

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended August 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,090,678	113,191,766	57,898,912
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,090,678	113,191,766	57,898,912
E-APL	Electric Net Rate Base	2,289,695,023	1,520,738,302	768,956,721
	RATE OF RETURN	<u>7.472%</u>	<u>7.443%</u>	<u>7.530%</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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers Percent	8-01-2017 thru 08-31-2017	378,896 100.000%	249,043 65.729%	129,853 34.271%
3	E-OPS	Direct Distribution Operating Expense Percent	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%	273.079%	126.921%
				100.000%	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2017
Ending Balance Basis

Report ID:
E-ALL-12E

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%

7

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2017
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2017
Ending Balance Basis

Report ID:
E-ALL-12E

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	8-01-2017 thru 08-31-2017	1,086,511,646	726,005,166	360,506,480	
		Percent		100.000%	66.820%	33.180%	
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
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	8-01-2017 thru 08-31-2017	2,806,990,631 100.000%	1,861,588,109 66.320%	945,402,522 33.680%
13	E-PLT	Net Electric General Plant Percent	8-01-2017 thru 08-31-2017	233,991,727 100.000%	155,277,219 66.360%	78,714,508 33.640%
14		Net Allocated Schedule M's Percent	09-01-2016 thru 08-31-2017	-242,958,479 100.000%	-156,902,601 64.580%	-86,055,878 35.420%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	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-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended August 31, 2017	
Ending Balance 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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	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	188,659	188,659	0	98,367
2	902000	Meter Reading Expenses	3,082,308	143,900	3,226,208	2,836,546	94,584	2,931,130	245,762	49,316
2	903XXX	Customer Records & Collection Expenses	1,911,688	7,539,066	9,450,754	1,285,808	4,955,353	6,241,161	625,880	2,583,713
2	904000	Uncollectible Accounts	0	2,962,596	2,962,596	0	1,947,285	1,947,285	0	1,015,311
2	905000	Misc Customer Accounts	0	256,530	256,530	0	168,615	168,615	0	87,915
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,993,996	11,189,118	16,183,114	4,122,354	7,354,496	11,476,850	871,642	3,834,622
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	26,305,130	187,638	26,492,768	19,705,883	123,333	19,829,216	6,599,247	64,305
2	909000	Advertising	23,798	839,692	863,490	23,798	551,921	575,719	0	287,771
2	910000	Misc Customer Service & Info Exp	0	282,300	282,300	0	185,553	185,553	0	96,747
TOTAL CUSTOMER SERVICE & INFO EXP			26,328,928	1,309,630	27,638,558	19,729,681	860,807	20,590,488	6,599,247	448,823
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-12E
For Twelve Months Ended August 31, 2017		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	1,480,717	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	388,353,784	521,399,081	50,428,338	198,584,195
		NET OPERATING INCOME (LOSS) BEFORE FIT			228,867,466			151,440,500		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(13,154,659)			(7,096,998)		
E-FIT		DEFERRED FEDERAL INCOME TAX			71,376,714			45,638,406		
E-FIT		AMORTIZED ITC - NOXON			(445,267)			(292,674)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,090,678			113,191,766		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.729%	34.271%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2017	
Ending Balance 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-12E
For Twelve Months Ended August 31, 2017	
Ending Balance 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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	45,879,042
1	566000	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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2017	
Ending Balance 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-12E
For Twelve Months Ended August 31, 2017	
Ending Balance 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-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	98,367
2	902000	Meter Reading Expenses	295,078
2	903XXX	Customer Records & Collection Expenses	3,209,593
2	904000	Uncollectible Accounts	1,015,311
2	905000	Misc Customer Accounts	87,915
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,706,264
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	6,663,552
2	909000	Advertising	287,771
2	910000	Misc Customer Service & Info Exp	96,747
		TOTAL CUSTOMER SERVICE & INFO EXP	7,048,070
		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-12E
For Twelve Months Ended August 31, 2017	
Ending Balance 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>249,012,533</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	77,426,966
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(6,057,661)
E-FIT		DEFERRED FEDERAL INCOME TAX	25,738,308
E-FIT		AMORTIZED ITC - NOXON	(152,593)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>57,898,912</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

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-555-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	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-557-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,018	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-908-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	359,097	187,638	546,735	268,851	123,333	392,184	90,246	64,305	154,551
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	123,333	19,829,216	6,599,247	64,305	6,663,552

