

Exhibit 2

Workpapers Supporting Charge for Service

SPOKANE TRIBE OF INDIANS - DISTRIBUTION SERVICES CHARGE

Joint Use Substations, Poles, Towers & Fixtures and Overhead Conductor

	UE-170485 test year		UE-170485 test year		UE-170485 test year	
	Substation Cost		Distribution Line Miles		Customer Cost	
Little Falls Substation	248,429 (1)	Spokane Tribe	10.37 (5)	WA Total	45,574,790 (8)	
WA Jurisdiction Total	97,958,000 (2)	WA Distribution	8,395.15 (6)	WA Total No of Cust	245,916 (9)	
	0.2536%		0.1235%			
Total Facilities Costs	Acct 361/362 13,121,403 (3)	Acct 364/365	53,844,499 (7)	Annual Cost per Cust	185.33	
Little Falls Substation	33,276.88		66,510.72			
Spokane Tribe Share*	24.52% (4)	24.53%	16,315.08	3 meters	555.98	\$ 25,030.63 Annual Total Revenue Requirement
						\$ 2,085.89 Monthly Revenue Requirement

* Demand ratio based upon average of monthly peak demands

Spokane Tribe 2018 Annual kWh	2,967,053 (10)	0.008436194	Average Cost per kWh
Spokane Tribe 2018 Sum of Monthly Peaks	11,089 (11)	2.26	Average Cost per kW
Spokane Tribe 2018 Customer Months	36	695.30	Average Cost per Meter per Month
		2,085.89	
		1,665.87	Present Distribution Rate per Month
		420.02	Monthly Increase
		25.2%	Percent Increase

Loss Calculations

Note: Feeder distances are taken from the GIS mapping system.						
Feeder	Distribution Section	Dist Line Distance (miles)	Dist Line Loss Factors	Sub Xfmr Loss Factors	Service Xfmr Loss Factors	Total Loss Factors
LF34F1	Arm Pumps	4.090	4.090	1.250	1.250	6.590
LF34F1	Arm Relift Pumps	6.130	6.130	1.250	1.250	8.630
LF34F1	Little Falls Pump	0.150	0.150	1.250	1.250	2.650
		10.370	(5)			

Note: Distribution line loss factors are calculated by multiplying the line distance in miles by a factor of 1.00%. All transformers, whether substation or service, add 1.25% losses.

These pumps are metered on the 480 volt side and the customer owns the service transformers for the Arm Pumps and Arm Relift Pumps. Avista owns the service transformer for the Little Falls Pumps.

Hourly Aggregate Customer Load - Adjusted for MLAF

Source: Nucleus

SPOKANE TRIBE OF INDIANS		
Average of Monthly Peaks (12CP) 2016:	920 kW	3062.956
Average of Monthly Peaks (12CP) 2017:	780 kW	2938.873
Average of Monthly Peaks (12CP) 2018:	924 kW	2967.053
Three-Year Average:	875 kW	

LITTLE FALLS SUBSTATION 115/34kV TRANSFORMER	
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Average of Monthly Peaks (12CP) 2016:	3542 kW
Average of Monthly Peaks (12CP) 2017:	3642 kW
Average of Monthly Peaks (12CP) 2018:	3517 kW
Three-Year Average:	3567 kW (4)

TRIBE DEMAND RATIO	TRIBE ENERGY RATIO
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25.96%	16.00%
21.42%	14.57%
26.28%	15.51%
24.52%	15.35%

Spokane Tribe: 5000368			Peak	2.248	
Year	Month	Day	Hour	Peak MW	Total MWh
2016	JAN	1-Jan-16	3	0.003	1.246
2016	FEB	1-Feb-16	1	0.003	1.109
2016	MAR	1-Mar-16	4	0.003	1.183
2016	APR	19-Apr-16	19	1.295	263.585
2016	MAY	20-May-16	18	1.780	627.850
2016	JUN	5-Jun-16	10	1.854	655.901
2016	JUL	3-Jul-16	7	1.769	598.991
2016	AUG	3-Aug-16	18	1.728	517.219
2016	SEP	1-Sep-16	15	1.760	365.474
2016	OCT	2-Oct-16	19	0.833	27.494
2016	NOV	1-Nov-16	2	0.003	1.445
2016	DEC	1-Dec-16	1	0.003	1.459
2017	JAN	1-Jan-17	3	0.003	1.440
2017	FEB	1-Feb-17	3	0.003	1.302
2017	MAR	1-Mar-17	1	0.003	1.446
2017	APR	1-Apr-17	1	0.003	1.308
2017	MAY	29-May-17	18	1.654	309.130
2017	JUN	23-Jun-17	17	2.248	800.671
2017	JUL	8-Jul-17	17	2.124	947.290
2017	AUG	6-Aug-17	20	1.543	618.656
2017	SEP	1-Sep-17	3	1.132	204.659
2017	OCT	6-Oct-17	17	0.642	50.210
2017	NOV	1-Nov-17	2	0.003	1.352
2017	DEC	1-Dec-17	2	0.003	1.409
2018	JAN	1-Jan-18	2	0.003	1.419
2018	FEB	1-Feb-18	2	0.003	1.272
2018	MAR	1-Mar-18	1	0.003	1.415
2018	APR	23-Apr-18	14	1.040	33.729
2018	MAY	26-May-18	5	1.863	495.481
2018	JUN	6-Jun-18	21	2.195	755.721
2018	JUL	9-Jul-18	14	2.246	751.969
2018	AUG	15-Aug-18	21	1.500	597.501
2018	SEP	6-Sep-18	2	1.229	241.188
2018	OCT	15-Oct-18	10	1.001	84.560
2018	NOV	1-Nov-18	4	0.003	1.379
2018	DEC	1-Dec-18	2	0.003	1.419

