

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	169,927,818	111,549,857	58,377,961
	Adjustments			
	Adjusted Net Operating Income (Loss)	169,927,818	111,549,857	58,377,961
E-APL	Electric Net Rate Base	2,305,979,822	1,533,372,849	772,606,973
	RATE OF RETURN	7.369%	7.275%	7.556%

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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2017

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers	11-01-2017 thru 11-30-2017	381,314	250,191	131,123
		Percent		100.000%	65.613%	34.387%
3	E-OPS	Direct Distribution Operating Expense	12-01-2016 thru 11-30-2017	23,278,245	15,250,260	8,027,985
		Percent		100.000%	65.513%	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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2017 Ending Balance 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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2017

Ending Balance Basis

Report ID:
E-ALL-12E

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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at Percentage		617,107	377,285	239,822	0
				100.000%	61.138%	38.862%	0.000%
		Net Direct Plant Percentage		2,956,680,102	2,504,855,013	451,825,089	0
				100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	11-01-2017 thru 11-30-2017	1,106,021,649	741,857,156	364,164,493	
				100.000%	67.074%	32.926%	
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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	11-01-2017 thru 11-30-2017	2,862,229,137 100.000%	1,901,478,274 66.433%	960,750,863 33.567%
13	E-PLT	Net Electric General Plant Percent	11-01-2017 thru 11-30-2017	244,673,695 100.000%	162,385,285 66.368%	82,288,410 33.632%
14		Net Allocated Schedule M's Percent	12-01-2016 thru 11-30-2017	-259,943,516 100.000%	-168,147,174 64.686%	-91,796,342 35.314%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

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	50000	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	50200	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

			***** 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
 Ending Balance Basis

Report ID:
E-OPS-12E

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
 Ending Balance Basis

Report ID:
E-OPS-12E

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** 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	164,663	164,663	0	86,298	86,298
2	902000	Meter Reading Expenses	3,021,166	163,524	3,184,690	2,804,058	107,293	2,911,351	217,108	56,231	273,339
2	903XXX	Customer Records & Collection Expenses	2,080,232	7,618,171	9,698,403	1,415,067	4,998,511	6,413,578	665,165	2,619,660	3,284,825
2	904000	Uncollectible Accounts	0	2,761,578	2,761,578	0	1,811,954	1,811,954	0	949,624	949,624
2	905000	Misc Customer Accounts	0	251,906	251,906	0	165,283	165,283	0	86,623	86,623
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,101,398	11,046,140	16,147,538	4,219,125	7,247,704	11,466,829	882,273	3,798,436	4,680,709
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,355,834	256,197	28,612,031	20,988,441	168,099	21,156,540	7,367,393	88,098	7,455,491
2	909000	Advertising	20,187	814,224	834,411	20,187	534,237	554,424	0	279,987	279,987
2	910000	Misc Customer Service & Info Exp	0	281,542	281,542	0	184,728	184,728	0	96,814	96,814
TOTAL CUSTOMER SERVICE & INFO EXP			28,376,021	1,351,963	29,727,984	21,008,628	887,064	21,895,692	7,367,393	464,899	7,832,292
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
 Ending Balance Basis

Report ID:
E-OPS-12E

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	581,800,557	763,525,430	132,287,874	385,024,085	517,311,959	49,436,999	196,776,472	246,213,471
		NET OPERATING INCOME (LOSS) BEFORE FIT			224,975,066			147,496,125			77,478,941
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(18,316,729)			(11,475,256)			(6,841,473)
E-FIT		DEFERRED FEDERAL INCOME TAX			73,783,708			47,697,413			26,086,295
E-FIT		AMORTIZED ITC - NOXON			(419,731)			(275,889)			(143,842)
		ELECTRIC NET OPERATING INCOME (LOSS)			169,927,818			111,549,857			58,377,961

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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-456-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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-555-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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-557-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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-908-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	168,099	448,189	97,505	88,098	185,603
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	168,099	21,156,540	7,367,393	88,098	7,455,491

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended November 30, 2017 Ending Balance 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	2,305,979,822	1,533,372,849	772,606,973
	Interest Deduction for FIT Calculation	66,964,944	44,621,150	22,343,794
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended November 30, 2017 Ending Balance 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	558,656,672	370,302,997	188,353,675
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	224,975,066	147,496,125	77,478,941
E-INT	Less: Interest Expense	66,964,944	44,621,150	22,343,794
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(201,662,916)	(130,096,659)	(71,566,257)
	Taxable Net Operating Income	(43,652,794)	(27,080,612)	(16,572,182)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(15,278,478)	(9,478,214)	(5,800,264)
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	(18,316,729)	(11,475,256)	(6,841,473)
E-DTE	Deferred FIT	73,783,708	47,697,413	26,086,295
1	411400 Amortized Investment Tax Credit - Noxon	(419,731)	(275,889)	(143,842)
	Total Net FIT/Deferred FIT	55,047,248	35,946,268	19,100,980