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended August 31, 2017 Ending Balance 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	2,289,695,023	1,520,738,302	768,956,721
	Interest Deduction for FIT Calculation	65,316,279	43,477,908	21,838,371
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended August 31, 2017 Ending Balance 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	374,764,298	191,699,757
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	151,440,500	77,426,966
E-INT	Less: Interest Expense	65,316,279	43,477,908	21,838,371
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(192,358,148)	(122,611,167)	(69,746,981)
	Taxable Net Operating Income	(28,806,961)	(14,507,503)	(14,299,458)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,082,436)	(5,077,626)	(5,004,810)
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	(13,154,659)	(7,096,998)	(6,057,661)
E-DTE	Deferred FIT	71,376,714	45,638,406	25,738,308
1	411400 Amortized Investment Tax Credit - Noxon	(445,267)	(292,674)	(152,593)
	Total Net FIT/Deferred FIT	57,776,788	38,248,734	19,528,054

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDHO		
		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	2,730,892	2,730,892	0	1,386,858	1,386,858
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	838,735	838,735	0	425,944	425,944
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	1,270,937	1,270,937	0	645,433	645,433
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	(2,075,350)	(2,075,350)	0	(1,053,947)	(1,053,947)
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-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****						
		Direct	Allocated	Total	Direct	Allocated	Total				
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	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	312,028	312,028	0	162,691	162,691
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	(156,902,599)	(122,611,167)	16,308,899	(86,055,880)	(69,746,981)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.729%	34.271%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.161%	34.839%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.320%	33.680%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended August 31, 2017	
Ending Balance 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	46,711,266	46,711,266	0	25,619,589	25,619,589
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	46,711,266	46,770,691	446,863	25,619,589	26,066,452
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(535,519)	(535,519)	0	(345,838)	(345,838)	0	(189,681)	(189,681)
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)	(345,838)	(1,132,285)	(138,463)	(189,681)	(328,144)
Total Deferred Federal Income Tax Expense			(418,622)	71,795,336	71,376,714	(727,022)	46,365,428	45,638,406	308,400	25,429,908	25,738,308

E-ALL	14	Net Allocated Schedule M's	100.000%	64.580%	35.420%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,559,532	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-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,416,667	8,416,667	0	5,532,275	5,532,275	0	2,884,392	2,884,392
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	1,190,169	1,190,169	0	782,298	782,298	0	407,871	407,871
1	182381	CDA Settlement Past Storage	0	32,158,615	32,158,615	0	21,137,858	21,137,858	0	11,020,757	11,020,757
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,824,671	17,144,387	319,716	11,219,339	11,539,055	0	5,605,332	5,605,332
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,482,808	66,447,214	69,930,022	3,408,358	45,363,513	48,771,871	74,450	21,083,701	21,158,151
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	5,210,026	5,210,026	0	3,556,885	3,556,885	0	1,653,141	1,653,141
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
		TOTAL INTANGIBLE PLANT	4,405,228	247,209,149	251,614,377	4,330,778	166,272,330	170,603,108	74,450	80,936,819	81,011,269
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,351,615	2,351,615	0	1,226,074	1,226,074
1	311XXX	Structures & Improvements	0	134,223,454	134,223,454	0	88,225,076	88,225,076	0	45,998,378	45,998,378
1	312000	Boiler Plant	0	177,706,212	177,706,212	0	116,806,293	116,806,293	0	60,899,919	60,899,919
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	61,852,813	61,852,813	0	40,655,854	40,655,854	0	21,196,959	21,196,959
1	315000	Accessory Electric Equipment	0	28,203,540	28,203,540	0	18,538,187	18,538,187	0	9,665,353	9,665,353
1	316000	Miscellaneous Power Plant Equipment	0	18,261,346	18,261,346	0	12,003,183	12,003,183	0	6,258,163	6,258,163
		TOTAL STEAM PRODUCTION PLANT	0	423,831,824	423,831,824	0	278,584,658	278,584,658	0	145,247,166	145,247,166
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,119,135	62,119,135	0	40,830,907	40,830,907	0	21,288,228	21,288,228
1	331XXX	Structures & Improvements	0	78,246,327	78,246,327	0	51,431,311	51,431,311	0	26,815,016	26,815,016
1	332XXX	Reservoirs, Dams, & Waterways	0	180,135,431	180,135,431	0	118,403,019	118,403,019	0	61,732,412	61,732,412
1	333000	Waterwheels, Turbines, & Generators	0	226,465,378	226,465,378	0	148,855,693	148,855,693	0	77,609,685	77,609,685
1	334000	Accessory Electric Equipment	0	60,690,399	60,690,399	0	39,891,799	39,891,799	0	20,798,600	20,798,600
1	335XXX	Miscellaneous Power Plant Equipment	0	12,848,512	12,848,512	0	8,445,327	8,445,327	0	4,403,185	4,403,185
1	336000	Roads, Railroads, & Bridges	0	3,071,135	3,071,135	0	2,018,657	2,018,657	0	1,052,478	1,052,478
		TOTAL HYDRAULIC PRODUCTION PLANT	0	623,576,317	623,576,317	0	409,876,713	409,876,713	0	213,699,604	213,699,604
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	17,048,059	17,048,059	0	11,205,689	11,205,689	0	5,842,370	5,842,370
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,323	21,366,323	0	14,044,084	14,044,084	0	7,322,239	7,322,239
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	218,693,854	218,693,854	0	143,747,470	143,747,470	0	74,946,384	74,946,384
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,559,002	20,559,002	0	13,513,432	13,513,432	0	7,045,570	7,045,570
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	1,742,614	1,742,614	0	1,145,420	1,145,420	0	597,194	597,194
		TOTAL OTHER PRODUCTION PLANT	0	304,407,370	304,407,370	0	200,086,964	200,086,964	0	104,320,406	104,320,406
		TOTAL PRODUCTION PLANT	0	1,351,815,511	1,351,815,511	0	888,548,335	888,548,335	0	463,267,176	463,267,176

