453,607	1,335,645
	Net Operating Income Before FIT	16,833,061	11,034,815	5,798,246
E-INT	Less: Monthly Interest Expense	5,449,853	3,625,107	1,824,746
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756
E-SCM	Plus: Schedule M Adjustments	(11,775,779)	(6,343,074)	(5,432,705)
	Taxable Net Operating Income	(392,571)	1,078,390	(1,470,961)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(137,399)	377,437	(514,836)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(137,399)	377,437	(514,836)
E-DTE	Deferred FIT	4,334,203	2,361,943	1,972,260
1	411400 Amortized Investment Tax Credit - Noxon	(28,858)	(18,968)	(9,890)
	Total Net FIT/Deferred FIT	4,167,946	2,720,412	1,447,534

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,093,435	6,475,652	10,569,087	2,634,300	4,329,732	6,964,032	1,459,135	2,145,920	3,605,055
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,636	193,636	0	98,402	98,402
2	997002 Injuries and Damages	0	(12,000)	(12,000)	0	(7,887)	(7,887)	0	(4,113)	(4,113)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	73,771	73,771	0	50,363	50,363	0	23,408	23,408
99	997007 Idaho PCA	(1,171,078)	0	(1,171,078)	0	0	0	(1,171,078)	0	(1,171,078)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)	(966)
4	997015 Airplane Lease Payments	0	51,085	51,085	0	34,876	34,876	0	16,209	16,209
12	997016 Redemption Expense Amortization	0	104,987	104,987	0	69,612	69,612	0	35,375	35,375
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	596,544	0	596,544	511,464	0	511,464	85,080	0	85,080
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	881,532	881,532	0	601,822	601,822	0	279,710	279,710
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	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	4,890,223	0	4,890,223	4,649,055	0	4,649,055	241,168	0	241,168
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,549	125,549	0	63,802	63,802
4	997033 BPA Residential Exchange	(81,123)	0	(81,123)	(49,343)	0	(49,343)	(31,780)	0	(31,780)
99	997034 Montana Hydro Settlement	414,400	0	414,400	272,375	0	272,375	142,025	0	142,025
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	(804,604)	0	(804,604)	(804,604)	0	(804,604)	0	0	0
1	997044 Non-Monetary Power Costs	0	18,701	18,701	0	12,292	12,292	0	6,409	6,409
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(325,208)	(325,208)	0	(215,629)	(215,629)	0	(109,579)	(109,579)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,338,811)	(16,338,811)	0	(8,703,815)	(8,703,815)
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	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,426	61,103	2,581	25,248	27,829
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	156,778	0	156,778	162,260	0	162,260	(5,482)	0	(5,482)
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	166,667	166,667	0	109,550	109,550	0	57,117	57,117
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	1,131,276	1,131,276	0	738,090	738,090	0	393,186	393,186
4	997081 Deferred Compensation	0	278,041	278,041	0	189,819	189,819	0	88,222	88,222
4	997082 Meal Disallowances	0	45,872	45,872	0	31,317	31,317	0	14,555	14,555
4	997083 Paid Time Off	0	(38,100)	(38,100)	0	(26,011)	(26,011)	0	(12,089)	(12,089)
2	997084 Customer Uncollectibles	0	(204,953)	(204,953)	0	(134,714)	(134,714)	0	(70,239)	(70,239)
99	997088 Deferred O&M Colstrip & CS2	155,461	0	155,461	0	0	0	155,461	0	155,461
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	(283,981)	0	(283,981)	(283,981)	0	(283,981)	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,792	1,792	0	935	935
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(2,475,704)	0	(2,475,704)	(2,475,704)	0	(2,475,704)	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(34,726)	(34,726)	0	(22,825)	(22,825)	0	(11,901)	(11,901)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(1,500,039)	(1,500,039)	0	(985,976)	(985,976)	0	(514,063)	(514,063)
1	997102 Amort Idaho Earnings Test (254229)	(233,844)	0	(233,844)	0	0	0	(233,844)	0	(233,844)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>5,509,633</b>	<b>(17,375,097)</b>	<b>(11,775,779)</b>	<b>4,853,756</b>	<b>(11,196,830)</b>	<b>(6,343,074)</b>	<b>745,562</b>	<b>(6,178,267)</b>	<b>(5,432,705)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.729%	34.271%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.244%	34.756%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.305%	33.695%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	4,826,339	4,826,339	0	3,110,189	3,110,189	0	1,716,150	1,716,150
99	410100	Deferred Federal Income Tax Expense - Washin	(627,143)	0	(627,143)	(627,143)	0	(627,143)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	268,360	0	268,360	0	0	0	268,360	0	268,360
	410100	Total	(358,783)	4,826,339	4,467,556	(627,143)	3,110,189	2,483,046	268,360	1,716,150	1,984,510
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(14,992)	(14,992)	0	(9,661)	(9,661)	0	(5,331)	(5,331)