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-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	2,521,891	2,521,891	0	1,274,251	1,274,251
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	837,757	837,757	0	423,298	423,298
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	(2,671,945)	(2,671,945)	0	(1,350,069)	(1,350,069)
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	(1,871,316)	(1,871,316)	0	(945,531)	(945,531)
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-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	139,260	139,260	0	72,985	72,985
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	(168,147,173)	(130,096,659)	20,230,085	(91,796,342)	(71,566,257)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.207%	34.793%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	66.433%	33.567%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	49,979,211	49,979,211	0	27,285,129	27,285,129
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)	49,979,211	48,922,095	(844,402)	27,285,129	26,440,727
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(704,348)	(704,348)	0	(455,615)	(455,615)	0	(248,733)	(248,733)
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)	(455,615)	(1,224,682)	(105,699)	(248,733)	(354,432)
Total Deferred Federal Income Tax Expense			(2,776,284)	76,559,992	73,783,708	(1,826,183)	49,523,596	47,697,413	(950,101)	27,036,396	26,086,295

E-ALL	14	Net Allocated Schedule M's	100.000%	64.686%	35.314%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended November 30, 2017		
Ending Balance 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: E-PLT-12E
ELECTRIC UTILITY PLANT		
For Twelve Months Ended November 30, 2017		
Ending Balance 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	8,366,667	8,366,667	0	5,499,410	5,499,410	0	2,867,257	2,867,257
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	1,181,990	1,181,990	0	776,922	776,922	0	405,068	405,068
1	182381	CDA Settlement Past Storage	0	31,937,593	31,937,593	0	20,992,580	20,992,580	0	10,945,013	10,945,013
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,842,761	17,162,477	319,716	11,231,229	11,550,945	0	5,611,532	5,611,532
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,302,007	63,521,645	66,823,652	3,227,557	43,366,227	46,593,784	74,450	20,155,418	20,229,868
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,976,788	2,976,788	0	2,032,253	2,032,253	0	944,535	944,535
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	20,316,427	20,316,427	0	13,870,025	13,870,025	0	6,446,402	6,446,402
4	303121	Misc Intangible Plant-AMI Software	0	923,644	923,644	0	630,572	630,572	0	293,072	293,072
		TOTAL INTANGIBLE PLANT	4,224,427	263,029,302	267,253,729	4,149,977	177,079,380	181,229,357	74,450	85,949,922	86,024,372
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,351,615	2,351,615	0	1,226,074	1,226,074
1	311XXX	Structures & Improvements	0	134,668,932	134,668,932	0	88,517,889	88,517,889	0	46,151,043	46,151,043
1	312000	Boiler Plant	0	178,285,233	178,285,233	0	117,186,884	117,186,884	0	61,098,349	61,098,349
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	63,276,505	63,276,505	0	41,591,647	41,591,647	0	21,684,858	21,684,858
1	315000	Accessory Electric Equipment	0	28,328,114	28,328,114	0	18,620,069	18,620,069	0	9,708,045	9,708,045
1	316000	Miscellaneous Power Plant Equipment	0	18,445,038	18,445,038	0	12,123,923	12,123,923	0	6,321,115	6,321,115
		TOTAL STEAM PRODUCTION PLANT	0	426,588,281	426,588,281	0	280,396,477	280,396,477	0	146,191,804	146,191,804
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,506,901	62,506,901	0	41,085,786	41,085,786	0	21,421,115	21,421,115
1	331XXX	Structures & Improvements	0	80,510,707	80,510,707	0	52,919,688	52,919,688	0	27,591,019	27,591,019
1	332XXX	Reservoirs, Dams, & Waterways	0	182,656,341	182,656,341	0	120,060,013	120,060,013	0	62,596,328	62,596,328
1	333000	Waterwheels, Turbines, & Generators	0	226,568,826	226,568,826	0	148,923,689	148,923,689	0	77,645,137	77,645,137
1	334000	Accessory Electric Equipment	0	61,309,613	61,309,613	0	40,298,809	40,298,809	0	21,010,804	21,010,804
1	335XXX	Miscellaneous Power Plant Equipment	0	13,115,621	13,115,621	0	8,620,898	8,620,898	0	4,494,723	4,494,723
1	336000	Roads, Railroads, & Bridges	0	3,071,135	3,071,135	0	2,018,657	2,018,657	0	1,052,478	1,052,478
		TOTAL HYDRAULIC PRODUCTION PLANT	0	629,739,144	629,739,144	0	413,927,540	413,927,540	0	215,811,604	215,811,604
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	17,048,553	17,048,553	0	11,206,014	11,206,014	0	5,842,539	5,842,539
1	342000	Fuel Holders, Producers, & Accessories	0	21,367,526	21,367,526	0	14,044,875	14,044,875	0	7,322,651	7,322,651
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	218,881,030	218,881,030	0	143,870,501	143,870,501	0	75,010,529	75,010,529
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,559,130	20,559,130	0	13,513,516	13,513,516	0	7,045,614	7,045,614
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,743,218	1,743,218	0	1,145,817	1,145,817	0	597,401	597,401
		TOTAL OTHER PRODUCTION PLANT	0	304,596,975	304,596,975	0	200,211,592	200,211,592	0	104,385,383	104,385,383
		TOTAL PRODUCTION PLANT	0	1,360,924,400	1,360,924,400	0	894,535,609	894,535,609	0	466,388,791	466,388,791

