

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended July 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	170,672,888	112,723,553	57,949,335
	Adjustments			
	Adjusted Net Operating Income (Loss)	170,672,888	112,723,553	57,949,335
E-APL	Electric Net Rate Base	2,264,083,857	1,499,612,345	764,471,512
	RATE OF RETURN	7.538%	7.517%	7.580%

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			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended July 31, 2017			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers - AMA Percent	08-01-2016 thru 07-31-2017	377,057 100.000%	247,661 65.683%	129,396 34.317%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2016 thru 07-31-2017	23,212,075 100.000%	15,283,330 65.842%	7,928,745 34.158%
	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 July 31, 2017
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended July 31, 2017
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input		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			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended July 31, 2017			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	07-01-2016 thru 07-31-2017	1,053,733,870	699,359,989	354,373,881	
		Percent		100.000%	66.370%	33.630%	
11		Book Depreciation	08-01-2016 thru 07-31-2017	104,477,689	68,063,478	36,414,211	
		Percent		100.000%	65.146%	34.854%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended July 31, 2017
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Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	07-01-2016 thru 07-31-2017	2,735,497,974 100.000%	1,809,573,823 66.152%	925,924,151 33.848%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2016 thru 07-31-2017	233,111,986 100.000%	154,874,658 66.438%	78,237,328 33.562%
14		Net Allocated Schedule M's - AMA Percent	08-01-2016 thru 07-31-2017	-277,948,918 100.000%	-180,054,936 64.780%	-97,893,982 35.220%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	368,291,098	0	368,291,098	250,130,667	0	250,130,667	118,160,431	0
99	442200	Commercial - Firm & Int.	308,225,933	0	308,225,933	218,531,718	0	218,531,718	89,694,215	0
1	442300	Industrial	109,094,688	0	109,094,688	63,680,123	0	63,680,123	45,414,565	0
99	444000	Public Street & Highway Lighting	7,551,278	0	7,551,278	4,982,035	0	4,982,035	2,569,243	0
99	448000	Interdepartmental Revenue	1,249,635	0	1,249,635	987,443	0	987,443	262,192	0
99	499XXX	Unbilled Revenue	1,853,875	0	1,853,875	1,021,022	0	1,021,022	832,853	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	796,266,507	0	796,266,507	539,333,008	0	539,333,008	256,933,499	0
1	447XXX	Sales for Resale	0	99,614,087	99,614,087	0	65,476,339	65,476,339	0	34,137,748
		TOTAL SALES OF ELECTRICITY	796,266,507	99,614,087	895,880,594	539,333,008	65,476,339	604,809,347	256,933,499	34,137,748
		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	393,287	0	393,287	227,691	0	227,691	165,596	0
1	453000	Sales of Water & Water Power	0	328,076	328,076	0	215,644	215,644	0	112,432
1	454000	Rent from Electric Property	2,651,933	83,409	2,735,342	1,691,604	54,825	1,746,429	960,329	28,584
1	456XXX	Other Electric Revenues	(1,320,351)	106,207,715	104,887,364	(262,057)	69,810,331	69,548,274	(1,058,294)	36,397,384
		TOTAL OTHER OPERATING REVENUE	(353,516)	106,619,200	106,265,684	(421,147)	70,080,800	69,659,653	67,631	36,538,400
		TOTAL ELECTRIC REVENUE	795,912,991	206,233,287	1,002,146,278	538,911,861	135,557,139	674,469,000	257,001,130	70,676,148

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	343,579	343,579	0	225,834	225,834	0	117,745
1	501XXX	Fuel	0	28,305,371	28,305,371	0	18,605,120	18,605,120	0	9,700,251
1	502000	Steam Expense	0	4,711,390	4,711,390	0	3,096,797	3,096,797	0	1,614,593
1	505000	Electric Expense	0	1,232,265	1,232,265	0	809,968	809,968	0	422,297
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,172,048	3,172,048	0	2,084,987	2,084,987	0	1,087,061
1	507000	Rent	0	41,776	41,776	0	27,459	27,459	0	14,317
MAINTENANCE										
1	510000	Supervision & Engineering	0	517,884	517,884	0	340,405	340,405	0	177,479
1	511000	Structures	0	642,766	642,766	0	422,490	422,490	0	220,276
1	512000	Boiler Plant	0	6,919,110	6,919,110	0	4,547,931	4,547,931	0	2,371,179
1	513000	Electric Plant	0	2,755,443	2,755,443	0	1,811,153	1,811,153	0	944,290
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,153,789	1,153,789	0	758,386	758,386	0	395,403
TOTAL STEAM POWER GENERATION EXP			0	49,795,421	49,795,421	0	32,730,530	32,730,530	0	17,064,891
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,578,791	2,578,791	0	1,695,039	1,695,039	0	883,752
1	536000	Water for Power	0	1,040,367	1,040,367	0	683,833	683,833	0	356,534
1	537000	Hydraulic Expense	3,854,438	3,211,953	7,066,391	2,527,869	2,111,217	4,639,086	1,326,569	1,100,736
1	538000	Electric Expense	0	7,330,954	7,330,954	0	4,818,636	4,818,636	0	2,512,318
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,022,597	1,022,597	0	672,153	672,153	0	350,444
1	540000	Rent	0	1,374,257	1,374,257	0	903,299	903,299	0	470,958
1	540100	MT Trust Funds Land Settlement Rents	4,966,422	0	4,966,422	3,319,682	0	3,319,682	1,646,740	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	848,491	848,491	0	557,713	557,713	0	290,778
1	542000	Structures	0	544,850	544,850	0	358,130	358,130	0	186,720
1	543000	Reservoirs, Dams, & Waterways	0	2,395,174	2,395,174	0	1,574,348	1,574,348	0	820,826
1	544000	Electric Plant	0	3,465,074	3,465,074	0	2,277,593	2,277,593	0	1,187,481
1	545000	Miscellaneous Hydraulic Plant	0	681,750	681,750	0	448,114	448,114	0	233,636
TOTAL HYDRO POWER GENERATION EXP			8,820,860	24,494,258	33,315,118	5,847,551	16,100,075	21,947,626	2,973,309	8,394,183
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	1,100,289	1,100,289	0	723,220	723,220	0	377,069
1	547XXX	Fuel	0	69,356,774	69,356,774	0	45,588,208	45,588,208	0	23,768,566
1	548000	Generation Expense	0	1,173,866	1,173,866	0	771,582	771,582	0	402,284
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	601,291	601,291	0	395,229	395,229	0	206,062
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)
MAINTENANCE										
1	551000	Supervision & Engineering	0	634,220	634,220	0	416,873	416,873	0	217,347
1	552000	Structures	0	240,564	240,564	0	158,123	158,123	0	82,441
1	553000	Generating & Electric Equipment	0	4,595,804	4,595,804	0	3,020,822	3,020,822	0	1,574,982
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	423,769	423,769	0	278,543	278,543	0	145,226
TOTAL OTHER POWER GENERATION EXP			0	78,092,906	78,092,906	0	51,330,468	51,330,468	0	26,762,438

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ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	0	137,865,138	137,865,138	0	90,618,755	90,618,755	0	47,246,383
1	556000	System Control & Load Dispatching	0	706,309	706,309	0	464,257	464,257	0	242,052
E-557	557XXX	Other Expense	14,039,752	75,569,170	89,608,922	6,428,220	49,671,615	56,099,835	7,611,532	25,897,555
TOTAL OTHER POWER SUPPLY EXPENSE			14,039,752	214,140,617	228,180,369	6,428,220	140,754,627	147,182,847	7,611,532	73,385,990
TOTAL PRODUCTION OPERATING EXP			22,860,612	366,523,202	389,383,814	12,275,771	240,915,700	253,191,471	10,584,841	125,607,502
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,296,115	2,296,115	0	1,509,236	1,509,236	0	786,879
1	561000	Load Dispatching	0	2,895,367	2,895,367	0	1,903,125	1,903,125	0	992,242
1	562000	Station Expense	0	359,358	359,358	0	236,206	236,206	0	123,152
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	320,515	320,515	0	210,675	210,675	0	109,840
1	565XXX	Transmission of Electricity by Others	0	17,407,390	17,407,390	0	11,441,877	11,441,877	0	5,965,513
1	566000	Miscellaneous Transmission Expense	0	2,188,848	2,188,848	0	1,438,730	1,438,730	0	750,118
1	567000	Rent	0	172,162	172,162	0	113,162	113,162	0	59,000
MAINTENANCE										
1	568000	Supervision & Engineering	5,139	900,862	906,001	5,139	592,137	597,276	0	308,725
1	569000	Structures	8,579	638,923	647,502	7,974	419,964	427,938	605	218,959
1	570000	Station Equipment	1,260	1,902,987	1,904,247	574	1,250,833	1,251,407	686	652,154
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	24,203	1,769,008	1,793,211	11,293	1,162,769	1,174,062	12,910	606,239
1	572000	Underground Lines	477	14	491	32	9	41	445	5
1	573000	Service Miscellaneous	754	70,399	71,153	754	46,273	47,027	0	24,126
TOTAL TRANSMISSION OPERATING EXP			40,412	30,921,948	30,962,360	25,766	20,324,996	20,350,762	14,646	10,596,952