99	411100	Deferred Federal Income Tax Expense - Washin	(111,442)	0	(111,442)	(111,442)	0	(111,442)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(6,919)	0	(6,919)	0	0	0	(6,919)	0	(6,919)
	411100	Total	(118,361)	(14,992)	(133,353)	(111,442)	(9,661)	(121,103)	(6,919)	(5,331)	(12,250)
Total Deferred Federal Income Tax Expense			(477,144)	4,811,347	4,334,203	(738,585)	3,100,528	2,361,943	261,441	1,710,819	1,972,260

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.442%	35.558%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	89,895	89,895	0	59,088	59,088	0	30,807	30,807
1	408150	R&P Property Tax--Production	0	1,354,470	1,354,470	0	890,293	890,293	0	464,177	464,177
1	408180	R&P Property Tax--Transmission	0	511,110	511,110	0	335,953	335,953	0	175,157	175,157
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,955,475</b>	<b>1,955,475</b>	<b>0</b>	<b>1,285,334</b>	<b>1,285,334</b>	<b>0</b>	<b>670,141</b>	<b>670,141</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,868,068	0	1,868,068	1,868,068	0	1,868,068	0	0	0
99	408120	Municipal Occupation & License Tax	1,964,497	0	1,964,497	1,650,570	0	1,650,570	313,927	0	313,927
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	924,797	0	924,797	649,635	0	649,635	275,162	0	275,162
99	409100	State Income Tax--Idaho	76,415	0	76,415	0	0	0	76,415	0	76,415
<b>TOTAL DISTRIBUTION</b>			<b>4,833,777</b>	<b>0</b>	<b>4,833,777</b>	<b>4,168,273</b>	<b>0</b>	<b>4,168,273</b>	<b>665,504</b>	<b>0</b>	<b>665,504</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,833,777</b>	<b>1,955,475</b>	<b>6,789,252</b>	<b>4,168,273</b>	<b>1,285,334</b>	<b>5,453,607</b>	<b>665,504</b>	<b>670,141</b>	<b>1,335,645</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,424,999	8,424,999	0	5,537,752	5,537,752	0	2,887,247	2,887,247
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	1,191,532	1,191,532	0	783,194	783,194	0	408,338	408,338
1	182381	CDA Settlement Past Storage	0	32,195,452	32,195,452	0	21,162,071	21,162,071	0	11,033,381	11,033,381
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,824,671	17,144,387	319,716	11,219,339	11,539,055	0	5,605,332	5,605,332
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,482,808	65,954,592	69,437,400	3,408,358	45,027,200	48,435,558	74,450	20,927,392	21,001,842
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	5,207,987	5,207,987	0	3,555,493	3,555,493	0	1,652,494	1,652,494
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
		TOTAL INTANGIBLE PLANT	4,405,228	246,761,020	251,166,248	4,330,778	165,965,211	170,295,989	74,450	80,795,809	80,870,259
		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	134,141,984	134,141,984	0	88,171,526	88,171,526	0	45,970,458	45,970,458
1	312000	Boiler Plant	0	177,288,132	177,288,132	0	116,531,489	116,531,489	0	60,756,643	60,756,643
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	61,471,133	61,471,133	0	40,404,976	40,404,976	0	21,066,157	21,066,157
1	315000	Accessory Electric Equipment	0	28,186,889	28,186,889	0	18,527,242	18,527,242	0	9,659,647	9,659,647
1	316000	Miscellaneous Power Plant Equipment	0	18,219,440	18,219,440	0	11,975,638	11,975,638	0	6,243,802	6,243,802
		TOTAL STEAM PRODUCTION PLANT	0	422,892,037	422,892,037	0	277,966,936	277,966,936	0	144,925,101	144,925,101
		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	78,172,623	78,172,623	0	51,382,865	51,382,865	0	26,789,758	26,789,758
1	332XXX	Reservoirs, Dams, & Waterways	0	180,103,773	180,103,773	0	118,382,210	118,382,210	0	61,721,563	61,721,563
1	333000	Waterwheels, Turbines, & Generators	0	226,453,612	226,453,612	0	148,847,959	148,847,959	0	77,605,653	77,605,653
1	334000	Accessory Electric Equipment	0	60,685,930	60,685,930	0	39,888,862	39,888,862	0	20,797,068	20,797,068
1	335XXX	Miscellaneous Power Plant Equipment	0	12,784,835	12,784,835	0	8,403,472	8,403,472	0	4,381,363	4,381,363
1	336000	Roads, Railroads, & Bridges	0	3,071,135	3,071,135	0	2,018,657	2,018,657	0	1,052,478	1,052,478
		TOTAL HYDRAULIC PRODUCTION PLANT	0	623,391,043	623,391,043	0	409,754,932	409,754,932	0	213,636,111	213,636,111
		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	17,048,039	17,048,039	0	11,205,676	11,205,676	0	5,842,363	5,842,363
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,277	21,366,277	0	14,044,054	14,044,054	0	7,322,223	7,322,223
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	218,690,986	218,690,986	0	143,745,585	143,745,585	0	74,945,401	74,945,401
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	20,562,057	20,562,057	0	13,515,440	13,515,440	0	7,046,617	7,046,617
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,741,976	1,741,976	0	1,145,001	1,145,001	0	596,975	596,975
		TOTAL OTHER PRODUCTION PLANT	0	304,406,853	304,406,853	0	200,086,625	200,086,625	0	104,320,228	104,320,228
		TOTAL PRODUCTION PLANT	0	1,350,689,933	1,350,689,933	0	887,808,493	887,808,493	0	462,881,440	462,881,440

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,548,261	25,548,261	0	16,792,872	16,792,872	0	8,755,389	8,755,389
