

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	169,740,831	111,380,866	58,359,965
	Adjustments			
	Adjusted Net Operating Income (Loss)	169,740,831	111,380,866	58,359,965
E-APL	Electric Net Rate Base	2,287,606,235	1,517,337,179	770,269,056
	RATE OF RETURN	7.420%	7.341%	7.577%

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 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 - AMA Percent	12-01-2016 thru 11-30-2017	378,612 100.000%	248,667 65.679%	129,945 34.321%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2016 thru 11-30-2017	23,278,245 100.000%	15,250,260 65.513%	8,027,985 34.487%
	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 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%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at 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	11-01-2016 thru 11-30-2017	1,073,610,243	715,636,637	357,973,606	
				100.000%	66.657%	33.343%	
11		Book Depreciation Percent	12-01-2016 thru 11-30-2017	106,285,176	69,305,019	36,980,157	
				100.000%	65.207%	34.793%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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	11-01-2016 thru 11-30-2017	2,783,339,060 100.000%	1,844,304,775 66.262%	939,034,285 33.738%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2016 thru 11-30-2017	235,528,634 100.000%	156,443,811 66.422%	79,084,823 33.578%
14		Net Allocated Schedule M's - AMA Percent	12-01-2016 thru 11-30-2017	-259,943,515 100.000%	-168,143,987 64.685%	-91,799,528 35.315%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	381,074,014	0	381,074,014	258,710,290	0	258,710,290	122,363,724	0	122,363,724
99	442200	Commercial - Firm & Int.	311,894,774	0	311,894,774	220,385,578	0	220,385,578	91,509,196	0	91,509,196
1	442300	Industrial	110,653,648	0	110,653,648	64,398,091	0	64,398,091	46,255,557	0	46,255,557
99	444000	Public Street & Highway Lighting	7,492,086	0	7,492,086	4,888,643	0	4,888,643	2,603,443	0	2,603,443
99	448000	Interdepartmental Revenue	1,266,480	0	1,266,480	995,277	0	995,277	271,203	0	271,203
99	499XXX	Unbilled Revenue	62,840	0	62,840	(20,854)	0	(20,854)	83,694	0	83,694
		TOTAL SALES TO ULTIMATE CUSTOMERS	812,443,842	0	812,443,842	549,357,025	0	549,357,025	263,086,817	0	263,086,817
1	447XXX	Sales for Resale	0	86,808,127	86,808,127	0	57,058,982	57,058,982	0	29,749,145	29,749,145
		TOTAL SALES OF ELECTRICITY	812,443,842	86,808,127	899,251,969	549,357,025	57,058,982	606,416,007	263,086,817	29,749,145	292,835,962
		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	365,918	0	365,918	212,491	0	212,491	153,427	0	153,427
1	453000	Sales of Water & Water Power	0	364,251	364,251	0	239,422	239,422	0	124,829	124,829
1	454000	Rent from Electric Property	2,719,344	88,334	2,807,678	1,723,494	58,062	1,781,556	995,850	30,272	1,026,122
1	456XXX	Other Electric Revenues	(9,167,281)	97,311,227	88,143,946	(5,370,796)	63,962,670	58,591,874	(3,796,485)	33,348,557	29,552,072
		TOTAL OTHER OPERATING REVENUE	(8,515,285)	97,763,812	89,248,527	(5,868,077)	64,260,154	58,392,077	(2,647,208)	33,503,658	30,856,450
		TOTAL ELECTRIC REVENUE	803,928,557	184,571,939	988,500,496	543,488,948	121,319,136	664,808,084	260,439,609	63,252,803	323,692,412

			***** 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	344,059	344,059	0	226,150	226,150	0	117,909	117,909
1	501XXX	Fuel	0	27,656,412	27,656,412	0	18,178,560	18,178,560	0	9,477,852	9,477,852
1	502000	Steam Expense	0	4,514,302	4,514,302	0	2,967,251	2,967,251	0	1,547,051	1,547,051
1	505000	Electric Expense	0	1,261,783	1,261,783	0	829,370	829,370	0	432,413	432,413
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,027,471	3,027,471	0	1,989,957	1,989,957	0	1,037,514	1,037,514
1	507000	Rent	0	30,013	30,013	0	19,728	19,728	0	10,285	10,285
MAINTENANCE											
1	510000	Supervision & Engineering	0	506,959	506,959	0	333,224	333,224	0	173,735	173,735
1	511000	Structures	0	698,800	698,800	0	459,321	459,321	0	239,479	239,479
1	512000	Boiler Plant	0	6,771,840	6,771,840	0	4,451,130	4,451,130	0	2,320,710	2,320,710
1	513000	Electric Plant	0	2,945,062	2,945,062	0	1,935,789	1,935,789	0	1,009,273	1,009,273
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,261,458	1,261,458	0	829,156	829,156	0	432,302	432,302
TOTAL STEAM POWER GENERATION EXP			0	49,018,159	49,018,159	0	32,219,636	32,219,636	0	16,798,523	16,798,523
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,428,932	2,428,932	0	1,596,537	1,596,537	0	832,395	832,395
1	536000	Water for Power	0	1,124,825	1,124,825	0	739,347	739,347	0	385,478	385,478
1	537000	Hydraulic Expense	3,925,086	3,703,216	7,628,302	2,574,235	2,434,124	5,008,359	1,350,851	1,269,092	2,619,943
1	538000	Electric Expense	0	7,374,553	7,374,553	0	4,847,294	4,847,294	0	2,527,259	2,527,259
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	961,866	961,866	0	632,235	632,235	0	329,631	329,631
1	540000	Rent	0	1,432,778	1,432,778	0	941,765	941,765	0	491,013	491,013
1	540100	MT Trust Funds Land Settlement Rents	4,863,003	0	4,863,003	3,215,362	0	3,215,362	1,647,641	0	1,647,641
MAINTENANCE											
1	541000	Supervision & Engineering	0	915,727	915,727	0	601,907	601,907	0	313,820	313,820
1	542000	Structures	0	426,842	426,842	0	280,563	280,563	0	146,279	146,279
1	543000	Reservoirs, Dams, & Waterways	0	2,924,978	2,924,978	0	1,922,588	1,922,588	0	1,002,390	1,002,390
1	544000	Electric Plant	0	2,890,687	2,890,687	0	1,900,049	1,900,049	0	990,638	990,638
1	545000	Miscellaneous Hydraulic Plant	0	752,919	752,919	0	494,894	494,894	0	258,025	258,025
TOTAL HYDRO POWER GENERATION EXP			8,788,089	24,937,323	33,725,412	5,789,597	16,391,303	22,180,900	2,998,492	8,546,020	11,544,512
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	708,124	708,124	0	465,450	465,450	0	242,674	242,674
1	547XXX	Fuel	0	69,960,321	69,960,321	0	45,984,919	45,984,919	0	23,975,402	23,975,402
1	548000	Generation Expense	0	1,683,830	1,683,830	0	1,106,781	1,106,781	0	577,049	577,049
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	646,980	646,980	0	425,260	425,260	0	221,720	221,720
1	550000	Rent	0	(32,172)	(32,172)	0	(21,147)	(21,147)	0	(11,025)	(11,025)
MAINTENANCE											
1	551000	Supervision & Engineering	0	712,507	712,507	0	468,331	468,331	0	244,176	244,176
1	552000	Structures	0	195,729	195,729	0	128,653	128,653	0	67,076	67,076
1	553000	Generating & Electric Equipment	0	4,646,547	4,646,547	0	3,054,175	3,054,175	0	1,592,372	1,592,372
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	397,847	397,847	0	261,505	261,505	0	136,342	136,342
TOTAL OTHER POWER GENERATION EXP			0	78,919,713	78,919,713	0	51,873,927	51,873,927	0	27,045,786	27,045,786

