

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	169,990,638	111,209,163	58,781,475
	Adjustments			
	Adjusted Net Operating Income (Loss)	169,990,638	111,209,163	58,781,475
E-APL	Electric Net Rate Base	2,280,764,209	1,512,250,307	768,513,902
	RATE OF RETURN	7.453%	7.354%	7.649%

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 October 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	11-01-2016 thru 10-31-2017	378,244 100.000%	248,447 65.684%	129,797 34.316%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2016 thru 10-31-2017	22,702,489 100.000%	14,910,608 65.678%	7,791,881 34.322%
	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		400.000%	273.079%	126.921%
		Percent		100.000%	68.270%	31.730%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
		Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
		Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	0
		Adjustments		0	0	0	0
		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	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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 Percentage		617,107	377,285	239,822	0
				100.000%	61.138%	38.862%	0.000%
		Net Direct Plant Percentage		2,956,680,102	2,504,855,013	451,825,089	0
				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 Percent	10-01-2016 thru 10-31-2017	1,068,402,427	711,400,774	357,001,653	
				100.000%	66.585%	33.415%	
11		Book Depreciation Percent	11-01-2016 thru 10-31-2017	105,755,440	68,943,366	36,812,074	
				100.000%	65.191%	34.809%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	10-01-2016 thru 10-31-2017	2,770,072,155 100.000%	1,834,713,970 66.233%	935,358,185 33.767%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2016 thru 10-31-2017	234,377,845 100.000%	155,674,733 66.420%	78,703,112 33.580%
14		Net Allocated Schedule M's - AMA Percent	11-01-2016 thru 10-31-2017	-261,305,413 100.000%	-169,139,367 64.729%	-92,166,046 35.271%
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 October 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	376,687,571	0	376,687,571	255,996,662	0	255,996,662	120,690,909	0	120,690,909
99	442200	Commercial - Firm & Int.	310,616,934	0	310,616,934	219,830,121	0	219,830,121	90,786,813	0	90,786,813
1	442300	Industrial	107,074,855	0	107,074,855	61,327,574	0	61,327,574	45,747,281	0	45,747,281
99	444000	Public Street & Highway Lighting	7,531,422	0	7,531,422	4,933,058	0	4,933,058	2,598,364	0	2,598,364
99	448000	Interdepartmental Revenue	1,250,881	0	1,250,881	984,682	0	984,682	266,199	0	266,199
99	499XXX	Unbilled Revenue	2,125,117	0	2,125,117	1,794,970	0	1,794,970	330,147	0	330,147
		TOTAL SALES TO ULTIMATE CUSTOMERS	805,286,780	0	805,286,780	544,867,067	0	544,867,067	260,419,713	0	260,419,713
1	447XXX	Sales for Resale	0	90,171,983	90,171,983	0	59,270,044	59,270,044	0	30,901,939	30,901,939
		TOTAL SALES OF ELECTRICITY	805,286,780	90,171,983	895,458,763	544,867,067	59,270,044	604,137,111	260,419,713	30,901,939	291,321,652
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,433,266)	0	(2,433,266)	(2,433,266)	0	(2,433,266)	0	0	0
99	451000	Miscellaneous Service Revenue	368,334	0	368,334	216,014	0	216,014	152,320	0	152,320
1	453000	Sales of Water & Water Power	0	364,834	364,834	0	239,805	239,805	0	125,029	125,029
1	454000	Rent from Electric Property	2,642,174	79,843	2,722,017	1,701,168	52,481	1,753,649	941,006	27,362	968,368
1	456XXX	Other Electric Revenues	(4,120,855)	98,539,139	94,418,284	(2,568,436)	64,769,776	62,201,340	(1,552,419)	33,769,363	32,216,944
		TOTAL OTHER OPERATING REVENUE	(3,543,613)	98,983,816	95,440,203	(3,084,520)	65,062,062	61,977,542	(459,093)	33,921,754	33,462,661
		TOTAL ELECTRIC REVENUE	801,743,167	189,155,799	990,898,966	541,782,547	124,332,106	666,114,653	259,960,620	64,823,693	324,784,313

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended October 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
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	337,510	337,510	0	221,845	221,845	0	115,665	115,665
1	501XXX	Fuel	0	27,356,372	27,356,372	0	17,981,343	17,981,343	0	9,375,029	9,375,029
1	502000	Steam Expense	0	4,580,721	4,580,721	0	3,010,908	3,010,908	0	1,569,813	1,569,813
1	505000	Electric Expense	0	1,284,154	1,284,154	0	844,074	844,074	0	440,080	440,080
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,989,579	2,989,579	0	1,965,050	1,965,050	0	1,024,529	1,024,529
1	507000	Rent	0	46,347	46,347	0	30,464	30,464	0	15,883	15,883
MAINTENANCE											
1	510000	Supervision & Engineering	0	501,862	501,862	0	329,874	329,874	0	171,988	171,988
1	511000	Structures	0	781,135	781,135	0	513,440	513,440	0	267,695	267,695
1	512000	Boiler Plant	0	6,959,276	6,959,276	0	4,574,332	4,574,332	0	2,384,944	2,384,944
1	513000	Electric Plant	0	2,951,263	2,951,263	0	1,939,865	1,939,865	0	1,011,398	1,011,398
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,122,963	1,122,963	0	738,124	738,124	0	384,839	384,839
TOTAL STEAM POWER GENERATION EXP			0	48,911,182	48,911,182	0	32,149,319	32,149,319	0	16,761,863	16,761,863
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,402,882	2,402,882	0	1,579,414	1,579,414	0	823,468	823,468
1	536000	Water for Power	0	1,120,915	1,120,915	0	736,777	736,777	0	384,138	384,138
1	537000	Hydraulic Expense	3,891,845	3,572,441	7,464,286	2,552,419	2,348,165	4,900,584	1,339,426	1,224,276	2,563,702
1	538000	Electric Expense	0	7,400,678	7,400,678	0	4,864,466	4,864,466	0	2,536,212	2,536,212
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,007,726	1,007,726	0	662,378	662,378	0	345,348	345,348
1	540000	Rent	0	1,418,621	1,418,621	0	932,460	932,460	0	486,161	486,161
1	540100	MT Trust Funds Land Settlement Rents	4,864,206	0	4,864,206	3,235,126	0	3,235,126	1,629,080	0	1,629,080
MAINTENANCE											
1	541000	Supervision & Engineering	0	920,989	920,989	0	605,366	605,366	0	315,623	315,623
1	542000	Structures	0	430,505	430,505	0	282,971	282,971	0	147,534	147,534
1	543000	Reservoirs, Dams, & Waterways	0	3,547,861	3,547,861	0	2,332,009	2,332,009	0	1,215,852	1,215,852
1	544000	Electric Plant	0	3,009,658	3,009,658	0	1,978,248	1,978,248	0	1,031,410	1,031,410
1	545000	Miscellaneous Hydraulic Plant	0	754,606	754,606	0	496,003	496,003	0	258,603	258,603
TOTAL HYDRO POWER GENERATION EXP			8,756,051	25,586,882	34,342,933	5,787,545	16,818,257	22,605,802	2,968,506	8,768,625	11,737,131
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	807,344	807,344	0	530,667	530,667	0	276,677	276,677
1	547XXX	Fuel	0	68,271,782	68,271,782	0	44,875,042	44,875,042	0	23,396,740	23,396,740
1	548000	Generation Expense	0	1,434,149	1,434,149	0	942,666	942,666	0	491,483	491,483
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	609,515	609,515	0	400,634	400,634	0	208,881	208,881
1	550000	Rent	0	(35,625)	(35,625)	0	(23,416)	(23,416)	0	(12,209)	(12,209)
MAINTENANCE											
1	551000	Supervision & Engineering	0	715,603	715,603	0	470,366	470,366	0	245,237	245,237
1	552000	Structures	0	199,717	199,717	0	131,274	131,274	0	68,443	68,443
1	553000	Generating & Electric Equipment	0	4,531,176	4,531,176	0	2,978,342	2,978,342	0	1,552,834	1,552,834
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	434,047	434,047	0	285,299	285,299	0	148,748	148,748
TOTAL OTHER POWER GENERATION EXP			0	76,967,708	76,967,708	0	50,590,874	50,590,874	0	26,376,834	26,376,834