Non-Coincident

Peak MW	Total MWh
3.0	1531.712
2.9	987.888
2.8	1128.245
3.9	1586.916
4.1	2012.029
4.6	2340.498
3.6	1302.402
4.1	2366.847
4.2	1549.040
2.5	900.750
2.9	1345.422
3.9	2091.574
3.7	1346.371
3.3	1447.484
2.7	1598.790
2.6	1054.299
3.8	1585.707
5.2	3592.437
5.2	1372.070
4.8	1860.273
3.6	1580.942
2.9	1555.238
2.8	964.290
3.1	2214.317
2.8	1127.194
3.8	1704.362
3.8	881.728
2.9	1424.722
3.9	1738.264
5.0	2854.669
3.7	2083.237
4.3	2187.381
2.5	792.062
3.5	1248.538
2.8	1278.408
3.2	1804.860

(11) 11,089 2,967,053 (10)

1751 Sumcost				AVISTA UTILITIES				Electric Utility				Washington Jurisdiction					
1752 Scenario: Allowed Rates Case UE-170485				Distribution Cost Analysis at Allowed Return by Rate Schedule													
1753 Load Factor Peak Credit Method				For the Twelve Months Ended December 31, 2016				Segregate substations cost									
1754	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1755						Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping	Street & Area Lights						
1756				System Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
1757	Description	Notes	Source	Total													
1758	Distribution Substation Costs																
1759	1760 Operating and Maintenance Expenses				1825 + 1838 + 1841	2,227,664	1,103,154	282,797	610,870	147,872	68,967	14,034	0	0	0	0	0
1761	1762 Direct Admin and General Expenses				1249 * (1821 / 1830)	222,538	110,223	28,256	61,036	14,731	6,891	1,402	0	0	0	0	0
1762	1763 Allocated Common Expenses				1852 + 1853 + 1854	1,852,841	905,587	234,679	517,578	125,016	58,023	12,053	0	0	0	0	0
1763	1764 Depreciation and Amortization Expense				1826 + 1857 * (1821 / 1830)	1,948,946	966,169	247,681	535,015	127,388	60,403	12,291	0	0	0	0	0
1764	1765 Taxes Other Than Income				1262 * (1821 / 1830)	707,297	350,323	89,807	193,991	46,819	21,901	4,457	0	0	0	0	0
1765	1766 Income Taxes				{1768 + 1769} * 1318	663,170	84,862	212,773	307,360	42,009	14,584	1,582	0	0	0	0	0
1766	1767 Uncollectibles, Commission Fees & Excise Tax				{sum(1761-1766)+sum(1768-1770)}*1314	637,210	241,002	119,857	213,453	41,671	17,972	3,254	0	0	0	0	0
1767	1768 Direct Return on Rate Base				Sumcost Lines {1823 + 1832} * 1304	4,400,835	1,169,167	1,095,621	1,724,728	282,953	111,473	16,894	0	0	0	0	0
1768	1769 Allocated Common Return on Rate Base				1855 * 1304	825,453	212,790	203,021	331,388	53,768	21,163	3,324	0	0	0	0	0
1769	1770 Operating Revenue Other Than Rates				1270 * (1821 / 1830)	(364,581)	(180,576)	(46,291)	(99,994)	(24,133)	(11,289)	(2,297)	0	0	0	0	0
1770	1771 Net Distribution Substation Cost				(3)	13,121,403	4,962,698	2,468,101	4,395,424	858,093	370,087	67,000	0	0	0	0	0
1771	1772 Poles, Towers, Fixtures and Overhead Conductor																
1772	1774 Operating and Maintenance Expenses				1868 + 1861 + 1884	9,881,442	4,868,289	1,248,004	2,693,672	401,437	304,354	365,486	0	0	0	0	0
1773	1775 Direct Admin and General Expenses				1249 * (1864 / 1873)	867,381	427,333	109,548	236,465	35,238	26,716	32,082	0	0	0	0	0
1774	1776 Allocated Common Expenses				1895+1896+1897	6,644,169	3,245,205	837,355	1,832,799	271,655	206,097	251,047	0	0	0	0	0
1775	1777 Depreciation and Amortization Expense				1869 + 1857 * (1864 / 1873)	9,475,709	4,678,740	1,199,412	2,589,033	386,152	292,504	329,868	0	0	0	0	0
1776	1778 Taxes Other Than Income				1262 * (1864 / 1873)	2,756,811	1,358,198	348,179	751,560	111,996	84,911	101,967	0	0	0	0	0
1777	1779 Income Taxes				{1781 + 1782} * 1318	2,575,606	334,530	837,758	1,206,470	102,102	67,332	37,416	0	0	0	0	0
1778	1780 Uncollectibles, Commission Fees & Excise Tax				{sum(1774-1779)+sum(1781-1783)} * 1314	2,614,830	1,003,471	485,604	867,376	105,618	73,987	78,774	0	0	0	0	0
1779	1781 Direct Return on Rate Base				{1866+1875} * 1304	17,808,656	4,757,090	4,457,847	7,812,452	711,994	463,659	415,714	0	0	0	0	0
1780	1782 Allocated Common Return on Rate Base				1898 * 1304	2,640,922	690,668	655,317	1,058,351	106,411	67,849	62,325	0	0	0	0	0
