

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	170,890,275	113,025,449	57,864,826
	Adjustments			
	Adjusted Net Operating Income (Loss)	170,890,275	113,025,449	57,864,826
E-APL	Electric Net Rate Base	2,269,647,158	1,503,784,330	765,862,828
	RATE OF RETURN	<u>7.529%</u>	<u>7.516%</u>	<u>7.556%</u>

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers - AMA Percent	09-01-2016 thru 08-31-2017	377,459 100.000%	247,945 65.688%	129,514 34.312%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2016 thru 08-31-2017	23,149,675 100.000%	15,215,034 65.725%	7,934,641 34.275%
	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% 100.000%	273.079% 68.270%	126.921% 31.730%

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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Average of Monthly Averages Basis

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
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Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		107,305,500	90,803,845	16,501,655	0
		Total		100.000%	84.622%	15.378%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2016 thru 08-31-2017	1,058,416,768	703,191,552	355,225,216	
		Percent		100.000%	66.438%	33.562%	
11		Book Depreciation	09-01-2016 thru 08-31-2017	104,886,387	68,344,619	36,541,768	
		Percent		100.000%	65.161%	34.839%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	08-01-2016 thru 08-31-2017	2,746,524,031 100.000%	1,817,558,646 66.177%	928,965,385 33.823%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2016 thru 08-31-2017	233,377,774 100.000%	155,022,454 66.426%	78,355,320 33.574%
14		Net Allocated Schedule M's - AMA Percent	09-01-2016 thru 08-31-2017	-242,958,479 100.000%	-156,908,758 64.583%	-86,049,721 35.417%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended 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	372,198,879	0	372,198,879	253,137,097	0	253,137,097	119,061,782	0
99	442200	Commercial - Firm & Int.	309,515,923	0	309,515,923	219,453,845	0	219,453,845	90,062,078	0
1	442300	Industrial	109,243,477	0	109,243,477	63,873,620	0	63,873,620	45,369,857	0
99	444000	Public Street & Highway Lighting	7,536,562	0	7,536,562	4,959,937	0	4,959,937	2,576,625	0
99	448000	Interdepartmental Revenue	1,248,177	0	1,248,177	984,978	0	984,978	263,199	0
99	499XXX	Unbilled Revenue	821,587	0	821,587	910,633	0	910,633	(89,046)	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	800,564,605	0	800,564,605	543,320,110	0	543,320,110	257,244,495	0
1	447XXX	Sales for Resale	0	95,210,373	95,210,373	0	62,581,778	62,581,778	0	32,628,595
		TOTAL SALES OF ELECTRICITY	800,564,605	95,210,373	895,774,978	543,320,110	62,581,778	605,901,888	257,244,495	32,628,595
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	(2,078,385)	0	(2,078,385)	(2,078,385)	0	(2,078,385)	0	0
99	451000	Miscellaneous Service Revenue	388,573	0	388,573	224,965	0	224,965	163,608	0
1	453000	Sales of Water & Water Power	0	366,000	366,000	0	240,572	240,572	0	125,428
1	454000	Rent from Electric Property	2,659,089	78,128	2,737,217	1,698,446	51,354	1,749,800	960,643	26,774
1	456XXX	Other Electric Revenues	(3,695,328)	105,786,025	102,090,697	(2,732,413)	69,533,154	66,800,741	(962,915)	36,252,871
		TOTAL OTHER OPERATING REVENUE	(2,726,051)	106,230,153	103,504,102	(2,887,387)	69,825,080	66,937,693	161,336	36,405,073
		TOTAL ELECTRIC REVENUE	797,838,554	201,440,526	999,279,080	540,432,723	132,406,858	672,839,581	257,405,831	69,033,668

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	339,146	339,146	0	222,921	222,921	0	116,225
1	501XXX	Fuel	0	27,823,685	27,823,685	0	18,288,508	18,288,508	0	9,535,177
1	502000	Steam Expense	0	4,627,903	4,627,903	0	3,041,921	3,041,921	0	1,585,982
1	505000	Electric Expense	0	1,276,526	1,276,526	0	839,061	839,061	0	437,465
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,225,861	2,225,861	0	1,463,058	1,463,058	0	762,803
1	507000	Rent	0	36,543	36,543	0	24,020	24,020	0	12,523
MAINTENANCE										
1	510000	Supervision & Engineering	0	519,594	519,594	0	341,529	341,529	0	178,065
1	511000	Structures	0	680,018	680,018	0	446,976	446,976	0	233,042
1	512000	Boiler Plant	0	6,987,460	6,987,460	0	4,592,857	4,592,857	0	2,394,603
1	513000	Electric Plant	0	3,703,912	3,703,912	0	2,434,581	2,434,581	0	1,269,331
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,152,182	1,152,182	0	757,329	757,329	0	394,853
TOTAL STEAM POWER GENERATION EXP			0	49,372,830	49,372,830	0	32,452,761	32,452,761	0	16,920,069
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,510,287	2,510,287	0	1,650,012	1,650,012	0	860,275
1	536000	Water for Power	0	1,110,443	1,110,443	0	729,894	729,894	0	380,549
1	537000	Hydraulic Expense	3,521,252	3,334,858	6,856,110	2,309,199	2,192,002	4,501,201	1,212,053	1,142,856
1	538000	Electric Expense	0	7,386,002	7,386,002	0	4,854,819	4,854,819	0	2,531,183
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,013,146	1,013,146	0	665,941	665,941	0	347,205
1	540000	Rent	0	1,388,413	1,388,413	0	912,604	912,604	0	475,809
1	540100	MT Trust Funds Land Settlement Rents	4,896,669	0	4,896,669	3,274,655	0	3,274,655	1,622,014	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	890,246	890,246	0	585,159	585,159	0	305,087
1	542000	Structures	0	446,164	446,164	0	293,264	293,264	0	152,900
1	543000	Reservoirs, Dams, & Waterways	0	2,570,584	2,570,584	0	1,689,645	1,689,645	0	880,939
1	544000	Electric Plant	0	3,248,688	3,248,688	0	2,135,363	2,135,363	0	1,113,325
1	545000	Miscellaneous Hydraulic Plant	0	733,994	733,994	0	482,454	482,454	0	251,540
TOTAL HYDRO POWER GENERATION EXP			8,417,921	24,632,825	33,050,746	5,583,854	16,191,157	21,775,011	2,834,067	8,441,668
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	1,020,707	1,020,707	0	670,911	670,911	0	349,796
1	547XXX	Fuel	0	70,116,349	70,116,349	0	46,087,476	46,087,476	0	24,028,873
1	548000	Generation Expense	0	1,185,737	1,185,737	0	779,385	779,385	0	406,352
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	663,427	663,427	0	436,071	436,071	0	227,356
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)
MAINTENANCE										
1	551000	Supervision & Engineering	0	661,230	661,230	0	434,626	434,626	0	226,604
1	552000	Structures	0	234,240	234,240	0	153,966	153,966	0	80,274
1	553000	Generating & Electric Equipment	0	4,531,379	4,531,379	0	2,978,475	2,978,475	0	1,552,904
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	610,395	610,395	0	401,213	401,213	0	209,182
TOTAL OTHER POWER GENERATION EXP			0	78,989,793	78,989,793	0	51,919,991	51,919,991	0	27,069,802

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ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	133,875,235	133,875,235	0	87,996,193	87,996,193	0	45,879,042
1	556000	System Control & Load Dispatching	0	701,110	701,110	0	460,840	460,840	0	240,270
E-557	557XXX	Other Expense	12,179,524	76,278,044	88,457,568	5,253,751	50,137,560	55,391,311	6,925,773	26,140,484
TOTAL OTHER POWER SUPPLY EXPENSE			12,179,524	210,854,389	223,033,913	5,253,751	138,594,593	143,848,344	6,925,773	72,259,796
TOTAL PRODUCTION OPERATING EXP			20,597,445	363,849,837	384,447,282	10,837,605	239,158,502	249,996,107	9,759,840	124,691,335
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,306,781	2,306,781	0	1,516,247	1,516,247	0	790,534
1	561000	Load Dispatching	0	2,876,240	2,876,240	0	1,890,553	1,890,553	0	985,687
1	562000	Station Expense	0	326,016	326,016	0	214,290	214,290	0	111,726
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	382,387	382,387	0	251,343	251,343	0	131,044
1	565XXX	Transmission of Electricity by Others	0	17,471,991	17,471,991	0	11,484,340	11,484,340	0	5,987,651
1	566000	Miscellaneous Transmission Expense	0	2,273,658	2,273,658	0	1,494,475	1,494,475	0	779,183
1	567000	Rent	0	161,743	161,743	0	106,314	106,314	0	55,429
MAINTENANCE										
1	568000	Supervision & Engineering	5,139	906,016	911,155	5,139	595,524	600,663	0	310,492
1	569000	Structures	8,194	628,705	636,899	7,974	413,248	421,222	220	215,457
1	570000	Station Equipment	1,260	1,873,723	1,874,983	574	1,231,598	1,232,172	686	642,125
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,817	1,626,786	1,650,603	10,907	1,069,286	1,080,193	12,910	557,500
1	572000	Underground Lines	477	14	491	32	9	41	445	5
1	573000	Service Miscellaneous	754	73,873	74,627	754	48,557	49,311	0	25,316
TOTAL TRANSMISSION OPERATING EXP			39,641	30,907,933	30,947,574	25,380	20,315,784	20,341,164	14,261	10,592,149