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended November 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	25,585,103	25,585,103	0	16,817,088	16,817,088	0	8,768,015	8,768,015
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,055,033	25,055,033	0	16,468,673	16,468,673	0	8,586,360	8,586,360
1	353000	Station Equipment	0	255,724,445	255,724,445	0	168,087,678	168,087,678	0	87,636,767	87,636,767
1	354000	Towers & Fixtures	0	17,175,262	17,175,262	0	11,289,300	11,289,300	0	5,885,962	5,885,962
1	355000	Poles & Fixtures	0	226,216,314	226,216,314	0	148,691,983	148,691,983	0	77,524,331	77,524,331
1	356000	Overhead Conductors & Devices	0	140,060,918	140,060,918	0	92,062,041	92,062,041	0	47,998,877	47,998,877
1	357000	Underground Conduit	0	3,132,792	3,132,792	0	2,059,184	2,059,184	0	1,073,608	1,073,608
1	358000	Underground Conductors & Devices	0	2,446,802	2,446,802	0	1,608,283	1,608,283	0	838,519	838,519
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		TOTAL TRANSMISSION PLANT	0	697,500,305	697,500,305	0	458,466,950	458,466,950	0	239,033,355	239,033,355
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,566,949	0	7,566,949	6,096,395	0	6,096,395	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	24,020,873	0	24,020,873	17,540,389	0	17,540,389	6,480,484	0	6,480,484
3	362000	Station Equipment	127,134,397	3,033,975	130,168,372	83,246,423	1,987,648	85,234,071	43,887,974	1,046,327	44,934,301
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	379,167,497	0	379,167,497	244,536,465	0	244,536,465	134,631,032	0	134,631,032
99	365000	Overhead Conductors & Devices	250,246,555	0	250,246,555	158,680,951	0	158,680,951	91,565,604	0	91,565,604
99	366000	Underground Conduit	111,012,291	0	111,012,291	72,604,806	0	72,604,806	38,407,485	0	38,407,485
99	367000	Underground Conductors & Devices	195,078,112	0	195,078,112	127,866,537	0	127,866,537	67,211,575	0	67,211,575
99	368000	Line Transformers	253,466,005	0	253,466,005	173,953,789	0	173,953,789	79,512,216	0	79,512,216
99	369XXX	Services	165,499,538	0	165,499,538	108,727,463	0	108,727,463	56,772,075	0	56,772,075
99	371XXX	Installations on Customers' Premises	973,839	0	973,839	973,839	0	973,839	0	0	0
99	370000	Meters	49,755,309	0	49,755,309	26,859,437	0	26,859,437	22,895,872	0	22,895,872
99	373XXX	Street Light & Signal Systems	58,719,423	0	58,719,423	38,851,436	0	38,851,436	19,867,987	0	19,867,987
		TOTAL DISTRIBUTION PLANT	1,628,187,098	3,033,975	1,631,221,073	1,062,876,671	1,987,648	1,064,864,319	565,310,427	1,046,327	566,356,754
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,799,967	84,629,502	99,429,469	6,635,153	57,776,561	64,411,714	8,164,814	26,852,941	35,017,755
4	391XXX	Office Furniture & Equipment	1,362,664	57,407,816	58,770,480	1,296,452	39,192,316	40,488,768	66,212	18,215,500	18,281,712
4	392XXX	Transportation Equipment	31,011,972	16,593,608	47,605,580	21,944,026	11,328,456	33,272,482	9,067,946	5,265,152	14,333,098
4	393000	Stores Equipment	278,145	3,602,449	3,880,594	120,661	2,459,392	2,580,053	157,484	1,143,057	1,300,541
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,083,469	14,922,402	822,838	8,932,084	9,754,922	1,016,095	4,151,385	5,167,480
4	394100	Electric Charging Stations	0	113,841	113,841	0	77,719	77,719	0	36,122	36,122
4	395000	Laboratory Equipment	238,929	1,447,067	1,685,996	211,886	987,913	1,199,799	27,043	459,154	486,197
4	396XXX	Power Operated Equipment	24,440,539	8,862,402	33,302,941	14,567,023	6,050,362	20,617,385	9,873,516	2,812,040	12,685,556
4	397XXX	Communications Equipment	23,119,356	89,827,172	112,946,528	13,473,779	61,325,010	74,798,789	9,645,577	28,502,162	38,147,739
4	398000	Miscellaneous Equipment	17,396	417,661	435,057	3,880	285,137	289,017	13,516	132,524	146,040
		TOTAL GENERAL PLANT	98,537,681	283,233,786	381,771,467	59,802,999	193,363,705	253,166,704	38,734,682	89,870,081	128,604,763
		TOTAL PLANT IN SERVICE	1,730,949,206	2,607,721,768	4,338,670,974	1,126,829,647	1,725,433,292	2,852,262,939	604,119,559	882,288,476	1,486,408,035