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended August 31, 2017	
Ending Balance 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	25,549,378	25,549,378	0	16,793,606	16,793,606	0	8,755,772	8,755,772
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,057,246	25,057,246	0	16,470,128	16,470,128	0	8,587,118	8,587,118
1	353000	Station Equipment	0	254,831,585	254,831,585	0	167,500,801	167,500,801	0	87,330,784	87,330,784
1	354000	Towers & Fixtures	0	17,175,018	17,175,018	0	11,289,139	11,289,139	0	5,885,879	5,885,879
1	355000	Poles & Fixtures	0	224,119,478	224,119,478	0	147,313,733	147,313,733	0	76,805,745	76,805,745
1	356000	Overhead Conductors & Devices	0	138,614,547	138,614,547	0	91,111,342	91,111,342	0	47,503,205	47,503,205
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,963,414	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,343,595	2,343,595	0	1,540,445	1,540,445	0	803,150	803,150
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		TOTAL TRANSMISSION PLANT	0	692,781,573	692,781,573	0	455,365,328	455,365,328	0	237,416,245	237,416,245
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,563,206	0	7,563,206	6,092,652	0	6,092,652	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,288,241	0	21,288,241	14,813,815	0	14,813,815	6,474,426	0	6,474,426
3	362000	Station Equipment	125,028,971	3,029,701	128,058,672	81,106,882	1,991,271	83,098,153	43,922,089	1,038,430	44,960,519
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	372,837,346	0	372,837,346	239,814,775	0	239,814,775	133,022,571	0	133,022,571
99	365000	Overhead Conductors & Devices	246,015,126	0	246,015,126	155,897,386	0	155,897,386	90,117,740	0	90,117,740
99	366000	Underground Conduit	107,644,311	0	107,644,311	69,788,933	0	69,788,933	37,855,378	0	37,855,378
99	367000	Underground Conductors & Devices	191,078,069	0	191,078,069	125,080,789	0	125,080,789	65,997,280	0	65,997,280
99	368000	Line Transformers	250,945,294	0	250,945,294	172,564,842	0	172,564,842	78,380,452	0	78,380,452
99	369XXX	Services	162,658,431	0	162,658,431	106,587,413	0	106,587,413	56,071,018	0	56,071,018
99	371XXX	Installations on Customers' Premises	821,222	0	821,222	821,222	0	821,222	0	0	0
99	370000	Meters	49,649,036	0	49,649,036	26,787,218	0	26,787,218	22,861,818	0	22,861,818
99	373XXX	Street Light & Signal Systems	58,873,923	0	58,873,923	39,401,359	0	39,401,359	19,472,564	0	19,472,564
		TOTAL DISTRIBUTION PLANT	1,599,949,486	3,029,701	1,602,979,187	1,041,696,027	1,991,271	1,043,687,298	558,253,459	1,038,430	559,291,889
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,790,105	83,439,608	98,229,713	6,635,153	56,964,220	63,599,373	8,154,952	26,475,388	34,630,340
4	391XXX	Office Furniture & Equipment	1,422,453	49,849,881	51,272,334	1,356,241	34,032,514	35,388,755	66,212	15,817,367	15,883,579
4	392XXX	Transportation Equipment	29,881,617	15,750,602	45,632,219	21,151,476	10,752,936	31,904,412	8,730,141	4,997,666	13,727,807
4	393000	Stores Equipment	246,623	3,577,554	3,824,177	113,976	2,442,396	2,556,372	132,647	1,135,158	1,267,805
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,054,013	14,892,946	822,838	8,911,975	9,734,813	1,016,095	4,142,038	5,158,133
4	394100	Electric Charging Stations	0	74,901	74,901	0	51,135	51,135	0	23,766	23,766
4	395000	Laboratory Equipment	238,929	1,301,878	1,540,807	211,886	888,792	1,100,678	27,043	413,086	440,129
4	396XXX	Power Operated Equipment	24,439,806	8,739,786	33,179,592	14,567,023	5,966,652	20,533,675	9,872,783	2,773,134	12,645,917
4	397XXX	Communications Equipment	22,656,977	84,676,622	107,333,599	13,368,595	57,808,730	71,177,325	9,288,382	26,867,892	36,156,274
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		TOTAL GENERAL PLANT	96,959,065	268,131,305	365,090,370	58,958,369	183,053,242	242,011,611	38,000,696	85,078,063	123,078,759
		TOTAL PLANT IN SERVICE	1,701,313,779	2,562,967,239	4,264,281,018	1,104,985,174	1,695,230,506	2,800,215,680	596,328,605	867,736,733	1,464,065,338