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For Twelve Months 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-Production	0	29,136,070	29,136,070	0	19,151,138	19,151,138	0	9,984,932
E-DEPX		Depreciation Expense-Transmission	0	12,159,988	12,159,988	0	7,992,760	7,992,760	0	4,167,228
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,992	1,153,992	0	758,519	758,519	0	395,473
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,506	21,506	0	11,213
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,887,082	0	1,887,082	367,574	0	367,574	1,519,508	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0
99	407395	Optional Renewable Power Revenue Offset	224,620	0	224,620	176,136	0	176,136	48,484	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,885,222)	0	(1,885,222)	(1,176,453)	0	(1,176,453)	(708,769)	0
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(651,217)	0	(651,217)	0	0	0	(651,217)	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	(54,814)	0	(54,814)	(54,814)	0	(54,814)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	23,113,257	23,113,257	0	15,192,343	15,192,343	0	7,920,914
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,971,774	66,671,697	69,643,471	2,045,070	43,823,305	45,868,375	926,704	22,848,392
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	23,608,860	461,429,467	485,038,327	12,908,055	303,297,591	316,205,646	10,700,805	158,131,876

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	994,179	2,534,130	3,528,309	683,097	1,665,557	2,348,654	311,082	868,573
3	582000	Station Expense	682,122	51,468	733,590	375,340	33,827	409,167	306,782	17,641
3	583000	Overhead Line Expense	1,689,913	399,408	2,089,321	1,115,787	262,511	1,378,298	574,126	136,897
3	584000	Underground Line Expense	1,234,480	0	1,234,480	720,550	0	720,550	513,930	0
3	584100	Energy Storage Equipment	65,228	0	65,228	65,228	0	65,228	0	0
3	585000	Street Light & Signal System Operation Expense	8,590	141	8,731	2,571	93	2,664	6,019	48
3	586000	Meter Expense	1,886,027	75,404	1,961,431	1,502,564	49,559	1,552,123	383,463	25,845
3	587000	Customer Installations Expense	685,797	128,861	814,658	437,377	84,694	522,071	248,420	44,167
3	588000	Miscellaneous Distribution Expense	3,483,053	3,690,165	7,173,218	2,112,004	2,425,361	4,537,365	1,371,049	1,264,804
3	589000	Rent	65	352,827	352,892	0	231,896	231,896	65	120,931
		MAINTENANCE:								
3	590000	Supervision & Engineering	247,453	1,194,956	1,442,409	173,404	785,385	958,789	74,049	409,571
3	591000	Structures	508,397	0	508,397	313,091	0	313,091	195,306	0
3	592000	Station Equipment	884,284	195,716	1,080,000	574,899	128,634	703,533	309,385	67,082
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,041,792	125	9,041,917	5,865,958	82	5,866,040	3,175,834	43
3	594000	Underground Lines	843,635	0	843,635	595,974	0	595,974	247,661	0
3	595000	Line Transformers	526,075	13,291	539,366	466,330	8,736	475,066	59,745	4,555
3	596000	Street Light & Signal System Maintenance Exp	193,866	0	193,866	155,320	0	155,320	38,546	0
3	597000	Meters	38,308	0	38,308	28,876	0	28,876	9,432	0
3	598000	Miscellaneous Distribution Expense	136,411	180,137	316,548	26,664	118,395	145,059	109,747	61,742
		TOTAL DISTRIBUTION OPERATING EXP	23,149,675	8,816,629	31,966,304	15,215,034	5,794,730	21,009,764	7,934,641	3,021,899
E-DEPX		Depreciation Expense-Distribution	45,779,849	50,028	45,829,877	29,112,972	32,881	29,145,853	16,666,877	17,147
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	29,775	0	29,775	29,775	0	29,775	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,151,651	0	55,151,651	46,782,453	0	46,782,453	8,369,198	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	100,961,275	50,028	101,011,303	75,925,200	32,881	75,958,081	25,036,075	17,147
		TOTAL DISTRIBUTION EXPENSES	124,110,950	8,866,657	132,977,607	91,140,234	5,827,611	96,967,845	32,970,716	3,039,046

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	287,026	287,026	0	188,542	188,542	0	98,484
2	902000	Meter Reading Expenses	3,082,308	143,900	3,226,208	2,836,546	94,525	2,931,071	245,762	49,375
2	903XXX	Customer Records & Collection Expenses	1,911,688	7,539,066	9,450,754	1,285,808	4,952,262	6,238,070	625,880	2,586,804
2	904000	Uncollectible Accounts	0	2,962,596	2,962,596	0	1,946,070	1,946,070	0	1,016,526
2	905000	Misc Customer Accounts	0	256,530	256,530	0	168,509	168,509	0	88,021
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,993,996	11,189,118	16,183,114	4,122,354	7,349,908	11,472,262	871,642	3,839,210
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	26,305,130	187,638	26,492,768	19,705,883	123,256	19,829,139	6,599,247	64,382
2	909000	Advertising	23,798	839,692	863,490	23,798	551,577	575,375	0	288,115
2	910000	Misc Customer Service & Info Exp	0	282,300	282,300	0	185,437	185,437	0	96,863
TOTAL CUSTOMER SERVICE & INFO EXP			26,328,928	1,309,630	27,638,558	19,729,681	860,270	20,589,951	6,599,247	449,360
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	502,023	34,998,675	35,500,698	343,314	23,893,595	24,236,909	158,709	11,105,080
4	921000	Office Supplies & Expenses	71,675	3,999,956	4,071,631	71,675	2,730,770	2,802,445	0	1,269,186
4	922000	Admin Exp Transferred--Credit	0	(126,473)	(126,473)	0	(86,343)	(86,343)	0	(40,130)
4	923000	Outside Services Employed	126,385	7,597,654	7,724,039	105,770	5,186,918	5,292,688	20,615	2,410,736
4	924000	Property Insurance Premium	0	1,241,450	1,241,450	0	847,538	847,538	0	393,912
4	925XXX	Injuries and Damages	19,018	3,183,198	3,202,216	18,862	2,173,169	2,192,031	156	1,010,029
4	926XXX	Employee Pensions and Benefits	2,318	1,277,995	1,280,313	2,318	872,487	874,805	0	405,508
4	927000	Franchise Requirements	4,295	0	4,295	0	0	0	4,295	0
1	928000	Regulatory Commission Expenses	3,030,704	3,347,499	6,378,203	2,195,478	2,200,311	4,395,789	835,226	1,147,188
4	930000	Miscellaneous General Expenses	140,257	3,490,720	3,630,977	100,141	2,383,115	2,483,256	40,116	1,107,605
4	931000	Rents	5,958	809,700	815,658	1,758	552,782	554,540	4,200	256,918
4	935000	Maintenance of General Plant	1,071,139	10,487,077	11,558,216	596,740	7,159,527	7,756,267	474,399	3,327,550
TOTAL ADMIN & GEN OPERATING EXP			4,973,772	70,307,451	75,281,223	3,436,056	47,913,869	51,349,925	1,537,716	22,393,582

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	1,480,717	16,180,689	17,661,406	976,568	11,046,556	12,023,124	504,149	5,134,133
E-AMTX		Amortization Expense-General Plant - 303000	0	428,783	428,783	0	292,538	292,538	0	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	801,104	17,176,706	17,977,810	784,257	11,726,537	12,510,794	16,847	5,450,169
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	49,478	49,478	0	33,779	33,779	0	15,699
99	407229	Idaho Earnings Test Amortization	(2,749,334)	0	(2,749,334)	0	0	0	(2,749,334)	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	(542,871)	33,835,656	33,292,785	1,708,917	23,099,410	24,808,327	(2,251,788)	10,736,246
		TOTAL ADMIN & GENERAL EXPENSES	4,430,901	104,143,107	108,574,008	5,144,973	71,013,279	76,158,252	(714,072)	33,129,828
		TOTAL EXPENSES BEFORE FIT	183,473,635	586,937,979	770,411,614	133,045,297	388,348,659	521,393,956	50,428,338	198,589,320
		NET OPERATING INCOME (LOSS) BEFORE FIT			228,867,466			151,445,625		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(12,954,256)			(6,927,710)		
E-FIT		DEFERRED FEDERAL INCOME TAX			71,376,714			45,640,560		
E-FIT		AMORTIZED ITC - NOXON			(445,267)			(292,674)		
		ELECTRIC NET OPERATING INCOME (LOSS)			170,890,275			113,025,449		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.730%		34.270%
E-ALL	2	Number of Customers - AMA		100.000%		65.688%		34.312%
E-ALL	3	Direct Distribution Operating Expense		100.000%		65.725%		34.275%
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:
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For Twelve Months Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	119,061,782
99	442200	Commercial - Firm & Int.	90,062,078
1	442300	Industrial	45,369,857
99	444000	Public Street & Highway Lighting	2,576,625
99	448000	Interdepartmental Revenue	263,199
99	499XXX	Unbilled Revenue	(89,046)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>257,244,495</u>
1	447XXX	Sales for Resale	<u>32,628,595</u>
		TOTAL SALES OF ELECTRICITY	<u>289,873,090</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	163,608
1	453000	Sales of Water & Water Power	125,428
1	454000	Rent from Electric Property	987,417
1	456XXX	Other Electric Revenues	<u>35,289,956</u>
		TOTAL OTHER OPERATING REVENUE	<u>36,566,409</u>
		TOTAL ELECTRIC REVENUE	<u>326,439,499</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	116,225
1	501XXX	Fuel	9,535,177
1	502000	Steam Expense	1,585,982
1	505000	Electric Expense	437,465
1	506XXX	Miscellaneous Steam Power Generation Op Exp	762,803
1	507000	Rent	12,523
		MAINTENANCE	
1	510000	Supervision & Engineering	178,065
1	511000	Structures	233,042
1	512000	Boiler Plant	2,394,603
1	513000	Electric Plant	1,269,331
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	394,853
		TOTAL STEAM POWER GENERATION EXP	<u>16,920,069</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	860,275
1	536000	Water for Power	380,549
1	537000	Hydraulic Expense	2,354,909
1	538000	Electric Expense	2,531,183
1	539000	Miscellaneous Hydraulic Power Generation Exp	347,205
1	540000	Rent	475,809
1	540100	MT Trust Funds Land Settlement Rents	1,622,014
		MAINTENANCE	
1	541000	Supervision & Engineering	305,087
1	542000	Structures	152,900
1	543000	Reservoirs, Dams, & Waterways	880,939
1	544000	Electric Plant	1,113,325
1	545000	Miscellaneous Hydraulic Plant	251,540
		TOTAL HYDRO POWER GENERATION EXP	<u>11,275,735</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	349,796
1	547XXX	Fuel	24,028,873
1	548000	Generation Expense	406,352
1	549XXX	Miscellaneous Other Power Generation Op Exp	227,356
1	550000	Rent	(11,539)
		MAINTENANCE	
1	551000	Supervision & Engineering	226,604
1	552000	Structures	80,274
1	553000	Generating & Electric Equipment	1,552,904
1	554XXX	Miscellaneous Other Power Generation Maint Exp	209,182
		TOTAL OTHER POWER GENERATION EXP	<u>27,069,802</u>