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For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	29,097,259	29,097,259	0	19,125,628	19,125,628	0	9,971,631
E-DEPX		Depreciation Expense-Transmission	0	12,119,353	12,119,353	0	7,966,051	7,966,051	0	4,153,302
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,152,745	1,152,745	0	757,699	757,699	0	395,046
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	1,968,282	0	1,968,282	459,470	0	459,470	1,508,812	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	230,941	0	230,941	183,152	0	183,152	47,789	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	(1,793,290)	0	(1,793,290)	(1,120,714)	0	(1,120,714)	(672,576)	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	(558,930)	0	(558,930)	0	0	0	(558,930)	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	(2,874)	0	(2,874)	(2,874)	0	(2,874)	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	23,006,297	23,006,297	0	15,122,039	15,122,039	0	7,884,258
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,295,454	66,484,044	69,779,498	2,251,661	43,699,962	45,951,623	1,043,793	22,784,082
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	26,196,478	463,929,194	490,125,672	14,553,198	304,940,658	319,493,856	11,643,280	158,988,536

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,038,592	2,561,026	3,599,618	722,434	1,686,231	2,408,665	316,158	874,795
3	582000	Station Expense	671,032	61,639	732,671	361,008	40,584	401,592	310,024	21,055
3	583000	Overhead Line Expense	1,716,874	374,346	2,091,220	1,103,859	246,477	1,350,336	613,015	127,869
3	584000	Underground Line Expense	1,221,569	0	1,221,569	710,796	0	710,796	510,773	0
3	584100	Energy Storage Equipment	69,269	0	69,269	69,269	0	69,269	0	0
3	585000	Street Light & Signal System Operation Expense	5,841	141	5,982	(178)	93	(85)	6,019	48
3	586000	Meter Expense	1,875,827	66,550	1,942,377	1,501,610	43,818	1,545,428	374,217	22,732
3	587000	Customer Installations Expense	681,477	124,393	805,870	429,411	81,903	511,314	252,066	42,490
3	588000	Miscellaneous Distribution Expense	3,467,810	3,668,627	7,136,437	2,078,373	2,415,497	4,493,870	1,389,437	1,253,130
3	589000	Rent	65	323,908	323,973	0	213,268	213,268	65	110,640
		MAINTENANCE:								
3	590000	Supervision & Engineering	271,602	1,209,293	1,480,895	185,673	796,223	981,896	85,929	413,070
3	591000	Structures	547,044	0	547,044	333,133	0	333,133	213,911	0
3	592000	Station Equipment	847,235	204,128	1,051,363	580,483	134,402	714,885	266,752	69,726
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,048,075	125	9,048,200	5,906,106	82	5,906,188	3,141,969	43
3	594000	Underground Lines	813,942	0	813,942	577,793	0	577,793	236,149	0
3	595000	Line Transformers	491,490	14,852	506,342	438,885	9,779	448,664	52,605	5,073
3	596000	Street Light & Signal System Maintenance Exp	175,828	0	175,828	137,460	0	137,460	38,368	0
3	597000	Meters	35,514	0	35,514	26,372	0	26,372	9,142	0
3	598000	Miscellaneous Distribution Expense	232,989	165,398	398,387	120,843	108,901	229,744	112,146	56,497
		TOTAL DISTRIBUTION OPERATING EXP	23,212,075	8,774,426	31,986,501	15,283,330	5,777,258	21,060,588	7,928,745	2,997,168
E-DEPX		Depreciation Expense-Distribution	45,557,940	48,478	45,606,418	28,949,161	31,919	28,981,080	16,608,779	16,559
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	29,524	0	29,524	29,524	0	29,524	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,363,326	0	54,363,326	46,395,901	0	46,395,901	7,967,425	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	99,950,790	48,478	99,999,268	75,374,586	31,919	75,406,505	24,576,204	16,559
		TOTAL DISTRIBUTION EXPENSES	123,162,865	8,822,904	131,985,769	90,657,916	5,809,177	96,467,093	32,504,949	3,013,727

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	285,171	285,171	0	187,309	187,309	0	97,862
2	902000	Meter Reading Expenses	3,116,013	141,454	3,257,467	2,849,857	92,911	2,942,768	266,156	48,543
2	903XXX	Customer Records & Collection Expenses	1,883,838	7,528,728	9,412,566	1,269,378	4,945,094	6,214,472	614,460	2,583,634
2	904000	Uncollectible Accounts	0	3,029,603	3,029,603	0	1,989,934	1,989,934	0	1,039,669
2	905000	Misc Customer Accounts	0	261,621	261,621	0	171,841	171,841	0	89,780
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,999,851	11,246,577	16,246,428	4,119,235	7,387,089	11,506,324	880,616	3,859,488
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	25,817,720	189,946	26,007,666	19,282,013	124,762	19,406,775	6,535,707	65,184
2	909000	Advertising	37,136	877,009	914,145	37,136	576,046	613,182	0	300,963
2	910000	Misc Customer Service & Info Exp	0	252,160	252,160	0	165,626	165,626	0	86,534
TOTAL CUSTOMER SERVICE & INFO EXP			25,854,856	1,319,115	27,173,971	19,319,149	866,434	20,185,583	6,535,707	452,681
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	495,714	35,049,215	35,544,929	337,888	23,928,099	24,265,987	157,826	11,121,116
4	921000	Office Supplies & Expenses	82,200	4,121,541	4,203,741	82,200	2,813,776	2,895,976	0	1,307,765
4	922000	Admin Exp Transferred--Credit	0	(126,284)	(126,284)	0	(86,214)	(86,214)	0	(40,070)
4	923000	Outside Services Employed	134,723	7,684,546	7,819,269	113,811	5,246,240	5,360,051	20,912	2,438,306
4	924000	Property Insurance Premium	0	1,214,269	1,214,269	0	828,981	828,981	0	385,288
4	925XXX	Injuries and Damages	19,018	3,163,424	3,182,442	18,862	2,159,670	2,178,532	156	1,003,754
4	926XXX	Employee Pensions and Benefits	2,318	1,277,409	1,279,727	2,318	872,087	874,405	0	405,322
4	927000	Franchise Requirements	4,295	0	4,295	0	0	0	4,295	0
1	928000	Regulatory Commission Expenses	3,011,319	3,242,204	6,253,523	2,187,569	2,131,101	4,318,670	823,750	1,111,103
4	930000	Miscellaneous General Expenses	124,442	3,668,179	3,792,621	90,558	2,504,266	2,594,824	33,884	1,163,913
4	931000	Rents	6,398	905,067	911,465	2,198	617,889	620,087	4,200	287,178
4	935000	Maintenance of General Plant	1,101,508	10,506,356	11,607,864	610,767	7,172,689	7,783,456	490,741	3,333,667
TOTAL ADMIN & GEN OPERATING EXP			4,981,935	70,705,926	75,687,861	3,446,171	48,188,584	51,634,755	1,535,764	22,517,342

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	1,502,831	16,052,785	17,555,616	999,742	10,959,236	11,958,978	503,089	5,093,549
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	810,536	16,974,151	17,784,687	793,293	11,588,253	12,381,546	17,243	5,385,898
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	50,812	50,812	0	34,689	34,689	0	16,123
99	407229	Idaho Earnings Test Amortization	(2,756,007)	0	(2,756,007)	0	0	0	(2,756,007)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(442,640)	33,506,531	33,063,891	1,793,035	22,874,716	24,667,751	(2,235,675)	10,631,815
		TOTAL ADMIN & GENERAL EXPENSES	4,539,295	104,212,457	108,751,752	5,239,206	71,063,300	76,302,506	(699,911)	33,149,157
		TOTAL EXPENSES BEFORE FIT	184,753,345	589,530,247	774,283,592	133,888,704	390,066,658	523,955,362	50,864,641	199,463,589
		NET OPERATING INCOME (LOSS) BEFORE FIT			227,862,686			150,513,638		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(26,182,647)			(16,122,996)		
E-FIT		DEFERRED FEDERAL INCOME TAX			83,826,224			54,211,350		
E-FIT		AMORTIZED ITC - NOXON			(453,779)			(298,269)		
		ELECTRIC NET OPERATING INCOME (LOSS)			170,672,888			112,723,553		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.842%	34.158%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	118,160,431
99	442200	Commercial - Firm & Int.	89,694,215
1	442300	Industrial	45,414,565
99	444000	Public Street & Highway Lighting	2,569,243
99	448000	Interdepartmental Revenue	262,192
99	499XXX	Unbilled Revenue	832,853
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>256,933,499</u>
1	447XXX	Sales for Resale	<u>34,137,748</u>
		TOTAL SALES OF ELECTRICITY	<u>291,071,247</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	165,596
1	453000	Sales of Water & Water Power	112,432
1	454000	Rent from Electric Property	988,913
1	456XXX	Other Electric Revenues	35,339,090
		TOTAL OTHER OPERATING REVENUE	<u>36,606,031</u>
		TOTAL ELECTRIC REVENUE	<u>327,677,278</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	117,745
1	501XXX	Fuel	9,700,251
1	502000	Steam Expense	1,614,593
1	505000	Electric Expense	422,297
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,087,061
1	507000	Rent	14,317
		MAINTENANCE	
1	510000	Supervision & Engineering	177,479
1	511000	Structures	220,276
1	512000	Boiler Plant	2,371,179
1	513000	Electric Plant	944,290
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	395,403
		TOTAL STEAM POWER GENERATION EXP	<u>17,064,891</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	883,752
1	536000	Water for Power	356,534
1	537000	Hydraulic Expense	2,427,305
1	538000	Electric Expense	2,512,318
1	539000	Miscellaneous Hydraulic Power Generation Exp	350,444
1	540000	Rent	470,958
1	540100	MT Trust Funds Land Settlement Rents	1,646,740
		MAINTENANCE	
1	541000	Supervision & Engineering	290,778
1	542000	Structures	186,720
1	543000	Reservoirs, Dams, & Waterways	820,826
1	544000	Electric Plant	1,187,481
1	545000	Miscellaneous Hydraulic Plant	233,636
		TOTAL HYDRO POWER GENERATION EXP	<u>11,367,492</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	377,069
1	547XXX	Fuel	23,768,566
1	548000	Generation Expense	402,284
1	549XXX	Miscellaneous Other Power Generation Op Exp	206,062
1	550000	Rent	(11,539)
		MAINTENANCE	
1	551000	Supervision & Engineering	217,347
1	552000	Structures	82,441
1	553000	Generating & Electric Equipment	1,574,982
1	554XXX	Miscellaneous Other Power Generation Maint Exp	145,226
		TOTAL OTHER POWER GENERATION EXP	<u>26,762,438</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	47,246,383
1	56000	System Control & Load Dispatching	242,052
E-557	557XXX	Other Expense	33,509,087
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>80,997,522</u>
		TOTAL PRODUCTION OPERATING EXP	<u>136,192,343</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	786,879
1	561000	Load Dispatching	992,242
1	562000	Station Expense	123,152
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	109,840
1	565XXX	Transmission of Electricity by Others	5,965,513
1	566000	Miscellaneous Transmission Expense	750,118
1	567000	Rent	59,000
		MAINTENANCE	
1	568000	Supervision & Engineering	308,725
1	569000	Structures	219,564
1	570000	Station Equipment	652,840
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	619,149
1	572000	Underground Lines	450
1	573000	Service Miscellaneous	24,126
		TOTAL TRANSMISSION OPERATING EXP	<u>10,611,598</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	9,971,631
E-DEPX		Depreciation Expense-Transmission	4,153,302
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	395,046
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	1,508,812
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	47,789
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	(672,576)
99	407455	Amortization of Colstrip Refund	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(558,930)
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	7,884,258
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	23,827,875
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	170,631,816