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	133,130,356	133,130,356	0	87,506,583	87,506,583	0	45,623,773	45,623,773
1	556000	System Control & Load Dispatching	0	727,965	727,965	0	478,491	478,491	0	249,474	249,474
E-557	557XXX	Other Expense	10,336,453	71,646,444	81,982,897	4,845,065	47,093,207	51,938,272	5,491,388	24,553,237	30,044,625
TOTAL OTHER POWER SUPPLY EXPENSE			10,336,453	205,504,765	215,841,218	4,845,065	135,078,281	139,923,346	5,491,388	70,426,484	75,917,872
TOTAL PRODUCTION OPERATING EXP			19,092,504	356,970,537	376,063,041	10,632,610	234,636,731	245,269,341	8,459,894	122,333,806	130,793,700
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,348,771	2,348,771	0	1,543,847	1,543,847	0	804,924	804,924
1	561000	Load Dispatching	0	2,938,855	2,938,855	0	1,931,709	1,931,709	0	1,007,146	1,007,146
1	562000	Station Expense	0	324,999	324,999	0	213,622	213,622	0	111,377	111,377
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	404,730	404,730	0	266,029	266,029	0	138,701	138,701
1	565XXX	Transmission of Electricity by Others	0	17,447,322	17,447,322	0	11,468,125	11,468,125	0	5,979,197	5,979,197
1	566000	Miscellaneous Transmission Expense	0	2,231,299	2,231,299	0	1,466,633	1,466,633	0	764,666	764,666
1	567000	Rent	0	162,254	162,254	0	106,650	106,650	0	55,604	55,604
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	913,508	914,779	0	600,449	600,449	1,271	313,059	314,330
1	569000	Structures	0	714,871	714,871	0	469,885	469,885	0	244,986	244,986
1	570000	Station Equipment	686	1,769,471	1,770,157	0	1,163,073	1,163,073	686	606,398	607,084
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	4,233	1,505,651	1,509,884	1,718	989,664	991,382	2,515	515,987	518,502
1	572000	Underground Lines	477	14	491	32	9	41	445	5	450
1	573000	Service Miscellaneous	0	115,297	115,297	0	75,785	75,785	0	39,512	39,512
TOTAL TRANSMISSION OPERATING EXP			6,667	30,877,042	30,883,709	1,750	20,295,480	20,297,230	4,917	10,581,562	10,586,479

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2017
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,234,638	29,234,638	0	19,215,928	19,215,928	0	10,018,710	10,018,710
E-DEPX		Depreciation Expense-Transmission	0	12,239,362	12,239,362	0	8,044,933	8,044,933	0	4,194,429	4,194,429
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,155,791	1,155,791	0	759,701	759,701	0	396,090	396,090
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0	141,072
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	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	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	11,213
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,724,682	0	1,724,682	183,782	0	183,782	1,540,900	0	1,540,900
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	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	668,590
99	407380	Amortization of Wartsila Generators	0	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	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	219,313	0	219,313	169,417	0	169,417	49,896	0	49,896
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,013,958)	0	(2,013,958)	(1,257,527)	0	(1,257,527)	(756,431)	0	(756,431)
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(575,105)	0	(575,105)	0	0	0	(575,105)	0	(575,105)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(66,885)	0	(66,885)	(66,885)	0	(66,885)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,035,804	22,035,804	0	14,484,133	14,484,133	0	7,551,671	7,551,671
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,739,372	65,773,985	68,513,357	1,761,414	43,233,240	44,994,654	977,958	22,540,745	23,518,703
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	21,838,543	453,621,564	475,460,107	12,395,774	298,165,451	310,561,225	9,442,769	155,456,113	164,898,882

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2017
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	903,113	2,546,025	3,449,138	666,314	1,672,178	2,338,492	236,799	873,847	1,110,646
3	582000	Station Expense	688,511	46,731	735,242	364,698	30,692	395,390	323,813	16,039	339,852
3	583000	Overhead Line Expense	1,610,265	420,937	2,031,202	1,059,603	276,463	1,336,066	550,662	144,474	695,136
3	584000	Underground Line Expense	1,269,345	0	1,269,345	723,951	0	723,951	545,394	0	545,394
3	584100	Energy Storage Equipment	90,006	0	90,006	90,006	0	90,006	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,679	141	6,820	4,864	93	4,957	1,815	48	1,863
3	586000	Meter Expense	1,734,094	55,476	1,789,570	1,326,203	36,436	1,362,639	407,891	19,040	426,931
3	587000	Customer Installations Expense	706,978	133,479	840,457	468,929	87,666	556,595	238,049	45,813	283,862
3	588000	Miscellaneous Distribution Expense	3,391,807	3,721,392	7,113,199	2,006,174	2,444,136	4,450,310	1,385,633	1,277,256	2,662,889
3	589000	Rent	65	362,203	362,268	0	237,888	237,888	65	124,315	124,380
MAINTENANCE:											
3	590000	Supervision & Engineering	333,747	1,222,429	1,556,176	254,769	802,867	1,057,636	78,978	419,562	498,540
3	591000	Structures	459,450	0	459,450	275,463	0	275,463	183,987	0	183,987
3	592000	Station Equipment	873,736	219,272	1,093,008	560,056	144,013	704,069	313,680	75,259	388,939
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,792,279	100	8,792,379	5,717,503	66	5,717,569	3,074,776	34	3,074,810
3	594000	Underground Lines	865,049	0	865,049	627,449	0	627,449	237,600	0	237,600
3	595000	Line Transformers	570,188	4,111	574,299	499,239	2,700	501,939	70,949	1,411	72,360
3	596000	Street Light & Signal System Maintenance Exp	182,743	0	182,743	143,745	0	143,745	38,998	0	38,998
3	597000	Meters	33,678	0	33,678	25,420	0	25,420	8,258	0	8,258
3	598000	Miscellaneous Distribution Expense	190,756	171,251	362,007	96,222	112,474	208,696	94,534	58,777	153,311
TOTAL DISTRIBUTION OPERATING EXP			22,702,489	8,903,547	31,606,036	14,910,608	5,847,672	20,758,280	7,791,881	3,055,875	10,847,756
E-DEPX		Depreciation Expense-Distribution	46,239,922	53,138	46,293,060	29,453,533	34,900	29,488,433	16,786,389	18,238	16,804,627
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,141	0	30,141	30,141	0	30,141	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,487,852	0	55,487,852	47,036,397	0	47,036,397	8,451,455	0	8,451,455
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			101,757,915	53,138	101,811,053	76,520,071	34,900	76,554,971	25,237,844	18,238	25,256,082
TOTAL DISTRIBUTION EXPENSES			124,460,404	8,956,685	133,417,089	91,430,679	5,882,572	97,313,251	33,029,725	3,074,113	36,103,838

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	270,178	270,178	0	177,464	177,464	0	92,714	92,714
2	902000	Meter Reading Expenses	3,042,106	158,198	3,200,304	2,818,960	103,911	2,922,871	223,146	54,287	277,433
2	903XXX	Customer Records & Collection Expenses	1,893,766	7,489,181	9,382,947	1,289,199	4,919,194	6,208,393	604,567	2,569,987	3,174,554
2	904000	Uncollectible Accounts	0	2,828,584	2,828,584	0	1,857,927	1,857,927	0	970,657	970,657
2	905000	Misc Customer Accounts	0	257,907	257,907	0	169,404	169,404	0	88,503	88,503
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,935,872	11,004,048	15,939,920	4,108,159	7,227,900	11,336,059	827,713	3,776,148	4,603,861
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	27,420,567	255,039	27,675,606	20,451,100	167,520	20,618,620	6,969,467	87,519	7,056,986
2	909000	Advertising	17,038	824,379	841,417	17,038	541,485	558,523	0	282,894	282,894
2	910000	Misc Customer Service & Info Exp	0	287,875	287,875	0	189,088	189,088	0	98,787	98,787
TOTAL CUSTOMER SERVICE & INFO EXP			27,437,605	1,367,293	28,804,898	20,468,138	898,093	21,366,231	6,969,467	469,200	7,438,667
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	528,541	36,679,102	37,207,643	363,454	25,040,823	25,404,277	165,087	11,638,279	11,803,366
4	921000	Office Supplies & Expenses	83,014	3,983,187	4,066,201	83,014	2,719,322	2,802,336	0	1,263,865	1,263,865
4	922000	Admin Exp Transferred--Credit	0	(126,584)	(126,584)	0	(86,419)	(86,419)	0	(40,165)	(40,165)
4	923000	Outside Services Employed	147,529	7,628,601	7,776,130	128,221	5,208,046	5,336,267	19,308	2,420,555	2,439,863
4	924000	Property Insurance Premium	0	1,239,664	1,239,664	0	846,319	846,319	0	393,345	393,345
4	925XXX	Injuries and Damages	16,564	3,155,279	3,171,843	16,408	2,154,109	2,170,517	156	1,001,170	1,001,326
4	926XXX	Employee Pensions and Benefits	1,977	1,558,651	1,560,628	1,977	1,064,091	1,066,068	0	494,560	494,560
4	927000	Franchise Requirements	4,295	0	4,295	0	0	0	4,295	0	4,295
1	928000	Regulatory Commission Expenses	2,913,048	3,554,160	6,467,208	2,051,123	2,336,149	4,387,272	861,925	1,218,011	2,079,936
4	930000	Miscellaneous General Expenses	140,438	3,512,260	3,652,698	97,349	2,397,820	2,495,169	43,089	1,114,440	1,157,529
4	931000	Rents	5,079	692,880	697,959	879	473,029	473,908	4,200	219,851	224,051
4	935000	Maintenance of General Plant	1,014,375	10,462,720	11,477,095	541,048	7,142,899	7,683,947	473,327	3,319,821	3,793,148
TOTAL ADMIN & GEN OPERATING EXP			4,854,860	72,339,920	77,194,780	3,283,473	49,296,188	52,579,661	1,571,387	23,043,732	24,615,119