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	45,879,042
1	56000	System Control & Load Dispatching	240,270
E-557	557XXX	Other Expense	<u>33,066,257</u>
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>79,185,569</u>
		TOTAL PRODUCTION OPERATING EXP	<u>134,451,175</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	790,534
1	561000	Load Dispatching	985,687
1	562000	Station Expense	111,726
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	131,044
1	565XXX	Transmission of Electricity by Others	5,987,651
1	566000	Miscellaneous Transmission Expense	779,183
1	567000	Rent	55,429
		MAINTENANCE	
1	568000	Supervision & Engineering	310,492
1	569000	Structures	215,677
1	570000	Station Equipment	642,811
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	570,410
1	572000	Underground Lines	450
1	573000	Service Miscellaneous	<u>25,316</u>
		TOTAL TRANSMISSION OPERATING EXP	<u>10,606,410</u>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	9,984,932
E-DEPX		Depreciation Expense-Transmission	4,167,228
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	395,473
99		Colstrip 3 AFUDC Reallocation Adj	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,540
99	407326	Amortization of Spokane River TDG	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,213
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,519,508
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	668,590
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	302,976
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	48,484
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(708,769)
99	407455	Amortization of Colstrip Refund	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(651,217)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	7,920,914
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>23,775,096</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>168,832,681</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,179,655
3	582000	Station Expense	324,423
3	583000	Overhead Line Expense	711,023
3	584000	Underground Line Expense	513,930
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	6,067
3	586000	Meter Expense	409,308
3	587000	Customer Installations Expense	292,587
3	588000	Miscellaneous Distribution Expense	2,635,853
3	589000	Rent	120,996
		MAINTENANCE:	
3	590000	Supervision & Engineering	483,620
3	591000	Structures	195,306
3	592000	Station Equipment	376,467
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,175,877
3	594000	Underground Lines	247,661
3	595000	Line Transformers	64,300
3	596000	Street Light & Signal System Maintenance Exp	38,546
3	597000	Meters	9,432
3	598000	Miscellaneous Distribution Expense	171,489
		TOTAL DISTRIBUTION OPERATING EXP	10,956,540
E-DEPX		Depreciation Expense-Distribution	16,684,024
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	8,369,198
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	25,053,222
		TOTAL DISTRIBUTION EXPENSES	36,009,762

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	98,484
2	902000	Meter Reading Expenses	295,137
2	903XXX	Customer Records & Collection Expenses	3,212,684
2	904000	Uncollectible Accounts	1,016,526
2	905000	Misc Customer Accounts	88,021
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,710,852
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	6,663,629
2	909000	Advertising	288,115
2	910000	Misc Customer Service & Info Exp	96,863
		TOTAL CUSTOMER SERVICE & INFO EXP	7,048,607
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	11,263,789
4	921000	Office Supplies & Expenses	1,269,186
4	922000	Admin Exp Transferred--Credit	(40,130)
4	923000	Outside Services Employed	2,431,351
4	924000	Property Insurance Premium	393,912
4	925XXX	Injuries and Damages	1,010,185
4	926XXX	Employee Pensions and Benefits	405,508
4	927000	Franchise Requirements	4,295
1	928000	Regulatory Commission Expenses	1,982,414
4	930000	Miscellaneous General Expenses	1,147,721
4	931000	Rents	261,118
4	935000	Maintenance of General Plant	3,801,949
		TOTAL ADMIN & GEN OPERATING EXP	23,931,298

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	5,638,282
E-AMTX		Amortization Expense-General Plant - 303000	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	5,467,016
E-AMTX		Amortization Expense-General Plant - 390200, 3962	15,699
99	407229	Idaho Earnings Test Amortization	(2,749,334)
99	407414	Regulatory Credit - Deferral - FISERVE	(23,450)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>8,484,458</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>32,415,756</u>
		TOTAL EXPENSES BEFORE FIT	<u>249,017,658</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	77,421,841
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(6,026,546)
E-FIT		DEFERRED FEDERAL INCOME TAX	25,736,154
E-FIT		AMORTIZED ITC - NOXON	(152,593)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>57,864,826</u>

ALLOCATION RATIOS:

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

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

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	60,856	906,106	966,962	59,756	595,583	655,339	1,100	310,523	311,623
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	14,166,107	14,166,107	0	9,311,382	9,311,382	0	4,854,725	4,854,725
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	23,346,181	23,346,181	0	15,345,445	15,345,445	0	8,000,736	8,000,736
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,479,359	5,479,359	0	3,601,583	3,601,583	0	1,877,776	1,877,776
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	331,325	331,325	0	217,780	217,780	0	113,545	113,545
1	456100	TRANSMISSION REVENUE OF OTHERS	0	13,188,197	13,188,197	0	8,668,602	8,668,602	0	4,519,595	4,519,595
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	2,385,730	2,385,730	0	1,568,140	1,568,140	0	817,590	817,590
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	(19,211)	0	(19,211)	0	0	0	(19,211)	0	(19,211)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(2,690,553)	0	(2,690,553)	(970,788)	0	(970,788)	(1,719,765)	0	(1,719,765)
1	456329	AMORTIZATION RES DECOUPLING DE	(5,382,816)	0	(5,382,816)	(5,382,816)	0	(5,382,816)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	1,682,307	0	1,682,307	958,127	0	958,127	724,180	0	724,180
1	456339	AMORTIZATION NON-RES DECOUPLIN	2,498,394	0	2,498,394	2,498,394	0	2,498,394	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	155,695	0	155,695	104,914	0	104,914	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,662,936	1,662,936	0	1,093,048	1,093,048	0	569,888	569,888
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(673,917)	(673,917)	0	(442,966)	(442,966)	0	(230,951)	(230,951)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	673,917	673,917	0	442,966	442,966	0	230,951	230,951
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	41,067,840	41,067,840	0	26,993,891	26,993,891	0	14,073,949	14,073,949
TOTAL ACCOUNT 456			(3,695,328)	105,786,025	102,090,697	(2,732,413)	69,533,154	66,800,741	(962,915)	36,252,871	35,289,956

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended 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	125,513,767	125,513,767	0	82,500,199	82,500,199	0	43,013,568	43,013,568
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	153,097	153,097	0	100,631	100,631	0	52,466	52,466
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,823,287	5,823,287	0	3,827,647	3,827,647	0	1,995,640	1,995,640
1	555710	Intercompany Purchase	0	2,385,084	2,385,084	0	1,567,716	1,567,716	0	817,368	817,368
TOTAL ACCOUNT 555			0	133,875,235	133,875,235	0	87,996,193	87,996,193	0	45,879,042	45,879,042

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended 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	557000	Other Expenses	1,018	6,270,582	6,271,600	1,018	4,121,654	4,122,672	0	2,148,928	2,148,928
1	557010	Other Power Supply Expense - Financial	0	23,403,205	23,403,205	0	15,382,927	15,382,927	0	8,020,278	8,020,278
1	557018	Merchandise Processing Fee	0	81,682	81,682	0	53,690	53,690	0	27,992	27,992
1	557150	Fuel - Economic Dispatch	0	(8,839,699)	(8,839,699)	0	(5,810,334)	(5,810,334)	0	(3,029,365)	(3,029,365)
1	557160	Power Supply Expense - Miscellaneous	0	593	593	0	390	390	0	203	203
99	557161	Unbilled Add-Ons	17,749	0	17,749	0	0	0	17,749	0	17,749
1	557165	Other Resource Costs-CAISO Charges	0	105,723	105,723	0	69,492	69,492	0	36,231	36,231
1	557170	Broker Fees - Power	0	478,449	478,449	0	314,485	314,485	0	163,964	163,964
1	557171	REC Broker Fees	0	38,432	38,432	0	25,261	25,261	0	13,171	13,171
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,320,016	0	3,320,016	3,320,016	0	3,320,016	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,545,233	0	3,545,233	3,545,233	0	3,545,233	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,110,014)	0	(2,110,014)	(2,110,014)	0	(2,110,014)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	7,149,285	0	7,149,285	0	0	0	7,149,285	0	7,149,285
99	557390	Idaho PCA Amortization	(562,465)	0	(562,465)	0	0	0	(562,465)	0	(562,465)
1	557395	Optional Renewable Power Expense Offset	0	461	461	0	303	303	0	158	158
1	557610	Other Expenses - Exposure	0	32,903	32,903	0	21,627	21,627	0	11,276	11,276
1	557700	Turbine Gas Bookout Expense	0	2,148,710	2,148,710	0	1,412,347	1,412,347	0	736,363	736,363
1	557711	Turbine Gas Bookout Offset	0	(2,148,710)	(2,148,710)	0	(1,412,347)	(1,412,347)	0	(736,363)	(736,363)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,705,338	54,705,338	0	35,957,819	35,957,819	0	18,747,519	18,747,519
TOTAL ACCOUNT 557			12,179,524	76,278,044	88,457,568	5,253,751	50,137,560	55,391,311	6,925,773	26,140,484	33,066,257