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended August 31, 2017	
Ending Balance 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	(296,843,262)	(296,843,262)	0	(195,115,076)	(195,115,076)	0	(101,728,186)	(101,728,186)
E-ADEP		Hydro Production Plant	0	(127,721,415)	(127,721,415)	0	(83,951,286)	(83,951,286)	0	(43,770,129)	(43,770,129)
E-ADEP		Other Production Plant	0	(116,164,584)	(116,164,584)	0	(76,354,981)	(76,354,981)	0	(39,809,603)	(39,809,603)
E-ADEP		Transmission Plant	0	(210,061,544)	(210,061,544)	0	(138,073,453)	(138,073,453)	0	(71,988,091)	(71,988,091)
E-ADEP		Distribution Plant	(516,353,218)	(114,323)	(516,467,541)	(317,606,993)	(75,139)	(317,682,132)	(198,746,225)	(39,184)	(198,785,409)
E-ADEP		General Plant	(35,493,441)	(95,605,202)	(131,098,643)	(21,464,721)	(65,269,671)	(86,734,392)	(14,028,720)	(30,335,531)	(44,364,251)
		TOTAL ACCUMULATED DEPRECIATION	(551,846,659)	(846,510,330)	(1,398,356,989)	(339,071,714)	(558,839,606)	(897,911,320)	(212,774,945)	(287,670,724)	(500,445,669)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,285,687)	(12,285,687)	0	(8,075,382)	(8,075,382)	0	(4,210,305)	(4,210,305)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(220,342)	0	(220,342)	(220,342)	0	(220,342)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,697,019)	(1,697,019)	0	(1,156,706)	(1,156,706)	0	(540,313)	(540,313)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,449,624)	(42,199,812)	(44,649,436)	(2,398,767)	(28,809,812)	(31,208,579)	(50,857)	(13,390,000)	(13,440,857)
E-AAAMT		General Plant - 390200, 396200	0	(80,916)	(80,916)	0	(55,241)	(55,241)	0	(25,675)	(25,675)
		TOTAL ACCUMULATED AMORTIZATION	(2,669,966)	(56,263,434)	(58,933,400)	(2,619,109)	(38,097,141)	(40,716,250)	(50,857)	(18,166,293)	(18,217,150)
		TOTAL ACCUMULATED DEPR/AMORT	(554,516,625)	(902,773,764)	(1,457,290,389)	(341,690,823)	(596,936,747)	(938,627,570)	(212,825,802)	(305,837,017)	(518,662,819)
		NET ELECTRIC UTILITY PLANT before DFIT	1,146,797,154	1,660,193,475	2,806,990,629	763,294,351	1,098,293,759	1,861,588,110	383,502,803	561,899,716	945,402,519
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(3,636)	(3,636)	0	(2,390)	(2,390)	0	(1,246)	(1,246)
12		ADFIT - Electric Plant In Service (282900)	0	(535,749,284)	(535,749,284)	0	(355,308,925)	(355,308,925)	0	(180,440,359)	(180,440,359)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,739,524)	(61,739,524)	0	(42,149,573)	(42,149,573)	0	(19,589,951)	(19,589,951)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,255,515)	(11,255,515)	0	(7,398,250)	(7,398,250)	0	(3,857,265)	(3,857,265)
1		ADFIT - CDA Settlement Costs (283333)	0	400,126	400,126	0	263,003	263,003	0	137,123	137,123
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,640,027)	(2,640,027)	0	(1,750,866)	(1,750,866)	0	(889,161)	(889,161)
		TOTAL ACCUMULATED DFIT	0	(610,987,860)	(610,987,860)	0	(406,347,001)	(406,347,001)	0	(204,640,859)	(204,640,859)
		NET ELECTRIC UTILITY PLANT	1,146,797,154	1,049,205,615	2,196,002,769	763,294,351	691,946,758	1,455,241,109	383,502,803	357,258,857	740,761,660