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2017
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,436,008	16,453,325	17,889,333	929,645	11,232,685	12,162,330	506,363	5,220,640	5,727,003
E-AMTX		Amortization Expense-General Plant - 303000	0	428,783	428,783	0	292,538	292,538	0	136,245	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	768,812	17,599,057	18,367,869	752,756	12,014,876	12,767,632	16,056	5,584,181	5,600,237
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,790	32,790	0	15,240	15,240
99	407229	Idaho Earnings Test Amortization	(2,773,623)	0	(2,773,623)	0	0	0	(2,773,623)	0	(2,773,623)
99	407414	Regulatory Credit - Deferral - FISERVE	(75,358)	0	(75,358)	(51,908)	0	(51,908)	(23,450)	0	(23,450)
99	407436	Regulatory Credit - MDM System	(45,372)	0	(45,372)	(45,372)	0	(45,372)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(689,533)	34,529,195	33,839,662	1,585,121	23,572,889	25,158,010	(2,274,654)	10,956,306	8,681,652
		TOTAL ADMIN & GENERAL EXPENSES	4,165,327	106,869,115	111,034,442	4,868,594	72,869,077	77,737,671	(703,267)	34,000,038	33,296,771
		TOTAL EXPENSES BEFORE FIT	182,837,751	581,818,705	764,656,456	133,271,344	385,043,093	518,314,437	49,566,407	196,775,612	246,342,019
		NET OPERATING INCOME (LOSS) BEFORE FIT			226,242,510			147,800,216			78,442,294
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(18,421,587)			(10,897,757)			(7,523,830)
E-FIT		DEFERRED FEDERAL INCOME TAX			75,101,702			47,770,294			27,331,408
E-FIT		AMORTIZED ITC - NOXON			(428,243)			(281,484)			(146,759)
		ELECTRIC NET OPERATING INCOME (LOSS)			169,990,638			111,209,163			58,781,475

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.684%	34.316%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.678%	34.322%
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 ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended October 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	89,486	1,035,473	1,124,959	88,386	680,616	769,002	1,100	354,857	355,957
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	10,935,823	10,935,823	0	7,188,116	7,188,116	0	3,747,707	3,747,707
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	23,947,194	23,947,194	0	15,740,491	15,740,491	0	8,206,703	8,206,703
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,122,748	5,122,748	0	3,367,182	3,367,182	0	1,755,566	1,755,566
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	349,194	349,194	0	229,525	229,525	0	119,669	119,669
1	456100	TRANSMISSION REVENUE OF OTHERS	0	12,772,679	12,772,679	0	8,395,482	8,395,482	0	4,377,197	4,377,197
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	2,426,534	2,426,534	0	1,594,961	1,594,961	0	831,573	831,573
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	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(3,242,161)	0	(3,242,161)	(1,406,833)	0	(1,406,833)	(1,835,328)	0	(1,835,328)
1	456329	AMORTIZATION RES DECOUPLING DE	(6,431,858)	0	(6,431,858)	(6,197,247)	0	(6,197,247)	(234,611)	0	(234,611)
1	456338	NON-RES DECOUPLING DEFERRED RE	2,547,408	0	2,547,408	1,863,878	0	1,863,878	683,530	0	683,530
1	456339	AMORTIZATION NON-RES DECOUPLIN	2,760,116	0	2,760,116	2,978,007	0	2,978,007	(217,891)	0	(217,891)
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	156,154	0	156,154	105,373	0	105,373	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	37,034,314	37,034,314	0	24,342,655	24,342,655	0	12,691,659	12,691,659
TOTAL ACCOUNT 456			(4,120,855)	98,539,139	94,418,284	(2,568,436)	64,769,776	62,201,340	(1,552,419)	33,769,363	32,216,944

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 October 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	555000/555100	Purchased Power	0	124,709,346	124,709,346	0	81,971,453	81,971,453	0	42,737,893	42,737,893
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	(2,803)	(2,803)	0	(1,842)	(1,842)	0	(961)	(961)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,997,924	5,997,924	0	3,942,435	3,942,435	0	2,055,489	2,055,489
1	555710	Intercompany Purchase	0	2,425,889	2,425,889	0	1,594,537	1,594,537	0	831,352	831,352
TOTAL ACCOUNT 555			0	133,130,356	133,130,356	0	87,506,583	87,506,583	0	45,623,773	45,623,773

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 October 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	1,471	6,370,310	6,371,781	1,471	4,187,205	4,188,676	0	2,183,105	2,183,105
1	557010	Other Power Supply Expense - Financial	0	22,418,221	22,418,221	0	14,735,497	14,735,497	0	7,682,724	7,682,724
1	557018	Merchandise Processing Fee	0	101,911	101,911	0	66,986	66,986	0	34,925	34,925
1	557150	Fuel - Economic Dispatch	0	(5,967,808)	(5,967,808)	0	(3,922,640)	(3,922,640)	0	(2,045,168)	(2,045,168)
1	557160	Power Supply Expense - Miscellaneous	0	644	644	0	423	423	0	221	221
99	557161	Unbilled Add-Ons	(227,963)	0	(227,963)	0	0	0	(227,963)	0	(227,963)
1	557165	Other Resource Costs-CAISO Charges	0	103,310	103,310	0	67,906	67,906	0	35,404	35,404
1	557170	Broker Fees - Power	0	520,764	520,764	0	342,298	342,298	0	178,466	178,466
1	557171	REC Broker Fees	0	40,235	40,235	0	26,446	26,446	0	13,789	13,789
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,320,016	0	3,320,016	3,320,016	0	3,320,016	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,311,583	0	3,311,583	3,311,583	0	3,311,583	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,285,503)	0	(2,285,503)	(2,285,503)	0	(2,285,503)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	6,246,941	0	6,246,941	0	0	0	6,246,941	0	6,246,941
99	557390	Idaho PCA Amortization	(848,794)	0	(848,794)	0	0	0	(848,794)	0	(848,794)
1	557395	Optional Renewable Power Expense Offset	0	478	478	0	314	314	0	164	164
1	557610	Other Expenses - Exposure	0	31,451	31,451	0	20,673	20,673	0	10,778	10,778
1	557700	Turbine Gas Bookout Expense	0	1,733,675	1,733,675	0	1,139,545	1,139,545	0	594,130	594,130
1	557711	Turbine Gas Bookout Offset	0	(1,733,675)	(1,733,675)	0	(1,139,545)	(1,139,545)	0	(594,130)	(594,130)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	48,026,553	48,026,553	0	31,567,853	31,567,853	0	16,458,700	16,458,700
TOTAL ACCOUNT 557			10,336,453	71,646,444	81,982,897	4,845,065	47,093,207	51,938,272	5,491,388	24,553,237	30,044,625

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 October 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	360,113	255,039	615,152	268,485	167,520	436,005	91,628	87,519	179,147
99	908600	Public Purpose Tariff Rider Expense Offset	26,535,618	0	26,535,618	19,806,009	0	19,806,009	6,729,609	0	6,729,609
99	908610	Limited Income Tax Refund Program	78,907	0	78,907	78,907	0	78,907	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	445,929	0	445,929	297,699	0	297,699	148,230	0	148,230
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	27,420,567	255,039	27,675,606	20,451,100	167,520	20,618,620	6,969,467	87,519	7,056,986

