

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended November 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,575,194	8,249,955	4,325,239
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,575,194	8,249,955	4,325,239
E-APL	Electric Net Rate Base	2,309,812,373	1,536,079,578	773,732,795
	RATE OF RETURN	0.544%	0.537%	0.559%

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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended November 30, 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	11-01-2017 thru 11-30-2017	381,314	250,191	131,123
		Percent		100.000%	65.613%	34.387%
3	E-OPS	Direct Distribution Operating Expense	11-01-2017 thru 11-30-2017	2,180,392	1,365,675	814,717
		Percent		100.000%	62.634%	37.366%
	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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended November 30, 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%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended November 30, 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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended November 30, 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		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		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	10-01-2017 thru 11-30-2017	1,103,951,344	740,367,393	363,583,951	
				100.000%	67.065%	32.935%	
11		Book Depreciation Percent	11-01-2017 thru 11-30-2017	9,131,895	5,966,840	3,165,055	
				100.000%	65.341%	34.659%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended November 30, 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	10-01-2017 thru 11-30-2017	2,855,914,648 100.000%	1,897,237,083 66.432%	958,677,565 33.568%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2017 thru 11-30-2017	242,793,170 100.000%	161,199,200 66.394%	81,593,970 33.606%
14		Net Allocated Schedule M's - AMA Percent	11-01-2017 thru 11-30-2017	-16,893,483 100.000%	-10,891,467 64.471%	-6,002,016 35.529%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 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	30,121,930	0	30,121,930	20,140,534	0	20,140,534	9,981,396	0	9,981,396
99	442200	Commercial - Firm & Int.	25,126,630	0	25,126,630	17,745,337	0	17,745,337	7,381,293	0	7,381,293
1	442300	Industrial	11,752,788	0	11,752,788	7,510,214	0	7,510,214	4,242,574	0	4,242,574
99	444000	Public Street & Highway Lighting	606,927	0	606,927	390,757	0	390,757	216,170	0	216,170
99	448000	Interdepartmental Revenue	106,302	0	106,302	83,182	0	83,182	23,120	0	23,120
99	499XXX	Unbilled Revenue	1,619,756	0	1,619,756	561,345	0	561,345	1,058,411	0	1,058,411
		TOTAL SALES TO ULTIMATE CUSTOMERS	69,334,333	0	69,334,333	46,431,369	0	46,431,369	22,902,964	0	22,902,964
1	447XXX	Sales for Resale	0	8,918,722	8,918,722	0	5,862,276	5,862,276	0	3,056,446	3,056,446
		TOTAL SALES OF ELECTRICITY	69,334,333	8,918,722	78,253,055	46,431,369	5,862,276	52,293,645	22,902,964	3,056,446	25,959,410
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	33,871	0	33,871	17,928	0	17,928	15,943	0	15,943
1	453000	Sales of Water & Water Power	0	30,500	30,500	0	20,048	20,048	0	10,452	10,452
1	454000	Rent from Electric Property	257,343	17,074	274,417	173,788	11,223	185,011	83,555	5,851	89,406
1	456XXX	Other Electric Revenues	(1,471,386)	6,327,429	4,856,043	(741,625)	4,159,019	3,417,394	(729,761)	2,168,410	1,438,649
		TOTAL OTHER OPERATING REVENUE	(1,180,172)	6,375,003	5,194,831	(549,909)	4,190,290	3,640,381	(630,263)	2,184,713	1,554,450
		TOTAL ELECTRIC REVENUE	68,154,161	15,293,725	83,447,886	45,881,460	10,052,566	55,934,026	22,272,701	5,241,159	27,513,860

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 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	32,360	32,360	0	21,270	21,270	0	11,090	11,090
1	501XXX	Fuel	0	2,189,221	2,189,221	0	1,438,975	1,438,975	0	750,246	750,246
1	502000	Steam Expense	0	323,296	323,296	0	212,502	212,502	0	110,794	110,794
1	505000	Electric Expense	0	99,836	99,836	0	65,622	65,622	0	34,214	34,214
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	95,068	95,068	0	62,488	62,488	0	32,580	32,580
1	507000	Rent	0	3,366	3,366	0	2,212	2,212	0	1,154	1,154
MAINTENANCE											
1	510000	Supervision & Engineering	0	36,380	36,380	0	23,913	23,913	0	12,467	12,467
1	511000	Structures	0	49,651	49,651	0	32,636	32,636	0	17,015	17,015
1	512000	Boiler Plant	0	142,591	142,591	0	93,725	93,725	0	48,866	48,866
1	513000	Electric Plant	0	51,371	51,371	0	33,766	33,766	0	17,605	17,605
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	213,632	213,632	0	140,420	140,420	0	73,212	73,212
TOTAL STEAM POWER GENERATION EXP			0	3,236,772	3,236,772	0	2,127,529	2,127,529	0	1,109,243	1,109,243
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	241,857	241,857	0	158,973	158,973	0	82,884	82,884
1	536000	Water for Power	0	91,873	91,873	0	60,388	60,388	0	31,485	31,485
1	537000	Hydraulic Expense	291,770	392,089	683,859	191,339	257,720	449,059	100,431	134,369	234,800
1	538000	Electric Expense	0	589,435	589,435	0	387,436	387,436	0	201,999	201,999
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	65,854	65,854	0	43,286	43,286	0	22,568	22,568
1	540000	Rent	0	115,227	115,227	0	75,739	75,739	0	39,488	39,488
1	540100	MT Trust Funds Land Settlement Rents	414,400	0	414,400	272,375	0	272,375	142,025	0	142,025
MAINTENANCE											
1	541000	Supervision & Engineering	0	56,492	56,492	0	37,132	37,132	0	19,360	19,360
1	542000	Structures	0	8,755	8,755	0	5,755	5,755	0	3,000	3,000
1	543000	Reservoirs, Dams, & Waterways	0	356,277	356,277	0	234,181	234,181	0	122,096	122,096
1	544000	Electric Plant	0	114,090	114,090	0	74,991	74,991	0	39,099	39,099
1	545000	Miscellaneous Hydraulic Plant	0	71,203	71,203	0	46,802	46,802	0	24,401	24,401
TOTAL HYDRO POWER GENERATION EXP			706,170	2,103,152	2,809,322	463,714	1,382,403	1,846,117	242,456	720,749	963,205
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	33,536	33,536	0	22,043	22,043	0	11,493	11,493
1	547XXX	Fuel	0	7,150,335	7,150,335	0	4,699,915	4,699,915	0	2,450,420	2,450,420
1	548000	Generation Expense	0	290,304	290,304	0	190,817	190,817	0	99,487	99,487
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	60,992	60,992	0	40,090	40,090	0	20,902	20,902
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)	(966)
MAINTENANCE											
1	551000	Supervision & Engineering	0	48,593	48,593	0	31,940	31,940	0	16,653	16,653
1	552000	Structures	0	4,980	4,980	0	3,273	3,273	0	1,707	1,707
1	553000	Generating & Electric Equipment	0	320,696	320,696	0	210,793	210,793	0	109,903	109,903
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	24,396	24,396	0	16,035	16,035	0	8,361	8,361
TOTAL OTHER POWER GENERATION EXP			0	7,931,013	7,931,013	0	5,213,053	5,213,053	0	2,717,960	2,717,960