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,190,953
3	582000	Station Expense	331,079
3	583000	Overhead Line Expense	740,884
3	584000	Underground Line Expense	510,773
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	6,067
3	586000	Meter Expense	396,949
3	587000	Customer Installations Expense	294,556
3	588000	Miscellaneous Distribution Expense	2,642,567
3	589000	Rent	110,705
		MAINTENANCE:	
3	590000	Supervision & Engineering	498,999
3	591000	Structures	213,911
3	592000	Station Equipment	336,478
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,142,012
3	594000	Underground Lines	236,149
3	595000	Line Transformers	57,678
3	596000	Street Light & Signal System Maintenance Exp	38,368
3	597000	Meters	9,142
3	598000	Miscellaneous Distribution Expense	168,643
		TOTAL DISTRIBUTION OPERATING EXP	10,925,913
E-DEPX		Depreciation Expense-Distribution	16,625,338
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,967,425
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	24,592,763
		TOTAL DISTRIBUTION EXPENSES	35,518,676

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	97,862
2	902000	Meter Reading Expenses	314,699
2	903XXX	Customer Records & Collection Expenses	3,198,094
2	904000	Uncollectible Accounts	1,039,669
2	905000	Misc Customer Accounts	89,780
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,740,104
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	6,600,891
2	909000	Advertising	300,963
2	910000	Misc Customer Service & Info Exp	86,534
		TOTAL CUSTOMER SERVICE & INFO EXP	6,988,388
		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	11,278,942
4	921000	Office Supplies & Expenses	1,307,765
4	922000	Admin Exp Transferred--Credit	(40,070)
4	923000	Outside Services Employed	2,459,218
4	924000	Property Insurance Premium	385,288
4	925XXX	Injuries and Damages	1,003,910
4	926XXX	Employee Pensions and Benefits	405,322
4	927000	Franchise Requirements	4,295
1	928000	Regulatory Commission Expenses	1,934,853
4	930000	Miscellaneous General Expenses	1,197,797
4	931000	Rents	291,378
4	935000	Maintenance of General Plant	3,824,408
		TOTAL ADMIN & GEN OPERATING EXP	24,053,106

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	5,596,638
E-AMTX		Amortization Expense-General Plant - 303000	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	5,403,141
E-AMTX		Amortization Expense-General Plant - 390200, 3962	16,123
99	407229	Idaho Earnings Test Amortization	(2,756,007)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	8,396,140
		TOTAL ADMIN & GENERAL EXPENSES	32,449,246
		TOTAL EXPENSES BEFORE FIT	250,328,230
		NET OPERATING INCOME (LOSS) BEFORE FIT	77,349,048
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(10,059,651)
E-FIT		DEFERRED FEDERAL INCOME TAX	29,614,874
E-FIT		AMORTIZED ITC - NOXON	(155,510)
		ELECTRIC NET OPERATING INCOME (LOSS)	57,949,335

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	60,225	906,937	967,162	58,925	596,130	655,055	1,300	310,807	312,107
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	15,317,755	15,317,755	0	10,068,360	10,068,360	0	5,249,395	5,249,395
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	23,145,737	23,145,737	0	15,213,693	15,213,693	0	7,932,044	7,932,044
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,872,223	5,872,223	0	3,859,812	3,859,812	0	2,012,411	2,012,411
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	333,690	333,690	0	219,334	219,334	0	114,356	114,356
1	456100	TRANSMISSION REVENUE OF OTHERS	0	13,008,513	13,008,513	0	8,550,496	8,550,496	0	4,458,017	4,458,017
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	2,316,496	2,316,496	0	1,522,633	1,522,633	0	793,863	793,863
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	(73,589)	0	(73,589)	0	0	0	(73,589)	0	(73,589)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(1,103,422)	0	(1,103,422)	453,644	0	453,644	(1,557,066)	0	(1,557,066)
1	456329	AMORTIZATION RES DECOUPLING DE	(4,866,171)	0	(4,866,171)	(4,866,171)	0	(4,866,171)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	2,294,530	0	2,294,530	1,774,250	0	1,774,250	520,280	0	520,280
1	456339	AMORTIZATION NON-RES DECOUPLIN	2,212,841	0	2,212,841	2,212,841	0	2,212,841	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	155,235	0	155,235	104,454	0	104,454	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,662,936	1,662,936	0	1,093,048	1,093,048	0	569,888	569,888
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(673,917)	(673,917)	0	(442,966)	(442,966)	0	(230,951)	(230,951)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	673,917	673,917	0	442,966	442,966	0	230,951	230,951
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	40,391,184	40,391,184	0	26,549,125	26,549,125	0	13,842,059	13,842,059
TOTAL ACCOUNT 456			(1,320,351)	106,207,715	104,887,364	(262,057)	69,810,331	69,548,274	(1,058,294)	36,397,384	35,339,090

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	130,265,343	130,265,343	0	85,623,410	85,623,410	0	44,641,933	44,641,933
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	38,437	38,437	0	25,265	25,265	0	13,172	13,172
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,245,508	5,245,508	0	3,447,872	3,447,872	0	1,797,636	1,797,636
1	555710	Intercompany Purchase	0	2,315,850	2,315,850	0	1,522,208	1,522,208	0	793,642	793,642
TOTAL ACCOUNT 555			0	137,865,138	137,865,138	0	90,618,755	90,618,755	0	47,246,383	47,246,383

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	801	6,301,008	6,301,809	801	4,141,653	4,142,454	0	2,159,355	2,159,355
1	557010	Other Power Supply Expense - Financial	0	23,767,845	23,767,845	0	15,622,605	15,622,605	0	8,145,240	8,145,240
1	557018	Merchandise Processing Fee	0	63,437	63,437	0	41,697	41,697	0	21,740	21,740
1	557150	Fuel - Economic Dispatch	0	(11,301,437)	(11,301,437)	0	(7,428,435)	(7,428,435)	0	(3,873,002)	(3,873,002)
1	557160	Power Supply Expense - Miscellaneous	0	593	593	0	390	390	0	203	203
99	557161	Unbilled Add-Ons	14,912	0	14,912	0	0	0	14,912	0	14,912
1	557165	Other Resource Costs-CAISO Charges	0	102,613	102,613	0	67,448	67,448	0	35,165	35,165
1	557170	Broker Fees - Power	0	455,430	455,430	0	299,354	299,354	0	156,076	156,076
1	557171	REC Broker Fees	0	42,495	42,495	0	27,932	27,932	0	14,563	14,563
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	4,122,425	0	4,122,425	4,122,425	0	4,122,425	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	3,798,692	0	3,798,692	3,798,692	0	3,798,692	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,991,196)	0	(1,991,196)	(1,991,196)	0	(1,991,196)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	7,874,910	0	7,874,910	0	0	0	7,874,910	0	7,874,910
99	557390	Idaho PCA Amortization	(599,494)	0	(599,494)	0	0	0	(599,494)	0	(599,494)
1	557395	Optional Renewable Power Expense Offset	0	428	428	0	281	281	0	147	147
1	557610	Other Expenses - Exposure	0	24,621	24,621	0	16,183	16,183	0	8,438	8,438
1	557700	Turbine Gas Bookout Expense	0	1,505,693	1,505,693	0	989,692	989,692	0	516,001	516,001
1	557711	Turbine Gas Bookout Offset	0	(1,505,693)	(1,505,693)	0	(989,692)	(989,692)	0	(516,001)	(516,001)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,111,762	56,111,762	0	36,882,261	36,882,261	0	19,229,501	19,229,501
TOTAL ACCOUNT 557			14,039,752	75,569,170	89,608,922	6,428,220	49,671,615	56,099,835	7,611,532	25,897,555	33,509,087