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended November 30, 2017
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(298,628,165)	(298,628,165)	0	(196,288,293)	(196,288,293)	0	(102,339,872)	(102,339,872)
E-ADEP		Hydro Production Plant	0	(130,607,223)	(130,607,223)	0	(85,848,128)	(85,848,128)	0	(44,759,095)	(44,759,095)
E-ADEP		Other Production Plant	0	(118,594,001)	(118,594,001)	0	(77,951,837)	(77,951,837)	0	(40,642,164)	(40,642,164)
E-ADEP		Transmission Plant	0	(211,613,983)	(211,613,983)	0	(139,093,871)	(139,093,871)	0	(72,520,112)	(72,520,112)
E-ADEP		Distribution Plant	(525,070,162)	(129,262)	(525,199,424)	(322,922,480)	(84,683)	(323,007,163)	(202,147,682)	(44,579)	(202,192,261)
E-ADEP		General Plant	(36,729,915)	(100,367,857)	(137,097,772)	(22,260,282)	(68,521,137)	(90,781,419)	(14,469,633)	(31,846,720)	(46,316,353)
TOTAL ACCUMULATED DEPRECIATION			(561,800,077)	(859,940,491)	(1,421,740,568)	(345,182,762)	(567,787,949)	(912,970,711)	(216,617,315)	(292,152,542)	(508,769,857)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,578,009)	(12,578,009)	0	(8,267,525)	(8,267,525)	0	(4,310,484)	(4,310,484)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(227,847)	0	(227,847)	(227,847)	0	(227,847)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,804,213)	(1,804,213)	0	(1,229,840)	(1,229,840)	0	(574,373)	(574,373)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,436,043)	(37,562,232)	(39,998,275)	(2,381,568)	(25,643,736)	(28,025,304)	(54,475)	(11,918,496)	(11,972,971)
E-AAAMT		General Plant - 390200, 396200	0	(92,924)	(92,924)	0	(63,439)	(63,439)	0	(29,485)	(29,485)
TOTAL ACCUMULATED AMORTIZATION			(2,663,890)	(52,037,378)	(54,701,268)	(2,609,415)	(35,204,540)	(37,813,955)	(54,475)	(16,832,838)	(16,887,313)
TOTAL ACCUMULATED DEPR/AMORT			(564,463,967)	(911,977,869)	(1,476,441,836)	(347,792,177)	(602,992,489)	(950,784,666)	(216,671,790)	(308,985,380)	(525,657,170)
NET ELECTRIC UTILITY PLANT before DFIT			1,166,485,239	1,695,743,899	2,862,229,138	779,037,470	1,122,440,803	1,901,478,273	387,447,769	573,303,096	960,750,865
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	17,203	17,203	0	11,308	11,308	0	5,895	5,895
12		ADFIT - Electric Plant In Service (282900)	0	(547,516,574)	(547,516,574)	0	(363,731,686)	(363,731,686)	0	(183,784,888)	(183,784,888)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(65,578,833)	(65,578,833)	0	(44,770,669)	(44,770,669)	0	(20,808,164)	(20,808,164)
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	(11,178,158)	(11,178,158)	0	(7,347,403)	(7,347,403)	0	(3,830,755)	(3,830,755)
1		ADFIT - CDA Settlement Costs (283333)	0	402,989	402,989	0	264,885	264,885	0	138,104	138,104
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,550,630)	(2,550,630)	0	(1,694,460)	(1,694,460)	0	(856,170)	(856,170)
TOTAL ACCUMULATED DFIT			0	(626,404,003)	(626,404,003)	0	(417,268,025)	(417,268,025)	0	(209,135,978)	(209,135,978)
NET ELECTRIC UTILITY PLANT			1,166,485,239	1,069,339,896	2,235,825,135	779,037,470	705,172,778	1,484,210,248	387,447,769	364,167,118	751,614,887