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)	100.000%	66.320%	33.680%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended August 31, 2017	
Ending Balance 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	1,146,797,154	#####	2,196,002,769	763,294,351	691,946,758	1,455,241,109	383,502,803	357,258,857	740,761,660
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	(339,773)	0	(339,773)	339,773	0	339,773
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	(3,037,437)	0	(3,037,437)	(973,446)	0	(973,446)	(2,063,991)	0	(2,063,991)
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)	7,945,457	0	7,945,457	5,067,616	0	5,067,616	2,877,841	0	2,877,841
99 ADFIT - Kettle Falls Disallowed (190420)	70,031	0	70,031	70,031	0	70,031	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)	1,617,548	0	1,617,548	0	0	0	1,617,548	0	1,617,548
99 ADFIT - Boulder Park Disallowed (190040)	343,858	0	343,858	0	0	0	343,858	0	343,858
99 Investment in WNP3 Exchange Power (124900, 124930)	4,899,669	0	4,899,669	4,899,669	0	4,899,669	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(880,595)	0	(880,595)	(880,595)	0	(880,595)	0	0	0
99 CDA Lake Settlement - WA (182382)	494,384	0	494,384	494,384	0	494,384	0	0	0
99 CDA Lake Settlement - ID (186382)	95,506	0	95,506	0	0	0	95,506	0	95,506
99 ADFIT - CDA Lake Settlement - Direct (283382)	(206,463)	0	(206,463)	(173,036)	0	(173,036)	(33,427)	0	(33,427)
99 CDA CDR Fund - Direct (182324)	35,962	0	35,962	35,962	0	35,962	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	254,926	0	254,926	237,053	0	237,053	17,873	0	17,873
99 ADFIT - Spokane River Relicensing (283322)	(89,200)	0	(89,200)	(82,950)	0	(82,950)	(6,250)	0	(6,250)
99 Spokane River PM&Es (182323)	233,764	0	233,764	150,527	0	150,527	83,237	0	83,237
99 ADFIT - Spokane River PM&Es (283323)	(81,842)	0	(81,842)	(52,709)	0	(52,709)	(29,133)	0	(29,133)
99 Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	1,121,470	0	1,121,470	737,134	0	737,134	384,336	0	384,336
99 Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99 ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99 Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4 Customer Advances (252000)	(1,623,358)	(2,297)	(1,625,655)	(569,919)	(1,568)	(571,487)	(1,053,439)	(729)	(1,054,168)
99 Customer Deposits (235199)	(1,899,795)	0	(1,899,795)	(1,899,795)	0	(1,899,795)	0	0	0
C-WKC Working Capital	62,915,334	28,816,506	91,731,840	62,915,334	0	62,915,334	0	28,816,506	28,816,506
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	64,878,045	28,814,209	93,692,254	65,498,761	(1,568)	65,497,193	(620,716)	28,815,777	28,195,061
NET RATE BASE	1,211,675,199	#####	2,289,695,023	828,793,112	691,945,190	1,520,738,302	382,882,087	386,074,634	768,956,721

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	8,021,645	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	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		16,666,877	
	ED-WA	29,112,972	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	45,829,877	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	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		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	3,991,346	
9,4	CD-AN	969,926	754,690	215,236		754,690	754,690		515,227	515,227		239,463	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-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	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
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