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended 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	359,097	187,638	546,735	268,851	123,256	392,107	90,246	64,382	154,628
99	908600	Public Purpose Tariff Rider Expense Offset	25,586,711	0	25,586,711	19,068,927	0	19,068,927	6,517,784	0	6,517,784
99	908610	Limited Income Tax Refund Program	121,621	0	121,621	121,621	0	121,621	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	237,701	0	237,701	246,484	0	246,484	(8,783)	0	(8,783)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			26,305,130	187,638	26,492,768	19,705,883	123,256	19,829,139	6,599,247	64,382	6,663,629

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.688%	34.312%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended 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	2,269,647,158	1,503,784,330	765,862,828
	Interest Deduction for FIT Calculation	64,743,698	42,993,194	21,750,504
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended 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	999,279,080	672,839,581	326,439,499
E-OPS	Less: Operating & Maintenance Expense	566,464,055	374,759,173	191,704,882
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	125,682,651	84,659,987	41,022,664
E-OTX	Less: Taxes Other than FIT	78,264,908	61,974,796	16,290,112
	Net Operating Income Before FIT	228,867,466	151,445,625	77,421,841
E-INT	Less: Interest Expense	64,743,698	42,993,194	21,750,504
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(192,358,148)	(122,617,325)	(69,740,823)
	Taxable Net Operating Income	(28,234,380)	(14,023,822)	(14,210,558)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(9,882,033)	(4,908,338)	(4,973,695)
1	Production Tax Credit	(93,069)	(61,174)	(31,895)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(12,954,256)	(6,927,710)	(6,026,546)
E-DTE	Deferred FIT	71,376,714	45,640,560	25,736,154
1	411400 Amortized Investment Tax Credit - Noxon	(445,267)	(292,674)	(152,593)
	Total Net FIT/Deferred FIT	57,977,191	38,420,176	19,557,015

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended 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	48,091,445	76,335,734	124,427,179	30,903,572	51,034,709	81,938,281	17,187,873	25,301,025	42,488,898
12	997001 Contributions In Aid of Construction	0	4,117,750	4,117,750	0	2,725,003	2,725,003	0	1,392,747	1,392,747
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,218,312	2,218,312	0	1,514,442	1,514,442	0	703,870	703,870
99	997007 Idaho PCA	6,586,820	0	6,586,820	0	0	0	6,586,820	0	6,586,820
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(22,548)	(22,548)	0	(14,821)	(14,821)	0	(7,727)	(7,727)
4	997015 Airplane Lease Payments	0	615,925	615,925	0	420,492	420,492	0	195,433	195,433
12	997016 Redemption Expense Amortization	0	1,264,679	1,264,679	0	836,927	836,927	0	427,752	427,752
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(19,741,574)	0	(19,741,574)	(11,765,033)	0	(11,765,033)	(7,976,541)	0	(7,976,541)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	920,003	920,003	0	628,086	628,086	0	291,917	291,917
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	6,345,145	0	6,345,145	5,330,349	0	5,330,349	1,014,796	0	1,014,796
12	997032 Interest Rate Swaps	0	1,916,370	1,916,370	0	1,268,196	1,268,196	0	648,174	648,174
4	997033 BPA Residential Exchange	(574,292)	0	(574,292)	(292,977)	0	(292,977)	(281,315)	0	(281,315)
99	997034 Montana Hydro Settlement	3,459,785	0	3,459,785	2,331,628	0	2,331,628	1,128,157	0	1,128,157
1	997041 Rathdrum Turbine Lease, Tax	0	(101,454)	(101,454)	0	(66,686)	(66,686)	0	(34,768)	(34,768)
99	997043 Washington Deferred Power Costs	3,534,704	0	3,534,704	3,534,704	0	3,534,704	0	0	0
1	997044 Non-Monetary Power Costs	0	153,097	153,097	0	100,631	100,631	0	52,466	52,466
1	997045 Section 199 Manufacturing Deduction	0	500,000	500,000	0	328,650	328,650	0	171,350	171,350
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,129,297)	(3,129,297)	0	(2,070,875)	(2,070,875)	0	(1,058,422)	(1,058,422)
11	997049 Tax Depreciation	0	(328,446,718)	(328,446,718)	0	(214,019,166)	(214,019,166)	0	(114,427,552)	(114,427,552)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended 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	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	152,432	0	152,432	160,764	0	160,764	(8,332)	0	(8,332)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	15,077,000	15,077,000	0	9,824,324	9,824,324	0	5,252,676	5,252,676
4	997081 Deferred Compensation	0	654,359	654,359	0	446,731	446,731	0	207,628	207,628
4	997082 Meal Disallowances	0	432,805	432,805	0	295,476	295,476	0	137,329	137,329
4	997083 Paid Time Off	0	162,814	162,814	0	111,153	111,153	0	51,661	51,661
2	997084 Customer Uncollectibles	0	474,719	474,719	0	311,833	311,833	0	162,886	162,886
99	997088 Deferred O&M Colstrip & CS2	1,235,865	0	1,235,865	367,574	0	367,574	868,291	0	868,291
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	1,220,532	0	1,220,532	1,220,532	0	1,220,532	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(354,880)	0	(354,880)	(354,880)	0	(354,880)	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(325,721)	(325,721)	0	(214,096)	(214,096)	0	(111,625)	(111,625)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(16,693,115)	(16,693,115)	0	(10,972,384)	(10,972,384)	0	(5,720,731)	(5,720,731)
1	997102 Amort Idaho Earnings Test (254229)	(2,753,380)	0	(2,753,380)	0	0	0	(2,753,380)	0	(2,753,380)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	49,524,123	(242,958,479)	(192,358,148)	34,291,432	(156,908,757)	(122,617,325)	16,308,899	(86,049,722)	(69,740,823)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.688%	34.312%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.161%	34.839%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.177%	33.823%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended 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	72,330,855	72,330,855	0	46,713,436	46,713,436	0	25,617,419	25,617,419
99	410100	Deferred Federal Income Tax Expense - Washin	59,425	0	59,425	59,425	0	59,425	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	446,863	0	446,863	0	0	0	446,863	0	446,863
	410100	Total	506,288	72,330,855	72,837,143	59,425	46,713,436	46,772,861	446,863	25,617,419	26,064,282
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(535,519)	(535,519)	0	(345,854)	(345,854)	0	(189,665)	(189,665)
99	411100	Deferred Federal Income Tax Expense - Washin	(786,447)	0	(786,447)	(786,447)	0	(786,447)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(138,463)	0	(138,463)	0	0	0	(138,463)	0	(138,463)
	411100	Total	(924,910)	(535,519)	(1,460,429)	(786,447)	(345,854)	(1,132,301)	(138,463)	(189,665)	(328,128)
Total Deferred Federal Income Tax Expense			(418,622)	71,795,336	71,376,714	(727,022)	46,367,582	45,640,560	308,400	25,427,754	25,736,154

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.583%	35.417%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,559,532	1,559,532	0	1,025,080	1,025,080	0	534,452	534,452
1	408150	R&P Property Tax--Production	0	15,864,909	15,864,909	0	10,428,005	10,428,005	0	5,436,904	5,436,904
1	408180	R&P Property Tax--Transmission	0	5,673,722	5,673,722	0	3,729,337	3,729,337	0	1,944,385	1,944,385
1	409100	State Income Tax--Montana & Oregon	0	(11,838)	(11,838)	0	(7,781)	(7,781)	0	(4,057)	(4,057)
TOTAL PRODUCTION & TRANSMISSION			0	23,113,257	23,113,257	0	15,192,343	15,192,343	0	7,920,914	7,920,914
DISTRIBUTION											
99	408110	State Excise Tax	21,197,958	0	21,197,958	21,197,958	0	21,197,958	0	0	0
99	408120	Municipal Occupation & License Tax	22,230,018	0	22,230,018	18,681,098	0	18,681,098	3,548,920	0	3,548,920
99	408160	Miscellaneous State or Local Tax--WA & ID	249	0	249	0	0	0	249	0	249
99	408170	R&P Property Tax--Distribution	9,928,678	0	9,928,678	6,903,397	0	6,903,397	3,025,281	0	3,025,281
99	409100	State Income Tax--Idaho	1,794,748	0	1,794,748	0	0	0	1,794,748	0	1,794,748
TOTAL DISTRIBUTION			55,151,651	0	55,151,651	46,782,453	0	46,782,453	8,369,198	0	8,369,198
TOTAL TAXES OTHER THAN FIT			55,151,651	23,113,257	78,264,908	46,782,453	15,192,343	61,974,796	8,369,198	7,920,914	16,290,112