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)	100.000%	66.433%	33.567%
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
Ending Balance Basis

Report ID:
E-APL-12E

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		1,166,485,239	1,069,339,896	2,235,825,135	779,037,470	705,172,778	1,484,210,248	387,447,769	364,167,118	751,614,887
	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	(304,505)	0	(304,505)	304,505	0	304,505
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)		(3,062,199)	0	(3,062,199)	(981,382)	0	(981,382)	(2,080,817)	0	(2,080,817)
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)		8,000,718	0	8,000,718	5,101,381	0	5,101,381	2,899,337	0	2,899,337
99	ADFIT - Kettle Falls Disallowed (190420)		56,023	0	56,023	56,023	0	56,023	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)		1,645,618	0	1,645,618	0	0	0	1,645,618	0	1,645,618
99	ADFIT - Boulder Park Disallowed (190040)		334,033	0	334,033	0	0	0	334,033	0	334,033
99	Investment in WNP3 Exchange Power (124900, 124930)		4,287,161	0	4,287,161	4,287,161	0	4,287,161	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(770,519)	0	(770,519)	(770,519)	0	(770,519)	0	0	0
99	CDA Lake Settlement - WA (182382)		456,354	0	456,354	456,354	0	456,354	0	0	0
99	CDA Lake Settlement - ID (186382)		87,762	0	87,762	0	0	0	87,762	0	87,762
99	ADFIT - CDA Lake Settlement - Direct (283382)		(190,442)	0	(190,442)	(159,725)	0	(159,725)	(30,717)	0	(30,717)
99	CDA CDR Fund - Direct (182324)		33,195	0	33,195	33,195	0	33,195	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		235,243	0	235,243	218,819	0	218,819	16,424	0	16,424
99	ADFIT - Spokane River Relicensing (283322)		(82,311)	0	(82,311)	(76,568)	0	(76,568)	(5,743)	0	(5,743)
99	Spokane River PM&Es (182323)		215,436	0	215,436	138,948	0	138,948	76,488	0	76,488
99	ADFIT - Spokane River PM&Es (283323)		(75,427)	0	(75,427)	(48,656)	0	(48,656)	(26,771)	0	(26,771)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)		0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)		0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(1,593,611)	0	(1,593,611)	(629,588)	0	(629,588)	(964,023)	0	(964,023)
99	Customer Deposits (235199)		(1,921,788)	0	(1,921,788)	(1,921,788)	0	(1,921,788)	0	0	0
C-WKC	Working Capital		47,900,177	21,930,438	69,830,615	47,900,177	0	47,900,177	0	21,930,438	21,930,438
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		48,224,249	21,930,438	70,154,687	49,162,601	0	49,162,601	(938,352)	21,930,438	20,992,086
	NET RATE BASE		1,214,709,488	1,091,270,334	2,305,979,822	828,200,071	705,172,778	1,533,372,849	386,509,417	386,097,556	772,606,973

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-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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
 Ending Balance Basis