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,056,169	25,056,169	0	16,469,420	16,469,420	0	8,586,749	8,586,749
1	353000	Station Equipment	0	254,840,679	254,840,679	0	167,506,778	167,506,778	0	87,333,901	87,333,901
1	354000	Towers & Fixtures	0	17,175,013	17,175,013	0	11,289,136	11,289,136	0	5,885,877	5,885,877
1	355000	Poles & Fixtures	0	223,794,704	223,794,704	0	147,100,259	147,100,259	0	76,694,445	76,694,445
1	356000	Overhead Conductors & Devices	0	138,407,701	138,407,701	0	90,975,382	90,975,382	0	47,432,319	47,432,319
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,963,414	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,343,595	2,343,595	0	1,540,445	1,540,445	0	803,150	803,150
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		TOTAL TRANSMISSION PLANT	0	692,256,848	692,256,848	0	455,020,426	455,020,426	0	237,236,422	237,236,422
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,490,301	0	7,490,301	6,028,865	0	6,028,865	1,461,436	0	1,461,436
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,161,060	0	21,161,060	14,686,689	0	14,686,689	6,474,371	0	6,474,371
3	362000	Station Equipment	124,688,857	3,029,702	127,718,559	80,769,398	1,933,495	82,702,893	43,919,459	1,096,207	45,015,666
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	371,762,360	0	371,762,360	239,121,251	0	239,121,251	132,641,109	0	132,641,109
99	365000	Overhead Conductors & Devices	245,307,514	0	245,307,514	155,511,066	0	155,511,066	89,796,448	0	89,796,448
99	366000	Underground Conduit	107,490,326	0	107,490,326	69,635,957	0	69,635,957	37,854,369	0	37,854,369
99	367000	Underground Conductors & Devices	190,651,903	0	190,651,903	124,719,766	0	124,719,766	65,932,137	0	65,932,137
99	368000	Line Transformers	250,451,187	0	250,451,187	172,131,062	0	172,131,062	78,320,125	0	78,320,125
99	369XXX	Services	162,443,368	0	162,443,368	106,399,166	0	106,399,166	56,044,202	0	56,044,202
99	371XXX	Installations on Customers' Premises	786,004	0	786,004	786,004	0	786,004	0	0	0
99	370000	Meters	49,665,807	0	49,665,807	26,813,484	0	26,813,484	22,852,323	0	22,852,323
99	373XXX	Street Light & Signal Systems	58,644,055	0	58,644,055	39,269,232	0	39,269,232	19,374,823	0	19,374,823
		TOTAL DISTRIBUTION PLANT	1,596,089,052	3,029,702	1,599,118,754	1,038,810,681	1,933,495	1,040,744,176	557,278,371	1,096,207	558,374,578
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,790,105	82,869,298	97,659,403	6,635,153	56,574,870	63,210,023	8,154,952	26,294,428	34,449,380
4	391XXX	Office Furniture & Equipment	1,422,453	49,865,658	51,288,111	1,356,241	34,043,285	35,399,526	66,212	15,822,373	15,888,585
4	392XXX	Transportation Equipment	29,516,019	15,736,958	45,252,977	20,890,300	10,743,621	31,633,921	8,625,719	4,993,337	13,619,056
4	393000	Stores Equipment	246,623	3,562,222	3,808,845	113,976	2,431,929	2,545,905	132,647	1,130,293	1,262,940
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,011,000	14,849,933	822,838	8,882,610	9,705,448	1,016,095	4,128,390	5,144,485
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	1,262,891	1,501,820	211,886	862,176	1,074,062	27,043	400,715	427,758
4	396XXX	Power Operated Equipment	24,467,393	8,704,075	33,171,468	14,662,581	5,942,272	20,604,853	9,804,812	2,761,803	12,566,615
4	397XXX	Communications Equipment	22,651,389	84,376,663	107,028,052	13,363,197	57,603,948	70,967,145	9,288,192	26,772,715	36,060,907
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		TOTAL GENERAL PLANT	96,615,466	267,130,126	363,745,592	58,787,353	182,369,738	241,157,091	37,828,113	84,760,388	122,588,501
		TOTAL PLANT IN SERVICE	1,697,109,746	2,559,867,629	4,256,977,375	1,101,928,812	1,693,097,363	2,795,026,175	595,180,934	866,770,266	1,461,951,200



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(296,597,849)	(296,597,849)	0	(194,953,766)	(194,953,766)	0	(101,644,083)	(101,644,083)
E-ADEP		Hydro Production Plant	0	(127,615,794)	(127,615,794)	0	(83,881,861)	(83,881,861)	0	(43,733,933)	(43,733,933)
E-ADEP		Other Production Plant	0	(115,762,926)	(115,762,926)	0	(76,090,971)	(76,090,971)	0	(39,671,955)	(39,671,955)
E-ADEP		Transmission Plant	0	(210,082,093)	(210,082,093)	0	(138,086,960)	(138,086,960)	0	(71,995,133)	(71,995,133)
E-ADEP		Distribution Plant	(514,738,901)	(111,837)	(514,850,738)	(316,598,062)	(71,372)	(316,669,434)	(198,140,839)	(40,465)	(198,181,304)
E-ADEP		General Plant	(35,416,541)	(95,158,285)	(130,574,826)	(21,451,478)	(64,964,562)	(86,416,040)	(13,965,063)	(30,193,723)	(44,158,786)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(550,155,442)</b>	<b>(845,328,784)</b>	<b>(1,395,484,226)</b>	<b>(338,049,540)</b>	<b>(558,049,492)</b>	<b>(896,099,032)</b>	<b>(212,105,902)</b>	<b>(287,279,292)</b>	<b>(499,385,194)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,236,968)	(12,236,968)	0	(8,043,359)	(8,043,359)	0	(4,193,609)	(4,193,609)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(219,091)	0	(219,091)	(219,091)	0	(219,091)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,679,153)	(1,679,153)	0	(1,144,517)	(1,144,517)	0	(534,636)	(534,636)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,420,499)	(41,472,968)	(43,893,467)	(2,370,245)	(28,313,595)	(30,683,840)	(50,254)	(13,159,373)	(13,209,627)