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	358,364	189,946	548,310	266,880	124,762	391,642	91,484	65,184	156,668
99	908600	Public Purpose Tariff Rider Expense Offset	25,073,210	0	25,073,210	18,646,308	0	18,646,308	6,426,902	0	6,426,902
99	908610	Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	209,386	0	209,386	192,065	0	192,065	17,321	0	17,321
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			25,817,720	189,946	26,007,666	19,282,013	124,762	19,406,775	6,535,707	65,184	6,600,891

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended July 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.51%	52.51%
2	Cost of Debt		5.410%	5.374%
	Total Weighted Cost		2.841%	2.822%
E-APL	Net Rate Base	2,264,083,857	1,499,612,345	764,471,512
	Interest Deduction for FIT Calculation	64,177,373	42,603,987	21,573,386
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended July 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,002,146,278	674,469,000	327,677,278
E-OPS	Less: Operating & Maintenance Expense	571,440,935	377,929,483	193,511,452
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	125,473,034	84,507,939	40,965,095
E-OTX	Less: Taxes Other than FIT	77,369,623	61,517,940	15,851,683
	Net Operating Income Before FIT	227,862,686	150,513,638	77,349,048
E-INT	Less: Interest Expense	64,177,373	42,603,987	21,573,386
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(229,698,011)	(148,335,560)	(81,362,451)
	Taxable Net Operating Income	(66,012,698)	(40,284,837)	(25,727,861)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(23,104,444)	(14,099,693)	(9,004,751)
1	Production Tax Credit	(99,049)	(65,105)	(33,944)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(26,182,647)	(16,122,996)	(10,059,651)
E-DTE	Deferred FIT	83,826,224	54,211,350	29,614,874
1	411400 Amortized Investment Tax Credit - Noxon	(453,779)	(298,269)	(155,510)
	Total Net FIT/Deferred FIT	57,189,798	37,790,085	19,399,713

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	47,900,828	75,924,365	123,825,193	30,771,718	50,756,013	81,527,731	17,129,110	25,168,352	42,297,462
12	997001 Contributions In Aid of Construction	0	4,224,952	4,224,952	0	2,794,890	2,794,890	0	1,430,062	1,430,062
2	997002 Injuries and Damages	0	12,000	12,000	0	7,882	7,882	0	4,118	4,118
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	2,358,454	2,358,454	0	1,610,117	1,610,117	0	748,337	748,337
99	997007 Idaho PCA	7,275,416	0	7,275,416	0	0	0	7,275,416	0	7,275,416
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(19,730)	(19,730)	0	(12,969)	(12,969)	0	(6,761)	(6,761)
4	997015 Airplane Lease Payments	0	616,650	616,650	0	420,987	420,987	0	195,663	195,663
12	997016 Redemption Expense Amortization	0	1,265,887	1,265,887	0	837,410	837,410	0	428,477	428,477
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	(21,339,323)	0	(21,339,323)	(12,837,393)	0	(12,837,393)	(8,501,930)	0	(8,501,930)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	903,400	903,400	0	616,751	616,751	0	286,649	286,649
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	1,493,373	0	1,493,373	382,998	0	382,998	1,110,375	0	1,110,375
12	997032 Interest Rate Swaps	0	(36,721,991)	(36,721,991)	0	(24,292,331)	(24,292,331)	0	(12,429,660)	(12,429,660)
4	997033 BPA Residential Exchange	(480,668)	0	(480,668)	(238,105)	0	(238,105)	(242,563)	0	(242,563)
99	997034 Montana Hydro Settlement	3,131,824	0	3,131,824	2,115,635	0	2,115,635	1,016,189	0	1,016,189
1	997041 Rathdrum Turbine Lease, Tax	0	(124,738)	(124,738)	0	(81,990)	(81,990)	0	(42,748)	(42,748)
99	997043 Washington Deferred Power Costs	4,356,497	0	4,356,497	4,356,497	0	4,356,497	0	0	0
1	997044 Non-Monetary Power Costs	0	38,437	38,437	0	25,265	25,265	0	13,172	13,172
1	997045 Section 199 Manufacturing Deduction	0	437,500	437,500	0	287,569	287,569	0	149,931	149,931
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	(3,233,447)	(3,233,447)	0	(2,138,990)	(2,138,990)	0	(1,094,457)	(1,094,457)
11	997049 Tax Depreciation	0	(323,410,905)	(323,410,905)	0	(210,689,268)	(210,689,268)	0	(112,721,637)	(112,721,637)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	160,535	0	160,535	159,105	0	159,105	1,430	0	1,430
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	14,193,140	14,193,140	0	9,246,263	9,246,263	0	4,946,877	4,946,877
4	997081 Deferred Compensation	0	666,197	666,197	0	454,813	454,813	0	211,384	211,384
4	997082 Meal Disallowances	0	418,974	418,974	0	286,034	286,034	0	132,940	132,940
4	997083 Paid Time Off	0	149,275	149,275	0	101,910	101,910	0	47,365	47,365
2	997084 Customer Uncollectibles	0	627,001	627,001	0	411,833	411,833	0	215,168	215,168
99	997088 Deferred O&M Colstrip & CS2	1,409,352	0	1,409,352	459,470	0	459,470	949,882	0	949,882
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	1,573,424	0	1,573,424	1,573,424	0	1,573,424	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	2,120,824	0	2,120,824	2,120,824	0	2,120,824	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(291,286)	(291,286)	0	(191,462)	(191,462)	0	(99,824)	(99,824)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(16,899,859)	(16,899,859)	0	(11,108,277)	(11,108,277)	0	(5,791,582)	(5,791,582)
1	997102 Amort Idaho Earnings Test (254229)	(2,748,905)	0	(2,748,905)	0	0	0	(2,748,905)	0	(2,748,905)
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	47,174,698	(277,948,917)	(229,698,011)	31,719,372	(180,054,932)	(148,335,560)	16,531,534	(97,893,985)	(81,362,451)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.146%	34.854%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.152%	33.848%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	84,081,671	84,081,671	0	54,468,106	54,468,106	0	29,613,565	29,613,565
99	410100	Deferred Federal Income Tax Expense - Washin	912,882	0	912,882	912,882	0	912,882	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	351,840	0	351,840	0	0	0	351,840	0	351,840
	410100	Total	1,264,722	84,081,671	85,346,393	912,882	54,468,106	55,380,988	351,840	29,613,565	29,965,405
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(592,423)	(592,423)	0	(383,772)	(383,772)	0	(208,651)	(208,651)
99	411100	Deferred Federal Income Tax Expense - Washin	(785,866)	0	(785,866)	(785,866)	0	(785,866)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(141,880)	0	(141,880)	0	0	0	(141,880)	0	(141,880)
	411100	Total	(927,746)	(592,423)	(1,520,169)	(785,866)	(383,772)	(1,169,638)	(141,880)	(208,651)	(350,531)
Total Deferred Federal Income Tax Expense			336,976	83,489,248	83,826,224	127,016	54,084,334	54,211,350	209,960	29,404,914	29,614,874

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.780%	35.220%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	1,557,464	1,557,464	0	1,023,721	1,023,721	0	533,743	533,743
1	408150	R&P Property Tax--Production	0	15,787,359	15,787,359	0	10,377,031	10,377,031	0	5,410,328	5,410,328
1	408180	R&P Property Tax--Transmission	0	5,646,380	5,646,380	0	3,711,366	3,711,366	0	1,935,014	1,935,014
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	23,006,297	23,006,297	0	15,122,039	15,122,039	0	7,884,258	7,884,258
DISTRIBUTION											
99	408110	State Excise Tax	20,985,545	0	20,985,545	20,985,545	0	20,985,545	0	0	0
99	408120	Municipal Occupation & License Tax	22,066,061	0	22,066,061	18,545,256	0	18,545,256	3,520,805	0	3,520,805
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	9,895,441	0	9,895,441	6,865,100	0	6,865,100	3,030,341	0	3,030,341
99	409100	State Income Tax--Idaho	1,416,030	0	1,416,030	0	0	0	1,416,030	0	1,416,030
TOTAL DISTRIBUTION			54,363,326	0	54,363,326	46,395,901	0	46,395,901	7,967,425	0	7,967,425
TOTAL TAXES OTHER THAN FIT			54,363,326	23,006,297	77,369,623	46,395,901	15,122,039	61,517,940	7,967,425	7,884,258	15,851,683