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	131,957,273	131,957,273	0	86,735,515	86,735,515	0	45,221,758	45,221,758
1	556000	System Control & Load Dispatching	0	740,271	740,271	0	486,580	486,580	0	253,691	253,691
E-557	557XXX	Other Expense	7,069,846	70,965,238	78,035,084	2,716,536	46,645,451	49,361,987	4,353,310	24,319,787	28,673,097
TOTAL OTHER POWER SUPPLY EXPENSE			7,069,846	203,662,782	210,732,628	2,716,536	133,867,546	136,584,082	4,353,310	69,795,236	74,148,546
TOTAL PRODUCTION OPERATING EXP			15,857,935	356,537,977	372,395,912	8,506,133	234,352,412	242,858,545	7,351,802	122,185,565	129,537,367
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,379,659	2,379,659	0	1,564,150	1,564,150	0	815,509	815,509
1	561000	Load Dispatching	0	2,964,706	2,964,706	0	1,948,701	1,948,701	0	1,016,005	1,016,005
1	562000	Station Expense	0	328,973	328,973	0	216,234	216,234	0	112,739	112,739
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	472,214	472,214	0	310,386	310,386	0	161,828	161,828
1	565XXX	Transmission of Electricity by Others	0	17,503,825	17,503,825	0	11,505,264	11,505,264	0	5,998,561	5,998,561
1	566000	Miscellaneous Transmission Expense	0	2,116,805	2,116,805	0	1,391,376	1,391,376	0	725,429	725,429
1	567000	Rent	0	154,150	154,150	0	101,323	101,323	0	52,827	52,827
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	869,055	870,326	0	571,230	571,230	1,271	297,825	299,096
1	569000	Structures	4,107	647,977	652,084	0	425,915	425,915	4,107	222,062	226,169
1	570000	Station Equipment	686	1,696,843	1,697,529	0	1,115,335	1,115,335	686	581,508	582,194
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	11,509	1,376,473	1,387,982	2,552	904,756	907,308	8,957	471,717	480,674
1	572000	Underground Lines	477	14	491	32	9	41	445	5	450
1	573000	Service Miscellaneous	0	121,528	121,528	0	79,880	79,880	0	41,648	41,648
TOTAL TRANSMISSION OPERATING EXP			18,050	30,632,222	30,650,272	2,584	20,134,559	20,137,143	15,466	10,497,663	10,513,129

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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	29,300,314	29,300,314	0	19,259,097	19,259,097	0	10,041,217	10,041,217
E-DEPX		Depreciation Expense-Transmission	0	12,278,682	12,278,682	0	8,070,778	8,070,778	0	4,207,904	4,207,904
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,156,707	1,156,707	0	760,303	760,303	0	396,404	396,404
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	1,643,482	0	1,643,482	91,886	0	91,886	1,551,596	0	1,551,596
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	224,426	0	224,426	174,005	0	174,005	50,421	0	50,421
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	(2,110,283)	0	(2,110,283)	(1,326,122)	0	(1,326,122)	(784,161)	0	(784,161)
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	(491,458)	0	(491,458)	0	0	0	(491,458)	0	(491,458)
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	(48,087)	0	(48,087)	(48,087)	0	(48,087)	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	21,815,701	21,815,701	0	14,339,459	14,339,459	0	7,476,242	7,476,242
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,669,405	65,659,794	68,329,199	1,624,309	43,158,182	44,782,491	1,045,096	22,501,612	23,546,708
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	18,545,390	452,829,993	471,375,383	10,133,026	297,645,153	307,778,179	8,412,364	155,184,840	163,597,204

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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	908,416	2,642,662	3,551,078	647,460	1,731,287	2,378,747	260,956	911,375	1,172,331
3	582000	Station Expense	675,726	48,059	723,785	346,333	31,485	377,818	329,393	16,574	345,967
3	583000	Overhead Line Expense	1,622,735	440,409	2,063,144	1,057,039	288,525	1,345,564	565,696	151,884	717,580
3	584000	Underground Line Expense	1,324,305	0	1,324,305	766,562	0	766,562	557,743	0	557,743
3	584100	Energy Storage Equipment	89,784	0	89,784	89,784	0	89,784	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,398	141	6,539	4,587	92	4,679	1,811	49	1,860
3	586000	Meter Expense	1,766,066	54,488	1,820,554	1,360,772	35,697	1,396,469	405,294	18,791	424,085
3	587000	Customer Installations Expense	710,482	133,547	844,029	475,798	87,491	563,289	234,684	46,056	280,740
3	588000	Miscellaneous Distribution Expense	3,479,291	3,759,323	7,238,614	2,063,190	2,462,845	4,526,035	1,416,101	1,296,478	2,712,579
3	589000	Rent	65	420,798	420,863	0	275,677	275,677	65	145,121	145,186
MAINTENANCE:											
3	590000	Supervision & Engineering	314,849	1,099,468	1,414,317	241,781	720,294	962,075	73,068	379,174	452,242
3	591000	Structures	417,176	1,591	418,767	244,142	1,042	245,184	173,034	549	173,583
3	592000	Station Equipment	825,537	236,026	1,061,563	550,965	154,628	705,593	274,572	81,398	355,970
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,267,940	0	9,267,940	6,004,939	0	6,004,939	3,263,001	0	3,263,001
3	594000	Underground Lines	881,770	0	881,770	626,720	0	626,720	255,050	0	255,050
3	595000	Line Transformers	578,416	2,530	580,946	505,221	1,657	506,878	73,195	873	74,068
3	596000	Street Light & Signal System Maintenance Exp	189,936	0	189,936	147,975	0	147,975	41,961	0	41,961
3	597000	Meters	38,168	0	38,168	28,597	0	28,597	9,571	0	9,571
3	598000	Miscellaneous Distribution Expense	181,185	164,857	346,042	88,395	108,003	196,398	92,790	56,854	149,644
TOTAL DISTRIBUTION OPERATING EXP			23,278,245	9,003,899	32,282,144	15,250,260	5,898,723	21,148,983	8,027,985	3,105,176	11,133,161
E-DEPX		Depreciation Expense-Distribution	46,471,670	54,626	46,526,296	29,623,581	35,787	29,659,368	16,848,089	18,839	16,866,928
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,117	0	30,117	30,117	0	30,117	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,133,747	0	56,133,747	47,478,757	0	47,478,757	8,654,990	0	8,654,990
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			102,635,534	54,626	102,690,160	77,132,455	35,787	77,168,242	25,503,079	18,839	25,521,918
TOTAL DISTRIBUTION EXPENSES			125,913,779	9,058,525	134,972,304	92,382,715	5,934,510	98,317,225	33,531,064	3,124,015	36,655,079

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	250,961	250,961	0	164,829	164,829	0	86,132	86,132
2	902000	Meter Reading Expenses	3,021,166	163,524	3,184,690	2,804,058	107,401	2,911,459	217,108	56,123	273,231
2	903XXX	Customer Records & Collection Expenses	2,080,232	7,618,171	9,698,403	1,415,067	5,003,539	6,418,606	665,165	2,614,632	3,279,797
2	904000	Uncollectible Accounts	0	2,761,578	2,761,578	0	1,813,777	1,813,777	0	947,801	947,801
2	905000	Misc Customer Accounts	0	251,906	251,906	0	165,449	165,449	0	86,457	86,457
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,101,398	11,046,140	16,147,538	4,219,125	7,254,995	11,474,120	882,273	3,791,145	4,673,418
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,355,834	256,197	28,612,031	20,988,441	168,268	21,156,709	7,367,393	87,929	7,455,322
2	909000	Advertising	20,187	814,224	834,411	20,187	534,774	554,961	0	279,450	279,450
2	910000	Misc Customer Service & Info Exp	0	281,541	281,541	0	184,913	184,913	0	96,628	96,628
TOTAL CUSTOMER SERVICE & INFO EXP			28,376,021	1,351,962	29,727,983	21,008,628	887,955	21,896,583	7,367,393	464,007	7,831,400
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	529,812	36,978,070	37,507,882	363,331	25,244,928	25,608,259	166,481	11,733,142	11,899,623
4	921000	Office Supplies & Expenses	80,936	3,958,570	4,039,506	80,936	2,702,516	2,783,452	0	1,256,054	1,256,054
4	922000	Admin Exp Transferred--Credit	0	(127,430)	(127,430)	0	(86,996)	(86,996)	0	(40,434)	(40,434)
4	923000	Outside Services Employed	159,156	7,642,177	7,801,333	140,023	5,217,314	5,357,337	19,133	2,424,863	2,443,996
4	924000	Property Insurance Premium	0	1,239,875	1,239,875	0	846,463	846,463	0	393,412	393,412
4	925XXX	Injuries and Damages	16,273	3,181,327	3,197,600	16,117	2,171,892	2,188,009	156	1,009,435	1,009,591
4	926XXX	Employee Pensions and Benefits	2,156	1,455,963	1,458,119	2,156	993,986	996,142	0	461,977	461,977
4	927000	Franchise Requirements	4,295	0	4,295	0	0	0	4,295	0	4,295
1	928000	Regulatory Commission Expenses	3,032,936	3,540,069	6,573,005	2,170,421	2,326,887	4,497,308	862,515	1,213,182	2,075,697
4	930000	Miscellaneous General Expenses	156,795	3,441,711	3,598,506	113,403	2,349,656	2,463,059	43,392	1,092,055	1,135,447
4	931000	Rents	5,429	684,362	689,791	879	467,214	468,093	4,550	217,148	221,698
4	935000	Maintenance of General Plant	1,010,931	10,459,409	11,470,340	534,040	7,140,639	7,674,679	476,891	3,318,770	3,795,661
TOTAL ADMIN & GEN OPERATING EXP			4,998,719	72,454,103	77,452,822	3,421,306	49,374,499	52,795,805	1,577,413	23,079,604	24,657,017