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	14,288,279	14,288,279	0	9,391,686	9,391,686	0	4,896,593	4,896,593
1	556000	System Control & Load Dispatching	0	73,510	73,510	0	48,318	48,318	0	25,192	25,192
E-557	557XXX	Other Expense	(221,777)	4,895,946	4,674,169	(42,034)	3,218,104	3,176,070	(179,743)	1,677,842	1,498,099
TOTAL OTHER POWER SUPPLY EXPENSE			(221,777)	19,257,735	19,035,958	(42,034)	12,658,108	12,616,074	(179,743)	6,599,627	6,419,884
TOTAL PRODUCTION OPERATING EXP			484,393	32,528,672	33,013,065	421,680	21,381,093	21,802,773	62,713	11,147,579	11,210,292
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	268,709	268,709	0	176,622	176,622	0	92,087	92,087
1	561000	Load Dispatching	0	285,205	285,205	0	187,465	187,465	0	97,740	97,740
1	562000	Station Expense	0	26,832	26,832	0	17,637	17,637	0	9,195	9,195
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	70,278	70,278	0	46,194	46,194	0	24,084	24,084
1	565XXX	Transmission of Electricity by Others	0	1,475,183	1,475,183	0	969,638	969,638	0	505,545	505,545
1	566000	Miscellaneous Transmission Expense	0	143,143	143,143	0	94,088	94,088	0	49,055	49,055
1	567000	Rent	0	14,178	14,178	0	9,319	9,319	0	4,859	4,859
MAINTENANCE											
1	568000	Supervision & Engineering	0	55,344	55,344	0	36,378	36,378	0	18,966	18,966
1	569000	Structures	4,107	28,949	33,056	0	19,028	19,028	4,107	9,921	14,028
1	570000	Station Equipment	0	28,329	28,329	0	18,621	18,621	0	9,708	9,708
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	6,442	159,935	166,377	0	105,125	105,125	6,442	54,810	61,252
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	11,560	11,560	0	7,598	7,598	0	3,962	3,962
TOTAL TRANSMISSION OPERATING EXP			10,549	2,567,645	2,578,194	0	1,687,713	1,687,713	10,549	879,932	890,481

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,465,198	2,465,198	0	1,620,375	1,620,375	0	844,823	844,823
E-DEPX		Depreciation Expense-Transmission	0	1,036,403	1,036,403	0	681,228	681,228	0	355,175	355,175
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	97,452	97,452	0	64,055	64,055	0	33,397	33,397
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,756)	0	(11,756)	11,756	0	11,756
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
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	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,955	11,877	0	5,712	5,712
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
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	2,727	2,727	0	1,792	1,792	0	935	935
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	130,191	0	130,191	0	0	0	130,191	0	130,191
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	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,426	48,426	0	25,248	25,248
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	23,287	0	23,287	18,925	0	18,925	4,362	0	4,362
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
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	(253,263)	0	(253,263)	(166,743)	0	(166,743)	(86,520)	0	(86,520)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	198,185	0	198,185	0	0	0	198,185	0	198,185
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	10,991	0	10,991	10,991	0	10,991	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(461)	(461)	0	(240)	(240)
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	1,940,665	1,940,665	0	1,275,599	1,275,599	0	665,066	665,066
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	397,002	5,632,085	6,029,087	90,892	3,701,969	3,792,861	306,110	1,930,116	2,236,226
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	891,944	40,728,402	41,620,346	512,572	26,770,775	27,283,347	379,372	13,957,627	14,336,999

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

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	74,101	264,333	338,434	48,801	165,562	214,363	25,300	98,771	124,071
3	582000	Station Expense	54,184	3,945	58,129	24,882	2,471	27,353	29,302	1,474	30,776
3	583000	Overhead Line Expense	130,484	43,272	173,756	65,760	27,103	92,863	64,724	16,169	80,893
3	584000	Underground Line Expense	136,411	0	136,411	91,834	0	91,834	44,577	0	44,577
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(273)	0	(273)	(273)	0	(273)	0	0	0
3	586000	Meter Expense	171,614	(2,599)	169,015	139,566	(1,628)	137,938	32,048	(971)	31,077
3	587000	Customer Installations Expense	69,578	11,503	81,081	51,515	7,205	58,720	18,063	4,298	22,361
3	588000	Miscellaneous Distribution Expense	374,012	377,605	751,617	254,712	236,509	491,221	119,300	141,096	260,396
3	589000	Rent	0	97,959	97,959	0	61,356	61,356	0	36,603	36,603
MAINTENANCE:											
3	590000	Supervision & Engineering	12,699	91,845	104,544	12,699	57,526	70,225	0	34,319	34,319
3	591000	Structures	16,436	1,591	18,027	2,047	997	3,044	14,389	594	14,983
3	592000	Station Equipment	17,673	33,557	51,230	9,608	21,018	30,626	8,065	12,539	20,604
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,010,923	0	1,010,923	595,861	0	595,861	415,062	0	415,062
3	594000	Underground Lines	56,979	0	56,979	30,669	0	30,669	26,310	0	26,310
3	595000	Line Transformers	30,014	0	30,014	22,794	0	22,794	7,220	0	7,220
3	596000	Street Light & Signal System Maintenance Exp	18,440	0	18,440	12,794	0	12,794	5,646	0	5,646
3	597000	Meters	4,798	0	4,798	3,226	0	3,226	1,572	0	1,572
3	598000	Miscellaneous Distribution Expense	2,319	8,950	11,269	(820)	5,606	4,786	3,139	3,344	6,483
TOTAL DISTRIBUTION OPERATING EXP			2,180,392	931,961	3,112,353	1,365,675	583,725	1,949,400	814,717	348,236	1,162,953
E-DEPX		Depreciation Expense-Distribution	3,988,337	4,981	3,993,318	2,554,208	3,120	2,557,328	1,434,129	1,861	1,435,990
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,620,596	0	4,620,596	3,921,746	0	3,921,746	698,850	0	698,850
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,611,435	4,981	8,616,416	6,478,456	3,120	6,481,576	2,132,979	1,861	2,134,840
TOTAL DISTRIBUTION EXPENSES			10,791,827	936,942	11,728,769	7,844,131	586,845	8,430,976	2,947,696	350,097	3,297,793

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	13,637	13,637	0	8,948	8,948	0	4,689	4,689
2	902000	Meter Reading Expenses	264,650	20,531	285,181	247,166	13,471	260,637	17,484	7,060	24,544
2	903XXX	Customer Records & Collection Expenses	342,392	771,840	1,114,232	230,328	506,427	736,755	112,064	265,413	377,477
2	904000	Uncollectible Accounts	0	197,164	197,164	0	129,365	129,365	0	67,799	67,799
2	905000	Misc Customer Accounts	0	18,490	18,490	0	12,132	12,132	0	6,358	6,358
TOTAL CUSTOMER ACCOUNTS EXPENSES			607,042	1,021,662	1,628,704	477,494	670,343	1,147,837	129,548	351,319	480,867
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,962,989	24,894	2,987,883	2,041,737	16,334	2,058,071	921,252	8,560	929,812
2	909000	Advertising	3,150	76,281	79,431	3,150	50,050	53,200	0	26,231	26,231
2	910000	Misc Customer Service & Info Exp	0	11,287	11,287	0	7,406	7,406	0	3,881	3,881
TOTAL CUSTOMER SERVICE & INFO EXP			2,966,139	112,462	3,078,601	2,044,887	73,790	2,118,677	921,252	38,672	959,924
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	42,062	2,580,574	2,622,636	26,292	1,761,758	1,788,050	15,770	818,816	834,586
4	921000	Office Supplies & Expenses	2,275	339,191	341,466	2,275	231,566	233,841	0	107,625	107,625
4	922000	Admin Exp Transferred--Credit	0	(12,068)	(12,068)	0	(8,239)	(8,239)	0	(3,829)	(3,829)
4	923000	Outside Services Employed	29,153	605,621	634,774	29,153	413,457	442,610	0	192,164	192,164
4	924000	Property Insurance Premium	0	105,303	105,303	0	71,890	71,890	0	33,413	33,413
4	925XXX	Injuries and Damages	0	305,796	305,796	0	208,767	208,767	0	97,029	97,029
4	926XXX	Employee Pensions and Benefits	0	83,162	83,162	0	56,775	56,775	0	26,387	26,387
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	253,736	306,523	560,259	201,001	201,478	402,479	52,735	105,045	157,780
4	930000	Miscellaneous General Expenses	21,464	155,879	177,343	20,019	106,419	126,438	1,445	49,460	50,905
4	931000	Rents	350	79,748	80,098	0	54,444	54,444	350	25,304	25,654
4	935000	Maintenance of General Plant	78,211	1,138,462	1,216,673	39,695	777,228	816,923	38,516	361,234	399,750
TOTAL ADMIN & GEN OPERATING EXP			427,351	5,688,191	6,115,542	318,435	3,875,543	4,193,978	108,916	1,812,648	1,921,564