E-AAAMT		General Plant - 390200, 396200	0	(78,915)	(78,915)	0	(53,875)	(53,875)	0	(25,040)	(25,040)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(2,639,590)</b>	<b>(55,468,004)</b>	<b>(58,107,594)</b>	<b>(2,589,336)</b>	<b>(37,555,346)</b>	<b>(40,144,682)</b>	<b>(50,254)</b>	<b>(17,912,658)</b>	<b>(17,962,912)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(552,795,032)</b>	<b>(900,796,788)</b>	<b>(1,453,591,820)</b>	<b>(340,638,876)</b>	<b>(595,604,838)</b>	<b>(936,243,714)</b>	<b>(212,156,156)</b>	<b>(305,191,950)</b>	<b>(517,348,106)</b>
		<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>1,144,314,714</b>	<b>1,659,070,841</b>	<b>2,803,385,555</b>	<b>761,289,936</b>	<b>1,097,492,525</b>	<b>1,858,782,461</b>	<b>383,024,778</b>	<b>561,578,316</b>	<b>944,603,094</b>
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	(7,109)	(7,109)	0	(4,673)	(4,673)	0	(2,436)	(2,436)
12		ADFIT - Electric Plant In Service (282900)	0	(533,055,088)	(533,055,088)	0	(353,442,176)	(353,442,176)	0	(179,612,912)	(179,612,912)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,518,387)	(61,518,387)	0	(41,998,603)	(41,998,603)	0	(19,519,784)	(19,519,784)
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	(11,268,408)	(11,268,408)	0	(7,406,725)	(7,406,725)	0	(3,861,683)	(3,861,683)
1		ADFIT - CDA Settlement Costs (283333)	0	399,649	399,649	0	262,689	262,689	0	136,960	136,960
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,654,927)	(2,654,927)	0	(1,760,349)	(1,760,349)	0	(894,578)	(894,578)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(608,104,270)</b>	<b>(608,104,270)</b>	<b>0</b>	<b>(404,349,837)</b>	<b>(404,349,837)</b>	<b>0</b>	<b>(203,754,433)</b>	<b>(203,754,433)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,144,314,714</b>	<b>1,050,966,571</b>	<b>2,195,281,285</b>	<b>761,289,936</b>	<b>693,142,688</b>	<b>1,454,432,624</b>	<b>383,024,778</b>	<b>357,823,883</b>	<b>740,848,661</b>
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			63.818%			36.182%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			66.305%			33.695%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,144,314,714	#####	2,195,281,285	761,289,936	693,142,688	1,454,432,624	383,024,778	357,823,883	740,848,661
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	(345,651)	0	(345,651)	345,651	0	345,651
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)	(3,033,311)	0	(3,033,311)	(972,124)	0	(972,124)	(2,061,187)	0	(2,061,187)
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)	7,936,248	0	7,936,248	5,061,989	0	5,061,989	2,874,259	0	2,874,259
99 ADFIT - Kettle Falls Disallowed (190420)	72,365	0	72,365	72,365	0	72,365	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)	1,612,869	0	1,612,869	0	0	0	1,612,869	0	1,612,869
99 ADFIT - Boulder Park Disallowed (190040)	345,495	0	345,495	0	0	0	345,495	0	345,495
99 Investment in WNP3 Exchange Power (124900, 12493)	5,001,754	0	5,001,754	5,001,754	0	5,001,754	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(898,941)	0	(898,941)	(898,941)	0	(898,941)	0	0	0
99 CDA Lake Settlement - WA (182382)	500,722	0	500,722	500,722	0	500,722	0	0	0
99 CDA Lake Settlement - ID (186382)	96,797	0	96,797	0	0	0	96,797	0	96,797
99 ADFIT - CDA Lake Settlement - Direct (283382)	(209,133)	0	(209,133)	(175,254)	0	(175,254)	(33,879)	0	(33,879)
99 CDA CDR Fund - Direct (182324)	36,423	0	36,423	36,423	0	36,423	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	258,208	0	258,208	240,093	0	240,093	18,115	0	18,115
99 ADFIT - Spokane River Relicensing (283322)	(90,349)	0	(90,349)	(84,014)	0	(84,014)	(6,335)	0	(6,335)
99 Spokane River PM&Es (182323)	236,819	0	236,819	152,457	0	152,457	84,362	0	84,362
99 ADFIT - Spokane River PM&Es (283323)	(82,911)	0	(82,911)	(53,384)	0	(53,384)	(29,527)	0	(29,527)
99 Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	1,048,950	0	1,048,950	689,469	0	689,469	359,481	0	359,481
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)	(1,946,301)	(1,777)	(1,948,078)	(634,879)	(1,213)	(636,092)	(1,311,422)	(564)	(1,311,986)
99 Customer Deposits (235199)	(1,895,297)	0	(1,895,297)	(1,895,297)	0	(1,895,297)	0	0	0
C-WKC Working Capital	64,565,673	31,071,083	95,636,756	64,565,673	0	64,565,673	0	31,071,083	31,071,083
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	66,224,906	31,069,306	97,294,212	67,124,675	(1,213)	67,123,462	(899,769)	31,070,519	30,170,750
NET RATE BASE	1,210,539,620	#####	2,292,575,497	828,414,611	693,141,475	1,521,556,086	382,125,009	388,894,402	771,019,411

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	678,425	678,425			678,425	678,425		445,929	445,929		232,496	232,496
1	Hydro (ED-AN)	965,979	965,979			965,979	965,979		634,938	634,938		331,041	331,041