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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	1,413,784	16,667,055	18,080,839	905,436	11,378,598	12,284,034	508,348	5,288,457	5,796,805
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	751,914	17,915,965	18,667,879	736,253	12,231,229	12,967,482	15,661	5,684,736	5,700,397
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	(2,799,714)	0	(2,799,714)	0	0	0	(2,799,714)	0	(2,799,714)
99	407414	Regulatory Credit - Deferral - FISERVE	(184,402)	0	(184,402)	(126,599)	0	(126,599)	(57,803)	0	(57,803)
99	407436	Regulatory Credit - MDM System	(392,016)	0	(392,016)	(392,016)	0	(392,016)	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	(1,210,434)	35,059,833	33,849,399	1,123,074	23,935,155	25,058,229	(2,333,508)	11,124,678	8,791,170
		TOTAL ADMIN & GENERAL EXPENSES	3,788,285	107,513,936	111,302,221	4,544,380	73,309,654	77,854,034	(756,095)	34,204,282	33,448,187
		TOTAL EXPENSES BEFORE FIT	181,724,873	581,800,556	763,525,429	132,287,874	385,032,267	517,320,141	49,436,999	196,768,289	246,205,288
		NET OPERATING INCOME (LOSS) BEFORE FIT			224,975,067			147,487,943			77,487,124
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(18,129,741)			(11,313,681)			(6,816,060)
E-FIT		DEFERRED FEDERAL INCOME TAX			73,783,708			47,696,647			26,087,061
E-FIT		AMORTIZED ITC - NOXON			(419,731)			(275,889)			(143,842)
		ELECTRIC NET OPERATING INCOME (LOSS)			169,740,831			111,380,866			58,359,965

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.679%	34.321%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.513%	34.487%
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 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	92,676	1,171,758	1,264,434	91,576	770,197	861,773	1,100	401,561	402,661
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	9,281,249	9,281,249	0	6,100,565	6,100,565	0	3,180,684	3,180,684
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	23,996,858	23,996,858	0	15,773,135	15,773,135	0	8,223,723	8,223,723
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	4,984,127	4,984,127	0	3,276,067	3,276,067	0	1,708,060	1,708,060
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	343,315	343,315	0	225,661	225,661	0	117,654	117,654
1	456100	TRANSMISSION REVENUE OF OTHERS	0	12,630,730	12,630,730	0	8,302,179	8,302,179	0	4,328,551	4,328,551
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	2,446,987	2,446,987	0	1,608,405	1,608,405	0	838,582	838,582
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	378,510	0	378,510	0	0	0	378,510	0	378,510
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(5,854,411)	0	(5,854,411)	(2,651,224)	0	(2,651,224)	(3,203,187)	0	(3,203,187)
1	456329	AMORTIZATION RES DECOUPLING DE	(7,141,630)	0	(7,141,630)	(6,606,224)	0	(6,606,224)	(535,406)	0	(535,406)
1	456338	NON-RES DECOUPLING DEFERRED RE	941,095	0	941,095	1,011,140	0	1,011,140	(70,045)	0	(70,045)
1	456339	AMORTIZATION NON-RES DECOUPLIN	2,260,325	0	2,260,325	2,678,563	0	2,678,563	(418,238)	0	(418,238)
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	(1,099,167)	(1,099,167)	0	(722,482)	(722,482)	0	(376,685)	(376,685)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	1,099,167	1,099,167	0	722,482	722,482	0	376,685	376,685
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	37,541,023	37,541,023	0	24,675,714	24,675,714	0	12,865,309	12,865,309
TOTAL ACCOUNT 456			(9,167,281)	97,311,227	88,143,946	(5,370,796)	63,962,671	58,591,875	(3,796,485)	33,348,556	29,552,071

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 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	123,639,919	123,639,919	0	81,268,519	81,268,519	0	42,371,400	42,371,400
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	16,500	16,500	0	10,845	10,845	0	5,655	5,655
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,854,513	5,854,513	0	3,848,171	3,848,171	0	2,006,342	2,006,342
1	555710	Intercompany Purchase	0	2,446,341	2,446,341	0	1,607,980	1,607,980	0	838,361	838,361
TOTAL ACCOUNT 555			0	131,957,273	131,957,273	0	86,735,515	86,735,515	0	45,221,758	45,221,758

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 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	1,697	6,504,675	6,506,372	1,697	4,275,523	4,277,220	0	2,229,152	2,229,152
1	557010	Other Power Supply Expense - Financial	0	21,497,352	21,497,352	0	14,130,209	14,130,209	0	7,367,143	7,367,143
1	557018	Merchandise Processing Fee	0	106,104	106,104	0	69,742	69,742	0	36,362	36,362
1	557150	Fuel - Economic Dispatch	0	(8,045,588)	(8,045,588)	0	(5,288,365)	(5,288,365)	0	(2,757,223)	(2,757,223)
1	557160	Power Supply Expense - Miscellaneous	0	787	787	0	517	517	0	270	270
99	557161	Unbilled Add-Ons	(250,056)	0	(250,056)	0	0	0	(250,056)	0	(250,056)
1	557165	Other Resource Costs-CAISO Charges	0	115,519	115,519	0	75,931	75,931	0	39,588	39,588
1	557170	Broker Fees - Power	0	514,217	514,217	0	337,995	337,995	0	176,222	176,222
1	557171	REC Broker Fees	0	38,622	38,622	0	25,386	25,386	0	13,236	13,236
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	1,414,625	0	1,414,625	1,414,625	0	1,414,625	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	3,222,268	0	3,222,268	3,222,268	0	3,222,268	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,419,552)	0	(2,419,552)	(2,419,552)	0	(2,419,552)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	5,710,360	0	5,710,360	0	0	0	5,710,360	0	5,710,360
99	557390	Idaho PCA Amortization	(1,428,198)	0	(1,428,198)	0	0	0	(1,428,198)	0	(1,428,198)
1	557395	Optional Renewable Power Expense Offset	0	474	474	0	312	312	0	162	162
1	557610	Other Expenses - Exposure	0	7,748	7,748	0	5,093	5,093	0	2,655	2,655
1	557700	Turbine Gas Bookout Expense	0	2,045,079	2,045,079	0	1,344,230	1,344,230	0	700,849	700,849
1	557711	Turbine Gas Bookout Offset	0	(2,045,079)	(2,045,079)	0	(1,344,230)	(1,344,230)	0	(700,849)	(700,849)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	50,224,953	50,224,953	0	33,012,862	33,012,862	0	17,212,091	17,212,091
TOTAL ACCOUNT 557			7,069,846	70,965,238	78,035,084	2,716,536	46,645,451	49,361,987	4,353,310	24,319,787	28,673,097

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 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	377,595	256,197	633,792	280,090	168,268	448,358	97,505	87,929	185,434
99	908600	Public Purpose Tariff Rider Expense Offset	27,540,939	0	27,540,939	20,426,524	0	20,426,524	7,114,415	0	7,114,415
99	908610	Limited Income Tax Refund Program	87,892	0	87,892	87,892	0	87,892	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	349,408	0	349,408	193,935	0	193,935	155,473	0	155,473
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,355,834	256,197	28,612,031	20,988,441	168,268	21,156,709	7,367,393	87,929	7,455,322

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.679%	34.321%
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 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	2,287,606,235	1,517,337,179	770,269,056
	Interest Deduction for FIT Calculation	66,430,693	44,154,512	22,276,181
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 November 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	988,500,496	664,808,084	323,692,412
E-OPS	Less: Operating & Maintenance Expense	558,656,671	370,311,179	188,345,492
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	126,919,310	85,190,746	41,728,564
E-OTX	Less: Taxes Other than FIT	77,949,448	61,818,216	16,131,232
	Net Operating Income Before FIT	224,975,067	147,487,943	77,487,124
E-INT	Less: Interest Expense	66,430,693	44,154,512	22,276,181
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(201,662,916)	(130,093,472)	(71,569,444)
	Taxable Net Operating Income	(43,118,542)	(26,618,969)	(16,499,573)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(15,091,490)	(9,316,639)	(5,774,851)
1	Production Tax Credit	(59,097)	(38,844)	(20,253)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(18,129,741)	(11,313,681)	(6,816,060)
E-DTE	Deferred FIT	73,783,708	47,696,647	26,087,061
1	411400 Amortized Investment Tax Credit - Noxon	(419,731)	(275,889)	(143,842)
	Total Net FIT/Deferred FIT	55,234,236	36,107,077	19,127,159