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	115,522	1,513,200	1,628,722	72,203	1,033,062	1,105,265	43,319	480,138	523,457
E-AMTX		Amortization Expense-General Plant - 303000	0	35,733	35,733	0	24,379	24,379	0	11,354	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	55,238	1,655,712	1,710,950	54,032	1,130,354	1,184,386	1,206	525,358	526,564
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,002	4,002	0	2,732	2,732	0	1,270	1,270
99	407229	Idaho Earnings Test Amortization	(245,303)	0	(245,303)	0	0	0	(245,303)	0	(245,303)
99	407414	Regulatory Credit - Deferral - FISERVE	(109,044)	0	(109,044)	(74,691)	0	(74,691)	(34,353)	0	(34,353)
99	407436	Regulatory Credit - MDM System	(346,644)	0	(346,644)	(346,644)	0	(346,644)	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	(530,231)	3,208,647	2,678,416	(295,100)	2,190,527	1,895,427	(235,131)	1,018,120	782,989
		TOTAL ADMIN & GENERAL EXPENSES	(102,880)	8,896,838	8,793,958	23,335	6,066,070	6,089,405	(126,215)	2,830,768	2,704,553
		TOTAL EXPENSES BEFORE FIT	15,154,072	51,696,306	66,850,378	10,902,419	34,167,823	45,070,242	4,251,653	17,528,483	21,780,136
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,597,508			10,863,784			5,733,724
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(41,454)			(224,118)			182,664
E-FIT		DEFERRED FEDERAL INCOME TAX			4,092,626			2,856,915			1,235,711
E-FIT		AMORTIZED ITC - NOXON			(28,858)			(18,968)			(9,890)
		ELECTRIC NET OPERATING INCOME (LOSS)			12,575,194			8,249,955			4,325,239

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.634%	37.366%
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-456-1A
For Month Ended November 30, 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	4,090	171,315	175,405	4,090	112,605	116,695	0	58,710	58,710
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	78,650	78,650	0	51,697	51,697	0	26,953	26,953
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	630,562	630,562	0	414,468	414,468	0	216,094	216,094
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	295,811	295,811	0	194,437	194,437	0	101,374	101,374
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,300	3,300	0	1,720	1,720
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	1,078	1,078	0	709	709	0	369	369
1	456100	TRANSMISSION REVENUE OF OTHERS	0	714,587	714,587	0	469,698	469,698	0	244,889	244,889
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,842	174,842	0	91,158	91,158
1	456130	ANCILLARY SERVICES REVENUE	0	196,857	196,857	0	129,394	129,394	0	67,463	67,463
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	228,577	0	228,577	512,844	0	512,844	(284,267)	0	(284,267)
1	456329	AMORTIZATION RES DECOUPLING DE	(1,181,505)	0	(1,181,505)	(880,710)	0	(880,710)	(300,795)	0	(300,795)
1	456338	NON-RES DECOUPLING DEFERRED RE	(272,336)	0	(272,336)	(323,752)	0	(323,752)	51,416	0	51,416
1	456339	AMORTIZATION NON-RES DECOUPLIN	(263,225)	0	(263,225)	(62,878)	0	(62,878)	(200,347)	0	(200,347)
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	91,087	91,087	0	47,491	47,491
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(425,250)	(425,250)	0	(279,517)	(279,517)	0	(145,733)	(145,733)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	425,250	425,250	0	279,517	279,517	0	145,733	145,733
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	3,828,971	3,828,971	0	2,516,783	2,516,783	0	1,312,188	1,312,188
TOTAL ACCOUNT 456			(1,471,386)	6,327,429	4,856,043	(741,625)	4,159,020	3,417,395	(729,761)	2,168,409	1,438,648

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended November 30, 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	13,968,474	13,968,474	0	9,181,478	9,181,478	0	4,786,996	4,786,996
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	(15,241)	(15,241)	0	(10,018)	(10,018)	0	(5,223)	(5,223)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	138,189	138,189	0	90,832	90,832	0	47,357	47,357
1	555710	Intercompany Purchase	0	196,857	196,857	0	129,394	129,394	0	67,463	67,463
TOTAL ACCOUNT 555			0	14,288,279	14,288,279	0	9,391,686	9,391,686	0	4,896,593	4,896,593

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-557-1A
For Month Ended November 30, 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	226	626,711	626,937	226	411,937	412,163	0	214,774	214,774
1	557010	Other Power Supply Expense - Financial	0	1,211,843	1,211,843	0	796,544	796,544	0	415,299	415,299
1	557018	Merchandise Processing Fee	0	4,192	4,192	0	2,755	2,755	0	1,437	1,437
1	557150	Fuel - Economic Dispatch	0	(2,174,544)	(2,174,544)	0	(1,429,328)	(1,429,328)	0	(745,216)	(745,216)
1	557160	Power Supply Expense - Miscellaneous	0	143	143	0	94	94	0	49	49
99	557161	Unbilled Add-Ons	(24,445)	0	(24,445)	0	0	0	(24,445)	0	(24,445)
1	557165	Other Resource Costs-CAISO Charges	0	14,270	14,270	0	9,380	9,380	0	4,890	4,890
1	557170	Broker Fees - Power	0	37,026	37,026	0	24,337	24,337	0	12,689	12,689
1	557171	REC Broker Fees	0	1,648	1,648	0	1,083	1,083	0	565	565
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	191,765	0	191,765	191,765	0	191,765	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(275,483)	0	(275,483)	(275,483)	0	(275,483)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	436,183	0	436,183	0	0	0	436,183	0	436,183
99	557390	Idaho PCA Amortization	(618,248)	0	(618,248)	0	0	0	(618,248)	0	(618,248)
1	557395	Optional Renewable Power Expense Offset	0	13	13	0	9	9	0	4	4
1	557610	Other Expenses - Exposure	0	(23,703)	(23,703)	0	(15,580)	(15,580)	0	(8,123)	(8,123)
1	557700	Turbine Gas Bookout Expense	0	437,640	437,640	0	287,661	287,661	0	149,979	149,979
1	557711	Turbine Gas Bookout Offset	0	(437,640)	(437,640)	0	(287,661)	(287,661)	0	(149,979)	(149,979)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,198,347	5,198,347	0	3,416,873	3,416,873	0	1,781,474	1,781,474
TOTAL ACCOUNT 557			(221,777)	4,895,946	4,674,169	(42,034)	3,218,104	3,176,070	(179,743)	1,677,842	1,498,099

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-908-1A
For Month Ended November 30, 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	45,302	24,894	70,196	33,447	16,334	49,781	11,855	8,560	20,415
99	908600	Public Purpose Tariff Rider Expense Offset	2,888,011	0	2,888,011	2,019,913	0	2,019,913	868,098	0	868,098
99	908610	Limited Income Tax Refund Program	8,985	0	8,985	8,985	0	8,985	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	20,691	0	20,691	(20,608)	0	(20,608)	41,299	0	41,299
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,962,989	24,894	2,987,883	2,041,737	16,334	2,058,071	921,252	8,560	929,812