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended 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	8,516,667	8,516,667	0	5,598,005	5,598,005	0	2,918,662	2,918,662
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	1,206,530	1,206,530	0	793,052	793,052	0	413,478	413,478
1	182381	CDA Settlement Past Storage	0	32,600,657	32,600,657	0	21,428,412	21,428,412	0	11,172,245	11,172,245
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)	306,780	16,782,873	17,089,653	306,780	11,191,865	11,498,645	0	5,591,008	5,591,008
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,041,696	51,786,394	55,828,090	3,954,504	35,354,571	39,309,075	87,192	16,431,823	16,519,015
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,751,741	4,751,741	0	3,244,014	3,244,014	0	1,507,727	1,507,727
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	4,951,180	232,606,649	237,557,829	4,863,988	156,290,081	161,154,069	87,192	76,316,568	76,403,760
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,861	3,577,861	0	2,351,728	2,351,728	0	1,226,133	1,226,133
1	311XXX	Structures & Improvements	0	133,557,943	133,557,943	0	87,787,636	87,787,636	0	45,770,307	45,770,307
1	312000	Boiler Plant	0	177,992,849	177,992,849	0	116,994,700	116,994,700	0	60,998,149	60,998,149
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	57,217,984	57,217,984	0	37,609,381	37,609,381	0	19,608,603	19,608,603
1	315000	Accessory Electric Equipment	0	27,653,041	27,653,041	0	18,176,344	18,176,344	0	9,476,697	9,476,697
1	316000	Miscellaneous Power Plant Equipment	0	17,857,376	17,857,376	0	11,737,653	11,737,653	0	6,119,723	6,119,723
		TOTAL STEAM PRODUCTION PLANT	0	417,863,824	417,863,824	0	274,661,892	274,661,892	0	143,201,932	143,201,932
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	61,429,795	61,429,795	0	40,377,804	40,377,804	0	21,051,991	21,051,991
1	331XXX	Structures & Improvements	0	77,168,854	77,168,854	0	50,723,088	50,723,088	0	26,445,766	26,445,766
1	332XXX	Reservoirs, Dams, & Waterways	0	175,562,153	175,562,153	0	115,397,003	115,397,003	0	60,165,150	60,165,150
1	333000	Waterwheels, Turbines, & Generators	0	221,517,391	221,517,391	0	145,603,381	145,603,381	0	75,914,010	75,914,010
1	334000	Accessory Electric Equipment	0	59,603,041	59,603,041	0	39,177,079	39,177,079	0	20,425,962	20,425,962
1	335XXX	Miscellaneous Power Plant Equipment	0	12,389,285	12,389,285	0	8,143,477	8,143,477	0	4,245,808	4,245,808
1	336000	Roads, Railroads, & Bridges	0	3,001,453	3,001,453	0	1,972,855	1,972,855	0	1,028,598	1,028,598
		TOTAL HYDRAULIC PRODUCTION PLANT	0	610,671,972	610,671,972	0	401,394,687	401,394,687	0	209,277,285	209,277,285
		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	16,990,394	16,990,394	0	11,167,786	11,167,786	0	5,822,608	5,822,608
1	342000	Fuel Holders, Producers, & Accessories	0	21,356,476	21,356,476	0	14,037,612	14,037,612	0	7,318,864	7,318,864
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	218,296,415	218,296,415	0	143,486,234	143,486,234	0	74,810,181	74,810,181
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	20,581,027	20,581,027	0	13,527,909	13,527,909	0	7,053,118	7,053,118
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	1,726,983	1,726,983	0	1,135,146	1,135,146	0	591,837	591,837
		TOTAL OTHER PRODUCTION PLANT	0	303,948,813	303,948,813	0	199,785,556	199,785,556	0	104,163,257	104,163,257
		TOTAL PRODUCTION PLANT	0	1,332,484,609	1,332,484,609	0	875,842,135	875,842,135	0	456,642,474	456,642,474

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	25,249,746	25,249,746	0	16,596,658	16,596,658	0	8,653,088	8,653,088
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,317,059	24,317,059	0	15,983,603	15,983,603	0	8,333,456	8,333,456
1	353000	Station Equipment	0	254,618,159	254,618,159	0	167,360,516	167,360,516	0	87,257,643	87,257,643
1	354000	Towers & Fixtures	0	17,174,275	17,174,275	0	11,288,651	11,288,651	0	5,885,624	5,885,624
1	355000	Poles & Fixtures	0	213,622,465	213,622,465	0	140,414,046	140,414,046	0	73,208,419	73,208,419
1	356000	Overhead Conductors & Devices	0	136,318,363	136,318,363	0	89,602,060	89,602,060	0	46,716,303	46,716,303
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	2,343,178	2,343,178	0	1,540,171	1,540,171	0	803,007	803,007
1	359000	Roads & Trails	0	2,094,452	2,094,452	0	1,376,683	1,376,683	0	717,769	717,769
		TOTAL TRANSMISSION PLANT	0	678,724,787	678,724,787	0	446,125,802	446,125,802	0	232,598,985	232,598,985
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	6,324,178	0	6,324,178	4,871,100	0	4,871,100	1,453,078	0	1,453,078
99	360400	Land Easements	2,546,975	0	2,546,975	338,835	0	338,835	2,208,140	0	2,208,140
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,093,614	0	21,093,614	14,647,898	0	14,647,898	6,445,716	0	6,445,716
3	362000	Station Equipment	124,757,219	2,537,745	127,294,964	80,874,329	1,667,933	82,542,262	43,882,890	869,812	44,752,702
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	361,747,287	0	361,747,287	231,983,196	0	231,983,196	129,764,091	0	129,764,091
99	365000	Overhead Conductors & Devices	234,562,168	0	234,562,168	147,829,556	0	147,829,556	86,732,612	0	86,732,612
99	366000	Underground Conduit	104,642,176	0	104,642,176	67,276,399	0	67,276,399	37,365,777	0	37,365,777
99	367000	Underground Conductors & Devices	186,179,151	0	186,179,151	121,145,721	0	121,145,721	65,033,430	0	65,033,430
99	368000	Line Transformers	244,811,412	0	244,811,412	167,804,622	0	167,804,622	77,006,790	0	77,006,790
99	369XXX	Services	159,102,159	0	159,102,159	104,154,173	0	104,154,173	54,947,986	0	54,947,986
99	371XXX	Installations on Customers' Premises	340,441	0	340,441	340,441	0	340,441	0	0	0
99	370000	Meters	49,971,527	0	49,971,527	27,204,565	0	27,204,565	22,766,962	0	22,766,962
99	373XXX	Street Light & Signal Systems	57,115,950	0	57,115,950	38,264,821	0	38,264,821	18,851,129	0	18,851,129
		TOTAL DISTRIBUTION PLANT	1,556,159,952	2,537,745	1,558,697,697	1,009,333,501	1,667,933	1,011,001,434	546,826,451	869,812	547,696,263
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,415,187	7,284,719	8,699,906	712,708	4,973,278	5,685,986	702,479	2,311,441	3,013,920
4	390XXX	Structures & Improvements	14,556,583	83,389,741	97,946,324	6,601,279	56,930,176	63,531,455	7,955,304	26,459,565	34,414,869
4	391XXX	Office Furniture & Equipment	1,840,512	47,543,296	49,383,808	1,774,300	32,457,808	34,232,108	66,212	15,085,488	15,151,700
4	392XXX	Transportation Equipment	28,766,183	15,332,981	44,099,164	20,390,532	10,467,826	30,858,358	8,375,651	4,865,155	13,240,806
4	393000	Stores Equipment	245,617	3,428,835	3,674,452	113,369	2,340,866	2,454,235	132,248	1,087,969	1,220,217
4	394000	Tools, Shop & Garage Equipment	1,854,809	12,250,804	14,105,613	839,797	8,363,624	9,203,421	1,015,012	3,887,180	4,902,192
4	394100	Electric Charging Stations	0	64,065	64,065	0	43,737	43,737	0	20,328	20,328
4	395000	Laboratory Equipment	238,955	969,439	1,208,394	211,898	661,836	873,734	27,057	307,603	334,660
4	396XXX	Power Operated Equipment	24,762,173	8,723,491	33,485,664	14,861,170	5,955,527	20,816,697	9,901,003	2,767,964	12,668,967
4	397XXX	Communications Equipment	22,908,086	81,659,722	104,567,808	13,712,785	55,749,092	69,461,877	9,195,301	25,910,630	35,105,931
4	398000	Miscellaneous Equipment	8,757	416,133	424,890	3,880	284,094	287,974	4,877	132,039	136,916
		TOTAL GENERAL PLANT	96,596,862	261,063,226	357,660,088	59,221,718	178,227,864	237,449,582	37,375,144	82,835,362	120,210,506
		TOTAL PLANT IN SERVICE	1,657,707,994	2,507,417,016	4,165,125,010	1,073,419,207	1,658,153,815	2,731,573,022	584,288,787	849,263,201	1,433,551,988