1781	1783 Operating Revenue Other Than Rates				1270 * (1854 / 1873)	(1,421,017)	(700,082)	(179,471)	(387,397)	(57,729)	(43,768)	(62,559)	0	0	0	0	0
1782	1784 Net Distribution Poles, Towers, Fixtures and Overhead Conductors Cost				(7)	53,844,499	20,663,431	9,999,561	17,860,982	2,174,875	1,623,541	1,622,120	0	0	0	0	0
1783	1785 Other Distribution Facilities Cost																
1784	1787 Operating and Maintenance Expenses				290-1761-1774	10,254,865	6,119,806	1,653,857	1,574,955	263,419	284,630	359,198	0	0	0	0	0
1785	1788 Direct Admin and General Expenses				1249-1762-1775	1,220,424	683,664	156,871	233,392	19,677	31,686	95,133	0	0	0	0	0
1786	1789 Allocated Common Expenses				1858-1763-1776-1802	12,676,641	7,141,675	1,752,639	2,418,347	293,307	343,941	726,732	0	0	0	0	0
1787	1790 Depreciation and Amortization Expense				294 - 1764 - 1777	17,792,345	9,673,322	2,269,284	3,555,017	390,771	469,416	1,434,535	0	0	0	0	0
1788	1791 Taxes Other Than Income				295 - 1765 - 1778	3,878,892	2,172,901	498,587	741,793	62,539	100,709	302,364	0	0	0	0	0
1789	1792 Income Taxes				296 + 1860 - 1766 - 1779 - 1804	2,738,578	460,012	1,044,063	1,032,697	45,422	59,395	96,989	0	0	0	0	0
1790	1793 Uncollectibles, Commission Fees & Excise Tax				297 + 1861 - 1767 - 1780 - 1806	3,548,231	1,665,047	688,580	820,855	71,814	90,754	209,181	0	0	0	0	0
1791	1794 Direct Return on Rate Base				298 - 1768 - 1781	19,835,891	6,437,686	5,504,724	6,031,580	321,662	469,624	1,070,615	0	0	0	0	0
1792	1795 Allocated Common Return on Rate Base				{sum(1684-1689) + 1769 - 1782 - 1806}	3,079,413	1,053,516	867,818	876,750	42,418	70,560	168,561	0	0	0	0	0
1793	1796 Operating Revenue Other Than Rates				300-1770-1783-1807	(1,999,402)	(1,120,037)	(257,000)	(382,362)	(32,236)	(51,911)	(155,898)	0	0	0	0	0
1794	1797 Net Other Distribution Facilities Cost					73,023,877	34,286,592	14,179,224	16,903,023	1,478,792	1,868,794	4,307,452	0	0	0	0	0
1795	1798 Other Distribution Costs																
1796	1800 Customer Service, Information, and Sales Expenses				291	11,207,000	9,495,800	1,415,624	86,106	85,845	110,075	13,550	0	0	0	0	0
1797	1801 Direct Admin and General Expenses				1250	781,326	666,781	99,403	6,046	67	7,729	1,299	0	0	0	0	0
1798	1802 Allocated Common Expenses				1859	8,282,732	7,016,590	1,046,028	63,625	65,299	81,336	9,906	0	0	0	0	0
1799	1803 Demand Side Management Expenses				293	0	0	0	0	0	0	0	0	0	0	0	0
1800	1804 Income Taxes				sum (1590-1593)	106,964	41,423	60,230	2,436	1,480	83	0	0	0	0	0	0
1801	1805 Uncollectibles, Commission Fees & Excise Tax				{sum(1800-1804)+1806+1807}*1314	1,095,416	913,393	152,557	8,907	8,397	10,840	1,322	0	0	0	0	0
1802	1806 Allocated Common Return on Rate Base				sum (1696-1699)	1,083,323	674,566	367,608	16,295	11,864	11,925	1,064	0	0	0	0	0
1803	1807 Operating Revenue Other Than Rates				1271	0	0	0	0	0	0	0	0	0	0	0	0
1804	1808 Net Other Distribution Costs					22,556,780	18,808,554	3,141,447	183,415	172,901	223,218	27,226	0	0	0	0	0
1805	1809 Total Distribution Cost																
1806						162,546,539	78,721,275	29,788,323	39,342,843	4,684,661	3,965,639	6,023,788	0	0	0	0	0
1807	1812 Annual Consumption (mWh's)				445	5,856,614	2,361,686	623,244	1,409,459	1,107,408	133,495	23,121	0	0	0	0	0
1808	1814 Average Substation Cost per kWh																
1809						0.00232	0.00210	0.00396	0.00312	0.00077	0.00277	0.00290					
1810	1815 Average Poles, Towers, Fixtures and Overhead Conductor Cost per kWh					0.00952	0.00875	0.01604	0.01267	0.00196	0.01141	0.07016					
1811	1816 Average Other Distribution Facilities Cost per kWh					0.01280	0.01452	0.02275	0.01199	0.01034	0.01630						
1812	1817 Average Other Distribution Costs per kWh					0.00399	0.00796	0.00504	0.00013	0.00167	0.00118						
1813	1818 Average Total Distribution Cost per kWh					0.02873	0.03333	0.04780	0.02791	0.00423	0.02968	0.26053					
1814	1819																