Report ID:
E-AMTX-12E

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	751,914	17,915,965	18,667,879	736,253	12,231,229	12,967,482	15,661	5,684,736	5,700,397
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	782,031	19,549,485	20,331,516	766,370	13,316,860	14,083,230	15,661	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-12E
For Twelve Months Ended November 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(298,628,165)	(298,628,165)			(298,628,165)	(298,628,165)		(196,288,293)	(196,288,293)		(102,339,872)	(102,339,872)	
1	Hydro (ED-AN)	(130,607,223)	(130,607,223)			(130,607,223)	(130,607,223)		(85,848,128)	(85,848,128)		(44,759,095)	(44,759,095)	
1	Other (ED-AN)	(118,594,001)	(118,594,001)			(118,594,001)	(118,594,001)		(77,951,837)	(77,951,837)		(40,642,164)	(40,642,164)	
Total Electric Production		(547,829,389)	(547,829,389)			(547,829,389)	(547,829,389)		(360,088,258)	(360,088,258)		(187,741,131)	(187,741,131)	
Electric Transmission														
1	ED-AN	(211,613,983)	(211,613,983)			(211,613,983)	(211,613,983)		(139,093,871)	(139,093,871)		(72,520,112)	(72,520,112)	
Total Electric Transmissic		(211,613,983)	(211,613,983)			(211,613,983)	(211,613,983)		(139,093,871)	(139,093,871)		(72,520,112)	(72,520,112)	
Electric Distribution														
3	ED-AN	(129,262)	(129,262)			(129,262)	(129,262)		(84,683)	(84,683)		(44,579)	(44,579)	
	ED-ID	(202,147,682)	(202,147,682)			(202,147,682)	(202,147,682)				(202,147,682)		(202,147,682)	
	ED-WA	(322,922,480)	(322,922,480)			(322,922,480)	(322,922,480)	(322,922,480)			(322,922,480)			
Total Electric Distribution		(525,199,424)	(525,199,424)			(525,070,162)	(129,262)	(525,199,424)	(322,922,480)	(84,683)	(323,007,163)	(202,147,682)	(44,579)	(202,192,261)
Gas Underground Storage														
	GD-AN	(15,246,842)		(15,246,842)										
	GD-OR	(1,000,732)			(1,000,732)									
Total Gas Underground S		(16,247,574)		(15,246,842)	(1,000,732)									
Gas Distribution														
	GD-AN	(1,731,071)		(1,731,071)										
	GD-ID	(72,799,180)		(72,799,180)										
	GD-WA	(139,358,188)		(139,358,188)										
	GD-OR	(106,498,750)			(106,498,750)									
Total Gas Distribution		(320,387,189)		(213,888,439)	(106,498,750)									
General Plant														
4	ED-AN	(48,461,930)	(48,461,930)			(48,461,930)	(48,461,930)		(33,084,960)	(33,084,960)		(15,376,970)	(15,376,970)	
	ED-ID	(9,768,448)	(9,768,448)			(9,768,448)	(9,768,448)				(9,768,448)		(9,768,448)	
	ED-WA	(19,009,016)	(19,009,016)			(19,009,016)	(19,009,016)	(19,009,016)			(19,009,016)			
7,4	CD-AA	(60,111,264)	(42,275,050)	(12,289,748)	(5,546,466)	(42,275,050)	(42,275,050)		(28,861,177)	(28,861,177)		(13,413,873)	(13,413,873)	
9,4	CD-AN	(12,377,587)	(9,630,877)	(2,746,710)		(9,630,877)	(9,630,877)		(6,575,000)	(6,575,000)		(3,055,877)	(3,055,877)	
9	CD-ID	(6,041,955)	(4,701,185)	(1,340,770)		(4,701,185)	(4,701,185)				(4,701,185)		(4,701,185)	
9	CD-WA	(4,178,522)	(3,251,266)	(927,256)		(3,251,266)	(3,251,266)	(3,251,266)			(3,251,266)			
8	GD-AA	(2,395,158)		(1,642,072)	(753,086)									
	GD-AN	(2,806,362)		(2,806,362)										
	GD-ID	(1,727,298)		(1,727,298)										
	GD-WA	(6,360,137)		(6,360,137)										
	GD-OR	(5,008,482)			(5,008,482)									
Total General Plant		(178,246,159)	(137,097,772)	(29,840,353)	(11,308,034)	(36,729,915)	(100,367,857)	(137,097,772)	(22,260,282)	(68,521,137)	(90,781,419)	(14,469,633)	(31,846,720)	(46,316,353)
Total Accumulated Depr		(1,799,523,718)	(1,421,740,568)	(258,975,634)	(118,807,516)	(561,800,077)	(859,940,491)	(1,421,740,568)	(345,182,762)	(567,787,949)	(912,970,711)	(216,617,315)	(292,152,542)	(508,769,857)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expense	65.513%	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-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	(10,983,221)	(10,983,221)			(10,983,221)	(10,983,221)		(7,219,271)	(7,219,271)		(3,763,950)	(3,763,950)	
1	Misc Intangible Plt (3030 ED-AN	(1,594,788)	(1,594,788)			(1,594,788)	(1,594,788)		(1,048,254)	(1,048,254)		(546,534)	(546,534)	
Total Production/Transmission		(12,578,009)	(12,578,009)			(12,578,009)	(12,578,009)		(8,267,525)	(8,267,525)		(4,310,484)	(4,310,484)	
Distribution														
	Franchises (302000) ED-WA	(191,529)	(191,529)			(191,529)	(191,529)		(191,529)	(191,529)				
	Misc Intangible Plt (3030 ED-WA	(36,318)	(36,318)			(36,318)	(36,318)		(36,318)	(36,318)				
Total Distribution		(227,847)	(227,847)			(227,847)	(227,847)		(227,847)	(227,847)				
General Plant - 303000														
7,4	CD-AA	(2,459,263)	(1,729,550)	(502,797)	(226,916)		(1,729,550)	(1,729,550)		(1,180,764)	(1,180,764)	(548,786)	(548,786)	
9,1	CD-AN	(95,957)	(74,663)	(21,294)			(74,663)	(74,663)		(49,076)	(49,076)	(25,587)	(25,587)	
	GD-ID	(85,144)		(85,144)										
	GD-WA	(189,219)		(189,219)										
	GD-OR	(88,014)			(88,014)									
Total General Plant - 303000		(2,917,597)	(1,804,213)	(798,454)	(314,930)		(1,804,213)	(1,804,213)		(1,229,840)	(1,229,840)	(574,373)	(574,373)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(50,271,431)	(35,354,891)	(10,277,995)	(4,638,545)		(35,354,891)	(35,354,891)		(24,136,784)	(24,136,784)	(11,218,107)	(11,218,107)	
9,4	CD-AN	(50,776)	(39,508)	(11,268)			(39,508)	(39,508)		(26,972)	(26,972)	(12,536)	(12,536)	
9	CD-ID	(70,011)	(54,475)	(15,536)			(54,475)	(54,475)				(54,475)	(54,475)	
4	ED-AN	(2,167,833)	(2,167,833)				(2,167,833)	(2,167,833)		(1,479,980)	(1,479,980)	(687,853)	(687,853)	
	ED-ID	0	0				0	0				0	0	
	ED-WA	(2,381,568)	(2,381,568)				(2,381,568)	(2,381,568)		(2,381,568)	(2,381,568)			
8	GD-AA	(372,562)		(255,421)	(117,141)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(55,314,181)	(39,998,275)	(10,560,220)	(4,755,686)		(2,436,043)	(37,562,232)	(39,998,275)	(2,381,568)	(25,643,736)	(28,025,304)	(54,475)	(11,918,496)
Gas Underground Storage														
	GD-AN	(240,523)		(240,523)										
Total Gas Underground Storage		(240,523)		(240,523)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0			0	0				0	0	
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(92,924)	(92,924)				(92,924)	(92,924)		(63,439)	(63,439)	(29,485)	(29,485)	
	ED-WA	0	0				0	0		0	0			
	GD-WA	0		0						0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(92,924)	(92,924)	0	0		0	(92,924)	(92,924)	0	(63,439)	(63,439)	0	(29,485)
Total Accumulated Amortization		(71,371,081)	(54,701,268)	(11,599,197)	(5,070,616)		(2,663,890)	(52,037,378)	(54,701,268)	(2,609,415)	(35,204,540)	(37,813,955)	(54,475)	(16,832,838)