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 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	48,667,484	77,850,161	126,517,645	31,295,387	52,061,120	83,356,507	17,372,097	25,789,041	43,161,138
12	997001 Contributions In Aid of Construction	0	3,796,142	3,796,142	0	2,515,400	2,515,400	0	1,280,742	1,280,742
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	1,974,450	1,974,450	0	1,347,957	1,347,957	0	626,493	626,493
99	997007 Idaho PCA	4,282,162	0	4,282,162	0	0	0	4,282,162	0	4,282,162
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(31,004)	(31,004)	0	(20,379)	(20,379)	0	(10,625)	(10,625)
4	997015 Airplane Lease Payments	0	613,751	613,751	0	419,008	419,008	0	194,743	194,743
12	997016 Redemption Expense Amortization	0	1,261,055	1,261,055	0	835,600	835,600	0	425,455	425,455
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	(13,989,873)	39	(13,989,834)	(8,624,629)	27	(8,624,602)	(5,365,244)	12	(5,365,232)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	568,362	568,362	0	388,021	388,021	0	180,341	180,341
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	11,891,816	0	11,891,816	8,043,450	0	8,043,450	3,848,366	0	3,848,366
12	997032 Interest Rate Swaps	0	(4,022,014)	(4,022,014)	0	(2,665,067)	(2,665,067)	0	(1,356,947)	(1,356,947)
4	997033 BPA Residential Exchange	(806,138)	0	(806,138)	(439,007)	0	(439,007)	(367,131)	0	(367,131)
99	997034 Montana Hydro Settlement	4,503,782	0	4,503,782	2,979,606	0	2,979,606	1,524,176	0	1,524,176
1	997041 Rathdrum Turbine Lease, Tax	0	(31,601)	(31,601)	0	(20,771)	(20,771)	0	(10,830)	(10,830)
99	997043 Washington Deferred Power Costs	1,575,392	0	1,575,392	1,575,392	0	1,575,392	0	0	0
1	997044 Non-Monetary Power Costs	0	16,500	16,500	0	10,845	10,845	0	5,655	5,655
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	(2,816,847)	(2,816,847)	0	(1,866,499)	(1,866,499)	0	(950,348)	(950,348)
11	997049 Tax Depreciation	0	(343,554,158)	(343,554,158)	0	(224,021,360)	(224,021,360)	0	(119,532,798)	(119,532,798)
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 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	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	9,164	0	9,164	111,107	0	111,107	(101,943)	0	(101,943)
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	17,447,618	17,447,618	0	11,377,068	11,377,068	0	6,070,550	6,070,550
4	997081 Deferred Compensation	0	1,375,151	1,375,151	0	938,816	938,816	0	436,335	436,335
4	997082 Meal Disallowances	0	428,086	428,086	0	292,254	292,254	0	135,832	135,832
4	997083 Paid Time Off	0	186,862	186,862	0	127,571	127,571	0	59,291	59,291
2	997084 Customer Uncollectibles	0	212,245	212,245	0	139,400	139,400	0	72,845	72,845
99	997088 Deferred O&M Colstrip & CS2	1,391,014	0	1,391,014	91,886	0	91,886	1,299,128	0	1,299,128
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	641,949	0	641,949	641,949	0	641,949	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	(62,239)	(62,239)	0	(40,910)	(40,910)	0	(21,329)	(21,329)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(16,072,881)	(16,072,881)	0	(10,564,705)	(10,564,705)	0	(5,508,176)	(5,508,176)
1	997102 Amort Idaho Earnings Test (254229)	(2,804,056)	0	(2,804,056)	0	0	0	(2,804,056)	0	(2,804,056)
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	(437,388)	0	(437,388)	(437,388)	0	(437,388)	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	57,641,779	(259,943,515)	(201,662,916)	38,050,514	(168,143,986)	(130,093,472)	20,230,085	(91,799,529)	(71,569,444)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.679%	34.321%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.207%	34.793%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.262%	33.738%
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 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	77,264,340	77,264,340	0	49,978,438	49,978,438	0	27,285,902	27,285,902
99	410100	Deferred Federal Income Tax Expense - Washin	(1,057,116)	0	(1,057,116)	(1,057,116)	0	(1,057,116)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(844,402)	0	(844,402)	0	0	0	(844,402)	0	(844,402)
	410100	Total	(1,901,518)	77,264,340	75,362,822	(1,057,116)	49,978,438	48,921,322	(844,402)	27,285,902	26,441,500
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(704,348)	(704,348)	0	(455,608)	(455,608)	0	(248,740)	(248,740)
99	411100	Deferred Federal Income Tax Expense - Washin	(769,067)	0	(769,067)	(769,067)	0	(769,067)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(105,699)	0	(105,699)	0	0	0	(105,699)	0	(105,699)
	411100	Total	(874,766)	(704,348)	(1,579,114)	(769,067)	(455,608)	(1,224,675)	(105,699)	(248,740)	(354,439)
Total Deferred Federal Income Tax Expense			(2,776,284)	76,559,992	73,783,708	(1,826,183)	49,522,830	47,696,647	(950,101)	27,037,162	26,087,061

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.685%	35.315%
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 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	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,487,011	1,487,011	0	977,412	977,412	0	509,599	509,599
1	408150	R&P Property Tax--Production	0	14,806,401	14,806,401	0	9,732,247	9,732,247	0	5,074,154	5,074,154
1	408180	R&P Property Tax--Transmission	0	5,614,027	5,614,027	0	3,690,100	3,690,100	0	1,923,927	1,923,927
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	21,815,701	21,815,701	0	14,339,459	14,339,459	0	7,476,242	7,476,242
DISTRIBUTION											
99	408110	State Excise Tax	21,523,380	0	21,523,380	21,523,380	0	21,523,380	0	0	0
99	408120	Municipal Occupation & License Tax	22,537,920	0	22,537,920	18,922,083	0	18,922,083	3,615,837	0	3,615,837
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	10,203,791	0	10,203,791	7,033,294	0	7,033,294	3,170,497	0	3,170,497
99	409100	State Income Tax--Idaho	1,868,395	0	1,868,395	0	0	0	1,868,395	0	1,868,395
TOTAL DISTRIBUTION			56,133,747	0	56,133,747	47,478,757	0	47,478,757	8,654,990	0	8,654,990
TOTAL TAXES OTHER THAN FIT			56,133,747	21,815,701	77,949,448	47,478,757	14,339,459	61,818,216	8,654,990	7,476,242	16,131,232

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 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	8,466,667	8,466,667	0	5,565,140	5,565,140	0	2,901,527	2,901,527
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	1,198,349	1,198,349	0	787,675	787,675	0	410,674	410,674
1	182381	CDA Settlement Past Storage	0	32,379,636	32,379,636	0	21,283,135	21,283,135	0	11,096,501	11,096,501
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)	325,627	16,800,882	17,126,509	325,627	11,203,702	11,529,329	0	5,597,180	5,597,180
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,827,771	56,376,599	60,204,370	3,746,460	38,488,304	42,234,764	81,311	17,888,295	17,969,606
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,467,706	4,467,706	0	3,050,103	3,050,103	0	1,417,603	1,417,603
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	2,454,689	2,454,689	0	1,675,816	1,675,816	0	778,873	778,873
4	303121	Misc Intangible Plant-AMI Software	0	38,485	38,485	0	26,274	26,274	0	12,211	12,211
		TOTAL INTANGIBLE PLANT	4,756,102	239,144,800	243,900,902	4,674,791	160,760,311	165,435,102	81,311	78,384,489	78,465,800
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,741	3,577,741	0	2,351,649	2,351,649	0	1,226,092	1,226,092
1	311XXX	Structures & Improvements	0	133,889,784	133,889,784	0	88,005,755	88,005,755	0	45,884,029	45,884,029
1	312000	Boiler Plant	0	177,952,629	177,952,629	0	116,968,263	116,968,263	0	60,984,366	60,984,366
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	59,002,825	59,002,825	0	38,782,557	38,782,557	0	20,220,268	20,220,268
1	315000	Accessory Electric Equipment	0	27,855,384	27,855,384	0	18,309,344	18,309,344	0	9,546,040	9,546,040
1	316000	Miscellaneous Power Plant Equipment	0	18,037,315	18,037,315	0	11,855,927	11,855,927	0	6,181,388	6,181,388
		TOTAL STEAM PRODUCTION PLANT	0	420,322,448	420,322,448	0	276,277,945	276,277,945	0	144,044,503	144,044,503
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,014,596	62,014,596	0	40,762,194	40,762,194	0	21,252,402	21,252,402
1	331XXX	Structures & Improvements	0	77,939,694	77,939,694	0	51,229,761	51,229,761	0	26,709,933	26,709,933
1	332XXX	Reservoirs, Dams, & Waterways	0	179,274,827	179,274,827	0	117,837,344	117,837,344	0	61,437,483	61,437,483
1	333000	Waterwheels, Turbines, & Generators	0	223,008,546	223,008,546	0	146,583,517	146,583,517	0	76,425,029	76,425,029
1	334000	Accessory Electric Equipment	0	60,303,816	60,303,816	0	39,637,698	39,637,698	0	20,666,118	20,666,118
1	335XXX	Miscellaneous Power Plant Equipment	0	12,570,097	12,570,097	0	8,262,325	8,262,325	0	4,307,772	4,307,772
1	336000	Roads, Railroads, & Bridges	0	3,069,903	3,069,903	0	2,017,847	2,017,847	0	1,052,056	1,052,056
		TOTAL HYDRAULIC PRODUCTION PLANT	0	618,181,479	618,181,479	0	406,330,686	406,330,686	0	211,850,793	211,850,793
		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	17,026,925	17,026,925	0	11,191,798	11,191,798	0	5,835,127	5,835,127
1	342000	Fuel Holders, Producers, & Accessories	0	21,365,967	21,365,967	0	14,043,850	14,043,850	0	7,322,117	7,322,117
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	218,517,989	218,517,989	0	143,631,874	143,631,874	0	74,886,115	74,886,115
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	20,573,330	20,573,330	0	13,522,850	13,522,850	0	7,050,480	7,050,480
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	1,735,631	1,735,631	0	1,140,830	1,140,830	0	594,801	594,801
		TOTAL OTHER PRODUCTION PLANT	0	304,217,360	304,217,360	0	199,962,071	199,962,071	0	104,255,289	104,255,289
		TOTAL PRODUCTION PLANT	0	1,342,721,287	1,342,721,287	0	882,570,702	882,570,702	0	460,150,585	460,150,585