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	(296,260,063)	(296,260,063)	0	(194,731,739)	(194,731,739)	0	(101,528,324)	(101,528,324)
E-ADEP		Hydro Production Plant	0	(126,207,012)	(126,207,012)	0	(82,955,869)	(82,955,869)	0	(43,251,143)	(43,251,143)
E-ADEP		Other Production Plant	0	(111,426,808)	(111,426,808)	0	(73,240,841)	(73,240,841)	0	(38,185,967)	(38,185,967)
E-ADEP		Transmission Plant	0	(208,709,115)	(208,709,115)	0	(137,184,501)	(137,184,501)	0	(71,524,614)	(71,524,614)
E-ADEP		Distribution Plant	(500,194,581)	(86,348)	(500,280,929)	(307,753,130)	(56,752)	(307,809,882)	(192,441,451)	(29,596)	(192,471,047)
E-ADEP		General Plant	(34,582,461)	(89,699,853)	(124,282,314)	(21,189,038)	(61,238,090)	(82,427,128)	(13,393,423)	(28,461,763)	(41,855,186)
		TOTAL ACCUMULATED DEPRECIATION	(534,777,042)	(832,389,199)	(1,367,166,241)	(328,942,168)	(549,407,792)	(878,349,960)	(205,834,874)	(282,981,407)	(488,816,281)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,708,186)	(11,708,186)	0	(7,695,791)	(7,695,791)	0	(4,012,395)	(4,012,395)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(207,526)	0	(207,526)	(207,526)	0	(207,526)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,482,625)	(1,482,625)	0	(1,010,436)	(1,010,436)	0	(472,189)	(472,189)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,622,854)	(35,203,828)	(37,826,682)	(2,567,085)	(24,033,654)	(26,600,739)	(55,769)	(11,170,174)	(11,225,943)
E-AAAMT		General Plant - 390200, 396200	(28,224)	(181,487)	(209,711)	(26,017)	(123,901)	(149,918)	(2,207)	(57,586)	(59,793)
		TOTAL ACCUMULATED AMORTIZATION	(2,858,604)	(48,576,126)	(51,434,730)	(2,800,628)	(32,863,782)	(35,664,410)	(57,976)	(15,712,344)	(15,770,320)
		TOTAL ACCUMULATED DEPR/AMORT	(537,635,646)	(880,965,325)	(1,418,600,971)	(331,742,796)	(582,271,574)	(914,014,370)	(205,892,850)	(298,693,751)	(504,586,601)
		NET ELECTRIC UTILITY PLANT before DFIT	1,120,072,348	1,626,451,691	2,746,524,039	741,676,411	1,075,882,241	1,817,558,652	378,395,937	550,569,450	928,965,387
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	(45,314)	(45,314)	0	(29,785)	(29,785)	0	(15,529)	(15,529)
12		ADFIT - Electric Plant In Service (282900)	0	(509,655,294)	(509,655,294)	0	(337,274,584)	(337,274,584)	0	(172,380,710)	(172,380,710)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,458,712)	(53,458,712)	0	(36,496,263)	(36,496,263)	0	(16,962,449)	(16,962,449)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(64,004)	(64,004)	0	(43,696)	(43,696)	0	(20,308)	(20,308)
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	(11,410,230)	(11,410,230)	0	(7,499,944)	(7,499,944)	0	(3,910,286)	(3,910,286)
1		ADFIT - CDA Settlement Costs (283333)	0	394,400	394,400	0	259,239	259,239	0	135,161	135,161
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,818,822)	(2,818,822)	0	(1,865,412)	(1,865,412)	0	(953,410)	(953,410)
		TOTAL ACCUMULATED DFIT	0	(577,057,976)	(577,057,976)	0	(382,950,445)	(382,950,445)	0	(194,107,531)	(194,107,531)
		NET ELECTRIC UTILITY PLANT	1,120,072,348	1,049,393,715	2,169,466,063	741,676,411	692,931,796	1,434,608,207	378,395,937	356,461,919	734,857,856
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.725%			34.275%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			66.177%			33.823%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended 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	1,120,072,348	#####	2,169,466,063	741,676,411	692,931,796	1,434,608,207	378,395,937	356,461,919	734,857,856
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	(410,309)	0	(410,309)	410,309	0	410,309
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	(2,987,914)	0	(2,987,914)	(957,575)	0	(957,575)	(2,030,339)	0	(2,030,339)
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)	7,834,936	0	7,834,936	5,000,086	0	5,000,086	2,834,850	0	2,834,850
99 ADFIT - Kettle Falls Disallowed (190420)	98,046	0	98,046	98,046	0	98,046	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)	1,561,408	0	1,561,408	0	0	0	1,561,408	0	1,561,408
99 ADFIT - Boulder Park Disallowed (190040)	363,507	0	363,507	0	0	0	363,507	0	363,507
99 Investment in WNP3 Exchange Power (124900, 12493)	6,124,684	0	6,124,684	6,124,684	0	6,124,684	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(1,100,747)	0	(1,100,747)	(1,100,747)	0	(1,100,747)	0	0	0
99 CDA Lake Settlement - WA (182382)	570,443	0	570,443	570,443	0	570,443	0	0	0
99 CDA Lake Settlement - ID (186382)	110,994	0	110,994	0	0	0	110,994	0	110,994
99 ADFIT - CDA Lake Settlement - Direct (283382)	(238,504)	0	(238,504)	(199,656)	0	(199,656)	(38,848)	0	(38,848)
99 CDA CDR Fund - Direct (182324)	41,494	0	41,494	41,494	0	41,494	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	294,294	0	294,294	273,523	0	273,523	20,771	0	20,771
99 ADFIT - Spokane River Relicensing (283322)	(102,979)	0	(102,979)	(95,714)	0	(95,714)	(7,265)	0	(7,265)
99 Spokane River PM&Es (182323)	270,420	0	270,420	173,685	0	173,685	96,735	0	96,735
99 ADFIT - Spokane River PM&Es (283323)	(94,671)	0	(94,671)	(60,814)	0	(60,814)	(33,857)	0	(33,857)
99 Montana Riverbed Settlement (186360)	38,840	0	38,840	37,588	0	37,588	1,252	0	1,252
99 ADFIT - Montana Riverbed Settlement (283365)	241,500	0	241,500	154,510	0	154,510	86,990	0	86,990
99 Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99 ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99 Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4 Customer Advances (252000)	(2,202,349)	(5,837)	(2,208,186)	(670,951)	(3,985)	(674,936)	(1,531,398)	(1,852)	(1,533,250)
99 Customer Deposits (235199)	(1,842,184)	0	(1,842,184)	(1,842,184)	0	(1,842,184)	0	0	0
C-WKC Working Capital	66,180,725	32,356,163	98,536,888	66,180,725	0	66,180,725	0	32,356,163	32,356,163
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	67,830,769	32,350,326	100,181,095	69,180,108	(3,985)	69,176,123	(1,349,339)	32,354,311	31,004,972
NET RATE BASE	1,187,903,117	#####	2,269,647,158	810,856,519	692,927,811	1,503,784,330	377,046,598	388,816,230	765,862,828

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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	
Electric Production														
1	Steam (ED-AN)	8,021,645	8,021,645			8,021,645	8,021,645		5,272,627	5,272,627		2,749,018	2,749,018	
1	Hydro (ED-AN)	11,406,652	11,406,652			11,406,652	11,406,652		7,497,592	7,497,592		3,909,060	3,909,060	
1	Other (ED-AN)	9,707,773	9,707,773			9,707,773	9,707,773		6,380,919	6,380,919		3,326,854	3,326,854	
Total Electric Production		29,136,070	29,136,070			29,136,070	29,136,070		19,151,138	19,151,138		9,984,932	9,984,932	
Electric Transmission														
1	ED-AN	12,159,988	12,159,988			12,159,988	12,159,988		7,992,760	7,992,760		4,167,228	4,167,228	
Total Electric Transmissio		12,159,988	12,159,988			12,159,988	12,159,988		7,992,760	7,992,760		4,167,228	4,167,228	
Electric Distribution														
3	ED-AN	50,028	50,028				50,028		32,881	32,881		17,147	17,147	
	ED-ID	16,666,877	16,666,877			16,666,877	16,666,877				16,666,877		16,666,877	
	ED-WA	29,112,972	29,112,972			29,112,972	29,112,972	29,112,972		29,112,972				
Total Electric Distribution		45,829,877	45,829,877			45,779,849	50,028	45,829,877	29,112,972	32,881	29,145,853	16,666,877	17,147	16,684,024
Gas Underground Storage														
	GD-AN	751,018		751,018										
	GD-OR	133,665					133,665							
Total Gas Underground St		884,683		751,018			133,665							
Gas Distribution														
	GD-AN	98,708		98,708										
	GD-ID	5,063,683		5,063,683										
	GD-WA	10,309,475		10,309,475										
	GD-OR	6,965,471					6,965,471							
Total Gas Distribution		22,437,337		15,471,866			6,965,471							
General Plant														
4	ED-AN	2,846,908	2,846,908				2,846,908		1,943,584	1,943,584		903,324	903,324	
	ED-ID	231,805	231,805			231,805	231,805				231,805		231,805	
	ED-WA	776,500	776,500			776,500	776,500	776,500		776,500				
7,4	CD-AA	17,886,320	12,579,091	3,656,858	1,650,371		12,579,091	12,579,091		8,587,745	8,587,745		3,991,346	
9,4	CD-AN	969,926	754,690	215,236			754,690	754,690		515,227	515,227		239,463	
9	CD-ID	350,016	272,344	77,672		272,344	272,344				272,344		272,344	
9	CD-WA	257,127	200,068	57,059		200,068	200,068		200,068	200,068				
8	GD-AA	364,075		249,602	114,473									
	GD-AN	35,704		35,704										
	GD-ID	53,660		53,660										
	GD-WA	237,095		237,095										
	GD-OR	187,557			187,557									
Total General Plant		24,196,693	17,661,406	4,582,886	1,952,401	1,480,717	16,180,689	17,661,406	976,568	11,046,556	12,023,124	504,149	5,134,133	5,638,282
Total Depreciation Expens		134,644,648	104,787,341	20,805,770	9,051,537	47,260,566	57,526,775	104,787,341	30,089,540	38,223,335	68,312,875	17,171,026	19,303,440	36,474,466