1751	Sumcost			AVISTA UTILITIES								Washington Jurisdiction							
1752	Scenario: Allowed Rates Case UE-170485			Distribution Cost Analysis at Allowed Return by Rate Schedule															
1753	Load Factor Peak Credit Method			For the Twelve Months Ended December 31, 2016														06/01/18	
1754												Segregate substations cost							
1755		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)		
1756							Residential	General	Large Gen	Extra Large	Pumping	Street &							
1757							Service	Service	Service	Gen Service	Service	Area Lights							
1758	Description			Notes	Source	System	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
1759						Total													
1820	Substation Data																		
1821	Account 361 - 362 Plant in Service	Sumcost Lines			711+718 (2)	97,958,000	48,518,422	12,437,872	26,867,016	6,484,203	3,033,265	617,232	0	0	0	0	0		
1822	Accumulated Depreciation Accts 361 - 362	SubAccDep				(27,667,000)	(13,698,423)	(3,511,640)	(7,585,485)	(1,840,793)	(856,392)	(174,266)	0	0	0	0	0		
1823	Net Substation Plant					70,291,000	34,819,998	8,926,232	19,281,531	4,643,410	2,176,862	442,966	0	0	0	0	0		
1824																			
1825	Operating and Maintenance Expenses Accts 582/591/592	SubO_M				1,397,000	690,462	177,003	382,343	95,243	43,166	8,784	0	0	0	0	0		
1826	Depreciation Expense Accts 361 - 362	SubDepr				1,958,000	970,653	248,830	537,498	127,987	60,683	12,348	0	0	0	0	0		
1827	Substation Operating Expenses Acct 582	Database Line			272	412,000	205,140	52,588	113,596	25,241	12,825	2,610	0	0	0	0	0		
1828	Labor O&M Accts 582/591/592	Pro Forma				total amounts allocated by sumcost line 1821	643,456	318,703	81,701	176,481	42,593	19,925	4,054	0	0	0	0		
1829																			
1830	Total Distribution Plant	Sumcost Line			676	1,016,978,000	537,562,365	129,711,605	233,690,762	30,656,649	28,740,900	56,615,519	0	0	0	0	0		
1831	Distribution Related Rate Base Allocated by Distribution Plant	Misc Query Line 979				(139,116,000)	(73,535,048)	(17,743,734)	(31,967,382)	(4,193,631)	(3,931,569)	(7,744,636)	0	0	0	0	0		
1832	Substation Subset	Sumcost Lines			1831 * (1821/1830)	(13,400,020)	(6,637,006)	(1,701,420)	(3,675,234)	(886,997)	(414,930)	(84,433)	0	0	0	0	0		
1833																			
1834	Distribution Related Net Expense Allocated by Distribution Plant	Misc Query Line 979				5,802,343	3,067,049	740,068	1,333,317	174,911	163,980	323,018	0	0	0	0	0		
1835	Substation Subset	Sumcost Lines			1834 * (1821/1830)	558,897	276,821	70,964	153,289	36,995	17,306	3,522	0	0	0	0	0		
1836																			
1837	Distribution Related Net Expense Allocated by S16	Misc Query Line 992				8,427,000	4,881,453	1,303,126	1,603,459	279,255	245,264	114,443	0	0	0	0	0		
1838	Substation Subset	Sumcost Lines			1837 * (1827/767))	653,477	326,374	83,411	180,176	40,036	20,342	4,139	0	0	0	0	0		
1839																			
1840	Distribution Related Net Expense Allocated by S17	Misc Query Line 993				1,315,000	629,927	161,622	345,416	54,499	39,348	84,188	0	0	0	0	0		
1841	Substation Subset	Sumcost Lines			1840 * ((1825-1827)/774)	177,216	87,317	22,384	48,352	12,594	5,459	1,111	0	0	0	0	0		
1842																			
1843	Total Substation Related Direct Net Expense				1825+1826+1835+1838+1841	4,744,591	2,350,628	602,592	1,301,657	312,855	146,956	29,904	0	0	0	0	0		
1844																			
1845	Substation Subset of S04 Allocator				861*S05S+862*S21S+863*S22S	0.021874	0.020245	0.023766	0.029909	0.013702	0.030694	0.007015							
1846	Substation Subset of S05 Allocator				1821 / 690	0.040633	0.041768	0.044663	0.047347	0.023023	0.051177	0.010100							
1847	Substation Subset of S06 Allocator				S04S+S05S	0.062506	0.062013	0.068228	0.077266	0.036724	0.081871	0.017115							
1848	Substation Subset of S19 Allocator				1825 / 788	0.015825	0.014984	0.016875	0.021164	0.008860	0.021953	0.009457							
1849	Substation Subset of S21 Allocator				1828 / 802	0.025687	0.026606	0.028327	0.029877	0.013760	0.032734	0.007040							
1850	Substation Subset of S22 Allocator				1828 / 809	0.021085	0.019189	0.022857	0.029666	0.013566	0.030081	0.006962							
1851																			
1852	Substation Allocated Common O&M				1329 through 1334	743,985	367,946	94,324	203,750	50,281	23,003	4,681	0	0	0	0	0		
1853	Substation Allocated Common Depr & Amort				1338 through 1342	1,108,856	537,640	140,256	313,828	74,735	35,020	7,378	0	0	0	0	0		
1854	Substation Allocated Common Taxes Other Than Income				1346	0	0	0	0	0	0	0	0	0	0	0	0		
1855	Substation Allocated Common Rate Base				1349 through 1353	10,585,647	5,129,336	1,398,774	2,998,580	713,815	334,498	70,543	0	0	0	0	0		
1856																			
1857	Distribution Related Amort Expense	Database Line			792	(94,000)	(49,687)	(11,989)	(21,600)	(2,834)	(2,657)	(5,233)	0	0	0	0	0		
1858	Common Expenses Allocated to Distribution	Sumcost			sum(1516-1521)+sum(1528-1533)+sum(1540-1545)	29,456,373	18,309,056	3,870,599	4,832,349	755,228	689,397	899,744	0	0	0	0	0		
1859	Common Expenses Allocated to Customer	Sumcost			sum(1518-1521)+sum(1530-1533)+sum(1542-1545)	8,282,732	7,016,590	1,046,026	63,625	65,249	81,336	9,906	0	0	0	0	0		
1860	Common Income Taxes Allocated to Distribution	Sumcost			sum(1588 - 1593)	909,890	161,595	343,016	341,264	26,756	18,856	18,415	0	0	0	0	0		
1861	Common Rev Rel Exp Allocated to Distribution	Sumcost			sum(1636 - 1641)	1,939,334	1,077,084	321,927	380,683	50,860	44,903	63,977	0	0	0	0	0		
1862																			