1	Other (ED-AN)	809,437	809,437			809,437	809,437		532,043	532,043		277,394	277,394
<b>Total Electric Production</b>		<b>2,453,841</b>	<b>2,453,841</b>			<b>2,453,841</b>	<b>2,453,841</b>		<b>1,612,910</b>	<b>1,612,910</b>		<b>840,931</b>	<b>840,931</b>
<b>Electric Transmission</b>													
1	ED-AN	1,029,761	1,029,761			1,029,761	1,029,761		676,862	676,862		352,899	352,899
<b>Total Electric Transmissio</b>		<b>1,029,761</b>	<b>1,029,761</b>			<b>1,029,761</b>	<b>1,029,761</b>		<b>676,862</b>	<b>676,862</b>		<b>352,899</b>	<b>352,899</b>
<b>Electric Distribution</b>													
3	ED-AN	4,974	4,974				4,974		3,174	3,174		1,800	1,800
	ED-ID	1,415,421	1,415,421			1,415,421	1,415,421					1,415,421	1,415,421
	ED-WA	2,501,783	2,501,783			2,501,783	2,501,783	2,501,783		2,501,783			
<b>Total Electric Distribution</b>		<b>3,922,178</b>	<b>3,922,178</b>			<b>3,917,204</b>	<b>4,974</b>	<b>3,922,178</b>	<b>2,501,783</b>	<b>3,174</b>	<b>2,504,957</b>	<b>1,415,421</b>	<b>1,800</b>
<b>Gas Underground Storage</b>													
	GD-AN	64,980		64,980									
	GD-OR	11,417					11,417						
<b>Total Gas Underground St</b>		<b>76,397</b>		<b>64,980</b>			<b>11,417</b>						
<b>Gas Distribution</b>													
	GD-AN	5,384		5,384									
	GD-ID	433,618		433,618									
	GD-WA	892,088		892,088									
	GD-OR	601,017					601,017						
<b>Total Gas Distribution</b>		<b>1,932,107</b>		<b>1,331,090</b>			<b>601,017</b>						
<b>General Plant</b>													
4	ED-AN	243,190	243,190				243,190		166,026	166,026		77,164	77,164
	ED-ID	19,883	19,883			19,883	19,883				19,883		19,883
	ED-WA	53,272	53,272			53,272	53,272	53,272		53,272			
7,4	CD-AA	1,547,873	1,088,588	316,463	142,822		1,088,588	1,088,588		743,179	743,179		345,409
9,4	CD-AN	82,819	64,440	18,379			64,440	64,440		43,993	43,993		20,447
9	CD-ID	29,078	22,625	6,453		22,625	22,625				22,625		22,625
9	CD-WA	25,317	19,699	5,618		19,699	19,699		19,699	19,699			
8	GD-AA	25,259		17,317	7,942								
	GD-AN	2,944		2,944									
	GD-ID	2,309		2,309									
	GD-WA	15,099		15,099									
	GD-OR	15,564			15,564								
<b>Total General Plant</b>		<b>2,062,607</b>	<b>1,511,697</b>	<b>384,582</b>	<b>166,328</b>	<b>115,479</b>	<b>1,396,218</b>	<b>1,511,697</b>	<b>72,971</b>	<b>953,198</b>	<b>1,026,169</b>	<b>42,508</b>	<b>443,020</b>
<b>Total Depreciation Expens</b>		<b>11,476,891</b>	<b>8,917,477</b>	<b>1,780,652</b>	<b>778,762</b>	<b>4,032,683</b>	<b>4,884,794</b>	<b>8,917,477</b>	<b>2,574,754</b>	<b>3,246,144</b>	<b>5,820,898</b>	<b>1,457,929</b>	<b>1,638,650</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	63.818%	36.182%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,305	50,305		26,228	26,228			
1	Misc Intangible Plt (303000)	ED-AN	20,902	20,902		20,902	20,902		13,739	13,739		7,163	7,163			
<b>Total Production/Transmission</b>			<b>97,435</b>	<b>97,435</b>		<b>97,435</b>	<b>97,435</b>		<b>64,044</b>	<b>64,044</b>		<b>33,391</b>	<b>33,391</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489						
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>						
<b>General Plant - 303000</b>																
7,4	CD-AA		49,911	35,102	10,204	4,605				23,964	23,964		11,138	11,138		
9,1	CD-AN		810	631	179		631			415	415		216	216		
	GD-ID		1,245		1,245											
	GD-WA		2,072		2,072											
	GD-OR		672			672										
<b>Total General Plant - 303000</b>			<b>54,710</b>	<b>35,733</b>	<b>13,700</b>	<b>5,277</b>		<b>35,733</b>	<b>35,733</b>	<b>24,379</b>	<b>24,379</b>		<b>11,354</b>	<b>11,354</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4	CD-AA		1,856,044	1,305,319	379,468	171,257				891,141	891,141		414,178	414,178		
9,4	CD-AN		1,450	1,128	322		1,128			770	770		358	358		
9,4	CD-ID		1,550	1,206	344		1,206					1,206	1,206			
4	ED-AN		147,242	147,242			147,242			100,522	100,522		46,720	46,720		
	ED-ID		0	0			0					0	0			
	ED-WA		57,045	57,045			57,045		57,045	57,045						
8	GD-AA		12,325		8,450	3,875										
	GD-AN		0		0											
	GD-OR		0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>2,075,656</b>	<b>1,511,940</b>	<b>388,584</b>	<b>175,132</b>		<b>58,251</b>	<b>1,453,689</b>	<b>1,511,940</b>	<b>57,045</b>	<b>992,433</b>	<b>1,049,478</b>	<b>1,206</b>	<b>461,256</b>	<b>462,462</b>
<b>Gas Underground Storage</b>																
	GD-AN		19		19											
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>											
<b>General Plant - 390200, 396200</b>																
7,4	CD-AA		0	0	0	0				0	0		0	0		
4	ED-AN		4,003	4,003			4,003			2,733	2,733		1,270	1,270		
	GD-OR		0			0										
<b>Total General Plant - 390200, 396200</b>			<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>		<b>4,003</b>	<b>4,003</b>	<b>2,733</b>	<b>2,733</b>		<b>1,270</b>	<b>1,270</b>		
<b>Total Amortization Expense</b>			<b>2,234,325</b>	<b>1,651,613</b>	<b>402,303</b>	<b>180,409</b>		<b>60,753</b>	<b>1,590,860</b>	<b>1,651,613</b>	<b>59,547</b>	<b>1,083,589</b>	<b>1,143,136</b>	<b>1,206</b>	<b>507,271</b>	<b>508,477</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(296,597,849)	(296,597,849)			(296,597,849)	(296,597,849)		(194,953,766)	(194,953,766)		(101,644,083)	(101,644,083)
