

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	18,315,092	12,122,822	6,192,270
	Adjustments			
	Adjusted Net Operating Income (Loss)	18,315,092	12,122,822	6,192,270
E-APL	Electric Net Rate Base	2,372,581,738	1,571,314,090	801,267,648
	<b>RATE OF RETURN</b>	<b>0.772%</b>	<b>0.772%</b>	<b>0.773%</b>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers	1-01-2018 thru 01-31-2018	384,073	252,514	131,559
		Percent		100.000%	65.746%	34.254%
3	E-OPS	Direct Distribution Operating Expense	1-01-2018 thru 01-31-2018	1,756,218	1,150,782	605,436
		Percent		100.000%	65.526%	34.474%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
		Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
		Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>131,059,772</b>	<b>101,480,865</b>	<b>20,380,229</b>	<b>9,198,678</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>77.431%</b>	<b>15.550%</b>	<b>7.019%</b>
		Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
		Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
		Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	0
		<b>Total</b>		<b>91,549,980</b>	<b>67,150,352</b>	<b>16,755,129</b>	<b>7,644,499</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.348%</b>	<b>18.302%</b>	<b>8.350%</b>
		Number of Customers at		729,596	382,273	245,616	101,707
		<b>Percentage</b>		<b>100.000%</b>	<b>52.395%</b>	<b>33.665%</b>	<b>13.940%</b>
		Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
		<b>Percentage</b>		<b>100.000%</b>	<b>77.368%</b>	<b>14.679%</b>	<b>7.953%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>280.542%</b>	<b>82.196%</b>	<b>37.262%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.135%</b>	<b>20.549%</b>	<b>9.316%</b>

7

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		11,502,745	0	7,709,221 3,793,524
		Direct O & M Accts 901 - 935		15,449,456	0	10,353,713 5,095,743
		Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556 0
		Total		28,640,757	0	19,751,490 8,889,267
		Percentage		100.000%	0.000%	68.963% 31.037%
		Direct Labor Accts 500 - 894		13,255,885	0	9,295,618 3,960,267
		Direct Labor Accts 901 - 935		1,818,322	0	150,838 1,667,484
		Direct Labor Accts 901 - 905 Utility 9 Only		3,729,581	0	3,729,581 0
		Total		18,803,788	0	13,176,037 5,627,751
		Percentage		100.000%	0.000%	70.071% 29.929%
		Number of Customers at		347,323	0	245,616 101,707
		Percentage		100.000%	0.000%	70.717% 29.283%
		Net Direct Plant		764,182,162	0	492,888,057 271,294,105
		Percentage		100.000%	0.000%	64.499% 35.501%
		Total Percentages		400.000%	0.000%	274.250% 125.750%
		Average (GD AA)		100.000%	0.000%	68.562% 31.438%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2017 thru 01-31-2018	1,116,274,880	749,213,049	367,061,831	
				100.000%	67.117%	32.883%	
11		Book Depreciation Percent	1-01-2018 thru 01-31-2018	9,236,402	6,024,029	3,212,373	
				100.000%	65.221%	34.779%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2017 thru 01-31-2018	2,907,676,459 100.000%	1,926,356,792 66.251%	981,319,667 33.749%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2017 thru 01-31-2018	244,646,906 100.000%	162,142,048 66.276%	82,504,858 33.724%
14		Net Allocated Schedule M's - AMA Percent	1-01-2018 thru 01-31-2018	393,082 100.000%	404,176 102.822%	-11,094 -2.822%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	45,331,427	0	45,331,427	30,735,244	0	30,735,244	14,596,183	0	14,596,183
99	442200	Commercial - Firm & Int.	28,718,137	0	28,718,137	20,036,699	0	20,036,699	8,681,438	0	8,681,438
1	442300	Industrial	8,040,416	0	8,040,416	4,481,331	0	4,481,331	3,559,085	0	3,559,085
99	444000	Public Street & Highway Lighting	594,086	0	594,086	406,106	0	406,106	187,980	0	187,980
99	448000	Interdepartmental Revenue	139,663	0	139,663	105,320	0	105,320	34,343	0	34,343
99	499XXX	Unbilled Revenue	(3,832,752)	0	(3,832,752)	(2,444,334)	0	(2,444,334)	(1,388,418)	0	(1,388,418)
		TOTAL SALES TO ULTIMATE CUSTOMERS	78,990,977	0	78,990,977	53,320,366	0	53,320,366	25,670,611	0	25,670,611
1	447XXX	Sales for Resale	0	14,027,524	14,027,524	0	9,166,987	9,166,987	0	4,860,537	4,860,537
		TOTAL SALES OF ELECTRICITY	78,990,977	14,027,524	93,018,501	53,320,366	9,166,987	62,487,353	25,670,611	4,860,537	30,531,148
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	380,319	(5,708,219)	(5,327,900)	204,393	(3,752,926)	(3,548,533)	175,926	(1,955,293)	(1,779,367)
99	451000	Miscellaneous Service Revenue	26,308	0	26,308	16,304	0	16,304	10,004	0	10,004
1	453000	Sales of Water & Water Power	0	30,500	30,500	0	19,932	19,932	0	10,568	10,568
1	454000	Rent from Electric Property	176,106	1,993	178,099	97,016	1,302	98,318	79,090	691	79,781
1	456XXX	Other Electric Revenues	(56,123)	8,017,686	7,961,563	(298,221)	5,239,558	4,941,337	242,098	2,778,128	3,020,226
		TOTAL OTHER OPERATING REVENUE	526,610	2,341,960	2,868,570	19,492	1,507,866	1,527,358	507,118	834,094	1,341,212
		TOTAL ELECTRIC REVENUE	79,517,587	16,369,484	95,887,071	53,339,858	10,674,853	64,014,711	26,177,729	5,694,631	31,872,360