1751	Sumcost			AVISTA UTILITIES					Electric Utility		Washington Jurisdiction						
1752	Scenario: Allowed Rates Case UE-170485			Distribution Cost Analysis at Allowed Return by Rate Schedule													05/01/18
1753	Load Factor Peak Credit Method			For the Twelve Months Ended December 31, 2016					Segregate substations cost								
1754																	
1755	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1756						Residential	General	Large Gen	Extra Large	Pumping	Street &						
1757						Service	Service	Service	Gen Service	Service	Area Lights						
1758	Description		Notes	Source	System	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
1759																	
1863	Poles & Conductor Data																
1864	Account 364 - 365 Plant in Service			Sumcost Lines	725	381,808,000	188,105,327	48,221,477	104,088,234	15,511,089	11,759,892	14,121,980	0	0	0	0	0
1865	Accumulated Depreciation Accts 364 - 365			Database Query	PnCAccDep	(96,616,000)	(47,703,145)	(12,228,873)	(26,397,053)	(3,937,033)	(2,982,286)	(3,967,609)	0	0	0	0	0
1866	Net Poles & Conductor Plant					285,192,000	140,402,182	35,992,604	77,691,181	11,574,056	8,777,606	10,754,371	0	0	0	0	0
1867																	
1868	Operating and Maintenance Expenses Accts 583/593			Db Query	PnC_O_M	6,880,000	3,291,035	843,669	1,821,097	271,377	205,746	247,074	0	0	0	0	0
1869	Depreciation Expense Accts 364 - 365			Database Query	PnCDepr	9,511,000	4,696,127	1,203,869	2,598,654	387,596	293,591	331,174	0	0	0	0	0
1870	Account 583 PnC Op Exp.			Database Line	274	1,422,000	700,577	179,595	387,665	57,769	52,596	43,799	0	0	0	0	0
1871	Labor O&M Accts 583/593				Pro Forma total amounts allocated by sumcost line 1864	1,653,359	814,560	208,815	450,738	67,168	50,924	61,153	0	0	0	0	0
1872																	
1873	Total Distribution Plant			Sumcost Line	676	1,016,978,000	537,562,395	129,711,805	233,690,762	30,656,649	28,740,900	56,615,519	0	0	0	0	0
1874	Distribution Related Rate Base Allocated by Distribution Plant			sumcost line	1831	(139,116,000)	(73,535,048)	(17,743,734)	(31,967,382)	(4,193,631)	(3,931,569)	(7,744,636)	0	0	0	0	0
1875	Poles & Conductor Subset			Sumcost Lines	1874 * (1864 / 1873)	(52,228,860)	(25,731,590)	(6,596,386)	(14,238,596)	(2,121,816)	(1,508,677)	(1,931,795)	0	0	0	0	0
1876																	
1877	Distribution Related Net Expense Allocated by Distribution Plant			sumcost line	1834	5,802,343	3,067,049	740,068	1,333,317	174,911	163,980	323,018	0	0	0	0	0
1878	Poles & Conductor Subset			Sumcost Lines	1877 * (1864 / 1873)	2,178,396	1,073,230	275,126	593,873	88,496	67,096	80,573	0	0	0	0	0
1879																	
1880	Distribution Related Net Expense Allocated by S16			sumcost line	1837	8,427,000	4,981,453	1,303,126	1,603,459	279,255	245,264	114,443	0	0	0	0	0
1881	Poles & Conductor Subset			Sumcost Lines	1880 * (1870 / 767)	2,255,448	1,111,191	294,858	614,879	91,628	69,469	83,423	0	0	0	0	0
1882																	
1883	Distribution Related Net Expense Allocated by S17			sumcost line	1840	1,315,000	629,927	161,622	345,416	54,498	39,348	84,188	0	0	0	0	0
1884	Poles & Conductor Subset			Sumcost Lines	1883 * ((1868 - 1870) / 774)	945,994	466,063	119,477	257,896	38,431	29,137	34,990	0	0	0	0	0
1885																	
1886	Total Poles & Conductor Related Direct Net Expense				1868+1869+1878+1881+1884	21,570,838	10,637,647	2,726,999	5,886,398	877,521	666,040	777,232	0	0	0	0	0
1887																	
1888	Poles & Conductor Subset of S04 Allocator				861*S05P+862*S21P+863*S22P	0.056753	0.052247	0.061334	0.077133	0.021818	0.079216	0.106638					
1889	Poles & Conductor Subset of S05 Allocator				1864 / 690	0.158372	0.161934	0.172362	0.183433	0.050073	0.198411	0.231079					
1890	Poles & Conductor Subset of S06 Allocator				S04P+S05P	0.215125	0.214182	0.233716	0.260566	0.076891	0.277627	0.337917					
1891	Poles & Conductor Subset of S19 Allocator				1868 / 788	0.075668	0.071420	0.080435	0.100803	0.025245	0.104636	0.266014					
1892	Poles & Conductor Subset of S21 Allocator				1871 / 802	0.066004	0.058002	0.072401	0.076307	0.021700	0.083663	0.106187					
1893	Poles & Conductor Subset of S22 Allocator				1871 / 806	0.054179	0.049044	0.058419	0.075769	0.021394	0.076884	0.105008					
1894																	
1895	Poles & Conductor Allocated Common O&M				1329 through 1334	3,068,689	1,511,851	387,568	836,584	124,667	94,517	113,502	0	0	0	0	0
1896	Poles & Conductor Allocated Common Depr & Amort				1336 through 1342	3,575,470	1,733,354	449,787	996,215	146,989	111,580	137,545	0	0	0	0	0
1897	Poles & Conductor Allocated Common Taxes Other Than Income				1346	0	0	0	0	0	0	0	0	0	0	0	0
1898	Poles & Conductor Allocated Common Rate Base				1349 through 1363	34,354,386	16,648,693	4,321,334	9,576,553	1,412,689	1,072,411	1,322,707	0	0	0	0	0