1	Hydro (ED-AN)	(127,615,794)	(127,615,794)			(127,615,794)	(127,615,794)		(83,881,861)	(83,881,861)		(43,733,933)	(43,733,933)
1	Other (ED-AN)	(115,762,926)	(115,762,926)			(115,762,926)	(115,762,926)		(76,090,971)	(76,090,971)		(39,671,955)	(39,671,955)
<b>Total Electric Production</b>		<b>(539,976,569)</b>	<b>(539,976,569)</b>			<b>(539,976,569)</b>	<b>(539,976,569)</b>		<b>(354,926,598)</b>	<b>(354,926,598)</b>		<b>(185,049,971)</b>	<b>(185,049,971)</b>
<b>Electric Transmission</b>													
1	ED-AN	(210,082,093)	(210,082,093)			(210,082,093)	(210,082,093)		(138,086,960)	(138,086,960)		(71,995,133)	(71,995,133)
<b>Total Electric Transmissic</b>		<b>(210,082,093)</b>	<b>(210,082,093)</b>			<b>(210,082,093)</b>	<b>(210,082,093)</b>		<b>(138,086,960)</b>	<b>(138,086,960)</b>		<b>(71,995,133)</b>	<b>(71,995,133)</b>
<b>Electric Distribution</b>													
3	ED-AN	(111,837)	(111,837)			(111,837)	(111,837)		(71,372)	(71,372)		(40,465)	(40,465)
	ED-ID	(198,140,839)	(198,140,839)			(198,140,839)	(198,140,839)					(198,140,839)	(198,140,839)
	ED-WA	(316,598,062)	(316,598,062)			(316,598,062)	(316,598,062)		(316,598,062)	(316,598,062)			
<b>Total Electric Distribution</b>		<b>(514,850,738)</b>	<b>(514,850,738)</b>			<b>(514,738,901)</b>	<b>(514,850,738)</b>		<b>(316,598,062)</b>	<b>(316,669,434)</b>		<b>(198,140,839)</b>	<b>(40,465)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(15,017,157)	(15,017,157)										
	GD-OR	(960,519)		(960,519)									
<b>Total Gas Underground S</b>		<b>(15,977,676)</b>		<b>(15,017,157)</b>		<b>(960,519)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,712,230)	(1,712,230)										
	GD-ID	(71,340,775)	(71,340,775)										
	GD-WA	(136,880,122)	(136,880,122)										
	GD-OR	(105,092,011)		(105,092,011)									
<b>Total Gas Distribution</b>		<b>(315,025,138)</b>		<b>(209,933,127)</b>		<b>(105,092,011)</b>							
<b>General Plant</b>													
4	ED-AN	(47,446,184)	(47,446,184)			(47,446,184)	(47,446,184)		(32,391,510)	(32,391,510)		(15,054,674)	(15,054,674)
	ED-ID	(9,382,189)	(9,382,189)			(9,382,189)	(9,382,189)					(9,382,189)	(9,382,189)
	ED-WA	(18,369,089)	(18,369,089)			(18,369,089)	(18,369,089)		(18,369,089)	(18,369,089)			
7,4	CD-AA	(54,585,726)	(38,389,049)	(11,160,052)	(5,036,625)	(38,389,049)	(38,389,049)		(26,208,204)	(26,208,204)		(12,180,845)	(12,180,845)
9,4	CD-AN	(11,981,972)	(9,323,052)	(2,658,920)		(9,323,052)	(9,323,052)		(6,364,848)	(6,364,848)		(2,958,204)	(2,958,204)
9	CD-ID	(5,889,902)	(4,582,874)	(1,307,028)		(4,582,874)	(4,582,874)					(4,582,874)	(4,582,874)
9	CD-WA	(3,961,481)	(3,082,389)	(879,092)		(3,082,389)	(3,082,389)		(3,082,389)	(3,082,389)			
8	GD-AA	(2,321,100)		(1,591,300)	(729,800)								
	GD-AN	(2,727,335)		(2,727,335)									
	GD-ID	(1,615,642)		(1,615,642)									
	GD-WA	(5,958,397)		(5,958,397)									
	GD-OR	(4,860,505)		(4,860,505)									
<b>Total General Plant</b>		<b>(169,099,522)</b>	<b>(130,574,826)</b>	<b>(27,897,766)</b>	<b>(10,626,930)</b>	<b>(35,416,541)</b>	<b>(95,158,285)</b>	<b>(130,574,826)</b>	<b>(21,451,478)</b>	<b>(64,964,562)</b>	<b>(86,416,040)</b>	<b>(13,965,063)</b>	<b>(30,193,723)</b>
<b>Total Accumulated Depr</b>		<b>(1,765,011,736)</b>	<b>(1,395,484,226)</b>	<b>(252,848,050)</b>	<b>(116,679,460)</b>	<b>(550,155,442)</b>	<b>(845,328,784)</b>	<b>(1,395,484,226)</b>	<b>(338,049,540)</b>	<b>(558,049,492)</b>	<b>(896,099,032)</b>	<b>(212,105,902)</b>	<b>(287,279,292)</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	36.182%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%
							34.270%
							36.182%
							31.730%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1	Franchises (302000)	ED-AN	(10,715,354)	(10,715,354)		(10,715,354)	(10,715,354)		(7,043,202)	(7,043,202)		(3,672,152)	(3,672,152)
1	Misc Intangible Plt (3030)	ED-AN	(1,521,614)	(1,521,614)		(1,521,614)	(1,521,614)		(1,000,157)	(1,000,157)		(521,457)	(521,457)
<b>Total Production/Transmission</b>			<b>(12,236,968)</b>	<b>(12,236,968)</b>		<b>(12,236,968)</b>	<b>(12,236,968)</b>		<b>(8,043,359)</b>	<b>(8,043,359)</b>		<b>(4,193,609)</b>	<b>(4,193,609)</b>
<b>Distribution</b>													
	Franchises (302000)	ED-WA	(184,484)	(184,484)		(184,484)	(184,484)	(184,484)		(184,484)			
	Misc Intangible Plt (3030)	ED-WA	(34,607)	(34,607)		(34,607)	(34,607)	(34,607)		(34,607)			
<b>Total Distribution</b>			<b>(219,091)</b>	<b>(219,091)</b>		<b>(219,091)</b>	<b>(219,091)</b>	<b>(219,091)</b>		<b>(219,091)</b>			
<b>General Plant - 303000</b>													
7,4		CD-AA	(2,284,577)	(1,606,697)	(467,082)	(210,798)	(1,606,697)	(1,606,697)	(1,096,892)	(1,096,892)		(509,805)	(509,805)
9,1		CD-AN	(93,120)	(72,456)	(20,664)		(72,456)	(72,456)	(47,625)	(47,625)		(24,831)	(24,831)
		GD-ID	(80,786)		(80,786)								
		GD-WA	(181,967)		(181,967)								