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended November 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.517%	5.482%
	Total Weighted Cost		2.910%	2.892%
E-APL	Net Rate Base	2,309,812,373	1,536,079,578	773,732,795
	Interest Deduction for FIT Calculation	67,076,268	44,699,916	22,376,352
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended November 30, 2017						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	83,447,886	55,934,026	27,513,860		
E-OPS	Less: Operating & Maintenance Expense	49,526,459	32,900,378	16,626,081		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,762,658	6,972,519	3,790,139		
E-OTX	Less: Taxes Other than FIT	6,561,261	5,197,345	1,363,916		
	Net Operating Income Before FIT	16,597,508	10,863,784	5,733,724		
E-INT	Less: Monthly Interest Expense	5,589,689	3,724,993	1,864,696		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756		
E-SCM	Plus: Schedule M Adjustments	(11,126,259)	(7,790,883)	(3,335,376)		
	Taxable Net Operating Income	(118,440)	(640,336)	521,896		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	(41,454)	(224,118)	182,664		
1	Production Tax Credit	0	0	0		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	(41,454)	(224,118)	182,664		
E-DTE	Deferred FIT	4,092,626	2,856,915	1,235,711		
1	411400 Amortized Investment Tax Credit - Noxon	(28,858)	(18,968)	(9,890)		
	Total Net FIT/Deferred FIT	4,022,314	2,613,829	1,408,485		
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-1A
For Month Ended November 30, 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	4,161,598	6,812,680	10,974,278	2,682,944	4,559,304	7,242,248	1,478,654	2,253,376	3,732,030
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	194,007	194,007	0	98,031	98,031
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	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	128,418	128,418	0	87,671	87,671	0	40,747	40,747
99	997007 Idaho PCA	(182,065)	0	(182,065)	0	0	0	(182,065)	0	(182,065)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)	(966)
4	997015 Airplane Lease Payments	0	51,085	51,085	0	34,876	34,876	0	16,209	16,209
12	997016 Redemption Expense Amortization	0	104,987	104,987	0	69,745	69,745	0	35,242	35,242
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	88,253	0	88,253	(257,752)	0	(257,752)	346,005	0	346,005
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	876,722	876,722	0	598,538	598,538	0	278,184	278,184
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	1,488,490	0	1,488,490	754,496	0	754,496	733,994	0	733,994
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,790	125,790	0	63,561	63,561
4	997033 BPA Residential Exchange	(106,106)	0	(106,106)	(58,392)	0	(58,392)	(47,714)	0	(47,714)
99	997034 Montana Hydro Settlement	414,400	0	414,400	272,375	0	272,375	142,025	0	142,025
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	1,772	0	1,772	1,772	0	1,772	0	0	0
1	997044 Non-Monetary Power Costs	0	(15,241)	(15,241)	0	(10,018)	(10,018)	0	(5,223)	(5,223)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(325,208)	(325,208)	0	(216,042)	(216,042)	0	(109,166)	(109,166)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,363,102)	(16,363,102)	0	(8,679,524)	(8,679,524)
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	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended November 30, 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	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,426	61,103	2,581	25,248	27,829
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(56,765)	0	(56,765)	(55,287)	0	(55,287)	(1,478)	0	(1,478)
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	166,667	166,667	0	109,550	109,550	0	57,117	57,117
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	726,086	726,086	0	474,432	474,432	0	251,654	251,654
4	997081 Deferred Compensation	0	167,566	167,566	0	114,397	114,397	0	53,169	53,169
4	997082 Meal Disallowances	0	47,441	47,441	0	32,388	32,388	0	15,053	15,053
4	997083 Paid Time Off	0	106,527	106,527	0	72,726	72,726	0	33,801	33,801
2	997084 Customer Uncollectibles	0	111,028	111,028	0	72,849	72,849	0	38,179	38,179
99	997088 Deferred O&M Colstrip & CS2	328,376	0	328,376	0	0	0	328,376	0	328,376
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	(85,490)	0	(85,490)	(85,490)	0	(85,490)	0	0	0
1	997096 CDA Settlement Costs	0	2,728	2,728	0	1,793	1,793	0	935	935
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	135,451	135,451	0	89,032	89,032	0	46,419	46,419
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(1,500,039)	(1,500,039)	0	(985,976)	(985,976)	0	(514,063)	(514,063)
1	997102 Amort Idaho Earnings Test (254229)	(236,033)	0	(236,033)	0	0	0	(236,033)	0	(236,033)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(392,016)	0	(392,016)	(392,016)	0	(392,016)	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	6,069,556	(16,893,484)	(11,126,259)	3,100,584	(10,891,467)	(7,790,883)	2,666,641	(6,002,017)	(3,335,376)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.341%	34.659%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.432%	33.568%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended November 30, 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	4,617,317	4,617,317	0	2,976,830	2,976,830	0	1,640,487	1,640,487
99	410100	Deferred Federal Income Tax Expense - Washin	10,074	0	10,074	10,074	0	10,074	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(344,526)	0	(344,526)	0	0	0	(344,526)	0	(344,526)
	410100	Total	(334,452)	4,617,317	4,282,865	10,074	2,976,830	2,986,904	(344,526)	1,640,487	1,295,961
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(141,738)	(141,738)	0	(91,380)	(91,380)	0	(50,358)	(50,358)
99	411100	Deferred Federal Income Tax Expense - Washin	(38,609)	0	(38,609)	(38,609)	0	(38,609)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(9,892)	0	(9,892)	0	0	0	(9,892)	0	(9,892)
	411100	Total	(48,501)	(141,738)	(190,239)	(38,609)	(91,380)	(129,989)	(9,892)	(50,358)	(60,250)
Total Deferred Federal Income Tax Expense			(382,953)	4,475,579	4,092,626	(28,535)	2,885,450	2,856,915	(354,418)	1,590,129	1,235,711

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.471%	35.529%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended November 30, 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	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	98,957	98,957	0	65,044	65,044	0	33,913	33,913
1	408150	R&P Property Tax--Production	0	1,344,030	1,344,030	0	883,431	883,431	0	460,599	460,599
1	408180	R&P Property Tax--Transmission	0	497,678	497,678	0	327,124	327,124	0	170,554	170,554
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,940,665	1,940,665	0	1,275,599	1,275,599	0	665,066	665,066
DISTRIBUTION											
99	408110	State Excise Tax	1,784,621	0	1,784,621	1,784,621	0	1,784,621	0	0	0
99	408120	Municipal Occupation & License Tax	1,800,004	0	1,800,004	1,512,478	0	1,512,478	287,526	0	287,526
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	900,187	0	900,187	624,647	0	624,647	275,540	0	275,540
99	409100	State Income Tax--Idaho	135,784	0	135,784	0	0	0	135,784	0	135,784
TOTAL DISTRIBUTION			4,620,596	0	4,620,596	3,921,746	0	3,921,746	698,850	0	698,850
TOTAL TAXES OTHER THAN FIT			4,620,596	1,940,665	6,561,261	3,921,746	1,275,599	5,197,345	698,850	665,066	1,363,916