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-12E
For Twelve Months Ended November 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9	CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,239,126	1,052,423	2,554,226	4,632,477	8,239,126	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,330,677	0	0	0	0	3,330,677	0	0	3,330,677	0	0	0
99	GD-OR / AS	3,649,256	0	0	0	0	0	0	0	0	3,649,256	0	3,649,256
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,006,424	0	0	71,739,078	71,739,078	0	0	20,855,213	20,855,213	0	9,412,133	9,412,133
9	CD-WA / ID / AN	24,998,735	5,582,730	5,610,588	8,257,948	19,451,266	1,592,185	1,600,131	2,355,153	5,547,469	0	0	0
	TOTAL ACCOUNT	142,224,218	6,635,153	8,164,814	84,629,503	99,429,470	4,922,862	1,600,131	23,210,366	29,733,359	3,649,256	9,412,133	13,061,389
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,505,708	971,846	0	5,533,862	6,505,708	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	735,123	0	0	0	0	0	0	503,986	503,986	0	231,137	231,137
7	CD-AA	73,623,638	0	0	51,778,032	51,778,032	0	0	15,052,353	15,052,353	0	6,793,253	6,793,253
9	CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0
	TOTAL ACCOUNT	81,490,027	1,296,452	66,212	57,407,816	58,770,480	92,577	18,884	15,583,696	15,695,157	0	7,024,390	7,024,390
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	41,919,391	19,859,998	8,247,207	13,812,186	41,919,391	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,614,244	0	0	0	0	8,552,148	2,365,911	1,696,185	12,614,244	0	0	0
99	GD-OR / AS	4,234,452	0	0	0	0	0	0	0	0	4,234,452	0	4,234,452
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587
9	CD-WA / ID / AN	6,449,898	2,084,028	820,739	2,113,835	5,018,602	594,361	234,073	602,862	1,431,296	0	0	0
	TOTAL ACCOUNT	66,167,234	21,944,026	9,067,946	16,593,609	47,605,581	9,146,509	2,599,984	2,493,121	14,239,614	4,234,452	87,587	4,322,039