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(296,843,262)	(296,843,262)			(296,843,262)	(296,843,262)		(195,115,076)	(195,115,076)		(101,728,186)	(101,728,186)	
1	Hydro (ED-AN)	(127,721,415)	(127,721,415)			(127,721,415)	(127,721,415)		(83,951,286)	(83,951,286)		(43,770,129)	(43,770,129)	
1	Other (ED-AN)	(116,164,584)	(116,164,584)			(116,164,584)	(116,164,584)		(76,354,981)	(76,354,981)		(39,809,603)	(39,809,603)	
Total Electric Production		(540,729,261)	(540,729,261)			(540,729,261)	(540,729,261)		(355,421,343)	(355,421,343)		(185,307,918)	(185,307,918)	
Electric Transmission														
1	ED-AN	(210,061,544)	(210,061,544)			(210,061,544)	(210,061,544)		(138,073,453)	(138,073,453)		(71,988,091)	(71,988,091)	
Total Electric Transmissic		(210,061,544)	(210,061,544)			(210,061,544)	(210,061,544)		(138,073,453)	(138,073,453)		(71,988,091)	(71,988,091)	
Electric Distribution														
3	ED-AN	(114,323)	(114,323)			(114,323)	(114,323)		(75,139)	(75,139)		(39,184)	(39,184)	
	ED-ID	(198,746,225)	(198,746,225)			(198,746,225)	(198,746,225)					(198,746,225)	(198,746,225)	
	ED-WA	(317,606,993)	(317,606,993)			(317,606,993)	(317,606,993)	(317,606,993)		(317,606,993)				
Total Electric Distribution		(516,467,541)	(516,467,541)			(516,353,218)	(114,323)	(516,467,541)	(317,606,993)	(75,139)	(317,682,132)	(198,746,225)	(39,184)	(198,785,409)
Gas Underground Storage														
	GD-AN	(15,049,647)	(15,049,647)											
	GD-OR	(966,227)		(966,227)			(966,227)							
Total Gas Underground S		(16,015,874)		(15,049,647)			(966,227)							
Gas Distribution														
	GD-AN	(1,714,921)	(1,714,921)											
	GD-ID	(71,544,222)	(71,544,222)											
	GD-WA	(137,270,183)	(137,270,183)											
	GD-OR	(105,324,638)		(105,324,638)			(105,324,638)							
Total Gas Distribution		(315,853,964)		(210,529,326)			(105,324,638)							
General Plant														
4	ED-AN	(47,301,367)	(47,301,367)			(47,301,367)	(47,301,367)		(32,292,643)	(32,292,643)		(15,008,724)	(15,008,724)	
	ED-ID	(9,428,920)	(9,428,920)			(9,428,920)	(9,428,920)				(9,428,920)		(9,428,920)	
	ED-WA	(18,358,000)	(18,358,000)			(18,358,000)	(18,358,000)	(18,358,000)		(18,358,000)				
7,4	CD-AA	(55,363,061)	(38,935,733)	(11,318,978)	(5,108,350)	(38,935,733)	(38,935,733)		(26,581,425)	(26,581,425)		(12,354,308)	(12,354,308)	
9,4	CD-AN	(12,039,869)	(9,368,102)	(2,671,767)		(9,368,102)	(9,368,102)		(6,395,603)	(6,395,603)		(2,972,499)	(2,972,499)	
9	CD-ID	(5,911,655)	(4,599,800)	(1,311,855)		(4,599,800)	(4,599,800)				(4,599,800)		(4,599,800)	
9	CD-WA	(3,992,753)	(3,106,721)	(886,032)		(3,106,721)	(3,106,721)	(3,106,721)		(3,106,721)				
8	GD-AA	(2,314,960)		(1,587,090)	(727,870)									
	GD-AN	(2,738,346)		(2,738,346)										
	GD-ID	(1,631,592)		(1,631,592)										
	GD-WA	(6,014,638)		(6,014,638)										
	GD-OR	(4,882,064)		(4,882,064)			(4,882,064)							
Total General Plant		(169,977,225)	(131,098,643)	(28,160,298)	(10,718,284)	(35,493,441)	(95,605,202)	(131,098,643)	(21,464,721)	(65,269,671)	(86,734,392)	(14,028,720)	(30,335,531)	(44,364,251)
Total Accumulated Depr		(1,769,105,409)	(1,398,356,989)	(253,739,271)	(117,009,149)	(551,846,659)	(846,510,330)	(1,398,356,989)	(339,071,714)	(558,839,606)	(897,911,320)	(212,774,945)	(287,670,724)	(500,445,669)