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.684%	34.316%
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 October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.70%	52.70%
2	Cost of Debt		5.491%	5.456%
	Total Weighted Cost		2.894%	2.875%
E-APL	Net Rate Base	2,280,764,209	1,512,250,307	768,513,902
	Interest Deduction for FIT Calculation	65,859,299	43,764,524	22,094,775
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 October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	990,898,966	666,114,653	324,784,313
E-OPS	Less: Operating & Maintenance Expense	560,492,384	371,606,802	188,885,582
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	126,640,416	85,187,105	41,453,311
E-OTX	Less: Taxes Other than FIT	77,523,656	61,520,530	16,003,126
	Net Operating Income Before FIT	226,242,510	147,800,216	78,442,294
E-INT	Less: Interest Expense	65,859,299	43,764,524	22,094,775
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(204,288,454)	(129,576,388)	(74,712,066)
	Taxable Net Operating Income	(43,905,243)	(25,399,624)	(18,505,619)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(15,366,835)	(8,889,868)	(6,476,967)
1	Production Tax Credit	(75,598)	(49,691)	(25,907)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(18,421,587)	(10,897,757)	(7,523,830)
E-DTE	Deferred FIT	75,101,702	47,770,294	27,331,408
1	411400 Amortized Investment Tax Credit - Noxon	(428,243)	(281,484)	(146,759)
	Total Net FIT/Deferred FIT	56,251,872	36,591,053	19,660,819

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 October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	48,474,883	77,212,124	125,687,007	31,166,075	51,628,351	82,794,426	17,308,808	25,583,773	42,892,581
12	997001 Contributions In Aid of Construction	0	3,903,345	3,903,345	0	2,585,302	2,585,302	0	1,318,043	1,318,043
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,037,663	2,037,663	0	1,391,113	1,391,113	0	646,550	646,550
99	997007 Idaho PCA	5,398,147	0	5,398,147	0	0	0	5,398,147	0	5,398,147
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(28,185)	(28,185)	0	(18,526)	(18,526)	0	(9,659)	(9,659)
4	997015 Airplane Lease Payments	0	614,476	614,476	0	419,503	419,503	0	194,973	194,973
12	997016 Redemption Expense Amortization	0	1,262,263	1,262,263	0	836,035	836,035	0	426,228	426,228
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	(16,157,344)	39	(16,157,305)	(9,613,769)	27	(9,613,742)	(6,543,575)	12	(6,543,563)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(3,642,833)	(3,642,833)	0	(2,486,962)	(2,486,962)	0	(1,155,871)	(1,155,871)
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	9,728,312	0	9,728,312	8,124,012	0	8,124,012	1,604,300	0	1,604,300
12	997032 Interest Rate Swaps	0	(4,110,975)	(4,110,975)	0	(2,722,822)	(2,722,822)	0	(1,388,153)	(1,388,153)
4	997033 BPA Residential Exchange	(721,554)	0	(721,554)	(380,216)	0	(380,216)	(341,338)	0	(341,338)
99	997034 Montana Hydro Settlement	4,145,764	0	4,145,764	2,763,613	0	2,763,613	1,382,151	0	1,382,151
1	997041 Rathdrum Turbine Lease, Tax	0	(54,885)	(54,885)	0	(36,076)	(36,076)	0	(18,809)	(18,809)
99	997043 Washington Deferred Power Costs	3,498,377	0	3,498,377	3,498,377	0	3,498,377	0	0	0
1	997044 Non-Monetary Power Costs	0	(2,803)	(2,803)	0	(1,842)	(1,842)	0	(961)	(961)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
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	(2,920,997)	(2,920,997)	0	(1,934,664)	(1,934,664)	0	(986,333)	(986,333)
11	997049 Tax Depreciation	0	(338,518,345)	(338,518,345)	0	(220,683,494)	(220,683,494)	0	(117,834,851)	(117,834,851)
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 October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	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	117,803	0	117,803	205,993	0	205,993	(88,190)	0	(88,190)
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	16,790,844	16,790,844	0	10,946,119	10,946,119	0	5,844,725	5,844,725
4	997081 Deferred Compensation	0	989,329	989,329	0	675,415	675,415	0	313,914	313,914
4	997082 Meal Disallowances	0	418,166	418,166	0	285,482	285,482	0	132,684	132,684
4	997083 Paid Time Off	0	183,948	183,948	0	125,581	125,581	0	58,367	58,367
2	997084 Customer Uncollectibles	0	270,439	270,439	0	177,635	177,635	0	92,804	92,804
99	997088 Deferred O&M Colstrip & CS2	1,149,577	0	1,149,577	183,782	0	183,782	965,795	0	965,795
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	847,720	0	847,720	847,720	0	847,720	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	(42,438)	0	(42,438)	(42,438)	0	(42,438)	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(346,206)	(346,206)	0	(227,561)	(227,561)	0	(118,645)	(118,645)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(16,279,626)	(16,279,626)	0	(10,700,598)	(10,700,598)	0	(5,579,028)	(5,579,028)
1	997102 Amort Idaho Earnings Test (254229)	(2,774,646)	0	(2,774,646)	0	0	0	(2,774,646)	0	(2,774,646)
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
1	997107 MDM System	(45,372)	0	(45,372)	(45,372)	0	(45,372)	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	55,986,122	(261,305,412)	(204,288,454)	39,562,976	(169,139,364)	(129,576,388)	17,453,982	(92,166,048)	(74,712,066)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.684%	34.316%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.191%	34.809%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.233%	33.767%
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 October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/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	78,220,799	78,220,799	0	50,631,541	50,631,541	0	27,589,258	27,589,258
99	410100	Deferred Federal Income Tax Expense - Washin	(1,677,938)	0	(1,677,938)	(1,677,938)	0	(1,677,938)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	60,288	0	60,288	0	0	0	60,288	0	60,288
	410100	Total	(1,617,650)	78,220,799	76,603,149	(1,677,938)	50,631,541	48,953,603	60,288	27,589,258	27,649,546
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(588,657)	(588,657)	0	(381,032)	(381,032)	0	(207,625)	(207,625)
99	411100	Deferred Federal Income Tax Expense - Washin	(802,277)	0	(802,277)	(802,277)	0	(802,277)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(110,513)	0	(110,513)	0	0	0	(110,513)	0	(110,513)
	411100	Total	(912,790)	(588,657)	(1,501,447)	(802,277)	(381,032)	(1,183,309)	(110,513)	(207,625)	(318,138)
Total Deferred Federal Income Tax Expense			(2,530,440)	77,632,142	75,101,702	(2,480,215)	50,250,509	47,770,294	(50,225)	27,381,633	27,331,408

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.729%	35.271%
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 October 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,532,286	1,532,286	0	1,007,172	1,007,172	0	525,114	525,114
1	408150	R&P Property Tax--Production	0	14,996,649	14,996,649	0	9,857,297	9,857,297	0	5,139,352	5,139,352
1	408180	R&P Property Tax--Transmission	0	5,598,607	5,598,607	0	3,679,964	3,679,964	0	1,918,643	1,918,643
1	409100	State Income Tax--Montana & Oregon	0	(118,670)	(118,670)	0	(78,002)	(78,002)	0	(40,668)	(40,668)
TOTAL PRODUCTION & TRANSMISSION			0	22,035,804	22,035,804	0	14,484,133	14,484,133	0	7,551,671	7,551,671
DISTRIBUTION											
99	408110	State Excise Tax	21,294,908	0	21,294,908	21,294,908	0	21,294,908	0	0	0
99	408120	Municipal Occupation & License Tax	22,379,274	0	22,379,274	18,793,972	0	18,793,972	3,585,302	0	3,585,302
99	408160	Miscellaneous State or Local Tax--WA & ID	261	0	261	0	0	0	261	0	261
99	408170	R&P Property Tax--Distribution	10,083,637	0	10,083,637	6,947,517	0	6,947,517	3,136,120	0	3,136,120
99	409100	State Income Tax--Idaho	1,729,772	0	1,729,772	0	0	0	1,729,772	0	1,729,772
TOTAL DISTRIBUTION			55,487,852	0	55,487,852	47,036,397	0	47,036,397	8,451,455	0	8,451,455
TOTAL TAXES OTHER THAN FIT			55,487,852	22,035,804	77,523,656	47,036,397	14,484,133	61,520,530	8,451,455	7,551,671	16,003,126