			***** 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	40,583	40,583	0	26,521	26,521	0	14,062	14,062
1	501XXX	Fuel	0	3,001,217	3,001,217	0	1,961,295	1,961,295	0	1,039,922	1,039,922
1	50200	Steam Expense	0	621,040	621,040	0	405,850	405,850	0	215,190	215,190
1	50500	Electric Expense	0	118,906	118,906	0	77,705	77,705	0	41,201	41,201
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	87,132	87,132	0	56,941	56,941	0	30,191	30,191
1	50700	Rent	0	4,151	4,151	0	2,713	2,713	0	1,438	1,438
MAINTENANCE											
1	51000	Supervision & Engineering	0	39,759	39,759	0	25,983	25,983	0	13,776	13,776
1	51100	Structures	0	48,176	48,176	0	31,483	31,483	0	16,693	16,693
1	51200	Boiler Plant	0	649,108	649,108	0	424,192	424,192	0	224,916	224,916
1	51300	Electric Plant	0	117,438	117,438	0	76,746	76,746	0	40,692	40,692
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(619,928)	(619,928)	0	(405,123)	(405,123)	0	(214,805)	(214,805)
TOTAL STEAM POWER GENERATION EXP			0	4,107,582	4,107,582	0	2,684,306	2,684,306	0	1,423,276	1,423,276
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	53500	Supervision & Engineering	0	266,779	266,779	0	174,340	174,340	0	92,439	92,439
1	53600	Water for Power	0	91,306	91,306	0	59,668	59,668	0	31,638	31,638
1	53700	Hydraulic Expense	100,536	365,058	465,594	65,832	238,565	304,397	34,704	126,493	161,197
1	53800	Electric Expense	0	646,813	646,813	0	422,692	422,692	0	224,121	224,121
1	53900	Miscellaneous Hydraulic Power Generation Exp	0	114,697	114,697	0	74,954	74,954	0	39,743	39,743
1	54000	Rent	0	115,272	115,272	0	75,330	75,330	0	39,942	39,942
1	54010	MT Trust Funds Land Settlement Rents	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
MAINTENANCE											
1	54100	Supervision & Engineering	0	54,930	54,930	0	35,897	35,897	0	19,033	19,033
1	54200	Structures	0	33,013	33,013	0	21,574	21,574	0	11,439	11,439
1	54300	Reservoirs, Dams, & Waterways	0	21,193	21,193	0	13,850	13,850	0	7,343	7,343
1	54400	Electric Plant	0	284,892	284,892	0	186,177	186,177	0	98,715	98,715
1	54500	Miscellaneous Hydraulic Plant	0	118,695	118,695	0	77,567	77,567	0	41,128	41,128
TOTAL HYDRO POWER GENERATION EXP			506,002	2,112,648	2,618,650	330,804	1,380,614	1,711,418	175,198	732,034	907,232
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	54600	Supervision & Engineering	0	43,289	43,289	0	28,289	28,289	0	15,000	15,000
1	547XXX	Fuel	0	6,964,296	6,964,296	0	4,551,167	4,551,167	0	2,413,129	2,413,129
1	54800	Generation Expense	0	293,890	293,890	0	192,057	192,057	0	101,833	101,833
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	13,938	13,938	0	9,108	9,108	0	4,830	4,830
1	55000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	55100	Supervision & Engineering	0	53,153	53,153	0	34,735	34,735	0	18,418	18,418
1	55200	Structures	0	12,794	12,794	0	8,361	8,361	0	4,433	4,433
1	55300	Generating & Electric Equipment	0	355,637	355,637	0	232,409	232,409	0	123,228	123,228
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	83,792	83,792	0	54,758	54,758	0	29,034	29,034
TOTAL OTHER POWER GENERATION EXP			0	7,817,970	7,817,970	0	5,109,042	5,109,042	0	2,708,928	2,708,928