Sumcost AVISTA UTILITIES Washington Jurisdiction
 Scenario: Allowed Rates Case UE-170485 Revenue to Cost By Classification Summary Electric Utility 05/01/18
 Load Factor Peak Credit Method For the Twelve Months Ended December 31, 2016
 AS FILED METHOD

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description					System Total	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Cost Classifications at Current Return by Schedule											
1 Energy					213,213,337	79,278,161	29,034,818	58,705,689	40,578,636	4,824,557	791,475
2 Demand					244,108,874	102,905,864	38,270,958	70,005,005	24,989,211	5,717,326	2,220,510
3 Customer					45,574,790	32,208,975	7,751,225	830,306	185,153	590,116	4,009,015
4 Total Current Rate Revenue					502,897,000	214,393,000	75,057,000	129,541,000	65,753,000	11,132,000	7,021,000
Expressed as Unit Cost											
5 Energy					\$0.03768	\$0.03357	\$0.04659	\$0.04165	\$0.03664	\$0.03614	\$0.03423
6 Demand					\$20.23	\$19.01	\$27.57	\$23.35	\$13.45	\$16.89	\$32.24
7 Customer					\$/Cust/mo \$15.44	\$12.79	\$20.65	\$36.36	\$734.73	\$20.21	\$816.83
Cost Classifications at Uniform Current Return											
8 Energy					211,236,798	88,634,508	23,388,477	52,799,431	40,537,034	5,009,679	867,668
9 Demand					243,319,499	121,563,719	28,077,330	59,986,403	24,959,910	6,069,086	2,663,050
10 Customer					48,340,704	35,516,890	6,387,046	755,293	185,077	610,112	4,886,287
11 Total Uniform Current Cost					502,897,000	245,715,117	57,852,853	113,541,127	65,682,021	11,688,877	8,417,005
Expressed as Unit Cost											
12 Energy					\$0.03733	\$0.03753	\$0.03753	\$0.03746	\$0.03661	\$0.03753	\$0.03753
13 Demand					\$20.16	\$22.45	\$20.23	\$20.01	\$13.43	\$17.93	\$38.66
14 Customer					\$/Cust/mo \$16.38	\$14.10	\$17.01	\$33.07	\$734.43	\$20.90	\$995.58
15 Revenue to Cost Ratio at Current Rates					1.00	0.87	1.30	1.14	1.00	0.95	0.83
Cost Classifications at Proposed Return by Schedule											
16 Energy					213,213,337	79,278,161	29,034,818	58,705,689	40,578,636	4,824,557	791,475
17 Demand					244,108,874	102,905,864	38,270,958	70,005,005	24,989,211	5,717,326	2,220,510
18 Customer			(8)		45,574,790	32,208,975	7,751,225	830,306	185,153	590,116	4,009,015
19 Total Proposed Rate Revenue					502,897,000	214,393,000	75,057,000	129,541,000	65,753,000	11,132,000	7,021,000
Expressed as Unit Cost											
20 Energy					\$0.03768	\$0.03357	\$0.04659	\$0.04165	\$0.03664	\$0.03614	\$0.03423
21 Demand					\$20.23	\$19.01	\$27.57	\$23.35	\$13.45	\$16.89	\$32.24
22 Customer					\$/Cust/mo \$15.44	\$12.79	\$20.65	\$36.36	\$734.73	\$20.21	\$816.83
Cost Classifications at Uniform Requested Return											