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 October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,483,333	8,483,333	0	5,576,095	5,576,095	0	2,907,238	2,907,238
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	1,201,076	1,201,076	0	789,467	789,467	0	411,609	411,609
1	182381	CDA Settlement Past Storage	0	32,453,310	32,453,310	0	21,331,561	21,331,561	0	11,121,749	11,121,749
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)	326,940	16,794,376	17,121,316	326,940	11,199,426	11,526,366	0	5,594,950	5,594,950
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,904,101	54,941,799	58,845,900	3,820,830	37,508,766	41,329,596	83,271	17,433,033	17,516,304
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,600,910	4,600,910	0	3,141,041	3,141,041	0	1,459,869	1,459,869
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
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	804,085	804,085	0	548,949	548,949	0	255,136	255,136
		TOTAL INTANGIBLE PLANT	4,833,745	236,240,676	241,074,421	4,750,474	158,775,467	163,525,941	83,271	77,465,209	77,548,480
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,780	3,577,780	0	2,351,675	2,351,675	0	1,226,105	1,226,105
1	311XXX	Structures & Improvements	0	133,781,062	133,781,062	0	87,934,292	87,934,292	0	45,846,770	45,846,770
1	312000	Boiler Plant	0	177,974,632	177,974,632	0	116,982,726	116,982,726	0	60,991,906	60,991,906
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	58,382,355	58,382,355	0	38,374,722	38,374,722	0	20,007,633	20,007,633
1	315000	Accessory Electric Equipment	0	27,783,899	27,783,899	0	18,262,357	18,262,357	0	9,521,542	9,521,542
1	316000	Miscellaneous Power Plant Equipment	0	17,976,514	17,976,514	0	11,815,963	11,815,963	0	6,160,551	6,160,551
		TOTAL STEAM PRODUCTION PLANT	0	419,483,012	419,483,012	0	275,726,185	275,726,185	0	143,756,827	143,756,827
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	61,809,422	61,809,422	0	40,627,333	40,627,333	0	21,182,089	21,182,089
1	331XXX	Structures & Improvements	0	77,638,696	77,638,696	0	51,031,915	51,031,915	0	26,606,781	26,606,781
1	332XXX	Reservoirs, Dams, & Waterways	0	178,277,529	178,277,529	0	117,181,820	117,181,820	0	61,095,709	61,095,709
1	333000	Waterwheels, Turbines, & Generators	0	222,249,008	222,249,008	0	146,084,273	146,084,273	0	76,164,735	76,164,735
1	334000	Accessory Electric Equipment	0	60,007,964	60,007,964	0	39,443,235	39,443,235	0	20,564,729	20,564,729
1	335XXX	Miscellaneous Power Plant Equipment	0	12,485,891	12,485,891	0	8,206,976	8,206,976	0	4,278,915	4,278,915
1	336000	Roads, Railroads, & Bridges	0	3,058,941	3,058,941	0	2,010,642	2,010,642	0	1,048,299	1,048,299
		TOTAL HYDRAULIC PRODUCTION PLANT	0	615,527,451	615,527,451	0	404,586,194	404,586,194	0	210,941,257	210,941,257
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	17,018,580	17,018,580	0	11,186,313	11,186,313	0	5,832,267	5,832,267
1	342000	Fuel Holders, Producers, & Accessories	0	21,362,789	21,362,789	0	14,041,761	14,041,761	0	7,321,028	7,321,028
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	218,449,506	218,449,506	0	143,586,860	143,586,860	0	74,862,646	74,862,646
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	20,573,062	20,573,062	0	13,522,674	13,522,674	0	7,050,388	7,050,388
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	1,732,740	1,732,740	0	1,138,930	1,138,930	0	593,810	593,810
		TOTAL OTHER PRODUCTION PLANT	0	304,134,195	304,134,195	0	199,907,407	199,907,407	0	104,226,788	104,226,788
		TOTAL PRODUCTION PLANT	0	1,339,144,658	1,339,144,658	0	880,219,786	880,219,786	0	458,924,872	458,924,872

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended October 31, 2017
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,448,785	25,448,785	0	16,727,486	16,727,486	0	8,721,299	8,721,299
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,496,559	24,496,559	0	16,101,588	16,101,588	0	8,394,971	8,394,971
1	353000	Station Equipment	0	254,588,608	254,588,608	0	167,341,092	167,341,092	0	87,247,516	87,247,516
1	354000	Towers & Fixtures	0	17,174,562	17,174,562	0	11,288,840	11,288,840	0	5,885,722	5,885,722
1	355000	Poles & Fixtures	0	217,880,917	217,880,917	0	143,213,127	143,213,127	0	74,667,790	74,667,790
1	356000	Overhead Conductors & Devices	0	137,339,000	137,339,000	0	90,272,925	90,272,925	0	47,066,075	47,066,075
1	357000	Underground Conduit	0	2,992,407	2,992,407	0	1,966,909	1,966,909	0	1,025,498	1,025,498
1	358000	Underground Conductors & Devices	0	2,343,294	2,343,294	0	1,540,247	1,540,247	0	803,047	803,047
1	359000	Roads & Trails	0	2,101,088	2,101,088	0	1,381,045	1,381,045	0	720,043	720,043
TOTAL TRANSMISSION PLANT			0	684,365,220	684,365,220	0	449,833,259	449,833,259	0	234,531,961	234,531,961
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	6,663,032	0	6,663,032	5,206,915	0	5,206,915	1,456,117	0	1,456,117
99	360400	Land Easements	2,561,848	0	2,561,848	339,769	0	339,769	2,222,079	0	2,222,079
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,445,562	0	21,445,562	15,003,095	0	15,003,095	6,442,467	0	6,442,467
3	362000	Station Equipment	124,847,197	2,695,612	127,542,809	81,022,344	1,770,424	82,792,768	43,824,853	925,188	44,750,041
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	365,440,332	0	365,440,332	234,665,540	0	234,665,540	130,774,792	0	130,774,792
99	365000	Overhead Conductors & Devices	238,287,510	0	238,287,510	150,487,474	0	150,487,474	87,800,036	0	87,800,036
99	366000	Underground Conduit	105,659,797	0	105,659,797	68,093,516	0	68,093,516	37,566,281	0	37,566,281
99	367000	Underground Conductors & Devices	188,115,299	0	188,115,299	122,615,835	0	122,615,835	65,499,464	0	65,499,464
99	368000	Line Transformers	246,741,558	0	246,741,558	169,274,981	0	169,274,981	77,466,577	0	77,466,577
99	369XXX	Services	160,315,436	0	160,315,436	104,986,345	0	104,986,345	55,329,091	0	55,329,091
99	371XXX	Installations on Customers' Premises	478,854	0	478,854	478,854	0	478,854	0	0	0
99	370000	Meters	49,790,649	0	49,790,649	26,994,942	0	26,994,942	22,795,707	0	22,795,707
99	373XXX	Street Light & Signal Systems	57,819,278	0	57,819,278	38,737,718	0	38,737,718	19,081,560	0	19,081,560
TOTAL DISTRIBUTION PLANT			1,571,132,047	2,695,612	1,573,827,659	1,020,505,173	1,770,424	1,022,275,597	550,626,874	925,188	551,552,062
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,620	7,251,640	8,670,260	716,141	4,950,695	5,666,836	702,479	2,300,945	3,003,424
4	390XXX	Structures & Improvements	14,638,005	83,375,153	98,013,158	6,610,066	56,920,217	63,530,283	8,027,939	26,454,936	34,482,875
4	391XXX	Office Furniture & Equipment	1,627,016	48,406,213	50,033,229	1,560,804	33,046,922	34,607,726	66,212	15,359,291	15,425,503
4	392XXX	Transportation Equipment	29,243,350	15,516,118	44,759,468	20,730,807	10,592,854	31,323,661	8,512,543	4,923,264	13,435,807
4	393000	Stores Equipment	245,740	3,478,236	3,723,976	113,573	2,374,592	2,488,165	132,167	1,103,644	1,235,811
4	394000	Tools, Shop & Garage Equipment	1,845,818	12,506,511	14,352,329	831,801	8,538,195	9,369,996	1,014,017	3,968,316	4,982,333
4	394100	Electric Charging Stations	0	68,005	68,005	0	46,427	46,427	0	21,578	21,578
4	395000	Laboratory Equipment	238,944	1,090,694	1,329,638	211,893	744,617	956,510	27,051	346,077	373,128
4	396XXX	Power Operated Equipment	24,659,499	8,703,211	33,362,710	14,811,076	5,941,682	20,752,758	9,848,423	2,761,529	12,609,952
4	397XXX	Communications Equipment	22,884,046	83,289,682	106,173,728	13,661,082	56,861,866	70,522,948	9,222,964	26,427,816	35,650,780
4	398000	Miscellaneous Equipment	10,565	417,911	428,476	3,880	285,308	289,188	6,685	132,603	139,288
TOTAL GENERAL PLANT			96,811,603	264,103,374	360,914,977	59,251,123	180,303,375	239,554,498	37,560,480	83,799,999	121,360,479
TOTAL PLANT IN SERVICE			1,672,777,395	2,526,549,540	4,199,326,935	1,084,506,770	1,670,902,311	2,755,409,081	588,270,625	855,647,229	1,443,917,854