RESULTS OF OPERATIONS		
ELECTRIC UTILITY PLANT		
For Twelve Months Ended November 30, 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	25,482,081	25,482,081	0	16,749,372	16,749,372	0	8,732,709	8,732,709
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,585,767	24,585,767	0	16,160,225	16,160,225	0	8,425,542	8,425,542
1	353000	Station Equipment	0	254,691,663	254,691,663	0	167,408,830	167,408,830	0	87,282,833	87,282,833
1	354000	Towers & Fixtures	0	17,174,697	17,174,697	0	11,288,928	11,288,928	0	5,885,769	5,885,769
1	355000	Poles & Fixtures	0	219,847,061	219,847,061	0	144,505,473	144,505,473	0	75,341,588	75,341,588
1	356000	Overhead Conductors & Devices	0	137,840,536	137,840,536	0	90,602,584	90,602,584	0	47,237,952	47,237,952
1	357000	Underground Conduit	0	3,000,251	3,000,251	0	1,972,065	1,972,065	0	1,028,186	1,028,186
1	358000	Underground Conductors & Devices	0	2,347,648	2,347,648	0	1,543,109	1,543,109	0	804,539	804,539
1	359000	Roads & Trails	0	2,102,970	2,102,970	0	1,382,282	1,382,282	0	720,688	720,688
TOTAL TRANSMISSION PLANT			0	687,072,674	687,072,674	0	451,612,868	451,612,868	0	235,459,806	235,459,806
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	6,842,927	0	6,842,927	5,385,290	0	5,385,290	1,457,637	0	1,457,637
99	360400	Land Easements	2,569,188	0	2,569,188	340,235	0	340,235	2,228,953	0	2,228,953
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	21,681,349	0	21,681,349	15,240,236	0	15,240,236	6,441,113	0	6,441,113
3	362000	Station Equipment	124,959,680	2,772,896	127,732,576	81,169,548	1,816,607	82,986,155	43,790,132	956,289	44,746,421
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	367,317,089	0	367,317,089	236,014,698	0	236,014,698	131,302,391	0	131,302,391
99	365000	Overhead Conductors & Devices	240,148,502	0	240,148,502	151,799,327	0	151,799,327	88,349,175	0	88,349,175
99	366000	Underground Conduit	106,234,757	0	106,234,757	68,566,333	0	68,566,333	37,668,424	0	37,668,424
99	367000	Underground Conductors & Devices	189,055,443	0	189,055,443	123,327,412	0	123,327,412	65,728,031	0	65,728,031
99	368000	Line Transformers	247,727,285	0	247,727,285	170,000,402	0	170,000,402	77,726,883	0	77,726,883
99	369XXX	Services	161,000,449	0	161,000,449	105,466,754	0	105,466,754	55,533,695	0	55,533,695
99	371XXX	Installations on Customers' Premises	543,473	0	543,473	543,473	0	543,473	0	0	0
99	370000	Meters	49,704,450	0	49,704,450	26,894,606	0	26,894,606	22,809,844	0	22,809,844
99	373XXX	Street Light & Signal Systems	58,101,262	0	58,101,262	38,897,530	0	38,897,530	19,203,732	0	19,203,732
TOTAL DISTRIBUTION PLANT			1,578,851,549	2,772,896	1,581,624,445	1,026,243,689	1,816,607	1,028,060,296	552,607,860	956,289	553,564,149
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,420,337	7,243,914	8,664,251	717,858	4,945,420	5,663,278	702,479	2,298,494	3,000,973
4	390XXX	Structures & Improvements	14,678,586	83,393,423	98,072,009	6,613,763	56,932,690	63,546,453	8,064,823	26,460,733	34,525,556
4	391XXX	Office Furniture & Equipment	1,516,532	49,143,587	50,660,119	1,450,320	33,550,327	35,000,647	66,212	15,593,260	15,659,472
4	392XXX	Transportation Equipment	29,492,034	15,650,114	45,142,148	20,906,968	10,684,333	31,591,301	8,585,066	4,965,781	13,550,847
4	393000	Stores Equipment	247,081	3,502,503	3,749,584	113,906	2,391,159	2,505,065	133,175	1,111,344	1,244,519
4	394000	Tools, Shop & Garage Equipment	1,841,735	12,624,416	14,466,151	828,216	8,618,689	9,446,905	1,013,519	4,005,727	5,019,246
4	394100	Electric Charging Stations	0	71,598	71,598	0	48,880	48,880	0	22,718	22,718
4	395000	Laboratory Equipment	238,938	1,154,011	1,392,949	211,890	787,843	999,733	27,048	366,168	393,216
4	396XXX	Power Operated Equipment	24,612,981	8,705,471	33,318,452	14,791,299	5,943,225	20,734,524	9,821,682	2,762,246	12,583,928
4	397XXX	Communications Equipment	22,896,423	84,381,920	107,278,343	13,637,074	57,607,537	71,244,611	9,259,349	26,774,383	36,033,732
4	398000	Miscellaneous Equipment	11,692	417,583	429,275	3,880	285,084	288,964	7,812	132,499	140,311
TOTAL GENERAL PLANT			96,956,339	266,288,540	363,244,879	59,275,174	181,795,187	241,070,361	37,681,165	84,493,353	122,174,518
TOTAL PLANT IN SERVICE			1,680,563,990	2,538,000,197	4,218,564,187	1,090,193,654	1,678,555,675	2,768,749,329	590,370,336	859,444,522	1,449,814,858

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(296,964,694)	(296,964,694)	0	(195,194,893)	(195,194,893)	0	(101,769,801)	(101,769,801)
E-ADEP		Hydro Production Plant	0	(126,358,696)	(126,358,696)	0	(83,055,571)	(83,055,571)	0	(43,303,125)	(43,303,125)
E-ADEP		Other Production Plant	0	(113,774,400)	(113,774,400)	0	(74,783,913)	(74,783,913)	0	(38,990,487)	(38,990,487)
E-ADEP		Transmission Plant	0	(209,113,820)	(209,113,820)	0	(137,450,514)	(137,450,514)	0	(71,663,306)	(71,663,306)
E-ADEP		Distribution Plant	(507,914,054)	(100,148)	(508,014,202)	(312,358,049)	(65,610)	(312,423,659)	(195,556,005)	(34,538)	(195,590,543)
E-ADEP		General Plant	(35,025,549)	(92,690,696)	(127,716,245)	(21,346,612)	(63,279,938)	(84,626,550)	(13,678,937)	(29,410,758)	(43,089,695)
TOTAL ACCUMULATED DEPRECIATION			(542,939,603)	(839,002,454)	(1,381,942,057)	(333,704,661)	(553,830,439)	(887,535,100)	(209,234,942)	(285,172,015)	(494,406,957)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,997,908)	(11,997,908)	0	(7,886,225)	(7,886,225)	0	(4,111,683)	(4,111,683)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(214,150)	0	(214,150)	(214,150)	0	(214,150)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,589,822)	(1,589,822)	0	(1,083,571)	(1,083,571)	0	(506,251)	(506,251)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,603,181)	(36,744,283)	(39,347,464)	(2,549,230)	(25,085,322)	(27,634,552)	(53,951)	(11,658,961)	(11,712,912)
E-AAAMT		General Plant - 390200, 396200	(3,099)	(130,627)	(133,726)	(1,775)	(89,179)	(90,954)	(1,324)	(41,448)	(42,772)
TOTAL ACCUMULATED AMORTIZATION			(2,820,430)	(50,462,640)	(53,283,070)	(2,765,155)	(34,144,297)	(36,909,452)	(55,275)	(16,318,343)	(16,373,618)
TOTAL ACCUMULATED DEPR/AMORT			(545,760,033)	(889,465,094)	(1,435,225,127)	(336,469,816)	(587,974,736)	(924,444,552)	(209,290,217)	(301,490,358)	(510,780,575)
NET ELECTRIC UTILITY PLANT before DFIT			1,134,803,957	1,648,535,103	2,783,339,060	753,723,838	1,090,580,939	1,844,304,777	381,080,119	557,954,164	939,034,283
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	(24,476)	(24,476)	0	(16,088)	(16,088)	0	(8,388)	(8,388)
12		ADFIT - Electric Plant In Service (282900)	0	(522,823,108)	(522,823,108)	0	(346,433,048)	(346,433,048)	0	(176,390,060)	(176,390,060)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,204,368)	(58,204,368)	0	(39,736,122)	(39,736,122)	0	(18,468,246)	(18,468,246)
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	(11,332,872)	(11,332,872)	0	(7,449,097)	(7,449,097)	0	(3,883,775)	(3,883,775)
1		ADFIT - CDA Settlement Costs (283333)	0	397,263	397,263	0	261,121	261,121	0	136,142	136,142
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,729,424)	(2,729,424)	0	(1,808,571)	(1,808,571)	0	(920,853)	(920,853)
TOTAL ACCUMULATED DFIT			0	(594,716,985)	(594,716,985)	0	(395,181,805)	(395,181,805)	0	(199,535,180)	(199,535,180)
NET ELECTRIC UTILITY PLANT			1,134,803,957	1,053,818,118	2,188,622,075	753,723,838	695,399,134	1,449,122,972	381,080,119	358,418,984	739,499,103