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,533,333	8,533,333	0	5,608,960	5,608,960	0	2,924,373	2,924,373
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	1,209,256	1,209,256	0	794,844	794,844	0	414,412	414,412
1	182381	CDA Settlement Past Storage	0	32,674,331	32,674,331	0	21,476,838	21,476,838	0	11,197,493	11,197,493
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)	292,901	16,778,411	17,071,312	292,901	11,188,932	11,481,833	0	5,589,479	5,589,479
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,109,887	49,813,041	53,922,928	4,020,735	34,007,363	38,028,098	89,152	15,805,678	15,894,830
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,674,970	4,674,970	0	3,191,602	3,191,602	0	1,483,368	1,483,368
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			5,005,492	230,645,129	235,650,621	4,916,340	154,948,701	159,865,041	89,152	75,696,428	75,785,580
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,902	3,577,902	0	2,351,755	2,351,755	0	1,226,147	1,226,147
1	311XXX	Structures & Improvements	0	133,440,519	133,440,519	0	87,710,453	87,710,453	0	45,730,066	45,730,066
1	312000	Boiler Plant	0	177,979,238	177,979,238	0	116,985,753	116,985,753	0	60,993,485	60,993,485
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	56,691,949	56,691,949	0	37,263,618	37,263,618	0	19,428,331	19,428,331
1	315000	Accessory Electric Equipment	0	27,596,629	27,596,629	0	18,139,264	18,139,264	0	9,457,365	9,457,365
1	316000	Miscellaneous Power Plant Equipment	0	17,799,706	17,799,706	0	11,699,747	11,699,747	0	6,099,959	6,099,959
TOTAL STEAM PRODUCTION PLANT			0	417,092,713	417,092,713	0	274,155,040	274,155,040	0	142,937,673	142,937,673
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	61,248,054	61,248,054	0	40,258,346	40,258,346	0	20,989,708	20,989,708
1	331XXX	Structures & Improvements	0	76,892,512	76,892,512	0	50,541,448	50,541,448	0	26,351,064	26,351,064
1	332XXX	Reservoirs, Dams, & Waterways	0	174,295,705	174,295,705	0	114,564,567	114,564,567	0	59,731,138	59,731,138
1	333000	Waterwheels, Turbines, & Generators	0	221,646,092	221,646,092	0	145,687,976	145,687,976	0	75,958,116	75,958,116
1	334000	Accessory Electric Equipment	0	59,404,021	59,404,021	0	39,046,263	39,046,263	0	20,357,758	20,357,758
1	335XXX	Miscellaneous Power Plant Equipment	0	12,355,045	12,355,045	0	8,120,971	8,120,971	0	4,234,074	4,234,074
1	336000	Roads, Railroads, & Bridges	0	2,969,620	2,969,620	0	1,951,931	1,951,931	0	1,017,689	1,017,689
TOTAL HYDRAULIC PRODUCTION PLANT			0	608,811,049	608,811,049	0	400,171,502	400,171,502	0	208,639,547	208,639,547
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	16,974,181	16,974,181	0	11,157,129	11,157,129	0	5,817,052	5,817,052
1	342000	Fuel Holders, Producers, & Accessories	0	21,355,437	21,355,437	0	14,036,929	14,036,929	0	7,318,508	7,318,508
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	218,175,520	218,175,520	0	143,406,769	143,406,769	0	74,768,751	74,768,751
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	20,584,481	20,584,481	0	13,530,179	13,530,179	0	7,054,302	7,054,302
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	1,730,492	1,730,492	0	1,137,452	1,137,452	0	593,040	593,040
TOTAL OTHER PRODUCTION PLANT			0	303,817,629	303,817,629	0	199,699,327	199,699,327	0	104,118,302	104,118,302
TOTAL PRODUCTION PLANT			0	1,329,721,391	1,329,721,391	0	874,025,869	874,025,869	0	455,695,522	455,695,522

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	24,952,252	24,952,252	0	16,401,115	16,401,115	0	8,551,137	8,551,137
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,227,324	24,227,324	0	15,924,620	15,924,620	0	8,302,704	8,302,704
1	353000	Station Equipment	0	254,608,745	254,608,745	0	167,354,328	167,354,328	0	87,254,417	87,254,417
1	354000	Towers & Fixtures	0	17,174,106	17,174,106	0	11,288,540	11,288,540	0	5,885,566	5,885,566
1	355000	Poles & Fixtures	0	211,611,728	211,611,728	0	139,092,389	139,092,389	0	72,519,339	72,519,339
1	356000	Overhead Conductors & Devices	0	135,842,443	135,842,443	0	89,289,238	89,289,238	0	46,553,205	46,553,205
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	2,343,116	2,343,116	0	1,540,130	1,540,130	0	802,986	802,986
1	359000	Roads & Trails	0	2,088,976	2,088,976	0	1,373,084	1,373,084	0	715,892	715,892
		TOTAL TRANSMISSION PLANT	0	675,835,780	675,835,780	0	444,226,858	444,226,858	0	231,608,922	231,608,922
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	6,145,493	0	6,145,493	4,693,175	0	4,693,175	1,452,318	0	1,452,318
99	360400	Land Easements	2,539,540	0	2,539,540	338,369	0	338,369	2,201,171	0	2,201,171
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,078,753	0	21,078,753	14,631,900	0	14,631,900	6,446,853	0	6,446,853
3	362000	Station Equipment	124,803,558	2,459,088	127,262,646	80,915,703	1,619,113	82,534,816	43,887,855	839,975	44,727,830
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	359,945,956	0	359,945,956	230,657,337	0	230,657,337	129,288,619	0	129,288,619
99	365000	Overhead Conductors & Devices	232,697,881	0	232,697,881	146,482,994	0	146,482,994	86,214,887	0	86,214,887
99	366000	Underground Conduit	104,129,200	0	104,129,200	66,860,646	0	66,860,646	37,268,554	0	37,268,554
99	367000	Underground Conductors & Devices	185,261,969	0	185,261,969	120,453,601	0	120,453,601	64,808,368	0	64,808,368
99	368000	Line Transformers	243,860,717	0	243,860,717	167,073,722	0	167,073,722	76,786,995	0	76,786,995
99	369XXX	Services	158,515,167	0	158,515,167	103,758,834	0	103,758,834	54,756,333	0	54,756,333
99	371XXX	Installations on Customers' Premises	274,941	0	274,941	274,941	0	274,941	0	0	0
99	370000	Meters	50,037,072	0	50,037,072	27,284,582	0	27,284,582	22,752,490	0	22,752,490
99	373XXX	Street Light & Signal Systems	56,757,422	0	56,757,422	38,014,862	0	38,014,862	18,742,560	0	18,742,560
		TOTAL DISTRIBUTION PLANT	1,549,013,364	2,459,088	1,551,472,452	1,004,038,511	1,619,113	1,005,657,624	544,974,853	839,975	545,814,828
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,413,470	7,301,258	8,714,728	710,991	4,984,569	5,695,560	702,479	2,316,689	3,019,168
4	390XXX	Structures & Improvements	14,510,752	83,439,700	97,950,452	6,594,795	56,964,283	63,559,078	7,915,957	26,475,417	34,391,374
4	391XXX	Office Furniture & Equipment	1,946,014	47,132,389	49,078,403	1,879,802	32,177,282	34,057,084	66,212	14,955,107	15,021,319
4	392XXX	Transportation Equipment	28,575,909	15,255,513	43,831,422	20,269,019	10,414,939	30,683,958	8,306,890	4,840,574	13,147,464
4	393000	Stores Equipment	245,901	3,402,136	3,648,037	113,409	2,322,638	2,436,047	132,492	1,079,498	1,211,990
4	394000	Tools, Shop & Garage Equipment	1,860,545	12,119,684	13,980,229	845,035	8,274,108	9,119,143	1,015,510	3,845,576	4,861,086
4	394100	Electric Charging Stations	0	62,095	62,095	0	42,392	42,392	0	19,703	19,703
4	395000	Laboratory Equipment	238,961	911,128	1,150,089	211,901	622,027	833,928	27,060	289,101	316,161
4	396XXX	Power Operated Equipment	24,827,384	8,751,150	33,578,534	14,894,381	5,974,410	20,868,791	9,933,003	2,776,740	12,709,743
4	397XXX	Communications Equipment	22,918,850	80,948,308	103,867,158	13,736,085	55,263,410	68,999,495	9,182,765	25,684,898	34,867,663
4	398000	Miscellaneous Equipment	7,927	411,806	419,733	3,880	281,140	285,020	4,047	130,666	134,713
		TOTAL GENERAL PLANT	96,545,713	259,735,167	356,280,880	59,259,298	177,321,198	236,580,496	37,286,415	82,413,969	119,700,384
		TOTAL PLANT IN SERVICE	1,650,564,569	2,498,396,555	4,148,961,124	1,068,214,149	1,652,141,739	2,720,355,888	582,350,420	846,254,816	1,428,605,236