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	16,532,438	16,532,438	0	10,803,948	10,803,948	0	5,728,490	5,728,490
1	556000	System Control & Load Dispatching	0	61,769	61,769	0	40,366	40,366	0	21,403	21,403
E-557	557XXX	Other Expense	1,607,734	5,051,214	6,658,948	736,571	3,300,969	4,037,540	871,163	1,750,245	2,621,408
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>1,607,734</b>	<b>21,645,421</b>	<b>23,253,155</b>	<b>736,571</b>	<b>14,145,283</b>	<b>14,881,854</b>	<b>871,163</b>	<b>7,500,138</b>	<b>8,371,301</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>2,113,736</b>	<b>35,683,621</b>	<b>37,797,357</b>	<b>1,067,375</b>	<b>23,319,245</b>	<b>24,386,620</b>	<b>1,046,361</b>	<b>12,364,376</b>	<b>13,410,737</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	189,432	189,432	0	123,794	123,794	0	65,638	65,638
1	561000	Load Dispatching	0	305,597	305,597	0	199,708	199,708	0	105,889	105,889
1	562000	Station Expense	0	29,233	29,233	0	19,104	19,104	0	10,129	10,129
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	14,160	14,160	0	9,254	9,254	0	4,906	4,906
1	565XXX	Transmission of Electricity by Others	0	1,537,140	1,537,140	0	1,004,521	1,004,521	0	532,619	532,619
1	566000	Miscellaneous Transmission Expense	0	1,274,998	1,274,998	0	833,211	833,211	0	441,787	441,787
1	567000	Rent	0	18,292	18,292	0	11,954	11,954	0	6,338	6,338
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	47,009	47,009	0	30,720	30,720	0	16,289	16,289
1	569000	Structures	0	50,761	50,761	0	33,172	33,172	0	17,589	17,589
1	570000	Station Equipment	0	50,402	50,402	0	32,938	32,938	0	17,464	17,464
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	71	3,432	3,503	0	2,243	2,243	71	1,189	1,260
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	1,784	1,784	0	1,166	1,166	0	618	618
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>71</b>	<b>3,522,240</b>	<b>3,522,311</b>	<b>0</b>	<b>2,301,785</b>	<b>2,301,785</b>	<b>71</b>	<b>1,220,455</b>	<b>1,220,526</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,490,764	2,490,764	0	1,627,714	1,627,714	0	863,050	863,050
E-DEPX		Depreciation Expense-Transmission	0	1,062,863	1,062,863	0	694,581	694,581	0	368,282	368,282
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,109	96,109	0	62,807	62,807	0	33,302	33,302
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,895)	0	(11,895)	11,895	0	11,895
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,892	11,814	0	5,775	5,775
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
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	87,450	0	87,450	0	0	0	87,450	0	87,450
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	48,146	0	25,528	25,528
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	20,553	0	20,553	16,200	0	16,200	4,353	0	4,353
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(321,183)	0	(321,183)	(219,609)	0	(219,609)	(101,574)	0	(101,574)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	123,525	0	123,525	0	0	0	123,525	0	123,525
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	16,960	0	16,960	16,960	0	16,960	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(458)	(458)	0	(243)	(243)
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	2,146,410	2,146,410	0	1,402,678	1,402,678	0	743,732	743,732
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	207,381	5,888,513	6,095,894	16,931	3,848,142	3,865,073	190,450	2,040,371	2,230,821
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	2,321,188	45,094,374	47,415,562	1,084,306	29,469,172	30,553,478	1,236,882	15,625,202	16,862,084