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-1A
For Month Ended November 30, 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	8,374,999	8,374,999	0	5,504,887	5,504,887	0	2,870,112	2,870,112
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	1,183,353	1,183,353	0	777,818	777,818	0	405,535	405,535
1	182381	CDA Settlement Past Storage	0	31,974,430	31,974,430	0	21,016,793	21,016,793	0	10,957,637	10,957,637
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,833,716	17,153,432	319,716	11,225,284	11,545,000	0	5,608,432	5,608,432
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,392,407	62,873,816	66,266,223	3,317,957	42,923,954	46,241,911	74,450	19,949,862	20,024,312
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,921,509	2,921,509	0	1,994,514	1,994,514	0	926,995	926,995
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	19,807,239	19,807,239	0	13,522,402	13,522,402	0	6,284,837	6,284,837
4	303121	Misc Intangible Plant-AMI Software	0	461,822	461,822	0	315,286	315,286	0	146,536	146,536
		TOTAL INTANGIBLE PLANT	4,314,827	261,392,671	265,707,498	4,240,377	175,961,100	180,201,477	74,450	85,431,571	85,506,021
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,351,615	2,351,615	0	1,226,074	1,226,074
1	311XXX	Structures & Improvements	0	134,546,052	134,546,052	0	88,437,120	88,437,120	0	46,108,932	46,108,932
1	312000	Boiler Plant	0	178,117,540	178,117,540	0	117,076,659	117,076,659	0	61,040,881	61,040,881
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	63,134,811	63,134,811	0	41,498,511	41,498,511	0	21,636,300	21,636,300
1	315000	Accessory Electric Equipment	0	28,327,949	28,327,949	0	18,619,961	18,619,961	0	9,707,988	9,707,988
1	316000	Miscellaneous Power Plant Equipment	0	18,409,037	18,409,037	0	12,100,260	12,100,260	0	6,308,777	6,308,777
		TOTAL STEAM PRODUCTION PLANT	0	426,119,848	426,119,848	0	280,088,576	280,088,576	0	146,031,272	146,031,272
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,506,756	62,506,756	0	41,085,691	41,085,691	0	21,421,065	21,421,065
1	331XXX	Structures & Improvements	0	79,435,019	79,435,019	0	52,212,638	52,212,638	0	27,222,381	27,222,381
1	332XXX	Reservoirs, Dams, & Waterways	0	181,414,404	181,414,404	0	119,243,688	119,243,688	0	62,170,716	62,170,716
1	333000	Waterwheels, Turbines, & Generators	0	226,562,848	226,562,848	0	148,919,760	148,919,760	0	77,643,088	77,643,088
1	334000	Accessory Electric Equipment	0	61,301,987	61,301,987	0	40,293,796	40,293,796	0	21,008,191	21,008,191
1	335XXX	Miscellaneous Power Plant Equipment	0	13,080,220	13,080,220	0	8,597,629	8,597,629	0	4,482,591	4,482,591
1	336000	Roads, Railroads, & Bridges	0	3,071,135	3,071,135	0	2,018,657	2,018,657	0	1,052,478	1,052,478
		TOTAL HYDRAULIC PRODUCTION PLANT	0	627,372,369	627,372,369	0	412,371,859	412,371,859	0	215,000,510	215,000,510
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	17,048,533	17,048,533	0	11,206,001	11,206,001	0	5,842,532	5,842,532
1	342000	Fuel Holders, Producers, & Accessories	0	21,367,478	21,367,478	0	14,044,843	14,044,843	0	7,322,635	7,322,635
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	218,876,722	218,876,722	0	143,867,669	143,867,669	0	75,009,053	75,009,053
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,559,125	20,559,125	0	13,513,513	13,513,513	0	7,045,612	7,045,612
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	1,743,193	1,743,193	0	1,145,801	1,145,801	0	597,392	597,392
		TOTAL OTHER PRODUCTION PLANT	0	304,592,569	304,592,569	0	200,208,696	200,208,696	0	104,383,873	104,383,873
		TOTAL PRODUCTION PLANT	0	1,358,084,786	1,358,084,786	0	892,669,131	892,669,131	0	465,415,655	465,415,655

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	25,585,103	25,585,103	0	16,817,088	16,817,088	0	8,768,015	8,768,015
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,057,024	25,057,024	0	16,469,982	16,469,982	0	8,587,042	8,587,042
1	353000	Station Equipment	0	255,779,608	255,779,608	0	168,123,936	168,123,936	0	87,655,672	87,655,672
1	354000	Towers & Fixtures	0	17,175,225	17,175,225	0	11,289,275	11,289,275	0	5,885,950	5,885,950
1	355000	Poles & Fixtures	0	226,135,284	226,135,284	0	148,638,722	148,638,722	0	77,496,562	77,496,562
1	356000	Overhead Conductors & Devices	0	139,820,256	139,820,256	0	91,903,854	91,903,854	0	47,916,402	47,916,402
1	357000	Underground Conduit	0	3,081,210	3,081,210	0	2,025,279	2,025,279	0	1,055,931	1,055,931
1	358000	Underground Conductors & Devices	0	2,395,199	2,395,199	0	1,574,364	1,574,364	0	820,835	820,835
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		TOTAL TRANSMISSION PLANT	0	697,132,545	697,132,545	0	458,225,220	458,225,220	0	238,907,325	238,907,325
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,566,916	0	7,566,916	6,096,362	0	6,096,362	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	24,010,594	0	24,010,594	17,534,334	0	17,534,334	6,476,260	0	6,476,260
3	362000	Station Equipment	127,077,563	3,033,975	130,111,538	83,218,955	1,900,300	85,119,255	43,858,608	1,133,675	44,992,283
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	378,417,684	0	378,417,684	244,129,062	0	244,129,062	134,288,622	0	134,288,622
99	365000	Overhead Conductors & Devices	249,637,205	0	249,637,205	158,281,742	0	158,281,742	91,355,463	0	91,355,463
99	366000	Underground Conduit	110,088,497	0	110,088,497	71,754,877	0	71,754,877	38,333,620	0	38,333,620
99	367000	Underground Conductors & Devices	194,771,022	0	194,771,022	127,670,576	0	127,670,576	67,100,446	0	67,100,446
99	368000	Line Transformers	253,161,023	0	253,161,023	173,799,895	0	173,799,895	79,361,128	0	79,361,128
99	369XXX	Services	165,008,249	0	165,008,249	108,358,493	0	108,358,493	56,649,756	0	56,649,756
99	371XXX	Installations on Customers' Premises	932,420	0	932,420	932,420	0	932,420	0	0	0
99	370000	Meters	49,707,198	0	49,707,198	26,819,011	0	26,819,011	22,888,187	0	22,888,187
99	373XXX	Street Light & Signal Systems	59,048,504	0	59,048,504	39,275,920	0	39,275,920	19,772,584	0	19,772,584
		TOTAL DISTRIBUTION PLANT	1,624,973,185	3,033,975	1,628,007,160	1,060,810,388	1,900,300	1,062,710,688	564,162,797	1,133,675	565,296,472
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,799,967	84,592,732	99,392,699	6,635,153	57,751,458	64,386,611	8,164,814	26,841,274	35,006,088
4	391XXX	Office Furniture & Equipment	1,362,664	55,074,941	56,437,605	1,296,452	37,599,662	38,896,114	66,212	17,475,279	17,541,491
4	392XXX	Transportation Equipment	30,960,665	16,503,915	47,464,580	21,943,981	11,267,223	33,211,204	9,016,684	5,236,692	14,253,376
4	393000	Stores Equipment	266,134	3,600,973	3,867,107	118,452	2,458,384	2,576,836	147,682	1,142,589	1,290,271
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,071,462	14,910,395	822,838	8,923,887	9,746,725	1,016,095	4,147,575	5,163,670
4	394100	Electric Charging Stations	0	94,371	94,371	0	64,427	64,427	0	29,944	29,944
4	395000	Laboratory Equipment	238,929	1,377,193	1,616,122	211,886	940,210	1,152,096	27,043	436,983	464,026
4	396XXX	Power Operated Equipment	24,440,539	8,805,976	33,246,515	14,567,023	6,011,840	20,578,863	9,873,516	2,794,136	12,667,652
4	397XXX	Communications Equipment	23,024,865	89,621,264	112,646,129	13,471,988	61,184,437	74,656,425	9,552,877	28,436,827	37,989,704
4	398000	Miscellaneous Equipment	17,396	417,661	435,057	3,880	285,137	289,017	13,516	132,524	146,040
		TOTAL GENERAL PLANT	98,379,872	280,409,287	378,789,159	59,798,954	191,435,420	251,234,374	38,580,918	88,973,867	127,554,785
		TOTAL PLANT IN SERVICE	1,727,667,884	2,600,053,264	4,327,721,148	1,124,849,719	1,720,191,171	2,845,040,890	602,818,165	879,862,093	1,482,680,258