23 Energy					211,236,798	88,634,508	23,388,477	52,799,431	40,537,034	5,009,679	867,668
24 Demand					243,319,499	121,563,719	28,077,330	59,986,403	24,959,910	6,069,086	2,663,050
25 Customer					48,340,704	35,516,890	6,387,046	755,293	185,077	610,112	4,886,287
26 Total Uniform Cost					502,897,000	245,715,117	57,852,853	113,541,127	65,682,021	11,688,877	8,417,005
Expressed as Unit Cost											
27 Energy					\$0.03733	\$0.03753	\$0.03753	\$0.03746	\$0.03661	\$0.03753	\$0.03753
28 Demand					\$20.16	\$22.45	\$20.23	\$20.01	\$13.43	\$17.93	\$38.66
29 Customer					\$/Cust/mo \$16.38	\$14.10	\$17.01	\$33.07	\$734.43	\$20.90	\$995.58
30 Revenue to Cost Ratio at Proposed Rates					1.00	0.87	1.30	1.14	1.00	0.95	0.83
31 Current Revenue to Proposed Cost Ratio					1.00	0.87	1.30	1.14	1.00	0.95	0.83
Additional Metrics											
32 Annual Consumption (mWh's)					5,658,614	2,361,886	623,244	1,409,459	1,107,408	133,495	23,121
33 Non-Coincident Peak Demand (KW)12 Mo Avg					1,005,537	451,201	115,667	249,852	154,869	28,208	5,740
34 Monthly Average Number of Customers			(9)		245,916	209,864	31,286	1,903	21	2,433	409

Primary-Secondary

AVISTA UTILITIES
 Primary Secondary Distribution Plant Analysis
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2016

Distribution Line Miles

	Distribution Conductor Length Line Miles				Distribution Circuit Length Line Miles			
	Primary	Secondary	Services	Total	Primary	Secondary	Services	Total
Washington	15,070.26	62.99	3,642.98	18,776.23	5,155.94	41.58	3,197.64	8,395.15 (6)
Idaho	7,437.42	40.78	1,642.64	9,120.84	2,515.66	28.52	1,434.92	3,979.10
Montana	8.42	0.01	0.46	8.89	2.40	0.01	0.42	2.84
Total Electric Overhead Line Miles	22,516.10	103.78	5,286.09	27,905.97	7,674.00	70.11	4,632.97	12,377.08
Washington	3,271.30	766.00	762.08	4,799.37	2,545.17	709.14	659.56	3,913.86
Idaho	2,001.58	555.61	456.30	3,013.49	1,543.91	515.81	386.90	2,446.62
Montana	0.89	0.34	0.08	1.30	0.84	0.32	0.04	1.21
Total Electric Underground Line Miles	5,273.77	1,321.94	1,218.45	7,814.17	4,089.92	1,225.27	1,046.49	6,361.69

		Primary	Secondary
Account 364	Poles, Towers, & Fixtures	99.09%	0.91%
Circuit Miles	Washington Only	99.20%	0.80%
	Idaho Only	99.45%	0.55%
Account 365	Overhead Conductors & Devices	99.54%	0.46%
	Conductor Miles	Washington Only	99.58%
Account 366	Underground Conduit	99.45%	0.55%
	Circuit Miles	Washington Only	78.21%
Account 367	Underground Conduit	74.96%	25.04%
	Conductor Miles	Washington Only	79.96%
Account 369	Underground Conductors & Devices	81.03%	18.97%
	Services	78.27%	21.73%

Direct Assignment			
Adj Prim	Sch 25	St. Lights	Adj Sec
90.27%	3.95%	5.02%	0.76%
95.34%	4.24%		0.42%
74.37%	3.84%		21.79%
76.70%	4.33%		18.97%