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(296,735,376)	(296,735,376)	0	(195,044,163)	(195,044,163)	0	(101,691,213)	(101,691,213)
E-ADEP		Hydro Production Plant	0	(125,844,919)	(125,844,919)	0	(82,717,865)	(82,717,865)	0	(43,127,054)	(43,127,054)
E-ADEP		Other Production Plant	0	(112,990,443)	(112,990,443)	0	(74,268,618)	(74,268,618)	0	(38,721,825)	(38,721,825)
E-ADEP		Transmission Plant	0	(208,946,860)	(208,946,860)	0	(137,340,771)	(137,340,771)	0	(71,606,089)	(71,606,089)
E-ADEP		Distribution Plant	(505,329,716)	(95,516)	(505,425,232)	(310,812,090)	(62,733)	(310,874,823)	(194,517,626)	(32,783)	(194,550,409)
E-ADEP		General Plant	(34,870,399)	(91,666,733)	(126,537,132)	(21,298,886)	(62,580,879)	(83,879,765)	(13,571,513)	(29,085,854)	(42,657,367)
TOTAL ACCUMULATED DEPRECIATION			(540,200,115)	(836,279,847)	(1,376,479,962)	(332,110,976)	(552,015,029)	(884,126,005)	(208,089,139)	(284,264,818)	(492,353,957)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,901,259)	(11,901,259)	0	(7,822,698)	(7,822,698)	0	(4,078,561)	(4,078,561)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(211,934)	0	(211,934)	(211,934)	0	(211,934)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,554,091)	(1,554,091)	0	(1,059,194)	(1,059,194)	0	(494,897)	(494,897)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,616,149)	(36,335,408)	(38,951,557)	(2,561,559)	(24,806,183)	(27,367,742)	(54,590)	(11,529,225)	(11,583,815)
E-AAAMT		General Plant - 390200, 396200	(8,400)	(147,588)	(155,988)	(6,782)	(100,758)	(107,540)	(1,618)	(46,830)	(48,448)
TOTAL ACCUMULATED AMORTIZATION			(2,836,483)	(49,938,346)	(52,774,829)	(2,780,275)	(33,788,833)	(36,569,108)	(56,208)	(16,149,513)	(16,205,721)
TOTAL ACCUMULATED DEPR/AMORT			(543,036,598)	(886,218,193)	(1,429,254,791)	(334,891,251)	(585,803,862)	(920,695,113)	(208,145,347)	(300,414,331)	(508,559,678)
NET ELECTRIC UTILITY PLANT before DFIT			1,129,740,797	1,640,331,347	2,770,072,144	749,615,519	1,085,098,449	1,834,713,968	380,125,278	555,232,898	935,358,176
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	(31,421)	(31,421)	0	(20,653)	(20,653)	0	(10,768)	(10,768)
12		ADFIT - Electric Plant In Service (282900)	0	(518,497,667)	(518,497,667)	0	(343,416,560)	(343,416,560)	0	(175,081,107)	(175,081,107)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(56,470,727)	(56,470,727)	0	(38,552,565)	(38,552,565)	0	(17,918,162)	(17,918,162)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,358,658)	(11,358,658)	0	(7,466,046)	(7,466,046)	0	(3,892,612)	(3,892,612)
1		ADFIT - CDA Settlement Costs (283333)	0	396,309	396,309	0	260,494	260,494	0	135,815	135,815
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,759,224)	(2,759,224)	0	(1,827,517)	(1,827,517)	0	(931,707)	(931,707)
TOTAL ACCUMULATED DFIT			0	(588,721,388)	(588,721,388)	0	(391,022,847)	(391,022,847)	0	(197,698,541)	(197,698,541)
NET ELECTRIC UTILITY PLANT			1,129,740,797	1,051,609,959	2,181,350,756	749,615,519	694,075,602	1,443,691,121	380,125,278	357,534,357	737,659,635

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.678%	34.322%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.233%	33.767%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,129,740,797	1,051,609,959	2,181,350,756	749,615,519	694,075,602	1,443,691,121	380,125,278	357,534,357	737,659,635
	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	(386,797)	0	(386,797)	386,797	0	386,797
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		(3,004,421)	0	(3,004,421)	(962,865)	0	(962,865)	(2,041,556)	0	(2,041,556)
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)		7,871,776	0	7,871,776	5,022,596	0	5,022,596	2,849,180	0	2,849,180
99	ADFIT - Kettle Falls Disallowed (190420)		88,708	0	88,708	88,708	0	88,708	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)		1,580,121	0	1,580,121	0	0	0	1,580,121	0	1,580,121
99	ADFIT - Boulder Park Disallowed (190040)		356,957	0	356,957	0	0	0	356,957	0	356,957
99	Investment in WNP3 Exchange Power (124900, 124930)		5,716,346	0	5,716,346	5,716,346	0	5,716,346	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,027,363)	0	(1,027,363)	(1,027,363)	0	(1,027,363)	0	0	0
99	CDA Lake Settlement - WA (182382)		545,090	0	545,090	545,090	0	545,090	0	0	0
99	CDA Lake Settlement - ID (186382)		105,831	0	105,831	0	0	0	105,831	0	105,831
99	ADFIT - CDA Lake Settlement - Direct (283382)		(227,824)	0	(227,824)	(190,783)	0	(190,783)	(37,041)	0	(37,041)
99	CDA CDR Fund - Direct (182324)		39,650	0	39,650	39,650	0	39,650	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		281,172	0	281,172	261,367	0	261,367	19,805	0	19,805
99	ADFIT - Spokane River Relicensing (283322)		(98,386)	0	(98,386)	(91,459)	0	(91,459)	(6,927)	0	(6,927)
99	Spokane River PM&Es (182323)		258,202	0	258,202	165,966	0	165,966	92,236	0	92,236
99	ADFIT - Spokane River PM&Es (283323)		(90,395)	0	(90,395)	(58,112)	0	(58,112)	(32,283)	0	(32,283)
99	Montana Riverbed Settlement (186360)		9,397	0	9,397	9,397	0	9,397	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		(3,289)	0	(3,289)	(3,289)	0	(3,289)	0	0	0
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)		(2,097,593)	(5,968)	(2,103,561)	(653,822)	(4,074)	(657,896)	(1,443,771)	(1,894)	(1,445,665)
99	Customer Deposits (235199)		(1,864,498)	0	(1,864,498)	(1,864,498)	0	(1,864,498)	0	0	0
C-WKC	Working Capital		66,089,854	32,221,260	98,311,114	66,089,854	0	66,089,854	0	32,221,260	32,221,260
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		67,198,161	32,215,292	99,413,453	68,563,260	(4,074)	68,559,186	(1,365,099)	32,219,366	30,854,267
	NET RATE BASE		1,196,938,958	1,083,825,251	2,280,764,209	818,178,779	694,071,528	1,512,250,307	378,760,179	389,753,723	768,513,902

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 October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	65.678%	34.322%
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 October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		603,664	603,664		314,736	314,736		
1	Misc Intangible Plt (30300)	ED-AN	237,391	237,391		237,391	237,391		156,037	156,037		81,354	81,354		
Total Production/Transmission			1,155,791	1,155,791		1,155,791	1,155,791		759,701	759,701		396,090	396,090		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153					
	Misc Intangible Plt (30300)	ED-WA	5,988	5,988		5,988	5,988		5,988	5,988					
Total Distribution			30,141	30,141		30,141	30,141		30,141	30,141					
General Plant - 303000															
7,4		CD-AA	598,927	421,213	122,451	55,263				287,562	287,562		133,651	133,651	
9,1		CD-AN	9,728	7,570	2,158			7,570		4,976	4,976		2,594	2,594	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
Total General Plant - 303000			656,527	428,783	164,413	63,331		428,783	428,783	292,538	292,538		136,245	136,245	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	23,499,101	16,526,448	4,804,391	2,168,262				11,282,606	11,282,606		5,243,842	5,243,842	
9,4		CD-AN	16,267	12,657	3,610					8,641	8,641		4,016	4,016	
9,4		CD-ID	18,602	14,474	4,128			14,474				14,474		14,474	
4		ED-AN	1,059,952	1,059,952						723,629	723,629		336,323	336,323	
		ED-ID	1,582	1,582				1,582				1,582		1,582	
		ED-WA	752,756	752,756				752,756			752,756				
8		GD-AA	196,357		134,618	61,739									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			25,544,617	18,367,869	4,946,747	2,230,001		768,812	17,599,057	18,367,869	752,756	12,014,876	12,767,632	16,056	5,584,181
Gas Underground Storage															
		GD-AN	227		227										
Total Gas Underground Storage			227		227										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0		0		0	0		0	0	
4		ED-AN	48,030	48,030				48,030		32,790	32,790		15,240	15,240	
		GD-OR	0			0									
Total General Plant - 390200, 396200			48,030	48,030	0	0		48,030	48,030	32,790	32,790		15,240	15,240	
Total Amortization Expense			27,435,333	20,030,614	5,111,387	2,293,332		798,953	19,231,661	20,030,614	782,897	13,099,905	13,882,802	16,056	6,131,756