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	65.725%	34.275%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months 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		
Production/Transmission															
1	Franchises (302000) ED-AN	918,400	918,400			918,400	918,400		603,664	603,664		314,736	314,736		
1	Misc Intangible Plt (303000) ED-AN	235,592	235,592			235,592	235,592		154,855	154,855		80,737	80,737		
Total Production/Transmission		1,153,992	1,153,992			1,153,992	1,153,992		758,519	758,519		395,473	395,473		
Distribution															
	Franchises (302000) ED-WA	24,153	24,153			24,153	24,153	24,153		24,153					
	Misc Intangible Plt (303000) ED-WA	5,622	5,622			5,622	5,622	5,622		5,622					
Total Distribution		29,775	29,775			29,775	29,775	29,775		29,775					
General Plant - 303000															
7,4	CD-AA	598,927	421,213	122,451	55,263		421,213	421,213		287,562	287,562		133,651	133,651	
9,1	CD-AN	9,728	7,570	2,158			7,570	7,570		4,976	4,976		2,594	2,594	
	GD-ID	14,942		14,942											
	GD-WA	24,862		24,862											
	GD-OR	8,068			8,068										
Total General Plant - 303000		656,527	428,783	164,413	63,331		428,783	428,783		292,538	292,538		136,245	136,245	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	23,155,848	16,285,045	4,734,213	2,136,590		16,285,045	16,285,045		11,117,800	11,117,800		5,167,245	5,167,245	
9,4	CD-AN	14,894	11,589	3,305			11,589	11,589		7,912	7,912		3,677	3,677	
9,4	CD-ID	18,602	14,474	4,128		14,474	14,474	14,474				14,474	14,474		
4	ED-AN	880,072	880,072				880,072	880,072		600,825	600,825		279,247	279,247	
	ED-ID	2,373	2,373			2,373	2,373	2,373				2,373	2,373		
	ED-WA	784,257	784,257			784,257	784,257	784,257		784,257	784,257				
8	GD-AA	227,120		155,709	71,411										
	GD-AN	0		0											
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX		25,083,166	17,977,810	4,897,355	2,208,001		801,104	17,176,706	17,977,810	784,257	11,726,537	12,510,794	16,847	5,450,169	5,467,016
Gas Underground Storage															
	GD-AN	227		227											
Total Gas Underground Storage		227		227											
General Plant - 390200, 396200															
7,4	CD-AA	2,220	1,561	454	205		1,561	1,561		1,066	1,066		495	495	
4	ED-AN	47,917	47,917				47,917	47,917		32,713	32,713		15,204	15,204	
	GD-OR	0			0										
Total General Plant - 390200, 396200		50,137	49,478	454	205		49,478	49,478		33,779	33,779		15,699	15,699	
Total Amortization Expense		26,973,824	19,639,838	5,062,449	2,271,537		830,879	18,808,959	19,639,838	814,032	12,811,373	13,625,405	16,847	5,997,586	6,014,433

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended 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	
Electric Production														
1	Steam (ED-AN)	(296,260,063)	(296,260,063)			(296,260,063)	(296,260,063)		(194,731,739)	(194,731,739)		(101,528,324)	(101,528,324)	
1	Hydro (ED-AN)	(126,207,012)	(126,207,012)			(126,207,012)	(126,207,012)		(82,955,869)	(82,955,869)		(43,251,143)	(43,251,143)	
1	Other (ED-AN)	(111,426,808)	(111,426,808)			(111,426,808)	(111,426,808)		(73,240,841)	(73,240,841)		(38,185,967)	(38,185,967)	
Total Electric Production		(533,893,883)	(533,893,883)			(533,893,883)	(533,893,883)		(350,928,449)	(350,928,449)		(182,965,434)	(182,965,434)	
Electric Transmission														
1	ED-AN	(208,709,115)	(208,709,115)			(208,709,115)	(208,709,115)		(137,184,501)	(137,184,501)		(71,524,614)	(71,524,614)	
Total Electric Transmissic		(208,709,115)	(208,709,115)			(208,709,115)	(208,709,115)		(137,184,501)	(137,184,501)		(71,524,614)	(71,524,614)	
Electric Distribution														
3	ED-AN	(86,348)	(86,348)				(86,348)		(56,752)	(56,752)		(29,596)	(29,596)	
	ED-ID	(192,441,451)	(192,441,451)			(192,441,451)	(192,441,451)				(192,441,451)		(192,441,451)	
	ED-WA	(307,753,130)	(307,753,130)			(307,753,130)	(307,753,130)	(307,753,130)			(307,753,130)		(307,753,130)	
Total Electric Distribution		(500,280,929)	(500,280,929)			(500,194,581)	(86,348)	(500,280,929)	(307,753,130)	(56,752)	(307,809,882)	(192,441,451)	(29,596)	(192,471,047)
Gas Underground Storage														
	GD-AN	(14,733,658)		(14,733,658)										
	GD-OR	(898,322)			(898,322)									
Total Gas Underground S		(15,631,980)		(14,733,658)	(898,322)									
Gas Distribution														
	GD-AN	(1,672,674)		(1,672,674)										
	GD-ID	(69,108,999)		(69,108,999)										
	GD-WA	(133,042,851)		(133,042,851)										
	GD-OR	(103,135,400)			(103,135,400)									
Total Gas Distribution		(306,959,924)		(203,824,524)	(103,135,400)									
General Plant														
4	ED-AN	(45,697,995)	(45,697,995)			(45,697,995)	(45,697,995)		(31,198,021)	(31,198,021)		(14,499,974)	(14,499,974)	
	ED-ID	(8,956,757)	(8,956,757)			(8,956,757)	(8,956,757)				(8,956,757)		(8,956,757)	
	ED-WA	(18,357,284)	(18,357,284)			(18,357,284)	(18,357,284)	(18,357,284)						
7,4	CD-AA	(49,828,740)	(35,043,556)	(10,187,486)	(4,597,698)	(35,043,556)	(35,043,556)		(23,924,236)	(23,924,236)		(11,119,320)	(11,119,320)	
9,4	CD-AN	(11,513,195)	(8,958,302)	(2,554,893)		(8,958,302)	(8,958,302)		(6,115,833)	(6,115,833)		(2,842,469)	(2,842,469)	
9	CD-ID	(5,701,996)	(4,436,666)	(1,265,330)		(4,436,666)	(4,436,666)				(4,436,666)		(4,436,666)	
9	CD-WA	(3,639,366)	(2,831,754)	(807,612)		(2,831,754)	(2,831,754)	(2,831,754)			(2,831,754)			
8	GD-AA	(2,185,990)		(1,498,671)	(687,319)									
	GD-AN	(2,538,101)		(2,538,101)										
	GD-ID	(1,482,534)		(1,482,534)										
	GD-WA	(5,595,120)		(5,595,120)										
	GD-OR	(4,703,836)			(4,703,836)									
Total General Plant		(160,200,914)	(124,282,314)	(25,929,747)	(9,988,853)	(34,582,461)	(89,699,853)	(124,282,314)	(21,189,038)	(61,238,090)	(82,427,128)	(13,393,423)	(28,461,763)	(41,855,186)
Total Accumulated Depr		(1,725,676,745)	(1,367,166,241)	(244,487,929)	(114,022,575)	(534,777,042)	(832,389,199)	(1,367,166,241)	(328,942,168)	(549,407,792)	(878,349,960)	(205,834,874)	(282,981,407)	(488,816,281)

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%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	65.725%	34.275%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended 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			
Production/Transmission																	
1	Franchises (302000)	ED-AN	(10,294,421)	(10,294,421)			(10,294,421)	(10,294,421)			(6,766,523)	(6,766,523)		(3,527,898)	(3,527,898)		
1	Misc Intangible Plt (3030)	ED-AN	(1,413,765)	(1,413,765)			(1,413,765)	(1,413,765)			(929,268)	(929,268)		(484,497)	(484,497)		
Total Production/Transmission			(11,708,186)	(11,708,186)			(11,708,186)	(11,708,186)			(7,695,791)	(7,695,791)		(4,012,395)	(4,012,395)		
Distribution																	
	Franchises (302000)	ED-WA	(173,414)	(173,414)		(173,414)	(173,414)		(173,414)		(173,414)	(173,414)					
	Misc Intangible Plt (3030)	ED-WA	(34,112)	(34,112)		(34,112)	(34,112)		(34,112)		(34,112)	(34,112)					
Total Distribution			(207,526)	(207,526)		(207,526)	(207,526)		(207,526)		(207,526)	(207,526)					
General Plant - 303000																	
7,4		CD-AA	(2,010,067)	(1,413,640)	(410,958)	(185,469)	(1,413,640)	(1,413,640)			(965,092)	(965,092)		(448,548)	(448,548)		
9,1		CD-AN	(88,660)	(68,985)	(19,675)		(68,985)	(68,985)			(45,344)	(45,344)		(23,641)	(23,641)		
		GD-ID	(73,938)		(73,938)												
		GD-WA	(170,572)		(170,572)												
		GD-OR	(81,962)			(81,962)											
Total General Plant - 303000			(2,425,199)	(1,482,625)	(675,143)	(267,431)		(1,482,625)	(1,482,625)			(1,010,436)	(1,010,436)		(472,189)	(472,189)	
Miscellaneous IT Intangible Plant -3031XX																	
7,4		CD-AA	(47,915,916)	(33,698,305)	(9,796,409)	(4,421,202)	(33,698,305)	(33,698,305)			(23,005,833)	(23,005,833)		(10,692,472)	(10,692,472)		
9,4		CD-AN	(38,128)	(29,667)	(8,461)		(29,667)	(29,667)			(20,254)	(20,254)		(9,413)	(9,413)		
9		CD-ID	(56,060)	(43,620)	(12,440)		(43,620)	(43,620)					(43,620)	(43,620)			
4		ED-AN	(1,475,856)	(1,475,856)			(1,475,856)	(1,475,856)			(1,007,567)	(1,007,567)		(468,289)	(468,289)		
		ED-ID	(12,149)	(12,149)			(12,149)	(12,149)					(12,149)	(12,149)			
		ED-WA	(2,567,085)	(2,567,085)			(2,567,085)	(2,567,085)									
8		GD-AA	(687,419)		(471,281)	(216,138)					(2,567,085)	(2,567,085)					
		GD-AN	0		0												
		GD-OR	0		0												
Total Misc IT Intangible Plant - 3031XX			(52,752,613)	(37,826,682)	(10,288,591)	(4,637,340)		(2,622,854)	(35,203,828)			(2,567,085)	(24,033,654)	(26,600,739)	(55,769)	(11,170,174)	(11,225,943)
Gas Underground Storage																	
		GD-AN	(240,352)		(240,352)												
Total Gas Underground Storage			(240,352)		(240,352)												
General Plant - 390200, 396200																	
7,4		CD-AA	(118,562)	(83,382)	(24,240)	(10,940)	(83,382)	(83,382)			(56,925)	(56,925)		(26,457)	(26,457)		
9		CD-ID	(2,836)	(2,207)	(629)		(2,207)	(2,207)					(2,207)	(2,207)			
9		CD-WA	(3,803)	(2,959)	(844)		(2,959)	(2,959)			(2,959)	(2,959)					
4		ED-AN	(98,105)	(98,105)			(98,105)	(98,105)			(66,976)	(66,976)		(31,129)	(31,129)		
		ED-WA	(23,058)	(23,058)			(23,058)	(23,058)			(23,058)	(23,058)					
		GD-WA	(78)		(78)												
		GD-OR	0		0												
Total General Plant - 390200, 396200			(246,442)	(209,711)	(25,791)	(10,940)		(28,224)	(181,487)			(26,017)	(123,901)	(149,918)	(2,207)	(57,586)	(59,793)
Total Accumulated Amortization			(67,580,318)	(51,434,730)	(11,229,877)	(4,915,711)		(2,858,604)	(48,576,126)			(2,800,628)	(32,863,782)	(35,664,410)	(57,976)	(15,712,344)	(15,770,320)