100%

Substations

Facility Id Desc	Plant	Plant Acct	361000	362000	Total
			Ending Balance	Ending Balance	
DAVENPORT SUBSTA	028		926.53	161,773.87	162,700.40
ECHO STEPDOWN	028		NULL	1,150.79	1,150.79
EAST COLFAX SW STA	028		27,457.66	399,833.99	427,291.65
EAST FARMS SUBSTA	028		182,056.46	811,629.07	993,685.53
ENDICOTT-LACROSSE SUBSTA	028		NULL	6,792.74	6,792.74
EVANS LO COLVILLE SUBSTA	028		NULL	1,398.58	1,398.58
EWAN SUBSTA	028		5,529.19	266,244.16	271,773.35
EASTERN WA HOSPITAL SUBSTA	028		NULL	0.00	0.00
FRANCIS & CEDAR SUBSTA	028		1,156,581.74	1,789,152.17	2,945,733.91
FORD SUBSTA	028		4,429.36	203,713.42	208,142.78
FRTLND COYOTE STEPDOWN	028		NULL	2,237.04	2,237.04
FRTLND MUDGET STEPDOWN	028		NULL	6,772.02	6,772.02
FRUITLAND STEPDOWN	028		NULL	15,596.46	15,596.46
FORT WRIGHT 115 KV SUBSTA	028		44,216.56	744,787.44	789,004.00
GARFIELD SUBSTA	028		4,686.05	197,057.51	201,743.56
GARDEN SPRINGS 115kv SW STA	028		NULL	0.00	0.00
GEIGER SUBSTA	028		NULL	692.27	692.27
GEIGER PUMP SUBSTA	028		1,322.62	4,500.90	5,823.52
GIFFORD SUBSTA	028		35,817.41	357,276.61	393,094.02
GIFFORD STEPDOWN 1	028		NULL	1,200.98	1,200.98
GIFFORD STEPDOWN 2	028		NULL	1,533.99	1,533.99
GIFFORD STEPDOWN 3	028		NULL	16,641.15	16,641.15
GILLETTE CR STEPDOWN	028		NULL	2,104.85	2,104.85
GLENROSE SUBSTA	028		332,403.72	488,986.46	821,390.18
GREENACRES SUBSTA	028		407,269.79	872,721.06	1,279,990.85
GREENWOOD SUBSTA	028		18,838.83	501,204.87	520,043.70
HALLET & WHITE SUBSTA	028		113,366.76	620,093.56	733,460.32
HARRINGTON SUBSTA	028		359,221.37	538,827.82	898,049.19
HERB ARMSTRONG SUBSTA	028		NULL	817.65	817.65
HILLYARD 115 KV SUB, NE SPOKANE, WA	028		53,539.04	NULL	53,539.04
HOUSE RANCH STEPDOWN	028		NULL	12,905.62	12,905.62
HUNTERS STEPDOWN	028		NULL	15,193.12	15,193.12
HUNTERS STPDN FRUITLAND	028		NULL	13,687.66	13,687.66
INLAND EMPIRE PAPER SUBSTA	028		18,235.46	224,997.32	243,232.78
INCHELIUM-GIFFORD SD 1	028		NULL	34,532.47	34,532.47
INCHELIUM-GIFFORD SD 2	028		NULL	26,153.43	26,153.43
INDIAN TRAIL SUBSTATION	028		7,061.71	788,401.13	795,462.84
JACK STEWART TRAIING	028		198,846.84	246,660.40	445,507.24
KETTLE FALLS SUBSTATION	028		382.07	158,940.13	159,322.20
KETTLE FALLS GS (WA)	212		166,626.50	658,527.73	825,154.23
KELLY HILL STEPDOWN E13609	028		NULL	6,363.45	6,363.45
KELLY HILL STEPDOWN E13612	028		NULL	1,955.49	1,955.49
KELLY HILL STEPDOWN E13621	028		NULL	2,118.36	2,118.36
LEE & REYNOLDS SUBSTA	028		148,446.56	753,157.20	901,603.76
LYONS & STANDARD SUBSTA	028		279,538.25	1,323,151.71	1,602,689.96
LATAH JCT SUB	028		168,366.42	320,194.79	488,561.21
LEON JCT SUBSTA	028		3,783.39	348,457.60	352,240.99
LITTLE FALLS HED	202		NULL	11,336.17	11,336.17
LIBERTY LAKE SUBSTA	028		27,607.94	683,387.90	710,995.84
LIND SUBSTA	028		138,467.59	399,456.48	537,924.07
LONG LAKE 115 KV SUBSTA	028		4,443.17	209,745.16	214,188.33
LOON LAKE SUBSTA	028		26,906.59	194,388.35	221,294.94
LITTLE FALLS SUB	028		23,896.08	224,532.98	248,429.06
MARBLE FLATS-NRTHPT STEPDOWN	028		NULL	10,015.24	10,015.24
MCFARLANE 115/13 kV SUBSTATION (AIRWAY HEIGHTS)	028		7,305.36	NULL	7,305.36
MEAD SUBSTA	028		85,360.38	525,963.49	611,323.87
METALLURGICAL CHIP SUBSTA	028		0.00	0.00	0.00
MARENGO SUBSTA	028		1,782.52	122,035.62	123,818.14
MILLWOOD SUBSTA	028		879,216.06	1,669,975.75	2,549,191.81

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