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.513%	34.487%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.262%	33.738%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended November 30, 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	1,134,803,957	1,053,818,118	2,188,622,075	753,723,838	695,399,134	1,449,122,972	381,080,119	358,418,984	739,499,103	
	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	(375,041)	0	(375,041)	375,041	0	375,041	
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)	(3,012,676)	0	(3,012,676)	(965,511)	0	(965,511)	(2,047,165)	0	(2,047,165)	
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)	7,890,197	0	7,890,197	5,033,851	0	5,033,851	2,856,346	0	2,856,346	
99	ADFIT - Kettle Falls Disallowed (190420)	84,039	0	84,039	84,039	0	84,039	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)	1,589,478	0	1,589,478	0	0	0	1,589,478	0	1,589,478	
99	ADFIT - Boulder Park Disallowed (190040)	353,682	0	353,682	0	0	0	353,682	0	353,682	
99	Investment in WNP3 Exchange Power (124900, 124930)	5,512,177	0	5,512,177	5,512,177	0	5,512,177	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(990,671)	0	(990,671)	(990,671)	0	(990,671)	0	0	0	
99	CDA Lake Settlement - WA (182382)	532,413	0	532,413	532,413	0	532,413	0	0	0	
99	CDA Lake Settlement - ID (186382)	103,250	0	103,250	0	0	0	103,250	0	103,250	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(222,484)	0	(222,484)	(186,346)	0	(186,346)	(36,138)	0	(36,138)	
99	CDA CDR Fund - Direct (182324)	38,728	0	38,728	38,728	0	38,728	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	274,610	0	274,610	255,288	0	255,288	19,322	0	19,322	
99	ADFIT - Spokane River Relicensing (283322)	(96,090)	0	(96,090)	(89,332)	0	(89,332)	(6,758)	0	(6,758)	
99	Spokane River PM&Es (182323)	252,092	0	252,092	162,106	0	162,106	89,986	0	89,986	
99	ADFIT - Spokane River PM&Es (283323)	(88,256)	0	(88,256)	(56,761)	0	(56,761)	(31,495)	0	(31,495)	
99	Montana Riverbed Settlement (186360)	2,349	0	2,349	2,349	0	2,349	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	(822)	0	(822)	(822)	0	(822)	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)	(2,044,764)	(5,748)	(2,050,512)	(650,437)	(3,924)	(654,361)	(1,394,327)	(1,824)	(1,396,151)	
99	Customer Deposits (235199)	(1,875,762)	0	(1,875,762)	(1,875,762)	0	(1,875,762)	0	0	0	
C-WKC	Working Capital	65,924,589	32,095,003	98,019,592	65,924,589	0	65,924,589	0	32,095,003	32,095,003	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	66,894,905	32,089,255	98,984,160	68,218,131	(3,924)	68,214,207	(1,323,226)	32,093,179	30,769,953	
	NET RATE BASE	1,201,698,862	1,085,907,373	2,287,606,235	821,941,969	695,395,210	1,517,337,179	379,756,893	390,512,163	770,269,056	

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 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		
Electric Production															
1	Steam (ED-AN)	8,076,779				8,076,779	8,076,779		5,308,867	5,308,867		2,767,912	2,767,912		
1	Hydro (ED-AN)	11,501,620				11,501,620	11,501,620		7,560,015	7,560,015		3,941,605	3,941,605		
1	Other (ED-AN)	9,721,915				9,721,915	9,721,915		6,390,215	6,390,215		3,331,700	3,331,700		
Total Electric Production		29,300,314				29,300,314	29,300,314		19,259,097	19,259,097		10,041,217	10,041,217		
Electric Transmission															
1	ED-AN	12,278,682				12,278,682	12,278,682		8,070,778	8,070,778		4,207,904	4,207,904		
Total Electric Transmissio		12,278,682				12,278,682	12,278,682		8,070,778	8,070,778		4,207,904	4,207,904		
Electric Distribution															
3	ED-AN	54,626					54,626		35,787	35,787		18,839	18,839		
	ED-ID	16,848,089				16,848,089	16,848,089				16,848,089		16,848,089		
	ED-WA	29,623,581				29,623,581	29,623,581	29,623,581		29,623,581					
Total Electric Distribution		46,526,296				46,471,670	54,626	46,526,296	29,623,581	35,787	29,659,368	16,848,089	18,839	16,866,928	
Gas Underground Storage															
	GD-AN	769,824		769,824											
	GD-OR	135,829			135,829										
Total Gas Underground St		905,653		769,824	135,829										
Gas Distribution															
	GD-AN	98,708		98,708											
	GD-ID	5,148,921		5,148,921											
	GD-WA	10,516,207		10,516,207											
	GD-OR	7,107,951			7,107,951										
Total Gas Distribution		22,871,787		15,763,836	7,107,951										
General Plant															
4	ED-AN	2,882,792		2,882,792			2,882,792		1,968,082	1,968,082		914,710	914,710		
	ED-ID	236,233		236,233		236,233	236,233				236,233		236,233		
	ED-WA	688,281		688,281		688,281	688,281	688,281		688,281					
7,4	CD-AA	18,434,931		12,964,919	3,769,021	1,700,991	12,964,919		8,851,150	8,851,150		4,113,769	4,113,769		
9,4	CD-AN	1,053,020		819,344	233,676		819,344		559,366	559,366		259,978	259,978		
9	CD-ID	349,722		272,115	77,607		272,115				272,115		272,115		
9	CD-WA	279,087		217,155	61,932		217,155		217,155	217,155					
8	GD-AA	373,256		255,897	117,359										
	GD-AN	35,819		35,819											
	GD-ID	50,509		50,509											
	GD-WA	232,621		232,621											
	GD-OR	186,990			186,990										
Total General Plant		24,803,261		18,080,839	4,717,082	2,005,340	1,413,784	16,667,055	18,080,839	905,436	11,378,598	12,284,034	508,348	5,288,457	5,796,805
Total Depreciation Expens		136,685,993	106,186,131	21,250,742	9,249,120		47,885,454	58,300,677	106,186,131	30,529,017	38,744,260	69,273,277	17,356,437	19,556,417	36,912,854

Allocation Ratios:
Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months 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	65.513%	34.487%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended November 30, 2017
 Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		603,664	603,664		314,736	314,736
1	Misc Intangible Plt (303000)	ED-AN	238,307	238,307			238,307	238,307		156,639	156,639		81,668	81,668
Total Production/Transmission			1,156,707	1,156,707			1,156,707	1,156,707		760,303	760,303		396,404	396,404
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153			24,153	24,153	24,153		24,153			
	Misc Intangible Plt (303000)	ED-WA	5,964	5,964			5,964	5,964	5,964		5,964			
Total Distribution			30,117	30,117			30,117	30,117	30,117		30,117			
General Plant - 303000														
7,4		CD-AA	598,927	421,213	122,451	55,263	421,213	421,213		287,562	287,562		133,651	133,651
9,1		CD-AN	9,728	7,570	2,158		7,570	7,570		4,976	4,976		2,594	2,594
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			656,527	428,783	164,413	63,331	428,783	428,783		292,538	292,538		136,245	136,245
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	23,827,624	16,757,491	4,871,558	2,198,575	16,757,491	16,757,491		11,440,339	11,440,339		5,317,152	5,317,152
9,4		CD-AN	16,952	13,190	3,762		13,190	13,190		9,005	9,005		4,185	4,185
9,4		CD-ID	18,602	14,474	4,128		14,474	14,474				14,474		14,474
4		ED-AN	1,145,284	1,145,284			1,145,284	1,145,284		781,885	781,885		363,399	363,399
		ED-ID	1,187	1,187			1,187	1,187				1,187		1,187
		ED-WA	736,253	736,253			736,253	736,253	736,253		736,253			
8		GD-AA	181,658		124,541	57,117								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			25,927,560	18,667,879	5,003,989	2,255,692	17,915,965	17,915,965		12,231,229	12,231,229		5,684,736	5,684,736
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	0
4		ED-AN	48,030	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			27,819,168	20,331,516	5,168,629	2,319,023	19,549,485	19,549,485		14,083,230	14,083,230		6,232,625	6,248,286