		GD-OR	(85,661)			(85,661)							
<b>Total General Plant - 303000</b>			<b>(2,726,111)</b>	<b>(1,679,153)</b>	<b>(750,499)</b>	<b>(296,459)</b>	<b>(1,679,153)</b>	<b>(1,679,153)</b>	<b>(1,144,517)</b>	<b>(1,144,517)</b>		<b>(534,636)</b>	<b>(534,636)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>													
7,4		CD-AA	(56,369,191)	(39,643,324)	(11,524,682)	(5,201,185)	(39,643,324)	(39,643,324)	(27,064,497)	(27,064,497)		(12,578,827)	(12,578,827)
9,4		CD-AN	(45,703)	(35,562)	(10,141)		(35,562)	(35,562)	(24,278)	(24,278)		(11,284)	(11,284)
9		CD-ID	(64,586)	(50,254)	(14,332)		(50,254)	(50,254)			(50,254)		(50,254)
4		ED-AN	(1,794,082)	(1,794,082)			(1,794,082)	(1,794,082)	(1,224,820)	(1,224,820)		(569,262)	(569,262)
		ED-ID	0	0			0	0			0		0
		ED-WA	(2,370,245)	(2,370,245)			(2,370,245)	(2,370,245)	(2,370,245)	(2,370,245)			
8		GD-AA	(455,383)		(312,201)	(143,182)							
		GD-AN	0		0								
		GD-OR	0			0							
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(61,099,190)</b>	<b>(43,893,467)</b>	<b>(11,861,356)</b>	<b>(5,344,367)</b>	<b>(43,893,467)</b>	<b>(43,893,467)</b>	<b>(28,313,595)</b>	<b>(28,313,595)</b>		<b>(13,159,373)</b>	<b>(13,209,627)</b>
<b>Gas Underground Storage</b>													
		GD-AN	(240,456)		(240,456)								
<b>Total Gas Underground Storage</b>			<b>(240,456)</b>		<b>(240,456)</b>								
<b>General Plant - 390200, 396200</b>													
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-ID	0	0	0		0	0			0		0
9		CD-WA	0	0	0		0	0	0	0			0
4		ED-AN	(78,915)	(78,915)			(78,915)	(78,915)	(53,875)	(53,875)		(25,040)	(25,040)
		ED-WA	0	0			0	0	0	0			0
		GD-WA	0		0				0	0			0
		GD-OR	0			0							0
<b>Total General Plant - 390200, 396200</b>			<b>(78,915)</b>	<b>(78,915)</b>	<b>0</b>	<b>0</b>	<b>(78,915)</b>	<b>(78,915)</b>	<b>0</b>	<b>(53,875)</b>	<b>(53,875)</b>	<b>0</b>	<b>(25,040)</b>
<b>Total Accumulated Amortization</b>			<b>(76,600,731)</b>	<b>(58,107,594)</b>	<b>(12,852,311)</b>	<b>(5,640,826)</b>	<b>(58,107,594)</b>	<b>(58,107,594)</b>	<b>(2,589,336)</b>	<b>(37,555,346)</b>	<b>(40,144,682)</b>	<b>(50,254)</b>	<b>(17,912,658)</b>

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

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended August 31, 2017 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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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
	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	848,544	0	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
	<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	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	3,644,080	0	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	99,600,944	0	0	70,047,352	70,047,352	0	0	20,363,413	20,363,413	0	9,190,179	9,190,179
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
	<b>TOTAL ACCOUNT</b>	<b>138,654,688</b>	<b>6,635,153</b>	<b>8,154,952</b>	<b>82,869,299</b>	<b>97,659,404</b>	<b>3,845,141</b>	<b>1,597,318</b>	<b>22,718,566</b>	<b>28,161,025</b>	<b>3,644,080</b>	<b>9,190,179</b>	<b>12,834,259</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,760,747	1,031,634	0	5,729,113	6,760,747	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	593,034	0	0	0	0	0	0	406,572	406,572	0	186,462	186,462
7	CD-AA	62,621,748	0	0	44,040,623	44,040,623	0	0	12,803,016	12,803,016	0	5,778,109	5,778,109
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
	<b>TOTAL ACCOUNT</b>	<b>70,601,087</b>	<b>1,356,240</b>	<b>66,212</b>	<b>49,865,658</b>	<b>51,288,110</b>	<b>92,577</b>	<b>18,884</b>	<b>13,236,945</b>	<b>13,348,406</b>	<b>0</b>	<b>5,964,571</b>	<b>5,964,571</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,690,660	18,806,272	7,804,980	13,079,408	39,690,660	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,145,272	0	0	0	0	8,083,176	2,365,911	1,696,185	12,145,272	0	0	0
99	GD-OR / AS	4,075,925	0	0	0	0	0	0	0	4,075,925	0	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	6,290,696	2,084,028	820,739	1,989,961	4,894,728	594,361	234,073	567,534	1,395,968	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>63,151,802</b>	<b>20,890,300</b>	<b>8,625,719</b>	<b>15,736,957</b>	<b>45,252,976</b>	<b>8,677,537</b>	<b>2,599,984</b>	<b>2,457,793</b>	<b>13,735,314</b>	<b>4,075,925</b>	<b>87,587</b>	<b>4,163,512</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	48,553	0	0	0	0	0	0	0	0	48,553	0	48,553
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	4,382,005	103,514	118,284	3,187,796	3,409,594	29,522	33,735	909,154	972,411	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,917,968</b>	<b>113,975</b>	<b>132,647</b>	<b>3,562,222</b>	<b>3,808,844</b>	<b>117,682</b>	<b>33,735</b>	<b>909,154</b>	<b>1,060,571</b>	<b>48,553</b>	<b>0</b>	<b>48,553</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,339,283	808,146	259,847	3,271,290	4,339,283	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,592,140	0	0	0	0	1,887,334	320,550	384,256	2,592,140	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	4,094,619	0	0	0	0	0	0	2,807,189	2,807,189	0	1,287,430	1,287,430