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-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(10,753,621)	(10,753,621)		(10,753,621)	(10,753,621)		(7,068,355)	(7,068,355)		(3,685,266)	(3,685,266)	
1	Misc Intangible Plt (3030)	ED-AN	(1,532,066)	(1,532,066)		(1,532,066)	(1,532,066)		(1,007,027)	(1,007,027)		(525,039)	(525,039)	
Total Production/Transmission			(12,285,687)	(12,285,687)		(12,285,687)	(12,285,687)		(8,075,382)	(8,075,382)		(4,210,305)	(4,210,305)	
Distribution														
	Franchises (302000)	ED-WA	(185,490)	(185,490)		(185,490)	(185,490)	(185,490)		(185,490)		(185,490)		
	Misc Intangible Plt (3030)	ED-WA	(34,852)	(34,852)		(34,852)	(34,852)	(34,852)		(34,852)		(34,852)		
Total Distribution			(220,342)	(220,342)		(220,342)	(220,342)	(220,342)		(220,342)		(220,342)		
General Plant - 303000														
7,4		CD-AA	(2,309,532)	(1,624,248)	(472,184)	(213,100)				(1,108,874)	(1,108,874)	(515,374)	(515,374)	
9,1		CD-AN	(93,525)	(72,771)	(20,754)		(72,771)			(47,832)	(47,832)	(24,939)	(24,939)	
		GD-ID	(81,408)		(81,408)									
		GD-WA	(183,003)		(183,003)									
		GD-OR	(85,997)			(85,997)								
Total General Plant - 303000			(2,753,465)	(1,697,019)	(757,349)	(299,097)		(1,697,019)	(1,697,019)		(1,156,706)	(1,156,706)	(540,313)	(540,313)
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(57,297,214)	(40,295,985)	(11,714,415)	(5,286,814)				(27,510,069)	(27,510,069)	(12,785,916)	(12,785,916)	
9,4		CD-AN	(46,426)	(36,124)	(10,302)		(36,124)			(24,662)	(24,662)	(11,462)	(11,462)	
9		CD-ID	(65,361)	(50,857)	(14,504)		(50,857)					(50,857)	(50,857)	
4		ED-AN	(1,867,703)	(1,867,703)			(1,867,703)			(1,275,081)	(1,275,081)	(592,622)	(592,622)	
		ED-ID	0	0			0					0	0	
		ED-WA	(2,398,767)	(2,398,767)			(2,398,767)							
8		GD-AA	(461,546)		(316,427)	(145,119)			(2,398,767)	(2,398,767)				
		GD-AN	0		0									
		GD-OR	0			0								
Total Misc IT Intangible Plant - 3031XX			(62,137,017)	(44,649,436)	(12,055,648)	(5,431,933)		(2,449,624)	(42,199,812)	(44,649,436)		(2,398,767)	(28,809,812)	(31,208,579)
Gas Underground Storage														
		GD-AN	(240,465)		(240,465)									
Total Gas Underground Storage			(240,465)		(240,465)									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-ID	0	0	0		0	0	0	0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(80,916)	(80,916)			(80,916)	(80,916)		(55,241)	(55,241)	(25,675)	(25,675)	
		ED-WA	0	0			0	0		0	0			
		GD-WA	0		0			0		0				
		GD-OR	0			0								
Total General Plant - 390200, 396200			(80,916)	(80,916)	0	0		0	(80,916)	(80,916)		0	(25,675)	(25,675)
Total Accumulated Amortization			(77,717,892)	(58,933,400)	(13,053,462)	(5,731,030)		(2,669,966)	(56,263,434)	(58,933,400)		(2,619,109)	(38,097,141)	(40,716,250)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	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	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9	CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	0	0	0
99	GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,411,871	0	0	70,617,661	70,617,661	0	0	20,529,207	20,529,207	0	9,265,003	9,265,003
9	CD-WA / ID / AN	24,986,060	5,582,730	5,600,726	8,257,948	19,441,404	1,592,185	1,597,318	2,355,153	5,544,656	0	0	0
	TOTAL ACCOUNT	139,465,615	6,635,153	8,154,952	83,439,608	98,229,713	3,845,141	1,597,318	22,884,360	28,326,819	3,644,080	9,265,003	12,909,083
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,566,316	1,031,634	0	5,534,682	6,566,316	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	574,265	0	0	0	0	0	0	393,705	393,705	0	180,560	180,560
7	CD-AA	62,875,779	0	0	44,219,278	44,219,278	0	0	12,854,953	12,854,953	0	5,801,548	5,801,548
9	CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0
	TOTAL ACCOUNT	70,641,918	1,356,240	66,212	49,849,882	51,272,334	92,577	18,884	13,276,015	13,387,476	0	5,982,108	5,982,108
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	40,056,440	19,067,448	7,909,403	13,079,589	40,056,440	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,145,561	0	0	0	0	8,083,465	2,365,911	1,696,185	12,145,561	0	0	0
99	GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587
9	CD-WA / ID / AN	6,308,000	2,084,028	820,739	2,003,425	4,908,192	594,361	234,073	571,374	1,399,808	0	0	0
	TOTAL ACCOUNT	63,535,175	21,151,476	8,730,142	15,750,602	45,632,220	8,677,826	2,599,984	2,461,633	13,739,443	4,075,925	87,587	4,163,512