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	(298,286,052)	(298,286,052)	0	(196,063,422)	(196,063,422)	0	(102,222,630)	(102,222,630)
E-ADEP		Hydro Production Plant	0	(130,150,320)	(130,150,320)	0	(85,547,805)	(85,547,805)	0	(44,602,515)	(44,602,515)
E-ADEP		Other Production Plant	0	(118,189,054)	(118,189,054)	0	(77,685,665)	(77,685,665)	0	(40,503,389)	(40,503,389)
E-ADEP		Transmission Plant	0	(211,262,913)	(211,262,913)	0	(138,863,113)	(138,863,113)	0	(72,399,800)	(72,399,800)
E-ADEP		Distribution Plant	(523,929,044)	(126,772)	(524,055,816)	(322,263,893)	(79,402)	(322,343,295)	(201,665,151)	(47,370)	(201,712,521)
E-ADEP		General Plant	(36,486,702)	(99,509,287)	(135,995,989)	(22,100,183)	(67,934,991)	(90,035,174)	(14,386,519)	(31,574,296)	(45,960,815)
TOTAL ACCUMULATED DEPRECIATION			(560,415,746)	(857,524,398)	(1,417,940,144)	(344,364,076)	(566,174,398)	(910,538,474)	(216,051,670)	(291,350,000)	(507,401,670)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,529,282)	(12,529,282)	0	(8,235,497)	(8,235,497)	0	(4,293,785)	(4,293,785)
E-AAMT		Distribution-Franchises/Misc Intangibles	(226,596)	0	(226,596)	(226,596)	0	(226,596)	0	0	0
E-AAMT		General Plant - 303000	0	(1,786,349)	(1,786,349)	0	(1,217,652)	(1,217,652)	0	(568,697)	(568,697)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,498,824)	(36,734,377)	(39,233,201)	(2,444,952)	(25,078,559)	(27,523,511)	(53,872)	(11,655,818)	(11,709,690)
E-AAMT		General Plant - 390200, 396200	0	(90,923)	(90,923)	0	(62,073)	(62,073)	0	(28,850)	(28,850)
TOTAL ACCUMULATED AMORTIZATION			(2,725,420)	(51,140,931)	(53,866,351)	(2,671,548)	(34,593,781)	(37,265,329)	(53,872)	(16,547,150)	(16,601,022)
TOTAL ACCUMULATED DEPR/AMORT			(563,141,166)	(908,665,329)	(1,471,806,495)	(347,035,624)	(600,768,179)	(947,803,803)	(216,105,542)	(307,897,150)	(524,002,692)
NET ELECTRIC UTILITY PLANT before DFIT			1,164,526,718	1,691,387,935	2,855,914,653	777,814,095	1,119,422,992	1,897,237,087	386,712,623	571,964,943	958,677,566
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	13,730	13,730	0	9,025	9,025	0	4,705	4,705
12		ADFIT - Electric Plant In Service (282900)	0	(545,555,359)	(545,555,359)	0	(362,423,336)	(362,423,336)	0	(183,132,023)	(183,132,023)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(64,938,948)	(64,938,948)	0	(44,333,820)	(44,333,820)	0	(20,605,128)	(20,605,128)
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	(11,191,051)	(11,191,051)	0	(7,355,878)	(7,355,878)	0	(3,835,173)	(3,835,173)
1		ADFIT - CDA Settlement Costs (283333)	0	402,512	402,512	0	264,571	264,571	0	137,941	137,941
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,565,529)	(2,565,529)	0	(1,704,332)	(1,704,332)	0	(861,197)	(861,197)
TOTAL ACCUMULATED DFIT			0	(623,834,645)	(623,834,645)	0	(415,543,770)	(415,543,770)	0	(208,290,875)	(208,290,875)
NET ELECTRIC UTILITY PLANT			1,164,526,718	1,067,553,290	2,232,080,008	777,814,095	703,879,222	1,481,693,317	386,712,623	363,674,068	750,386,691

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.634%	37.366%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.432%	33.568%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended November 30, 2017
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

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	1,164,526,718	1,067,553,290	2,232,080,008	777,814,095	703,879,222	1,481,693,317	386,712,623	363,674,068	750,386,691
	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	(310,383)	0	(310,383)	310,383	0	310,383
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)	(3,058,072)	0	(3,058,072)	(980,059)	0	(980,059)	(2,078,013)	0	(2,078,013)
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)	7,991,509	0	7,991,509	5,095,754	0	5,095,754	2,895,755	0	2,895,755
99	ADFIT - Kettle Falls Disallowed (190420)	58,357	0	58,357	58,357	0	58,357	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)	1,640,939	0	1,640,939	0	0	0	1,640,939	0	1,640,939
99	ADFIT - Boulder Park Disallowed (190040)	335,671	0	335,671	0	0	0	335,671	0	335,671
99	Investment in WNP3 Exchange Power (124900, 124930)	4,389,246	0	4,389,246	4,389,246	0	4,389,246	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(788,865)	0	(788,865)	(788,865)	0	(788,865)	0	0	0
99	CDA Lake Settlement - WA (182382)	462,693	0	462,693	462,693	0	462,693	0	0	0
99	CDA Lake Settlement - ID (186382)	89,053	0	89,053	0	0	0	89,053	0	89,053
99	ADFIT - CDA Lake Settlement - Direct (283382)	(193,113)	0	(193,113)	(161,944)	0	(161,944)	(31,169)	0	(31,169)
99	CDA CDR Fund - Direct (182324)	33,656	0	33,656	33,656	0	33,656	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	238,524	0	238,524	221,858	0	221,858	16,666	0	16,666
99	ADFIT - Spokane River Relicensing (283322)	(83,459)	0	(83,459)	(77,631)	0	(77,631)	(5,828)	0	(5,828)
99	Spokane River PM&Es (182323)	218,491	0	218,491	140,878	0	140,878	77,613	0	77,613
99	ADFIT - Spokane River PM&Es (283323)	(76,496)	0	(76,496)	(49,331)	0	(49,331)	(27,165)	0	(27,165)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	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)	(1,603,168)	(141)	(1,603,309)	(630,860)	(96)	(630,956)	(972,308)	(45)	(972,353)
99	Customer Deposits (235199)	(1,921,459)	0	(1,921,459)	(1,921,459)	0	(1,921,459)	0	0	0
C-WKC	Working Capital	53,041,173	24,289,000	77,330,173	53,041,173	0	53,041,173	0	24,289,000	24,289,000
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	53,443,506	24,288,859	77,732,365	54,386,357	(96)	54,386,261	(942,851)	24,288,955	23,346,104
	NET RATE BASE	1,217,970,224	1,091,842,149	2,309,812,373	832,200,452	703,879,126	1,536,079,578	385,769,772	387,963,023	773,732,795

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-1A
For Month Ended November 30, 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	62.634%	37.366%
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-1A
For Month Ended November 30, 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	76,533	76,533			76,533	76,533		50,305	50,305		26,228	26,228	
1	Misc Intangible Plt (30300)	ED-AN	20,919	20,919			20,919	20,919		13,750	13,750		7,169	7,169	
Total Production/Transmission			97,452	97,452			97,452	97,452		64,055	64,055		33,397	33,397	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	489	489			489	489	489		489				
Total Distribution			2,502	2,502			2,502	2,502	2,502		2,502				
General Plant - 303000															
7,4		CD-AA	49,911	35,102	10,204	4,605	35,102	35,102		23,964	23,964		11,138	11,138	
9,1		CD-AN	810	631	179		631	631		415	415		216	216	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			54,710	35,733	13,700	5,277	35,733	35,733		24,379	24,379		11,354	11,354	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	2,146,503	1,509,593	438,852	198,058	1,509,593	1,509,593		1,030,599	1,030,599		478,994	478,994	
9,4		CD-AN	1,450	1,128	322		1,128	1,128		770	770		358	358	
9,4		CD-ID	1,550	1,206	344		1,206	1,206				1,206		1,206	
4		ED-AN	144,991	144,991			144,991	144,991		98,985	98,985		46,006	46,006	
		ED-ID	0	0			0	0				0		0	
		ED-WA	54,032	54,032			54,032	54,032	54,032		54,032				
8		GD-AA	10,680		7,322	3,358									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			2,359,206	1,710,950	446,840	201,416	55,238	1,655,712	1,710,950	54,032	1,130,354	1,184,386	1,206	525,358	526,564
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	4,002	4,002			4,002	4,002		2,732	2,732		1,270	1,270	
		GD-OR	0			0									
Total General Plant - 390200, 396200			4,002	4,002	0	0	4,002	4,002		2,732	2,732		1,270	1,270	
Total Amortization Expense			2,517,891	1,850,639	460,559	206,693	57,740	1,792,899	1,850,639	56,534	1,221,520	1,278,054	1,206	571,379	572,585