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	48,630	0	0	0	0	0	0	0	0	48,630	0	48,630
8	GD-AA	0	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	0
9	CD-WA / ID / AN	4,474,219	110,200	143,121	3,228,024	3,481,345	31,429	40,818	920,627	992,874	0	0	0
	TOTAL ACCOUNT	5,010,259	120,661	157,484	3,602,450	3,880,595	119,589	40,818	920,627	1,081,034	48,630	0	48,630
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,383,666	808,146	259,847	3,315,673	4,383,666	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,612,146	0	0	0	0	1,899,111	320,550	392,485	2,612,146	0	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8	GD-AA	4,133,262	0	0	0	0	0	0	2,833,682	2,833,682	0	1,299,580	1,299,580
7	CD-AA	13,662,734	0	0	9,608,728	9,608,728	0	0	2,793,346	2,793,346	0	1,260,660	1,260,660
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
	TOTAL ACCOUNT	26,906,589	822,838	1,016,095	13,083,469	14,922,402	1,903,301	536,231	6,064,879	8,504,411	919,536	2,560,240	3,479,776
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	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	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,413,246	210,583	26,627	1,176,036	1,413,246	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
	TOTAL ACCOUNT	2,138,928	211,886	27,043	1,447,067	1,685,996	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,946,906	14,314,857	9,564,602	8,067,447	31,946,906	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,952,602	0	0	0	0	2,384,295	747,718	820,589	3,952,602	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	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	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	0
	TOTAL ACCOUNT	37,736,926	14,567,023	9,873,515	8,862,402	33,302,940	2,456,212	835,820	1,049,357	4,341,389	43,834	48,763	92,597

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,165,964	11,952,352	6,701,385	45,512,227	64,165,964	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99	GD-OR / AS	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	1,216,105
8	GD-AA	1,151,163	0	0	0	0	0	0	789,214	789,214	0	361,949	361,949
7	CD-AA	52,809,916	0	0	37,140,158	37,140,158	0	0	10,796,987	10,796,987	0	4,872,771	4,872,771
9	CD-WA/ ID / AN	14,960,231	1,521,427	2,944,192	7,174,787	11,640,406	433,908	839,679	2,046,238	3,319,825	0	0	0
	TOTAL ACCOUNT	135,481,059	13,473,779	9,645,577	89,827,172	112,946,528	1,119,274	1,331,993	13,632,439	16,083,706	1,216,105	5,234,720	6,450,825
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	18,551	3,880	6,671	3,884	14,435	1,106	1,902	1,108	4,116	0	0	0
	TOTAL ACCOUNT	555,847	3,880	13,517	417,660	435,057	1,106	1,902	79,869	82,877	2,367	35,546	37,913
	TOTAL GENERAL PLANT	513,187,591	59,802,999	38,734,682	283,233,787	381,771,468	22,498,854	7,067,716	65,442,151	95,008,721	11,003,641	25,403,761	36,407,402

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
 Ending Balance Basis

Report ID:
C-IPL-12E

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	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,842,762	17,162,478	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,775,629	3,227,557	0	8,548,072	11,775,629	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	650,337	0	0	0	0	0	0	445,858	445,858	0	204,479	
7		CD-AA	78,069,792	0	0	54,904,923	54,904,923	0	0	15,961,369	15,961,369	0	7,203,500	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	90,679,670	3,227,557	74,450	63,521,645	66,823,652	0	21,233	16,426,806	16,448,039	0	7,407,979	7,407,979
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,232,721	0	0	2,976,788	2,976,788	0	0	865,380	865,380	0	390,553	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,232,721	0	0	2,976,788	2,976,788	0	0	865,380	865,380	0	390,553	390,553
	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-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	28,888,105	0	0	20,316,427	20,316,427	0	0	5,906,173	5,906,173	0	2,665,505	2,665,505
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	28,888,105	0	0	20,316,427	20,316,427	0	0	5,906,173	5,906,173	0	2,665,505	2,665,505
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182
		TOTAL	248,044,607	3,547,273	74,450	175,493,836	179,115,559	1,022,594	800,838	45,961,634	47,785,066	426,123	20,717,859	21,143,982

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-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	(92,440,635)	(65,011,650)	(18,899,488)	(8,529,497)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(728,941)	(567,182)	(161,759)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(93,169,576)</u>	<u>(65,578,832)</u>	<u>(19,061,247)</u>	<u>(8,529,497)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

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			3,194,328	3,194,328					3,194,328
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			(23)	(23)					(23)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			1	1					1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(12)	(12)					(12)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	58,587,484	26,398,347		84,985,831	47,900,177	21,930,438	10,687,307	4,467,909	
TOTAL		58,587,484	26,398,347	3,194,294	88,180,125	47,900,177	21,930,438	10,687,307	4,467,909	3,194,294

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						