Allocation Ratios:		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%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	68.270%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			34.270%
							31.730%

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

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,770,128	0	0	0	0	1,770,128	0	0	1,770,128	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,989,418	0	0	7,025,358	7,025,358	0	0	2,042,336	2,042,336	0	921,724	921,724
9	CD-WA / ID / AN	1,639,764	699,097	340,200	236,587	1,275,884	199,381	97,025	67,474	363,880	0	0	0
	TOTAL ACCOUNT	14,646,518	712,708	702,479	7,284,719	8,699,906	1,969,509	97,025	2,109,810	4,176,344	848,544	921,724	1,770,268
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,024,486	1,052,423	2,378,286	4,593,777	8,024,486	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,245,620	0	0	0	0	2,245,620	0	0	2,245,620	0	0	0
99	GD-OR / AS	3,629,411	0	0	0	0	0	0	0	0	3,629,411	0	3,629,411
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,325,502	0	0	70,556,919	70,556,919	0	0	20,511,549	20,511,549	0	9,257,034	9,257,034
9	CD-WA / ID / AN	24,887,761	5,548,856	5,577,018	8,239,044	19,364,918	1,582,525	1,590,556	2,349,762	5,522,843	0	0	0
	TOTAL ACCOUNT	139,112,780	6,601,279	7,955,304	83,389,740	97,946,323	3,828,145	1,590,556	22,861,311	28,280,012	3,629,411	9,257,034	12,886,445
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	7,357,255	1,621,430	0	5,735,825	7,357,255	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,710	0	0	0	0	0	0	4,710	4,710	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	611,412	0	0	0	0	0	0	419,172	419,172	0	192,240	192,240
7	CD-AA	59,313,775	0	0	41,714,192	41,714,192	0	0	12,126,701	12,126,701	0	5,472,882	5,472,882
9	CD-WA / ID / AN	401,446	152,870	66,212	93,279	312,361	43,598	18,884	26,603	89,085	0	0	0
	TOTAL ACCOUNT	67,688,598	1,774,300	66,212	47,543,296	49,383,808	43,598	18,884	12,577,186	12,639,668	0	5,665,122	5,665,122
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,764,455	18,350,743	7,550,028	12,863,684	38,764,455	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,764,527	0	0	0	0	7,768,057	2,332,503	1,663,967	11,764,527	0	0	0
99	GD-OR / AS	4,093,221	0	0	0	0	0	0	0	0	4,093,221	0	4,093,221
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	758,758	0	0	533,619	533,619	0	0	155,128	155,128	0	70,011	70,011
9	CD-WA / ID / AN	6,170,352	2,039,789	825,623	1,935,677	4,801,089	581,745	235,466	552,052	1,369,263	0	0	0
	TOTAL ACCOUNT	61,551,313	20,390,532	8,375,651	15,332,980	44,099,163	8,349,802	2,567,969	2,371,147	13,288,918	4,093,221	70,011	4,163,232

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	399,721	10,566	14,506	374,649	399,721	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	51,764	0	0	0	0	0	0	0	51,764	0	0	51,764
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	4,208,680	102,804	117,742	3,054,186	3,274,732	29,319	33,580	871,049	933,948	0	0	0
	TOTAL ACCOUNT	4,748,325	113,370	132,248	3,428,835	3,674,453	117,479	33,580	871,049	1,022,108	51,764	0	51,764
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,969,019	824,518	258,736	2,885,765	3,969,019	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,589,949	0	0	0	0	1,892,266	327,072	370,611	2,589,949	0	0	0
99	GD-OR / AS	931,364	0	0	0	0	0	0	0	0	931,364	0	931,364
8	GD-AA	3,403,264	0	0	0	0	0	0	2,333,210	2,333,210	0	1,070,054	1,070,054
7	CD-AA	13,085,000	0	0	9,202,419	9,202,419	0	0	2,675,228	2,675,228	0	1,207,353	1,207,353
9	CD-WA / ID / AN	1,200,601	15,279	756,276	162,620	934,175	4,358	215,689	46,379	266,426	0	0	0
	TOTAL ACCOUNT	25,179,197	839,797	1,015,012	12,250,804	14,105,613	1,896,624	542,761	5,425,428	7,864,813	931,364	2,277,407	3,208,771
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	64,065	0	0	64,065	64,065	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	64,065	0	0	64,065	64,065	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	935,618	210,593	26,641	698,384	935,618	0	0	0	0	0	0	0
99	GD-WA / ID / AN	139,299	0	0	0	0	14,931	4,869	119,499	139,299	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	164,623	0	0	0	0	0	0	112,862	112,862	0	51,761	51,761
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	29,104	1,305	417	20,924	22,646	372	119	5,967	6,458	0	0	0
	TOTAL ACCOUNT	1,665,224	211,898	27,058	969,439	1,208,395	15,303	4,988	311,043	331,334	40,917	84,578	125,495
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,083,676	14,609,004	9,592,090	7,882,582	32,083,676	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,105,875	0	0	0	0	2,487,427	789,192	829,256	4,105,875	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	1,324,165	252,166	308,913	469,240	1,030,319	71,917	88,102	133,827	293,846	0	0	0
	TOTAL ACCOUNT	38,086,028	14,861,170	9,901,003	8,723,490	33,485,663	2,559,344	877,294	1,071,130	4,507,768	43,834	48,763	92,597

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	63,689,745	12,304,198	6,224,354	45,161,193	63,689,745	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,181,902	0	0	0	0	687,460	494,442	0	1,181,902	0	0	
99	GD-OR / AS	1,223,372	0	0	0	0	0	0	0	1,223,372	0	1,223,372	
8	GD-AA	992,933	0	0	0	0	0	0	680,735	0	312,198	312,198	
7	CD-AA	42,358,949	0	0	29,790,202	29,790,202	0	0	8,660,287	8,660,287	0	3,908,460	
9	CD-WA/ ID / AN	14,250,101	1,408,587	2,970,947	6,708,327	11,087,861	401,727	847,309	1,913,204	3,162,240	0	0	
	TOTAL ACCOUNT	123,697,002	13,712,785	9,195,301	81,659,722	104,567,808	1,089,187	1,341,751	11,254,226	13,685,164	1,223,372	4,220,658	5,444,030
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	143,123	0	3,708	139,415	143,123	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	2,367	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	
7	CD-AA	387,945	0	0	272,834	272,834	0	0	79,315	79,315	0	35,796	
9	CD-WA/ ID / AN	11,480	3,880	1,169	3,884	8,933	1,106	333	1,108	2,547	0	0	
	TOTAL ACCOUNT	544,915	3,880	4,877	416,133	424,890	1,106	333	80,423	81,862	2,367	35,796	38,163
	TOTAL GENERAL PLANT	476,983,965	59,221,719	37,375,145	261,063,223	357,660,087	19,870,097	7,075,141	58,932,753	85,877,991	10,864,794	22,581,093	33,445,887

ALLOCATION RATIOS:

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

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

Report ID:
C-IPL-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,620,456	306,780	0	10,313,676	10,620,456	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,026,744	306,780	0	16,782,874	17,089,654	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,211,132	3,954,504	12,742	4,243,886	8,211,132	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,067,324	0	0	0	0	0	0	731,736	731,736	0	335,588	
7		CD-AA	67,517,236	0	0	47,483,522	47,483,522	0	0	13,803,899	13,803,899	0	6,229,815	
9		CD-WA / ID / AN	171,492	0	74,450	58,986	133,436	0	21,233	16,823	38,056	0	0	
		TOTAL ACCOUNT	76,967,184	3,954,504	87,192	51,786,394	55,828,090	0	21,233	14,552,458	14,573,691	0	6,565,403	6,565,403
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,756,542	0	0	4,751,741	4,751,741	0	0	1,381,375	1,381,375	0	623,426	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,756,542	0	0	4,751,741	4,751,741	0	0	1,381,375	1,381,375	0	623,426	623,426
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
	TOTAL		206,581,674	4,261,284	87,192	144,233,578	148,582,054	1,022,594	800,838	38,428,596	40,252,028	426,123	17,321,469	17,747,592

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended 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	(75,251,739)	(52,923,043)	(15,385,218)	(6,943,478)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(688,441)	(535,669)	(152,772)	0
7	283750	CD-AA	(91,008)	(64,004)	(18,607)	(8,397)
		Total	<u>(76,031,188)</u>	<u>(53,522,716)</u>	<u>(15,556,597)</u>	<u>(6,951,875)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,132,650	3,132,650					3,132,650
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			217	217					217
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(897)	(897)					(897)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			3	3					3
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,380,877	39,114,965		120,495,842	66,180,725	32,356,163	15,200,152	6,758,802	
TOTAL		81,380,877	39,114,965	3,131,973	123,627,815	66,180,725	32,356,163	15,200,152	6,758,802	3,131,973

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						