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-1A
For Month Ended November 30, 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)	(298,286,052)	(298,286,052)			(298,286,052)	(298,286,052)		(196,063,422)	(196,063,422)		(102,222,630)	(102,222,630)	
1	Hydro (ED-AN)	(130,150,320)	(130,150,320)			(130,150,320)	(130,150,320)		(85,547,805)	(85,547,805)		(44,602,515)	(44,602,515)	
1	Other (ED-AN)	(118,189,054)	(118,189,054)			(118,189,054)	(118,189,054)		(77,685,665)	(77,685,665)		(40,503,389)	(40,503,389)	
Total Electric Production		(546,625,426)	(546,625,426)			(546,625,426)	(546,625,426)		(359,296,892)	(359,296,892)		(187,328,534)	(187,328,534)	
Electric Transmission														
1	ED-AN	(211,262,913)	(211,262,913)			(211,262,913)	(211,262,913)		(138,863,113)	(138,863,113)		(72,399,800)	(72,399,800)	
Total Electric Transmissic		(211,262,913)	(211,262,913)			(211,262,913)	(211,262,913)		(138,863,113)	(138,863,113)		(72,399,800)	(72,399,800)	
Electric Distribution														
3	ED-AN	(126,772)	(126,772)				(126,772)		(79,402)	(79,402)		(47,370)	(47,370)	
	ED-ID	(201,665,151)	(201,665,151)			(201,665,151)	(201,665,151)				(201,665,151)		(201,665,151)	
	ED-WA	(322,263,893)	(322,263,893)			(322,263,893)	(322,263,893)	(322,263,893)			(322,263,893)			
Total Electric Distribution		(524,055,816)	(524,055,816)			(523,929,044)	(126,772)	(524,055,816)	(322,263,893)	(79,402)	(322,343,295)	(201,665,151)	(47,370)	(201,712,521)
Gas Underground Storage														
	GD-AN	(15,213,552)		(15,213,552)										
	GD-OR	(994,934)					(994,934)							
Total Gas Underground S		(16,208,486)		(15,213,552)			(994,934)							
Gas Distribution														
	GD-AN	(1,728,379)		(1,728,379)										
	GD-ID	(72,594,729)		(72,594,729)										
	GD-WA	(138,953,756)		(138,953,756)										
	GD-OR	(106,267,672)					(106,267,672)							
Total Gas Distribution		(319,544,536)		(213,276,864)			(106,267,672)							
General Plant														
4	ED-AN	(48,255,334)	(48,255,334)			(48,255,334)	(48,255,334)		(32,943,917)	(32,943,917)		(15,311,417)	(15,311,417)	
	ED-ID	(9,702,132)	(9,702,132)			(9,702,132)	(9,702,132)				(9,702,132)		(9,702,132)	
	ED-WA	(18,872,443)	(18,872,443)			(18,872,443)	(18,872,443)	(18,872,443)			(18,872,443)			
7,4	CD-AA	(59,250,582)	(41,669,749)	(12,113,782)	(5,467,051)	(41,669,749)	(41,669,749)		(28,447,938)	(28,447,938)		(13,221,811)	(13,221,811)	
9,4	CD-AN	(12,317,603)	(9,584,204)	(2,733,399)		(9,584,204)	(9,584,204)		(6,543,136)	(6,543,136)		(3,041,068)	(3,041,068)	
9	CD-ID	(6,020,367)	(4,684,387)	(1,335,980)		(4,684,387)	(4,684,387)				(4,684,387)		(4,684,387)	
9	CD-WA	(4,148,286)	(3,227,740)	(920,546)		(3,227,740)	(3,227,740)	(3,227,740)			(3,227,740)			
8	GD-AA	(2,380,927)		(1,632,316)	(748,611)									
	GD-AN	(2,795,339)		(2,795,339)										
	GD-ID	(1,711,347)		(1,711,347)										
	GD-WA	(6,300,704)		(6,300,704)										
	GD-OR	(4,986,513)			(4,986,513)									
Total General Plant		(176,741,577)	(135,995,989)	(29,543,413)	(11,202,175)	(36,486,702)	(99,509,287)	(135,995,989)	(22,100,183)	(67,934,991)	(90,035,174)	(14,386,519)	(31,574,296)	(45,960,815)
Total Accumulated Depr		(1,794,438,754)	(1,417,940,144)	(258,033,829)	(118,464,781)	(560,415,746)	(857,524,398)	(1,417,940,144)	(344,364,076)	(566,174,398)	(910,538,474)	(216,051,670)	(291,350,000)	(507,401,670)

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	62.634%		37.366%				
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%		31.730%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended November 30, 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	(10,944,954)	(10,944,954)			(10,944,954)	(10,944,954)		(7,194,118)	(7,194,118)		(3,750,836)	(3,750,836)		
1	Misc Intangible Plt (3030 ED-AN)	(1,584,328)	(1,584,328)			(1,584,328)	(1,584,328)		(1,041,379)	(1,041,379)		(542,949)	(542,949)		
Total Production/Transmission		(12,529,282)	(12,529,282)			(12,529,282)	(12,529,282)		(8,235,497)	(8,235,497)		(4,293,785)	(4,293,785)		
Distribution															
	Franchises (302000) ED-WA	(190,522)	(190,522)			(190,522)	(190,522)		(190,522)	(190,522)					
	Misc Intangible Plt (3030 ED-WA)	(36,074)	(36,074)			(36,074)	(36,074)		(36,074)	(36,074)					
Total Distribution		(226,596)	(226,596)			(226,596)	(226,596)		(226,596)	(226,596)					
General Plant - 303000															
7,4	CD-AA	(2,434,309)	(1,712,001)	(497,694)	(224,614)		(1,712,001)	(1,712,001)		(1,168,783)	(1,168,783)	(543,218)	(543,218)		
9,1	CD-AN	(95,552)	(74,348)	(21,204)			(74,348)	(74,348)		(48,869)	(48,869)	(25,479)	(25,479)		
	GD-ID	(84,521)		(84,521)											
	GD-WA	(188,183)		(188,183)											
	GD-OR	(87,678)			(87,678)										
Total General Plant - 303000		(2,890,243)	(1,786,349)	(791,602)	(312,292)		(1,786,349)	(1,786,349)		(1,217,652)	(1,217,652)	(568,697)	(568,697)		
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(49,198,178)	(34,600,095)	(10,058,567)	(4,539,516)		(34,600,095)	(34,600,095)		(23,621,485)	(23,621,485)	(10,978,610)	(10,978,610)		
9,4	CD-AN	(50,051)	(38,944)	(11,107)			(38,944)	(38,944)		(26,587)	(26,587)	(12,357)	(12,357)		
9	CD-ID	(69,236)	(53,872)	(15,364)		(53,872)	(53,872)	(53,872)				(53,872)	(53,872)		
4	ED-AN	(2,095,338)	(2,095,338)				(2,095,338)	(2,095,338)		(1,430,487)	(1,430,487)	(664,851)	(664,851)		
	ED-ID	0	0			0	0	0				0	0		
	ED-WA	(2,444,952)	(2,444,952)			(2,444,952)	(2,444,952)	(2,444,952)							
8	GD-AA	(367,223)		(251,761)	(115,462)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(54,224,978)	(39,233,201)	(10,336,799)	(4,654,978)		(2,498,824)	(36,734,377)	(39,233,201)	(2,444,952)	(25,078,559)	(27,523,511)	(53,872)	(11,655,818)	(11,709,690)
Gas Underground Storage															
	GD-AN	(240,513)		(240,513)											
Total Gas Underground Storage		(240,513)		(240,513)											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0		
9	CD-ID	0	0	0		0	0	0		0	0	0	0		
9	CD-WA	0	0	0		0	0	0		0	0	0	0		
4	ED-AN	(90,923)	(90,923)				(90,923)	(90,923)		(62,073)	(62,073)	(28,850)	(28,850)		
	ED-WA	0	0			0	0	0		0	0				
	GD-WA	0		0						0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(90,923)	(90,923)	0	0		0	(90,923)	(90,923)	0	(62,073)	(62,073)	0	(28,850)	(28,850)
Total Accumulated Amortization		(70,202,535)	(53,866,351)	(11,368,914)	(4,967,270)		(2,725,420)	(51,140,931)	(53,866,351)	(2,671,548)	(34,593,781)	(37,265,329)	(53,872)	(16,547,150)	(16,601,022)