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(296,010,076)	(296,010,076)	0	(194,567,423)	(194,567,423)	0	(101,442,653)	(101,442,653)
E-ADEP		Hydro Production Plant	0	(127,048,549)	(127,048,549)	0	(83,509,011)	(83,509,011)	0	(43,539,538)	(43,539,538)
E-ADEP		Other Production Plant	0	(110,647,412)	(110,647,412)	0	(72,728,544)	(72,728,544)	0	(37,918,868)	(37,918,868)
E-ADEP		Transmission Plant	0	(208,558,708)	(208,558,708)	0	(137,085,639)	(137,085,639)	0	(71,473,069)	(71,473,069)
E-ADEP		Distribution Plant	(497,656,624)	(81,958)	(497,738,582)	(306,243,672)	(53,963)	(306,297,635)	(191,412,952)	(27,995)	(191,440,947)
E-ADEP		General Plant	(34,461,962)	(88,706,932)	(123,168,894)	(21,145,615)	(60,560,223)	(81,705,838)	(13,316,347)	(28,146,709)	(41,463,056)
		TOTAL ACCUMULATED DEPRECIATION	(532,118,586)	(831,053,635)	(1,363,172,221)	(327,389,287)	(548,504,803)	(875,894,090)	(204,729,299)	(282,548,832)	(487,278,131)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,611,777)	(11,611,777)	0	(7,632,421)	(7,632,421)	0	(3,979,356)	(3,979,356)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(205,350)	0	(205,350)	(205,350)	0	(205,350)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,446,895)	(1,446,895)	0	(986,059)	(986,059)	0	(460,836)	(460,836)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,623,894)	(34,166,510)	(36,790,404)	(2,567,585)	(23,325,477)	(25,893,062)	(56,309)	(10,841,033)	(10,897,342)
E-AAAMT		General Plant - 390200, 396200	(38,208)	(198,289)	(236,497)	(35,707)	(135,372)	(171,079)	(2,501)	(62,917)	(65,418)
		TOTAL ACCUMULATED AMORTIZATION	(2,867,452)	(47,423,471)	(50,290,923)	(2,808,642)	(32,079,329)	(34,887,971)	(58,810)	(15,344,142)	(15,402,952)
		TOTAL ACCUMULATED DEPR/AMORT	(534,986,038)	(878,477,106)	(1,413,463,144)	(330,197,929)	(580,584,132)	(910,782,061)	(204,788,109)	(297,892,974)	(502,681,083)
		NET ELECTRIC UTILITY PLANT before DFIT	1,115,578,531	1,619,919,449	2,735,497,980	738,016,220	1,071,557,607	1,809,573,827	377,562,311	548,361,842	925,924,153
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	(52,261)	(52,261)	0	(34,351)	(34,351)	0	(17,910)	(17,910)
12		ADFIT - Electric Plant In Service (282900)	0	(505,235,508)	(505,235,508)	0	(334,223,393)	(334,223,393)	0	(171,012,115)	(171,012,115)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(52,273,823)	(52,273,823)	0	(35,687,339)	(35,687,339)	0	(16,586,484)	(16,586,484)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(192,012)	(192,012)	0	(131,087)	(131,087)	0	(60,925)	(60,925)
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	(11,436,016)	(11,436,016)	0	(7,516,893)	(7,516,893)	0	(3,919,123)	(3,919,123)
1		ADFIT - CDA Settlement Costs (283333)	0	393,446	393,446	0	258,612	258,612	0	134,834	134,834
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,848,621)	(2,848,621)	0	(1,884,420)	(1,884,420)	0	(964,201)	(964,201)
		TOTAL ACCUMULATED DFIT	0	(571,644,795)	(571,644,795)	0	(379,218,871)	(379,218,871)	0	(192,425,924)	(192,425,924)
		NET ELECTRIC UTILITY PLANT	1,115,578,531	1,048,274,654	2,163,853,185	738,016,220	692,338,736	1,430,354,956	377,562,311	355,935,918	733,498,229
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.730%			34.270%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.842%			34.158%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.270%			31.730%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			66.152%			33.848%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended July 31, 2017
 Average of Monthly Averages Basis

Report ID:
E-APL-12A

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	1,115,578,531	#####	2,163,853,185	738,016,220	692,338,736	1,430,354,956	377,562,311	355,935,918	733,498,229
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	(422,065)	0	(422,065)	422,065	0	422,065
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	(2,979,660)	0	(2,979,660)	(954,930)	0	(954,930)	(2,024,730)	0	(2,024,730)
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)	7,816,516	0	7,816,516	4,988,831	0	4,988,831	2,827,685	0	2,827,685
99 ADFIT - Kettle Falls Disallowed (190420)	102,716	0	102,716	102,716	0	102,716	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)	1,552,051	0	1,552,051	0	0	0	1,552,051	0	1,552,051
99 ADFIT - Boulder Park Disallowed (190040)	366,782	0	366,782	0	0	0	366,782	0	366,782
99 Investment in WNP3 Exchange Power (124900, 124930)	6,328,854	0	6,328,854	6,328,854	0	6,328,854	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(1,137,439)	0	(1,137,439)	(1,137,439)	0	(1,137,439)	0	0	0
99 CDA Lake Settlement - WA (182382)	583,120	0	583,120	583,120	0	583,120	0	0	0
99 CDA Lake Settlement - ID (186382)	113,575	0	113,575	0	0	0	113,575	0	113,575
99 ADFIT - CDA Lake Settlement - Direct (283382)	(243,844)	0	(243,844)	(204,093)	0	(204,093)	(39,751)	0	(39,751)
99 CDA CDR Fund - Direct (182324)	42,416	0	42,416	42,416	0	42,416	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	300,856	0	300,856	279,601	0	279,601	21,255	0	21,255
99 ADFIT - Spokane River Relicensing (283322)	(105,276)	0	(105,276)	(97,842)	0	(97,842)	(7,434)	0	(7,434)
99 Spokane River PM&Es (182323)	276,529	0	276,529	177,545	0	177,545	98,984	0	98,984
99 ADFIT - Spokane River PM&Es (283323)	(96,810)	0	(96,810)	(62,165)	0	(62,165)	(34,645)	0	(34,645)
99 Montana Riverbed Settlement (186360)	63,741	0	63,741	58,731	0	58,731	5,010	0	5,010
99 ADFIT - Montana Riverbed Settlement (283365)	145,333	0	145,333	89,614	0	89,614	55,719	0	55,719
99 Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99 ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99 Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4 Customer Advances (252000)	(2,224,014)	(5,689)	(2,229,703)	(670,922)	(3,884)	(674,806)	(1,553,092)	(1,805)	(1,554,897)
99 Customer Deposits (235199)	(1,830,252)	0	(1,830,252)	(1,830,252)	0	(1,830,252)	0	0	0
C-WKC Working Capital	66,126,279	32,366,062	98,492,341	66,126,279	0	66,126,279	0	32,366,062	32,366,062
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	67,870,299	32,360,373	100,230,672	69,261,273	(3,884)	69,257,389	(1,390,974)	32,364,257	30,973,283
NET RATE BASE	1,183,448,830	#####	2,264,083,857	807,277,493	692,334,852	1,499,612,345	376,171,337	388,300,175	764,471,512

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	8,004,286	8,004,286			8,004,286	8,004,286		5,261,217	5,261,217		2,743,069	2,743,069	
1	Hydro (ED-AN)	11,389,425	11,389,425			11,389,425	11,389,425		7,486,269	7,486,269		3,903,156	3,903,156	
1	Other (ED-AN)	9,703,548	9,703,548			9,703,548	9,703,548		6,378,142	6,378,142		3,325,406	3,325,406	
Total Electric Production		29,097,259	29,097,259			29,097,259	29,097,259		19,125,628	19,125,628		9,971,631	9,971,631	
Electric Transmission														
1	ED-AN	12,119,353	12,119,353			12,119,353	12,119,353		7,966,051	7,966,051		4,153,302	4,153,302	
Total Electric Transmissio		12,119,353	12,119,353			12,119,353	12,119,353		7,966,051	7,966,051		4,153,302	4,153,302	
Electric Distribution														
3	ED-AN	48,478	48,478				48,478		31,919	31,919		16,559	16,559	
	ED-ID	16,608,779	16,608,779			16,608,779	16,608,779					16,608,779	16,608,779	
	ED-WA	28,949,161	28,949,161			28,949,161	28,949,161	28,949,161		28,949,161				
Total Electric Distribution		45,606,418	45,606,418			45,557,940	48,478	45,606,418	28,949,161	31,919	28,981,080	16,608,779	16,559	16,625,338
Gas Underground Storage														
	GD-AN	744,896		744,896										
	GD-OR	132,945					132,945							
Total Gas Underground St		877,841		744,896			132,945							
Gas Distribution														
	GD-AN	98,708		98,708										
	GD-ID	5,039,507		5,039,507										
	GD-WA	10,241,610		10,241,610										
	GD-OR	6,920,646					6,920,646							
Total Gas Distribution		22,300,471		15,379,825			6,920,646							
General Plant														
4	ED-AN	2,831,478	2,831,478				2,831,478		1,933,050	1,933,050		898,428	898,428	
	ED-ID	230,267	230,267			230,267	230,267				230,267		230,267	
	ED-WA	805,374	805,374			805,374	805,374	805,374						
7,4	CD-AA	17,758,144	12,488,947	3,630,653	1,638,544		12,488,947			8,526,204	8,526,204		3,962,743	
9,4	CD-AN	941,228	732,360	208,868			732,360			499,982	499,982		232,378	
9	CD-ID	350,630	272,822	77,808		272,822	272,822				272,822		272,822	
9	CD-WA	249,801	194,368	55,433		194,368	194,368	194,368		194,368				
8	GD-AA	362,537		248,548	113,989									
	GD-AN	35,688		35,688										
	GD-ID	54,928		54,928										
	GD-WA	239,536		239,536										
	GD-OR	187,731			187,731									
Total General Plant		24,047,342	17,555,616	4,551,462	1,940,264	1,502,831	16,052,785	17,555,616	999,742	10,959,236	11,958,978	503,089	5,093,549	5,596,638
Total Depreciation Expens		134,048,684	104,378,646	20,676,183	8,993,855	47,060,771	57,317,875	104,378,646	29,948,903	38,082,834	68,031,737	17,111,868	19,235,041	36,346,909