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended August 31, 2017 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	48,630	0	0	0	0	0	0	0	48,630	0	0	48,630
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,401,711	103,514	118,284	3,203,129	3,424,927	29,522	33,735	913,527	976,784	0	0	0
	TOTAL ACCOUNT	4,937,751	113,975	132,647	3,577,555	3,824,177	117,682	33,735	913,527	1,064,944	48,630	0	48,630
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,378,272	808,146	259,847	3,310,279	4,378,272	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,602,756	0	0	0	0	1,897,950	320,550	384,256	2,602,756	0	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8	GD-AA	4,106,062	0	0	0	0	0	0	2,815,034	2,815,034	0	1,291,028	1,291,028
7	CD-AA	13,628,521	0	0	9,584,666	9,584,666	0	0	2,786,351	2,786,351	0	1,257,504	1,257,504
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
	TOTAL ACCOUNT	26,830,392	822,838	1,016,095	13,054,013	14,892,946	1,902,140	536,231	6,031,007	8,469,378	919,536	2,548,532	3,468,068
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,268,058	210,583	26,627	1,030,848	1,268,058	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
	TOTAL ACCOUNT	1,993,740	211,886	27,043	1,301,879	1,540,808	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,823,556	14,314,857	9,563,869	7,944,830	31,823,556	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,951,684	0	0	0	0	2,383,377	747,718	820,589	3,951,684	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9	CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
	TOTAL ACCOUNT	37,612,658	14,567,023	9,872,782	8,739,785	33,179,590	2,455,294	835,820	1,049,357	4,340,471	43,834	48,763	92,597

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended August 31, 2017 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,591,878	11,877,052	6,345,071	45,369,755	63,591,878	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99	GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	45,688,283	0	0	32,131,656	32,131,656	0	0	9,340,969	9,340,969	0	4,215,658	4,215,658
9	CD-WA/ ID / AN	14,921,238	1,491,543	2,943,311	7,175,212	11,610,066	425,386	839,427	2,046,359	3,311,172	0	0	0
	TOTAL ACCOUNT	127,592,123	13,368,595	9,288,382	84,676,623	107,333,600	1,110,752	1,331,741	12,068,063	14,510,556	1,220,111	4,527,856	5,747,967
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913
	TOTAL GENERAL PLANT	488,598,216	58,958,367	38,000,697	268,131,306	365,090,370	20,939,942	7,056,555	61,171,628	89,168,125	10,843,944	23,495,777	34,339,721

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
Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,081,478	319,716	0	16,824,672	17,144,388	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,143,863	3,408,358	0	8,735,505	12,143,863	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	
7		CD-AA	81,963,171	0	0	57,643,059	57,643,059	0	0	16,757,370	16,757,370	0	7,562,742	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	95,038,592	3,408,358	74,450	66,447,214	69,930,022	0	21,233	17,289,520	17,310,753	0	7,797,817	7,797,817
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,408,183	0	0	5,210,027	5,210,027	0	0	1,514,603	1,514,603	0	683,553	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,408,183	0	0	5,210,027	5,210,027	0	0	1,514,603	1,514,603	0	683,553	683,553
	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	225,359,457	3,728,074	74,450	159,394,482	163,197,006	1,022,594	800,838	41,298,886	43,122,318	426,123	18,614,010	19,040,133

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(86,996,424)	(61,182,845)	(17,786,419)	(8,027,160)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(715,442)	(556,678)	(158,764)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(87,711,866)</u>	<u>(61,739,523)</u>	<u>(17,945,183)</u>	<u>(8,027,160)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,222,233	3,222,233					3,222,233
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			5,198	5,198					5,198
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			70	70					70
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(2)	(2)					(2)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	77,423,717	34,880,923		112,304,640	62,915,334	28,816,506	14,508,383	6,064,417	
TOTAL		77,423,717	34,880,923	3,227,499	115,532,139	62,915,334	28,816,506	14,508,383	6,064,417	3,227,499

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						