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-1A
For Month Ended November 30, 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	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9	CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,205,717	1,052,423	2,554,226	4,599,068	8,205,717	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,791,816	0	0	0	0	2,791,816	0	0	2,791,816	0	0	0
99	GD-OR / AS	3,648,705	0	0	0	0	0	0	0	0	3,648,705	0	3,648,705
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,001,643	0	0	71,735,715	71,735,715	0	0	20,854,236	20,854,236	0	9,411,692	9,411,692
9	CD-WA / ID / AN	24,998,735	5,582,730	5,610,588	8,257,948	19,451,266	1,592,185	1,600,131	2,355,153	5,547,469	0	0	0
	TOTAL ACCOUNT	141,646,616	6,635,153	8,164,814	84,592,731	99,392,698	4,384,001	1,600,131	23,209,389	29,193,521	3,648,705	9,411,692	13,060,397
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,505,544	971,846	0	5,533,698	6,505,544	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	734,884	0	0	0	0	0	0	503,822	503,822	0	231,062	231,062
7	CD-AA	70,306,736	0	0	49,445,321	49,445,321	0	0	14,374,212	14,374,212	0	6,487,203	6,487,203
9	CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0
	TOTAL ACCOUNT	78,172,722	1,296,452	66,212	55,074,941	56,437,605	92,577	18,884	14,905,391	15,016,852	0	6,718,265	6,718,265
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	41,824,661	19,859,953	8,195,945	13,768,763	41,824,661	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,495,932	0	0	0	0	8,433,836	2,365,911	1,696,185	12,495,932	0	0	0
99	GD-OR / AS	4,194,452	0	0	0	0	0	0	0	0	4,194,452	0	4,194,452
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587
9	CD-WA / ID / AN	6,390,432	2,084,028	820,739	2,067,565	4,972,332	594,361	234,073	589,666	1,418,100	0	0	0
	TOTAL ACCOUNT	65,854,726	21,943,981	9,016,684	16,503,916	47,464,581	9,028,197	2,599,984	2,479,925	14,108,106	4,194,452	87,587	4,282,039

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 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	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0		
99		GD-OR / AS	48,630	0	0	0	0	0	0	0	48,630	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,456,886	107,991	133,320	3,226,547	3,467,858	30,799	38,023	920,206	989,028	0	0	
		TOTAL ACCOUNT	4,992,926	118,452	147,683	3,600,973	3,867,108	118,959	38,023	920,206	1,077,188	48,630	0	48,630
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,383,689	808,146	259,847	3,315,696	4,383,689	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,611,565	0	0	0	0	1,898,530	320,550	392,485	2,611,565	0	0	
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	
8		GD-AA	4,128,460	0	0	0	0	0	0	2,830,390	2,830,390	0	1,298,070	
7		CD-AA	13,645,628	0	0	9,596,697	9,596,697	0	0	2,789,849	2,789,849	0	1,259,082	
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	
		TOTAL ACCOUNT	26,884,123	822,838	1,016,095	13,071,461	14,910,394	1,902,720	536,231	6,058,090	8,497,041	919,536	2,557,152	3,476,688
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	94,371	0	0	94,371	94,371	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	94,371	0	0	94,371	94,371	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,343,373	210,583	26,627	1,106,163	1,343,373	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
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	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	
		TOTAL ACCOUNT	2,069,055	211,886	27,043	1,377,194	1,616,123	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,890,480	14,314,857	9,564,602	8,011,021	31,890,480	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,952,154	0	0	0	0	2,383,847	747,718	820,589	3,952,154	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
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	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	
		TOTAL ACCOUNT	37,680,052	14,567,023	9,873,515	8,805,976	33,246,514	2,455,764	835,820	1,049,357	4,340,941	43,834	48,763	92,597

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 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
-----------	---------------------	-------	-----------	-----------	-----------	-------	-----------	-----------	-----------	-------	-----------	-----------	-------

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 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	64,051,967	11,955,530	6,608,878	45,487,559	64,051,967	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0	0
99		GD-OR / AS	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	1,216,105	
8		GD-AA	1,150,928	0	0	0	0	0	0	789,053	789,053	0	361,875	361,875	
7		CD-AA	52,552,210	0	0	36,958,919	36,958,919	0	0	10,744,299	10,744,299	0	4,848,992	4,848,992	
9		CD-WA/ ID / AN	14,953,597	1,516,458	2,943,999	7,174,787	11,635,244	432,491	839,624	2,046,238	3,318,353	0	0	0	
		TOTAL ACCOUNT	135,102,487	13,471,988	9,552,877	89,621,265	112,646,130	1,117,857	1,331,938	13,579,590	16,029,385	1,216,105	5,210,867	6,426,972	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546	
9		CD-WA/ ID / AN	18,551	3,880	6,671	3,884	14,435	1,106	1,902	1,108	4,116	0	0	0	
		TOTAL ACCOUNT	555,847	3,880	13,517	417,660	435,057	1,106	1,902	79,869	82,877	2,367	35,546	37,913	
		TOTAL GENERAL PLANT	508,415,588	59,798,954	38,580,919	280,409,286	378,789,159	21,838,605	7,064,866	64,689,614	93,593,085	10,963,090	25,070,254	36,033,344	

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-1A
For Month Ended November 30, 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	10,684,235	319,716	0	10,364,519	10,684,235	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	22,090,523	319,716	0	16,833,717	17,153,433	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	11,858,794	3,317,957	0	8,540,837	11,858,794	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	650,065	0	0	0	0	0	0	445,672	445,672	0	204,393	
7		CD-AA	77,158,924	0	0	54,264,328	54,264,328	0	0	15,775,142	15,775,142	0	7,119,454	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	89,851,695	3,317,957	74,450	62,873,815	66,266,222	0	21,233	16,240,393	16,261,626	0	7,323,847	7,323,847
	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	4,154,120	0	0	2,921,509	2,921,509	0	0	849,310	849,310	0	383,301	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,154,120	0	0	2,921,509	2,921,509	0	0	849,310	849,310	0	383,301	383,301
	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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 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
	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	28,164,087	0	0	19,807,239	19,807,239	0	0	5,758,148	5,758,148	0	2,598,700	2,598,700
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	28,164,087	0	0	19,807,239	19,807,239	0	0	5,758,148	5,758,148	0	2,598,700	2,598,700
	303121	Misc Intangible Plant--AMI 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	656,669	0	0	461,822	461,822	0	0	134,256	134,256	0	60,591	60,591
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	656,669	0	0	461,822	461,822	0	0	134,256	134,256	0	60,591	60,591
		TOTAL	245,748,298	3,637,673	74,450	173,810,671	177,522,794	1,022,594	800,838	45,476,870	47,300,302	426,123	20,499,079	20,925,202

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended November 30, 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	(91,533,267)	(64,373,516)	(18,713,976)	(8,445,775)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(726,692)	(565,432)	(161,260)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(92,259,959)</u>	<u>(64,938,948)</u>	<u>(18,875,236)</u>	<u>(8,445,775)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended November 30, 2017
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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			3,191,633	3,191,633					3,191,633
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			(12)	(12)					(12)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(10)	(10)					(10)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	66,598,939	29,994,754		96,593,693	53,041,173	24,289,000	13,557,766	5,705,754	
TOTAL		66,598,939	29,994,754	3,191,611	99,785,304	53,041,173	24,289,000	13,557,766	5,705,754	3,191,611

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						