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 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)	(296,964,694)	(296,964,694)			(296,964,694)	(296,964,694)		(195,194,893)	(195,194,893)		(101,769,801)	(101,769,801)	
1	Hydro (ED-AN)	(126,358,696)	(126,358,696)			(126,358,696)	(126,358,696)		(83,055,571)	(83,055,571)		(43,303,125)	(43,303,125)	
1	Other (ED-AN)	(113,774,400)	(113,774,400)			(113,774,400)	(113,774,400)		(74,783,913)	(74,783,913)		(38,990,487)	(38,990,487)	
Total Electric Production		(537,097,790)	(537,097,790)			(537,097,790)	(537,097,790)		(353,034,377)	(353,034,377)		(184,063,413)	(184,063,413)	
Electric Transmission														
1	ED-AN	(209,113,820)	(209,113,820)			(209,113,820)	(209,113,820)		(137,450,514)	(137,450,514)		(71,663,306)	(71,663,306)	
Total Electric Transmissic		(209,113,820)	(209,113,820)			(209,113,820)	(209,113,820)		(137,450,514)	(137,450,514)		(71,663,306)	(71,663,306)	
Electric Distribution														
3	ED-AN	(100,148)	(100,148)			(100,148)	(100,148)		(65,610)	(65,610)		(34,538)	(34,538)	
	ED-ID	(195,556,005)	(195,556,005)			(195,556,005)	(195,556,005)				(195,556,005)		(195,556,005)	
	ED-WA	(312,358,049)	(312,358,049)			(312,358,049)	(312,358,049)	(312,358,049)		(312,358,049)				
Total Electric Distribution		(508,014,202)	(508,014,202)			(507,914,054)	(100,148)	(508,014,202)	(312,358,049)	(65,610)	(312,423,659)	(195,556,005)	(34,538)	(195,590,543)
Gas Underground Storage														
	GD-AN	(14,895,295)		(14,895,295)										
	GD-OR	(932,187)				(932,187)								
Total Gas Underground S		(15,827,482)		(14,895,295)		(932,187)								
Gas Distribution														
	GD-AN	(1,697,350)		(1,697,350)										
	GD-ID	(70,327,936)		(70,327,936)										
	GD-WA	(134,989,155)		(134,989,155)										
	GD-OR	(104,132,884)				(104,132,884)								
Total Gas Distribution		(311,147,325)		(207,014,441)		(104,132,884)								
General Plant														
4	ED-AN	(46,629,159)	(46,629,159)			(46,629,159)	(46,629,159)		(31,833,727)	(31,833,727)		(14,795,432)	(14,795,432)	
	ED-ID	(9,177,189)	(9,177,189)			(9,177,189)	(9,177,189)				(9,177,189)		(9,177,189)	
	ED-WA	(18,355,567)	(18,355,567)			(18,355,567)	(18,355,567)	(18,355,567)		(18,355,567)				
7,4	CD-AA	(52,505,631)	(36,926,160)	(10,734,776)	(4,844,695)	(36,926,160)	(36,926,160)		(25,209,489)	(25,209,489)		(11,716,671)	(11,716,671)	
9,4	CD-AN	(11,740,772)	(9,135,377)	(2,605,395)		(9,135,377)	(9,135,377)		(6,236,722)	(6,236,722)		(2,898,655)	(2,898,655)	
9	CD-ID	(5,785,639)	(4,501,748)	(1,283,891)		(4,501,748)	(4,501,748)				(4,501,748)		(4,501,748)	
9	CD-WA	(3,844,086)	(2,991,045)	(853,041)		(2,991,045)	(2,991,045)	(2,991,045)		(2,991,045)				
8	GD-AA	(2,264,376)		(1,552,411)	(711,965)									
	GD-AN	(2,628,970)		(2,628,970)										
	GD-ID	(1,537,153)		(1,537,153)										
	GD-WA	(5,756,265)		(5,756,265)										
	GD-OR	(4,791,403)			(4,791,403)									
Total General Plant		(165,016,210)	(127,716,245)	(26,951,902)	(10,348,063)	(35,025,549)	(92,690,696)	(127,716,245)	(21,346,612)	(63,279,938)	(84,626,550)	(13,678,937)	(29,410,758)	(43,089,695)
Total Accumulated Depr		(1,746,216,829)	(1,381,942,057)	(248,861,638)	(115,413,134)	(542,939,603)	(839,002,454)	(1,381,942,057)	(333,704,661)	(553,830,439)	(887,535,100)	(209,234,942)	(285,172,015)	(494,406,957)

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	1	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	65.513%	34.487%
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 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	(10,524,021)	(10,524,021)			(10,524,021)	(10,524,021)		(6,917,439)	(6,917,439)		(3,606,582)	(3,606,582)	
1	Misc Intangible Plt (3030 ED-AN)	(1,473,887)	(1,473,887)			(1,473,887)	(1,473,887)		(968,786)	(968,786)		(505,101)	(505,101)	
Total Production/Transmission		(11,997,908)	(11,997,908)			(11,997,908)	(11,997,908)		(7,886,225)	(7,886,225)		(4,111,683)	(4,111,683)	
Distribution														
	Franchises (302000) ED-WA	(179,452)	(179,452)			(179,452)	(179,452)		(179,452)	(179,452)				
	Misc Intangible Plt (3030 ED-WA)	(34,698)	(34,698)			(34,698)	(34,698)		(34,698)	(34,698)				
Total Distribution		(214,150)	(214,150)			(214,150)	(214,150)		(214,150)	(214,150)				
General Plant - 303000														
7,4	CD-AA	(2,159,800)	(1,518,944)	(441,571)	(199,285)		(1,518,944)	(1,518,944)		(1,036,983)	(1,036,983)		(481,961)	(481,961)
9,1	CD-AN	(91,092)	(70,878)	(20,214)			(70,878)	(70,878)		(46,588)	(46,588)		(24,290)	(24,290)
	GD-ID	(77,673)		(77,673)										
	GD-WA	(176,787)		(176,787)										
	GD-OR	(83,980)			(83,980)									
Total General Plant - 303000		(2,589,332)	(1,589,822)	(716,245)	(283,265)		(1,589,822)	(1,589,822)		(1,083,571)	(1,083,571)		(506,251)	(506,251)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(49,815,120)	(35,033,978)	(10,184,701)	(4,596,441)		(35,033,978)	(35,033,978)		(23,917,697)	(23,917,697)		(11,116,281)	(11,116,281)
9,4	CD-AN	(42,109)	(32,764)	(9,345)			(32,764)	(32,764)		(22,368)	(22,368)		(10,396)	(10,396)
9	CD-ID	(60,710)	(47,238)	(13,472)		(47,238)	(47,238)				(47,238)		(47,238)	(47,238)
4	ED-AN	(1,677,541)	(1,677,541)				(1,677,541)	(1,677,541)		(1,145,257)	(1,145,257)		(532,284)	(532,284)
	ED-ID	(6,713)	(6,713)			(6,713)	(6,713)				(6,713)		(6,713)	(6,713)
	ED-WA	(2,549,230)	(2,549,230)			(2,549,230)	(2,549,230)		(2,549,230)	(2,549,230)				
8	GD-AA	(555,197)		(380,632)	(174,565)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(54,706,620)	(39,347,464)	(10,588,150)	(4,771,006)		(2,603,181)	(36,744,283)	(39,347,464)	(2,549,230)	(25,085,322)	(27,634,552)	(53,951)	(11,658,961)
Gas Underground Storage														
	GD-AN	(240,408)		(240,408)										
Total Gas Underground Storage		(240,408)		(240,408)										
General Plant - 390200, 396200														
7,4	CD-AA	(52,686)	(37,053)	(10,772)	(4,861)		(37,053)	(37,053)		(25,296)	(25,296)		(11,757)	(11,757)
9	CD-ID	(1,702)	(1,324)	(378)		(1,324)	(1,324)				(1,324)		(1,324)	(1,324)
9	CD-WA	(2,281)	(1,775)	(506)		(1,775)	(1,775)		(1,775)	(1,775)				
4	ED-AN	(93,574)	(93,574)				(93,574)	(93,574)		(63,883)	(63,883)		(29,691)	(29,691)
	ED-WA	0	0			0	0	0	0	0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(150,243)	(133,726)	(11,656)	(4,861)		(3,099)	(130,627)	(133,726)	(1,775)	(89,179)	(90,954)	(1,324)	(41,448)
Total Accumulated Amortization		(69,898,661)	(53,283,070)	(11,556,459)	(5,059,132)		(2,820,430)	(50,462,640)	(53,283,070)	(2,765,155)	(34,144,297)	(36,909,452)	(55,275)	(16,318,343)