7	CD-AA	13,622,800	0	0	9,580,643	9,580,643	0	0	2,785,181	2,785,181	0	1,256,976	1,256,976
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>26,763,623</b>	<b>822,838</b>	<b>1,016,095</b>	<b>13,011,001</b>	<b>14,849,934</b>	<b>1,891,524</b>	<b>536,231</b>	<b>6,021,992</b>	<b>8,449,747</b>	<b>919,536</b>	<b>2,544,406</b>	<b>3,463,942</b>
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>74,901</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,229,070	210,583	26,627	991,860	1,229,070	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,954,752</b>	<b>211,886</b>	<b>27,043</b>	<b>1,262,891</b>	<b>1,501,820</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,815,432	14,410,415	9,495,898	7,909,119	31,815,432	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,948,858	0	0	0	0	2,380,551	747,718	820,589	3,948,858	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9	CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>37,601,708</b>	<b>14,662,581</b>	<b>9,804,811</b>	<b>8,704,074</b>	<b>33,171,466</b>	<b>2,452,468</b>	<b>835,820</b>	<b>1,049,357</b>	<b>4,337,645</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,586,806	11,890,915	6,345,041	45,350,850	63,586,806	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99	GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	45,289,174	0	0	31,850,970	31,850,970	0	0	9,259,372	9,259,372	0	4,178,832	4,178,832
9	CD-WA/ ID / AN	14,895,803	1,472,282	2,943,152	7,174,842	11,590,276	419,892	839,382	2,046,253	3,305,527	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>127,162,507</b>	<b>13,363,197</b>	<b>9,288,193</b>	<b>84,376,662</b>	<b>107,028,052</b>	<b>1,105,258</b>	<b>1,331,696</b>	<b>11,986,360</b>	<b>14,423,314</b>	<b>1,220,111</b>	<b>4,491,030</b>	<b>5,711,141</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>551,280</b>	<b>3,880</b>	<b>9,963</b>	<b>417,660</b>	<b>431,503</b>	<b>1,106</b>	<b>889</b>	<b>79,869</b>	<b>81,864</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
	<b>TOTAL GENERAL PLANT</b>	<b>486,796,979</b>	<b>58,787,351</b>	<b>37,828,114</b>	<b>267,130,123</b>	<b>363,745,588</b>	<b>20,920,717</b>	<b>7,056,510</b>	<b>60,867,833</b>	<b>88,845,060</b>	<b>10,843,867</b>	<b>23,362,464</b>	<b>34,206,331</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS <b>COMMON INTANGIBLE PLANT</b> For Month Ended August 31, 2017 Average of Monthly Averages Basis	Report ID: <b>C-IPL-1A</b>
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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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,081,478</b>	<b>319,716</b>	<b>0</b>	<b>16,824,672</b>	<b>17,144,388</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,061,583	3,408,358	0	8,653,225	12,061,583	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	
7		CD-AA	81,379,702	0	0	57,232,717	57,232,717	0	0	16,638,080	16,638,080	0	7,508,905	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		<b>TOTAL ACCOUNT</b>	<b>94,372,843</b>	<b>3,408,358</b>	<b>74,450</b>	<b>65,954,592</b>	<b>69,437,400</b>	<b>0</b>	<b>21,233</b>	<b>17,170,230</b>	<b>17,191,463</b>	<b>0</b>	<b>7,743,980</b>	<b>7,743,980</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,405,282	0	0	5,207,987	5,207,987	0	0	1,514,010	1,514,010	0	683,285	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,405,282</b>	<b>0</b>	<b>0</b>	<b>5,207,987</b>	<b>5,207,987</b>	<b>0</b>	<b>0</b>	<b>1,514,010</b>	<b>1,514,010</b>	<b>0</b>	<b>683,285</b>	<b>683,285</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>
		<b>TOTAL</b>	<b>224,690,807</b>	<b>3,728,074</b>	<b>74,450</b>	<b>158,899,820</b>	<b>162,702,344</b>	<b>1,022,594</b>	<b>800,838</b>	<b>41,179,003</b>	<b>43,002,435</b>	<b>426,123</b>	<b>18,559,905</b>	<b>18,986,028</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended August 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(86,684,477)	(60,963,459)	(17,722,641)	(7,998,377)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(713,191)	(554,927)	(158,264)	0
7	283750	CD-AA	0	0	0	0
		<b>Total</b>	<b>(87,397,668)</b>	<b>(61,518,386)</b>	<b>(17,880,905)</b>	<b>(7,998,377)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Month Ended August 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

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			3,185,179	3,185,179					3,185,179
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			2,599	2,599					2,599
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			71	71					71
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	78,405,388	37,174,182		115,579,570	64,565,673	31,071,083	13,839,715	6,103,099	
<b>TOTAL</b>		<b>78,405,388</b>	<b>37,174,182</b>	<b>3,187,847</b>	<b>118,767,417</b>	<b>64,565,673</b>	<b>31,071,083</b>	<b>13,839,715</b>	<b>6,103,099</b>	<b>3,187,847</b>

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