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	65.842%	34.158%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	918,401	918,401			918,401	918,401		603,665	603,665		314,736	314,736		
1	Misc Intangible Plt (303000) ED-AN	234,344	234,344			234,344	234,344		154,034	154,034		80,310	80,310		
Total Production/Transmission		1,152,745	1,152,745			1,152,745	1,152,745		757,699	757,699		395,046	395,046		
Distribution															
	Franchises (302000) ED-WA	24,153	24,153			24,153	24,153	24,153		24,153					
	Misc Intangible Plt (303000) ED-WA	5,371	5,371			5,371	5,371	5,371		5,371					
Total Distribution		29,524	29,524			29,524	29,524	29,524		29,524					
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	1,544			1,544										
Total General Plant - 303000		650,003	428,783	164,413	56,807		428,783	428,783		292,538	292,538		136,245	136,245	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	22,999,600	16,175,159	4,702,268	2,122,173		16,175,159	16,175,159		11,042,781	11,042,781		5,132,378	5,132,378	
9,4	CD-AN	14,209	11,056	3,153			11,056	11,056		7,548	7,548		3,508	3,508	
9,4	CD-ID	18,602	14,474	4,128		14,474	14,474	14,474				14,474	14,474		
4	ED-AN	787,936	787,936				787,936	787,936		537,924	537,924		250,012	250,012	
	ED-ID	2,769	2,769			2,769	2,769	2,769				2,769	2,769		
	ED-WA	793,293	793,293			793,293	793,293	793,293		793,293	793,293				
8	GD-AA	240,094		164,604	75,490										
	GD-AN	0		0											
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX		24,856,503	17,784,687	4,874,153	2,197,663		810,536	16,974,151	17,784,687	793,293	11,588,253	12,381,546	17,243	5,385,898	5,403,141
Gas Underground Storage															
	GD-AN	227		227											
Total Gas Underground Storage		227		227											
General Plant - 390200, 396200															
7,4	CD-AA	4,441	3,123	908	410		3,123	3,123		2,132	2,132		991	991	
4	ED-AN	47,689	47,689				47,689	47,689		32,557	32,557		15,132	15,132	
	GD-OR	0			0										
Total General Plant - 390200, 396200		52,130	50,812	908	410		50,812	50,812		34,689	34,689		16,123	16,123	
Total Amortization Expense		26,741,132	19,446,551	5,039,701	2,254,880		840,060	18,606,491	19,446,551	822,817	12,673,179	13,495,996	17,243	5,933,312	5,950,555

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(296,010,076)	(296,010,076)			(296,010,076)	(296,010,076)		(194,567,423)	(194,567,423)		(101,442,653)	(101,442,653)	
1	Hydro (ED-AN)	(127,048,549)	(127,048,549)			(127,048,549)	(127,048,549)		(83,509,011)	(83,509,011)		(43,539,538)	(43,539,538)	
1	Other (ED-AN)	(110,647,412)	(110,647,412)			(110,647,412)	(110,647,412)		(72,728,544)	(72,728,544)		(37,918,868)	(37,918,868)	
Total Electric Production		(533,706,037)	(533,706,037)			(533,706,037)	(533,706,037)		(350,804,978)	(350,804,978)		(182,901,059)	(182,901,059)	
Electric Transmission														
1	ED-AN	(208,558,708)	(208,558,708)			(208,558,708)	(208,558,708)		(137,085,639)	(137,085,639)		(71,473,069)	(71,473,069)	
Total Electric Transmissic		(208,558,708)	(208,558,708)			(208,558,708)	(208,558,708)		(137,085,639)	(137,085,639)		(71,473,069)	(71,473,069)	
Electric Distribution														
3	ED-AN	(81,958)	(81,958)				(81,958)		(53,963)	(53,963)		(27,995)	(27,995)	
	ED-ID	(191,412,952)	(191,412,952)			(191,412,952)	(191,412,952)					(191,412,952)	(191,412,952)	
	ED-WA	(306,243,672)	(306,243,672)			(306,243,672)	(306,243,672)	(306,243,672)						
Total Electric Distribution		(497,738,582)	(497,738,582)			(497,656,624)	(81,958)	(497,738,582)	(306,243,672)	(53,963)	(306,297,635)	(191,412,952)	(27,995)	(191,440,947)
Gas Underground Storage														
	GD-AN	(14,692,562)		(14,692,562)										
	GD-OR	(887,153)			(887,153)									
Total Gas Underground S		(15,579,715)		(14,692,562)	(887,153)									
Gas Distribution														
	GD-AN	(1,664,447)		(1,664,447)										
	GD-ID	(68,705,790)		(68,705,790)										
	GD-WA	(132,387,981)		(132,387,981)										
	GD-OR	(102,792,325)			(102,792,325)									
Total Gas Distribution		(305,550,543)		(202,758,218)	(102,792,325)									
General Plant														
4	ED-AN	(45,372,601)	(45,372,601)			(45,372,601)	(45,372,601)		(30,975,875)	(30,975,875)		(14,396,726)	(14,396,726)	
	ED-ID	(8,890,453)	(8,890,453)			(8,890,453)	(8,890,453)				(8,890,453)		(8,890,453)	
	ED-WA	(18,365,702)	(18,365,702)			(18,365,702)	(18,365,702)	(18,365,702)						
7,4	CD-AA	(48,953,918)	(34,428,311)	(10,008,629)	(4,516,978)	(34,428,311)	(34,428,311)		(23,504,208)	(23,504,208)		(10,924,103)	(10,924,103)	
9,4	CD-AN	(11,446,002)	(8,906,020)	(2,539,982)		(8,906,020)	(8,906,020)		(6,080,140)	(6,080,140)		(2,825,880)	(2,825,880)	
9	CD-ID	(5,688,152)	(4,425,894)	(1,262,258)		(4,425,894)	(4,425,894)				(4,425,894)		(4,425,894)	
9	CD-WA	(3,572,740)	(2,779,913)	(792,827)		(2,779,913)	(2,779,913)	(2,779,913)						
8	GD-AA	(2,164,179)		(1,483,718)	(680,461)									
	GD-AN	(2,510,163)		(2,510,163)										
	GD-ID	(1,468,379)		(1,468,379)										
	GD-WA	(5,552,731)		(5,552,731)										
	GD-OR	(4,675,674)			(4,675,674)									
Total General Plant		(158,660,694)	(123,168,894)	(25,618,687)	(9,873,113)	(34,461,962)	(88,706,932)	(123,168,894)	(21,145,615)	(60,560,223)	(81,705,838)	(13,316,347)	(28,146,709)	(41,463,056)
Total Accumulated Depr		(1,719,794,279)	(1,363,172,221)	(243,069,467)	(113,552,591)	(532,118,586)	(831,053,635)	(1,363,172,221)	(327,389,287)	(548,504,803)	(875,894,090)	(204,729,299)	(282,548,832)	(487,278,131)

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	65.842%	34.158%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(10,217,887)	(10,217,887)			(10,217,887)	(10,217,887)		(6,716,217)	(6,716,217)		(3,501,670)	(3,501,670)			
1	Misc Intangible Plt (3030 ED-AN	(1,393,890)	(1,393,890)			(1,393,890)	(1,393,890)		(916,204)	(916,204)		(477,686)	(477,686)			
Total Production/Transmission		(11,611,777)	(11,611,777)			(11,611,777)	(11,611,777)		(7,632,421)	(7,632,421)		(3,979,356)	(3,979,356)			
Distribution																
	Franchises (302000) ED-WA	(171,401)	(171,401)		(171,401)		(171,401)	(171,401)		(171,401)		(171,401)				
	Misc Intangible Plt (3030 ED-WA	(33,949)	(33,949)		(33,949)		(33,949)	(33,949)		(33,949)		(33,949)				
Total Distribution		(205,350)	(205,350)		(205,350)		(205,350)	(205,350)		(205,350)		(205,350)				
General Plant - 303000																
7,4	CD-AA	(1,960,158)	(1,378,540)	(400,754)	(180,864)	(1,378,540)	(1,378,540)		(941,129)	(941,129)		(437,411)	(437,411)			
9,1	CD-AN	(87,849)	(68,355)	(19,494)		(68,355)	(68,355)		(44,930)	(44,930)		(23,425)	(23,425)			
	GD-ID	(72,692)		(72,692)												
	GD-WA	(168,500)		(168,500)												
	GD-OR	(81,562)			(81,562)											
Total General Plant - 303000		(2,370,761)	(1,446,895)	(661,440)	(262,426)		(1,446,895)	(1,446,895)		(986,059)	(986,059)		(460,836)	(460,836)		
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(46,524,575)	(32,719,802)	(9,511,950)	(4,292,823)	(32,719,802)	(32,719,802)		(22,337,809)	(22,337,809)		(10,381,993)	(10,381,993)			
9,4	CD-AN	(36,916)	(28,724)	(8,192)		(28,724)	(28,724)		(19,610)	(19,610)		(9,114)	(9,114)			
9	CD-ID	(54,510)	(42,414)	(12,096)		(42,414)	(42,414)				(42,414)		(42,414)			
4	ED-AN	(1,417,984)	(1,417,984)			(1,417,984)	(1,417,984)		(968,058)	(968,058)		(449,926)	(449,926)			
	ED-ID	(13,895)	(13,895)			(13,895)	(13,895)				(13,895)		(13,895)			
	ED-WA	(2,567,585)	(2,567,585)			(2,567,585)	(2,567,585)	(2,567,585)		(2,567,585)						
8	GD-AA	(731,567)		(501,548)	(230,019)											
	GD-AN	0		0												
	GD-OR	0			0											
Total Misc IT Intangible Plant - 3031XX		(51,347,032)	(36,790,404)	(10,033,786)	(4,522,842)		(2,623,894)	(34,166,510)	(36,790,404)		(2,567,585)	(23,325,477)	(25,893,062)	(56,309)	(10,841,033)	(10,897,342)
Gas Underground Storage																
	GD-AN	(240,333)		(240,333)												
Total Gas Underground Storage		(240,333)		(240,333)												
General Plant - 390200, 396200																
7,4	CD-AA	(140,274)	(98,652)	(28,679)	(12,943)		(98,652)	(98,652)		(67,350)	(67,350)		(31,302)	(31,302)		
9	CD-ID	(3,214)	(2,501)	(713)		(2,501)	(2,501)				(2,501)		(2,501)			
9	CD-WA	(4,403)	(3,426)	(977)		(3,426)	(3,426)	(3,426)			(3,426)		(3,426)			
4	ED-AN	(99,637)	(99,637)			(99,637)	(99,637)		(68,022)	(68,022)		(31,615)	(31,615)			
	ED-WA	(32,281)	(32,281)			(32,281)	(32,281)	(32,281)			(32,281)		(32,281)			
	GD-WA	(233)		(233)												
	GD-OR	0			0											
Total General Plant - 390200, 396200		(280,042)	(236,497)	(30,602)	(12,943)		(38,208)	(198,289)	(236,497)		(35,707)	(135,372)	(171,079)	(2,501)	(62,917)	(65,418)
Total Accumulated Amortization		(66,055,295)	(50,290,923)	(10,966,161)	(4,798,211)		(2,867,452)	(47,423,471)	(50,290,923)		(2,808,642)	(32,079,329)	(34,887,971)	(58,810)	(15,344,142)	(15,402,952)