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 October 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)	(296,735,376)	(296,735,376)			(296,735,376)	(296,735,376)		(195,044,163)	(195,044,163)		(101,691,213)	(101,691,213)	
1	Hydro (ED-AN)	(125,844,919)	(125,844,919)			(125,844,919)	(125,844,919)		(82,717,865)	(82,717,865)		(43,127,054)	(43,127,054)	
1	Other (ED-AN)	(112,990,443)	(112,990,443)			(112,990,443)	(112,990,443)		(74,268,618)	(74,268,618)		(38,721,825)	(38,721,825)	
Total Electric Production		(535,570,738)	(535,570,738)			(535,570,738)	(535,570,738)		(352,030,646)	(352,030,646)		(183,540,092)	(183,540,092)	
Electric Transmission														
1	ED-AN	(208,946,860)	(208,946,860)			(208,946,860)	(208,946,860)		(137,340,771)	(137,340,771)		(71,606,089)	(71,606,089)	
Total Electric Transmissic		(208,946,860)	(208,946,860)			(208,946,860)	(208,946,860)		(137,340,771)	(137,340,771)		(71,606,089)	(71,606,089)	
Electric Distribution														
3	ED-AN	(95,516)	(95,516)				(95,516)		(62,733)	(62,733)		(32,783)	(32,783)	
	ED-ID	(194,517,626)	(194,517,626)			(194,517,626)	(194,517,626)					(194,517,626)	(194,517,626)	
	ED-WA	(310,812,090)	(310,812,090)			(310,812,090)	(310,812,090)	(310,812,090)				(310,812,090)	(310,812,090)	
Total Electric Distribution		(505,425,232)	(505,425,232)			(505,329,716)	(95,516)	(505,425,232)	(310,812,090)	(62,733)	(310,874,823)	(194,517,626)	(32,783)	(194,550,409)
Gas Underground Storage														
	GD-AN	(14,838,540)		(14,838,540)										
	GD-OR	(920,838)					(920,838)							
Total Gas Underground S		(15,759,378)		(14,838,540)			(920,838)							
Gas Distribution														
	GD-AN	(1,689,125)		(1,689,125)										
	GD-ID	(69,920,001)		(69,920,001)										
	GD-WA	(134,325,250)		(134,325,250)										
	GD-OR	(103,792,084)					(103,792,084)							
Total Gas Distribution		(309,726,460)		(205,934,376)			(103,792,084)							
General Plant														
4	ED-AN	(46,309,342)	(46,309,342)			(46,309,342)	(46,309,342)		(31,615,388)	(31,615,388)		(14,693,954)	(14,693,954)	
	ED-ID	(9,102,429)	(9,102,429)			(9,102,429)	(9,102,429)					(9,102,429)	(9,102,429)	
	ED-WA	(18,361,523)	(18,361,523)			(18,361,523)	(18,361,523)	(18,361,523)						
7,4	CD-AA	(51,598,940)	(36,288,503)	(10,549,403)	(4,761,034)	(36,288,503)	(36,288,503)		(24,774,161)	(24,774,161)		(11,514,342)	(11,514,342)	
9,4	CD-AN	(11,655,321)	(9,068,888)	(2,586,433)		(9,068,888)	(9,068,888)		(6,191,330)	(6,191,330)		(2,877,558)	(2,877,558)	
9	CD-ID	(5,743,659)	(4,469,084)	(1,274,575)		(4,469,084)	(4,469,084)					(4,469,084)	(4,469,084)	
9	CD-WA	(3,775,094)	(2,937,363)	(837,731)		(2,937,363)	(2,937,363)	(2,937,363)						
8	GD-AA	(2,236,858)		(1,533,545)	(703,313)									
	GD-AN	(2,597,857)		(2,597,857)										
	GD-ID	(1,513,157)		(1,513,157)										
	GD-WA	(5,691,182)		(5,691,182)										
	GD-OR	(4,762,172)			(4,762,172)									
Total General Plant		(163,347,534)	(126,537,132)	(26,583,883)	(10,226,519)	(34,870,399)	(91,666,733)	(126,537,132)	(21,298,886)	(62,580,879)	(83,879,765)	(13,571,513)	(29,085,854)	(42,657,367)
Total Accumulated Depr		(1,738,776,202)	(1,376,479,962)	(247,356,799)	(114,939,441)	(540,200,115)	(836,279,847)	(1,376,479,962)	(332,110,976)	(552,015,029)	(884,126,005)	(208,089,139)	(284,264,818)	(492,353,957)

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 Expense	65.678%		34.322%				
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-AAAMT-12A
For Twelve Months Ended October 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	(10,447,488)	(10,447,488)			(10,447,488)	(10,447,488)		(6,867,134)	(6,867,134)		(3,580,354)	(3,580,354)	
1	Misc Intangible Plt (3030 ED-AN)	(1,453,771)	(1,453,771)			(1,453,771)	(1,453,771)		(955,564)	(955,564)		(498,207)	(498,207)	
Total Production/Transmission		(11,901,259)	(11,901,259)			(11,901,259)	(11,901,259)		(7,822,698)	(7,822,698)		(4,078,561)	(4,078,561)	
Distribution														
	Franchises (302000) ED-WA	(177,439)	(177,439)			(177,439)	(177,439)		(177,439)	(177,439)				
	Misc Intangible Plt (3030 ED-WA)	(34,495)	(34,495)			(34,495)	(34,495)		(34,495)	(34,495)				
Total Distribution		(211,934)	(211,934)			(211,934)	(211,934)							
General Plant - 303000														
7,4	CD-AA	(2,109,889)	(1,483,843)	(431,367)	(194,679)		(1,483,843)	(1,483,843)		(1,013,020)	(1,013,020)		(470,823)	(470,823)
9,1	CD-AN	(90,283)	(70,248)	(20,035)			(70,248)	(70,248)		(46,174)	(46,174)		(24,074)	(24,074)
	GD-ID	(76,428)		(76,428)										
	GD-WA	(174,716)		(174,716)										
	GD-OR	(83,307)			(83,307)									
Total General Plant - 303000		(2,534,623)	(1,554,091)	(702,546)	(277,986)		(1,554,091)	(1,554,091)		(1,059,194)	(1,059,194)		(494,897)	(494,897)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(49,333,154)	(34,695,020)	(10,086,164)	(4,551,970)		(34,695,020)	(34,695,020)		(23,686,290)	(23,686,290)		(11,008,730)	(11,008,730)
9,4	CD-AN	(40,724)	(31,687)	(9,037)			(31,687)	(31,687)		(21,633)	(21,633)		(10,054)	(10,054)
9	CD-ID	(59,160)	(46,032)	(13,128)		(46,032)	(46,032)					(46,032)	(46,032)	
4	ED-AN	(1,608,701)	(1,608,701)				(1,608,701)	(1,608,701)		(1,098,260)	(1,098,260)		(510,441)	(510,441)
	ED-ID	(8,558)	(8,558)			(8,558)	(8,558)					(8,558)	(8,558)	
	ED-WA	(2,561,559)	(2,561,559)			(2,561,559)	(2,561,559)		(2,561,559)	(2,561,559)				
8	GD-AA	(604,121)		(414,173)	(189,948)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(54,215,977)	(38,951,557)	(10,522,502)	(4,741,918)		(2,616,149)	(36,335,408)	(38,951,557)	(2,561,559)	(24,806,183)	(27,367,742)	(54,590)	(11,529,225)
Gas Underground Storage														
	GD-AN	(240,390)		(240,390)										
Total Gas Underground Storage		(240,390)		(240,390)										
General Plant - 390200, 396200														
7,4	CD-AA	(74,675)	(52,518)	(15,267)	(6,890)		(52,518)	(52,518)		(35,854)	(35,854)		(16,664)	(16,664)
9	CD-ID	(2,079)	(1,618)	(461)		(1,618)	(1,618)					(1,618)	(1,618)	
9	CD-WA	(2,789)	(2,170)	(619)		(2,170)	(2,170)		(2,170)	(2,170)				
4	ED-AN	(95,070)	(95,070)				(95,070)	(95,070)		(64,904)	(64,904)		(30,166)	(30,166)
	ED-WA	(4,612)	(4,612)			(4,612)	(4,612)		(4,612)	(4,612)				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(179,225)	(155,988)	(16,347)	(6,890)		(8,400)	(147,588)	(155,988)	(6,782)	(100,758)	(107,540)	(1,618)	(46,830)
Total Accumulated Amortization		(69,283,408)	(52,774,829)	(11,481,785)	(5,026,794)		(2,836,483)	(49,938,346)	(52,774,829)	(2,780,275)	(33,788,833)	(36,569,108)	(56,208)	(16,149,513)