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 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	2,275,361	0	0	0	0	2,275,361	0	0	2,275,361	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	9,929,635	0	0	6,983,314	6,983,314	0	0	2,030,114	2,030,114	0	916,207	916,207
9	CD-WA / ID / AN	1,647,975	704,248	340,200	237,825	1,282,273	200,850	97,025	67,827	365,702	0	0	0
	TOTAL ACCOUNT	15,100,179	717,859	702,479	7,243,913	8,664,251	2,476,211	97,025	2,097,941	4,671,177	848,544	916,207	1,764,751
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,120,267	1,052,423	2,478,288	4,589,556	8,120,267	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,295,364	0	0	0	0	2,295,364	0	0	2,295,364	0	0	0
99	GD-OR / AS	3,639,695	0	0	0	0	0	0	0	0	3,639,695	0	3,639,695
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,287,055	0	0	70,529,880	70,529,880	0	0	20,503,688	20,503,688	0	9,253,487	9,253,487
9	CD-WA / ID / AN	24,960,946	5,561,340	5,586,535	8,273,987	19,421,862	1,586,085	1,593,271	2,359,728	5,539,084	0	0	0
	TOTAL ACCOUNT	139,303,327	6,613,763	8,064,823	83,393,423	98,072,009	3,881,449	1,593,271	22,863,416	28,338,136	3,639,695	9,253,487	12,893,182
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,911,841	1,223,799	0	5,688,042	6,911,841	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,048	0	0	0	0	0	0	3,048	3,048	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	621,312	0	0	0	0	0	0	425,959	425,959	0	195,353	195,353
7	CD-AA	61,649,658	0	0	43,356,971	43,356,971	0	0	12,604,273	12,604,273	0	5,688,414	5,688,414
9	CD-WA / ID / AN	502,905	226,520	66,212	98,573	391,305	64,603	18,884	28,113	111,600	0	0	0
	TOTAL ACCOUNT	69,688,764	1,450,319	66,212	49,143,586	50,660,117	64,603	18,884	13,061,393	13,144,880	0	5,883,767	5,883,767
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	39,677,907	18,830,526	7,761,397	13,085,984	39,677,907	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,094,042	0	0	0	0	8,042,218	2,360,358	1,691,466	12,094,042	0	0	0
99	GD-OR / AS	4,121,046	0	0	0	0	0	0	0	0	4,121,046	0	4,121,046
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	851,018	0	0	598,504	598,504	0	0	173,991	173,991	0	78,523	78,523
9	CD-WA / ID / AN	6,253,439	2,076,442	823,669	1,965,627	4,865,738	592,198	234,909	560,594	1,387,701	0	0	0
	TOTAL ACCOUNT	62,997,452	20,906,968	8,585,066	15,650,115	45,142,149	8,634,416	2,595,267	2,426,051	13,655,734	4,121,046	78,523	4,199,569

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	399,406	10,496	14,410	374,500	399,406	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160		
99		GD-OR / AS	49,615	0	0	0	0	0	0	0	49,615	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	4,305,643	103,410	118,765	3,128,003	3,350,178	29,492	33,872	892,101	955,465	0	0	
		TOTAL ACCOUNT	4,842,824	113,906	133,175	3,502,503	3,749,584	117,652	33,872	892,101	1,043,625	49,615	0	49,615
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,161,854	813,328	257,262	3,091,264	4,161,854	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,593,208	0	0	0	0	1,887,847	322,724	382,637	2,593,208	0	0	
99		GD-OR / AS	923,479	0	0	0	0	0	0	0	0	923,479	0	
8		GD-AA	3,653,623	0	0	0	0	0	0	2,504,851	2,504,851	0	1,148,772	
7		CD-AA	13,327,410	0	0	9,372,901	9,372,901	0	0	2,724,789	2,724,789	0	1,229,720	
9		CD-WA / ID / AN	1,197,030	14,888	756,257	160,252	931,397	4,246	215,683	45,704	265,633	0	0	
		TOTAL ACCOUNT	25,856,604	828,216	1,013,519	12,624,417	14,466,152	1,892,093	538,407	5,657,981	8,088,481	923,479	2,378,492	3,301,971
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	71,598	0	0	71,598	71,598	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	71,598	0	0	71,598	71,598	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,120,190	210,586	26,632	882,972	1,120,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,919	0	0	0	0	14,807	4,829	119,283	138,919	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	29,082	1,304	416	20,908	22,628	372	119	5,963	6,454	0	0	
		TOTAL ACCOUNT	1,846,073	211,890	27,048	1,154,011	1,392,949	15,179	4,948	308,546	328,673	40,917	83,534	124,451
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,962,416	14,539,133	9,512,768	7,910,515	31,962,416	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,970,058	0	0	0	0	2,395,560	747,718	826,780	3,970,058	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	37,769,892	14,791,299	9,821,681	8,705,470	33,318,450	2,467,477	835,820	1,055,548	4,358,845	43,834	48,763	92,597

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,866,275	12,193,754	6,317,090	45,355,431	63,866,275	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,179,770	0	0	0	0	686,318	493,452	0	1,179,770	0	0	0
99		GD-OR / AS	1,220,538	0	0	0	0	0	0	0	0	1,220,538	0	1,220,538
8		GD-AA	1,012,672	0	0	0	0	0	0	694,268	694,268	0	318,404	318,404
7		CD-AA	45,279,138	0	0	31,843,912	31,843,912	0	0	9,257,320	9,257,320	0	4,177,906	4,177,906
9		CD-WA/ ID / AN	14,867,377	1,443,320	2,942,260	7,182,577	11,568,157	411,633	839,128	2,048,459	3,299,220	0	0	0
		TOTAL ACCOUNT	127,425,770	13,637,074	9,259,350	84,381,920	107,278,344	1,097,951	1,332,580	12,000,047	14,430,578	1,220,538	4,496,310	5,716,848
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	147,912	0	5,419	142,493	147,912	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	385,630	0	0	271,206	271,206	0	0	78,842	78,842	0	35,582	35,582
9		CD-WA/ ID / AN	13,052	3,880	2,392	3,884	10,156	1,106	682	1,108	2,896	0	0	0
		TOTAL ACCOUNT	548,961	3,880	7,811	417,583	429,274	1,106	682	79,950	81,738	2,367	35,582	37,949
		TOTAL GENERAL PLANT	485,451,444	59,275,174	37,681,164	266,288,539	363,244,877	20,648,137	7,050,756	60,442,974	88,141,867	10,890,035	23,174,665	34,064,700

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended November 30, 2017
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	10,657,311	325,627	0	10,331,684	10,657,311	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,063,599	325,627	0	16,800,882	17,126,509	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	9,329,308	3,746,460	6,861	5,575,987	9,329,308	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	887,231	0	0	0	0	0	0	608,268	608,268	0	278,963	
7		CD-AA	72,138,611	0	0	50,733,642	50,733,642	0	0	14,748,739	14,748,739	0	6,656,230	
9		CD-WA / ID / AN	181,753	0	74,450	66,970	141,420	0	21,233	19,100	40,333	0	0	
		TOTAL ACCOUNT	82,536,903	3,746,460	81,311	56,376,599	60,204,370	0	21,233	15,376,107	15,397,340	0	6,935,193	6,935,193
	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	6,352,670	0	0	4,467,706	4,467,706	0	0	1,298,803	1,298,803	0	586,161	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,352,670	0	0	4,467,706	4,467,706	0	0	1,298,803	1,298,803	0	586,161	586,161
	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-12A
For Twelve Months 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	3,490,344	0	0	2,454,689	2,454,689	0	0	713,601	713,601	0	322,054	322,054
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,490,344	0	0	2,454,689	2,454,689	0	0	713,601	713,601	0	322,054	322,054
	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	54,722	0	0	38,485	38,485	0	0	11,188	11,188	0	5,049	5,049
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	54,722	0	0	38,485	38,485	0	0	11,188	11,188	0	5,049	5,049
		TOTAL	215,329,442	4,072,087	81,311	151,050,930	155,204,328	1,022,594	800,838	39,894,462	41,717,894	426,123	17,981,097	18,407,220

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(81,984,692)	(57,658,194)	(16,761,770)	(7,564,728)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(701,942)	(546,174)	(155,768)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(82,686,634)</u>	<u>(58,204,368)</u>	<u>(16,917,538)</u>	<u>(7,564,728)</u>

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,169,287	3,169,287					3,169,287
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			432	432					432
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			13	13					13
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			3	3					3
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,383,027	39,139,092		120,522,119	65,924,589	32,095,003	15,458,438	7,044,089	
TOTAL		81,383,027	39,139,092	3,169,735	123,691,854	65,924,589	32,095,003	15,458,438	7,044,089	3,169,735

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						