Allocation Ratios:

Service -

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,599,995	0	0	0	0	1,599,995	0	0	0	1,599,995	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	10,013,640	0	0	7,042,392	7,042,392	0	0	2,047,289	2,047,289	0	923,959	923,959
9	CD-WA / ID / AN	1,636,922	697,380	340,200	236,092	1,273,672	198,892	97,025	67,333	363,250	0	0	0
	TOTAL ACCOUNT	14,497,765	710,991	702,479	7,301,258	8,714,728	1,798,887	97,025	2,114,622	4,010,534	848,544	923,959	1,772,503
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,988,199	1,052,423	2,344,952	4,590,824	7,988,199	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,244,022	0	0	0	0	2,244,022	0	0	0	2,244,022	0	0
99	GD-OR / AS	3,626,218	0	0	0	0	0	0	0	0	3,626,218	0	3,626,218
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,422,069	0	0	70,624,833	70,624,833	0	0	20,531,292	20,531,292	0	9,265,944	9,265,944
9	CD-WA / ID / AN	24,852,420	5,542,371	5,571,005	8,224,043	19,337,419	1,580,675	1,588,842	2,345,484	5,515,001	0	0	0
	TOTAL ACCOUNT	139,132,928	6,594,794	7,915,957	83,439,700	97,950,451	3,824,697	1,588,842	22,876,776	28,290,315	3,626,218	9,265,944	12,892,162
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	7,487,032	1,751,482	0	5,735,550	7,487,032	0	0	0	0	0	0	0
99	GD-WA / ID / AN	5,264	0	0	0	0	0	0	5,264	5,264	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	612,407	0	0	0	0	0	0	419,854	419,854	0	192,553	192,553
7	CD-AA	58,732,404	0	0	41,305,325	41,305,325	0	0	12,007,840	12,007,840	0	5,419,239	5,419,239
9	CD-WA / ID / AN	367,627	128,320	66,212	91,514	286,046	36,597	18,884	26,100	81,581	0	0	0
	TOTAL ACCOUNT	67,204,734	1,879,802	66,212	47,132,389	49,078,403	36,597	18,884	12,459,058	12,514,539	0	5,611,792	5,611,792
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,545,266	18,250,968	7,480,617	12,813,681	38,545,266	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,648,282	0	0	0	0	7,669,149	2,324,312	1,654,821	11,648,282	0	0	0
99	GD-OR / AS	4,078,098	0	0	0	0	0	0	0	0	4,078,098	0	4,078,098
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	728,005	0	0	511,991	511,991	0	0	148,841	148,841	0	67,173	67,173
9	CD-WA / ID / AN	6,135,749	2,018,051	826,274	1,929,840	4,774,165	575,545	235,652	550,387	1,361,584	0	0	0
	TOTAL ACCOUNT	61,135,400	20,269,019	8,306,891	15,255,512	43,831,422	8,244,694	2,559,964	2,354,049	13,158,707	4,078,098	67,173	4,145,271

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,826	10,589	14,538	374,699	399,826	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	0	0	
99	GD-OR / AS	52,487	0	0	0	0	0	0	0	52,487	0	52,487	
8	GD-AA	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	
9	CD-WA / ID / AN	4,174,595	102,820	117,954	3,027,437	3,248,211	29,324	33,640	863,420	926,384	0	0	
	TOTAL ACCOUNT	4,715,068	113,409	132,492	3,402,136	3,648,037	117,484	33,640	863,420	1,014,544	52,487	0	52,487
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,907,374	829,626	259,227	2,818,521	3,907,374	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,589,921	0	0	0	0	1,894,243	328,521	367,157	2,589,921	0	0	
99	GD-OR / AS	933,992	0	0	0	0	0	0	0	0	933,992	933,992	
8	GD-AA	3,318,733	0	0	0	0	0	0	2,275,257	2,275,257	0	1,043,476	
7	CD-AA	12,993,052	0	0	9,137,754	9,137,754	0	0	2,656,429	2,656,429	0	1,198,869	
9	CD-WA / ID / AN	1,201,790	15,409	756,282	163,409	935,100	4,395	215,691	46,604	266,690	0	0	
	TOTAL ACCOUNT	24,944,862	845,035	1,015,509	12,119,684	13,980,228	1,898,638	544,212	5,345,447	7,788,297	933,992	2,242,345	3,176,337
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	62,095	0	0	62,095	62,095	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	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	
	TOTAL ACCOUNT	62,095	0	0	62,095	62,095	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	877,309	210,596	26,644	640,069	877,309	0	0	0	0	0	0	
99	GD-WA / ID / AN	139,426	0	0	0	0	14,972	4,883	119,571	139,426	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8	GD-AA	171,262	0	0	0	0	0	0	117,414	117,414	0	53,848	
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9	CD-WA / ID / AN	29,111	1,305	417	20,929	22,651	372	119	5,969	6,460	0	0	
	TOTAL ACCOUNT	1,613,688	211,901	27,061	911,129	1,150,091	15,344	5,002	315,669	336,015	40,917	86,665	127,582
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,158,165	14,642,215	9,624,090	7,891,860	32,158,165	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,171,830	0	0	0	0	2,528,386	813,362	830,082	4,171,830	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8	GD-AA	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	
9	CD-WA / ID / AN	1,347,789	252,166	308,913	487,622	1,048,701	71,917	88,102	139,069	299,088	0	0	
	TOTAL ACCOUNT	38,250,096	14,894,381	9,933,003	8,751,150	33,578,534	2,600,303	901,464	1,077,198	4,578,965	43,834	48,763	92,597

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,625,518	12,338,120	6,191,228	45,096,170	63,625,518	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,183,227	0	0	0	0	687,841	495,386	0	1,183,227	0	0	0
99	GD-OR / AS	1,224,166	0	0	0	0	0	0	0	0	1,224,166	0	1,224,166
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	41,696,338	0	0	29,324,201	29,324,201	0	0	8,524,816	8,524,816	0	3,847,321	3,847,321
9	CD-WA/ ID / AN	14,031,074	1,397,965	2,991,537	6,527,937	10,917,439	398,697	853,181	1,861,757	3,113,635	0	0	0
	TOTAL ACCOUNT	122,753,256	13,736,085	9,182,765	80,948,308	103,867,158	1,086,538	1,348,567	11,067,308	13,502,413	1,224,166	4,159,519	5,383,685
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	137,684	0	3,138	134,546	137,684	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	388,716	0	0	273,376	273,376	0	0	79,473	79,473	0	35,867	35,867
9	CD-WA/ ID / AN	11,146	3,880	909	3,884	8,673	1,106	259	1,108	2,473	0	0	0
	TOTAL ACCOUNT	539,913	3,880	4,047	411,806	419,733	1,106	259	80,581	81,946	2,367	35,867	38,234
	TOTAL GENERAL PLANT	474,849,805	59,259,297	37,286,416	259,735,167	356,280,880	19,624,288	7,097,859	58,554,128	85,276,275	10,850,623	22,442,027	33,292,650

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 July 31, 2017 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,602,114	292,901	0	10,309,213	10,602,114	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	450,380	0	0	0	0	0	0	0	0	450,380	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	22,032,659	292,901	0	16,778,411	17,071,312	1,022,594	779,605	1,879,823	3,682,022	450,380	828,945	1,279,325
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,830,174	4,020,735	14,702	3,794,737	7,830,174	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,131,767	0	0	0	0	0	0	775,917	775,917	0	355,850	
7		CD-AA	65,353,741	0	0	45,961,979	45,961,979	0	0	13,361,572	13,361,572	0	6,030,190	
9		CD-WA / ID / AN	168,071	0	74,450	56,324	130,774	0	21,233	16,064	37,297	0	0	
		TOTAL ACCOUNT	74,483,753	4,020,735	89,152	49,813,040	53,922,927	0	21,233	14,153,553	14,174,786	0	6,386,040	6,386,040
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,647,381	0	0	4,674,970	4,674,970	0	0	1,359,057	1,359,057	0	613,354	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,647,381	0	0	4,674,970	4,674,970	0	0	1,359,057	1,359,057	0	613,354	613,354
	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		203,994,997	4,313,636	89,152	142,178,990	146,581,778	1,022,594	800,838	38,007,373	39,830,805	450,380	17,132,034	17,582,414

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended July 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(73,571,915)	(51,741,656)	(15,041,778)	(6,788,481)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(683,941)	(532,168)	(151,773)	0
7	283750	CD-AA	(273,024)	(192,012)	(55,820)	(25,192)
		Total	(74,528,880)	(52,465,836)	(15,249,371)	(6,813,673)

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 July 31, 2017
Average of Monthly Averages Basis

Report ID: C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,121,152	3,121,152					3,121,152
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,811)	(1,811)					(1,811)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			3	3					3
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,334,065	39,068,375		120,402,440	66,126,279	32,366,062	15,207,786	6,702,313	
TOTAL		81,334,065	39,068,375	3,119,344	123,521,784	66,126,279	32,366,062	15,207,786	6,702,313	3,119,344

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						