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 October 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	2,110,395	0	0	0	0	2,110,395	0	0	2,110,395	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,940,974	0	0	6,991,288	6,991,288	0	0	2,032,432	2,032,432	0	917,254	917,254
9	CD-WA / ID / AN	1,645,452	702,531	340,200	237,578	1,280,309	200,361	97,025	67,757	365,143	0	0	0
	TOTAL ACCOUNT	14,944,029	716,142	702,479	7,251,640	8,670,261	2,310,756	97,025	2,100,189	4,507,970	848,544	917,254	1,765,798
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,088,406	1,052,423	2,444,954	4,591,029	8,088,406	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,248,820	0	0	0	0	2,248,820	0	0	2,248,820	0	0	0
99	GD-OR / AS	3,636,015	0	0	0	0	0	0	0	0	3,636,015	0	3,636,015
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,275,568	0	0	70,521,801	70,521,801	0	0	20,501,340	20,501,340	0	9,252,427	9,252,427
9	CD-WA / ID / AN	24,936,642	5,557,643	5,582,985	8,262,324	19,402,952	1,585,031	1,592,258	2,356,401	5,533,690	0	0	0
	TOTAL ACCOUNT	139,185,451	6,610,066	8,027,939	83,375,154	98,013,159	3,833,851	1,592,258	22,857,741	28,283,850	3,636,015	9,252,427	12,888,442
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	7,062,903	1,358,834	0	5,704,069	7,062,903	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,602	0	0	0	0	0	0	3,602	3,602	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	611,316	0	0	0	0	0	0	419,106	419,106	0	192,210	192,210
7	CD-AA	60,580,901	0	0	42,605,336	42,605,336	0	0	12,385,765	12,385,765	0	5,589,800	5,589,800
9	CD-WA / ID / AN	469,087	201,970	66,212	96,809	364,991	57,602	18,884	27,610	104,096	0	0	0
	TOTAL ACCOUNT	68,727,809	1,560,804	66,212	48,406,214	50,033,230	57,602	18,884	12,836,083	12,912,569	0	5,782,010	5,782,010
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,340,086	18,665,855	7,688,223	12,986,008	39,340,086	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,971,726	0	0	0	0	7,939,116	2,350,311	1,682,299	11,971,726	0	0	0
99	GD-OR / AS	4,110,835	0	0	0	0	0	0	0	0	4,110,835	0	4,110,835
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	820,264	0	0	576,875	576,875	0	0	167,703	167,703	0	75,686	75,686
9	CD-WA / ID / AN	6,223,583	2,064,953	824,320	1,953,235	4,842,508	588,921	235,095	557,059	1,381,075	0	0	0
	TOTAL ACCOUNT	62,466,494	20,730,808	8,512,543	15,516,118	44,759,469	8,528,037	2,585,406	2,407,061	13,520,504	4,110,835	75,686	4,186,521

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 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	399,511	10,519	14,442	374,550	399,511	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	50,331	0	0	0	0	0	0	0	50,331	0	50,331	
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	4,272,595	103,053	117,724	3,103,686	3,324,463	29,391	33,575	885,166	948,132	0	0	
		TOTAL ACCOUNT	4,810,597	113,572	132,166	3,478,236	3,723,974	117,551	33,575	885,166	1,036,292	50,331	0	50,331
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,099,391	816,783	257,753	3,024,855	4,099,391	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,592,011	0	0	0	0	1,889,288	324,173	378,550	2,592,011	0	0	
99		GD-OR / AS	926,107	0	0	0	0	0	0	0	0	926,107	926,107	
8		GD-AA	3,571,663	0	0	0	0	0	0	2,448,661	2,448,661	0	1,123,002	
7		CD-AA	13,253,064	0	0	9,320,615	9,320,615	0	0	2,709,589	2,709,589	0	1,222,860	
9		CD-WA / ID / AN	1,198,221	15,018	756,264	161,042	932,324	4,283	215,685	45,929	265,897	0	0	
		TOTAL ACCOUNT	25,640,457	831,801	1,014,017	12,506,512	14,352,330	1,893,571	539,858	5,582,729	8,016,158	926,107	2,345,862	3,271,969
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	68,005	0	0	68,005	68,005	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	68,005	0	0	68,005	68,005	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,056,874	210,589	26,635	819,650	1,056,874	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,046	0	0	0	0	14,848	4,843	119,355	139,046	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	
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	29,088	1,304	416	20,913	22,633	372	119	5,964	6,455	0	0	
		TOTAL ACCOUNT	1,782,890	211,893	27,051	1,090,694	1,329,638	15,220	4,962	308,619	328,801	40,917	83,534	124,451
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,997,485	14,558,910	9,539,510	7,899,065	31,997,485	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,999,077	0	0	0	0	2,416,407	755,065	827,605	3,999,077	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	1,276,918	252,166	308,913	432,478	993,557	71,917	88,102	123,342	283,361	0	0	
		TOTAL ACCOUNT	37,845,792	14,811,076	9,848,423	8,703,211	33,362,710	2,488,324	843,167	1,058,994	4,390,485	43,834	48,763	92,597

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

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 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	63,794,469	12,229,415	6,282,150	45,282,904	63,794,469	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,180,357	0	0	0	0	686,698	493,659	0	1,180,357	0	0	0	0
99		GD-OR / AS	1,221,538	0	0	0	0	0	0	0	0	1,221,538	0	1,221,538	
8		GD-AA	999,506	0	0	0	0	0	0	685,241	685,241	0	314,265	314,265	
7		CD-AA	44,047,635	0	0	30,977,821	30,977,821	0	0	9,005,539	9,005,539	0	4,064,275	4,064,275	
9		CD-WA/ ID / AN	14,653,108	1,431,667	2,940,814	7,028,956	11,401,437	408,309	838,715	2,004,647	3,251,671	0	0	0	
		TOTAL ACCOUNT	125,896,613	13,661,082	9,222,964	83,289,681	106,173,727	1,095,007	1,332,374	11,695,427	14,122,808	1,221,538	4,378,540	5,600,078	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	147,128	0	4,849	142,279	147,128	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	386,402	0	0	271,749	271,749	0	0	79,000	79,000	0	35,653	35,653	
9		CD-WA/ ID / AN	12,338	3,880	1,836	3,884	9,600	1,106	524	1,108	2,738	0	0	0	
		TOTAL ACCOUNT	548,235	3,880	6,685	417,912	428,477	1,106	524	80,108	81,738	2,367	35,653	38,020	
		TOTAL GENERAL PLANT	481,916,372	59,251,124	37,560,479	264,103,377	360,914,980	20,341,025	7,048,033	59,812,117	87,201,175	10,880,488	22,919,729	33,800,217	

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	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended October 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,652,119	326,940	0	10,325,179	10,652,119	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
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	22,058,407	326,940	0	16,794,377	17,121,317	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,977,889	3,820,830	8,821	5,148,238	8,977,889	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	949,993	0	0	0	0	0	0	651,296	651,296	0	298,697	
7		CD-AA	70,710,459	0	0	49,729,252	49,729,252	0	0	14,456,753	14,456,753	0	6,524,454	
9		CD-WA / ID / AN	178,333	0	74,450	64,309	138,759	0	21,233	18,341	39,574	0	0	
		TOTAL ACCOUNT	80,816,674	3,820,830	83,271	54,941,799	58,845,900	0	21,233	15,126,390	15,147,623	0	6,823,151	6,823,151
	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	6,542,074	0	0	4,600,910	4,600,910	0	0	1,337,527	1,337,527	0	603,637	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,542,074	0	0	4,600,910	4,600,910	0	0	1,337,527	1,337,527	0	603,637	603,637
	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
	303120	Misc Intangible Plant--Software 12.5 YR												
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	1,143,336	0	0	804,085	804,085	0	0	233,755	233,755	0	105,496	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,143,336	0	0	804,085	804,085	0	0	233,755	233,755	0	105,496	105,496
	TOTAL		211,391,695	4,147,770	83,271	148,053,740	152,284,781	1,022,594	800,838	39,192,435	41,015,867	426,123	17,664,924	18,091,047

ALLOCATION RATIOS:
E-ALL 7 Elec/Gas North/Oregon 4 100.000% 70.328% 20.445% 9.227%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended October 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
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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended October 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	(79,524,591)	(55,928,054)	(16,258,803)	(7,337,734)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(697,441)	(542,672)	(154,769)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(80,222,032)</u>	<u>(56,470,726)</u>	<u>(16,413,572)</u>	<u>(7,337,734)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

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			3,157,861	3,157,861					3,157,861
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			433	433					433
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			14	14					14
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			4	4					4
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,582,656	39,212,445		120,795,101	66,089,854	32,221,260	15,492,802	6,991,185	
TOTAL		81,582,656	39,212,445	3,158,312	123,953,413	66,089,854	32,221,260	15,492,802	6,991,185	3,158,312

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						