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	68,607	227,585	296,192	48,716	149,127	197,843	19,891	78,458	98,349
3	582000	Station Expense	80,315	4,120	84,435	41,209	2,700	43,909	39,106	1,420	40,526
3	583000	Overhead Line Expense	104,807	29,867	134,674	77,206	19,571	96,777	27,601	10,296	37,897
3	584000	Underground Line Expense	94,425	0	94,425	71,934	0	71,934	22,491	0	22,491
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	141,981	2,316	144,297	110,108	1,518	111,626	31,873	798	32,671
3	587000	Customer Installations Expense	46,817	7,349	54,166	35,261	4,816	40,077	11,556	2,533	14,089
3	588000	Miscellaneous Distribution Expense	533,018	289,306	822,324	377,787	189,571	567,358	155,231	99,735	254,966
3	589000	Rent	0	144,239	144,239	0	94,514	94,514	0	49,725	49,725
MAINTENANCE:											
3	590000	Supervision & Engineering	9,745	89,967	99,712	3,327	58,952	62,279	6,418	31,015	37,433
3	591000	Structures	33,443	0	33,443	24,545	0	24,545	8,898	0	8,898
3	592000	Station Equipment	43,407	44,401	87,808	32,471	29,094	61,565	10,936	15,307	26,243
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	396,165	0	396,165	156,789	0	156,789	239,376	0	239,376
3	594000	Underground Lines	131,595	0	131,595	101,494	0	101,494	30,101	0	30,101
3	595000	Line Transformers	21,692	0	21,692	18,854	0	18,854	2,838	0	2,838
3	596000	Street Light & Signal System Maintenance Exp	50,122	0	50,122	48,978	0	48,978	1,144	0	1,144
3	597000	Meters	3,186	0	3,186	1,466	0	1,466	1,720	0	1,720
3	598000	Miscellaneous Distribution Expense	(3,107)	5,235	2,128	637	3,430	4,067	(3,744)	1,805	(1,939)
TOTAL DISTRIBUTION OPERATING EXP			1,756,218	844,385	2,600,603	1,150,782	553,293	1,704,075	605,436	291,092	896,528
E-DEPX		Depreciation Expense-Distribution	4,036,707	4,981	4,041,688	2,588,192	3,264	2,591,456	1,448,515	1,717	1,450,232
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,620,068	0	5,620,068	4,772,163	0	4,772,163	847,905	0	847,905
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,659,277	4,981	9,664,258	7,362,857	3,264	7,366,121	2,296,420	1,717	2,298,137
TOTAL DISTRIBUTION EXPENSES			11,415,495	849,366	12,264,861	8,513,639	556,557	9,070,196	2,901,856	292,809	3,194,665

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	9,489	9,489	0	6,239	6,239	0	3,250	3,250
2	902000	Meter Reading Expenses	255,914	11,031	266,945	229,308	7,252	236,560	26,606	3,779	30,385
2	903XXX	Customer Records & Collection Expenses	114,701	676,433	791,134	85,550	444,728	530,278	29,151	231,705	260,856
2	904000	Uncollectible Accounts	0	235,778	235,778	0	155,015	155,015	0	80,763	80,763
2	905000	Misc Customer Accounts	0	9,272	9,272	0	6,096	6,096	0	3,176	3,176
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>370,615</b>	<b>942,003</b>	<b>1,312,618</b>	<b>314,858</b>	<b>619,330</b>	<b>934,188</b>	<b>55,757</b>	<b>322,673</b>	<b>378,430</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	3,359,915	24,186	3,384,101	2,317,724	15,901	2,333,625	1,042,191	8,285	1,050,476
2	909000	Advertising	179	37,513	37,692	179	24,663	24,842	0	12,850	12,850
2	910000	Misc Customer Service & Info Exp	0	7,054	7,054	0	4,638	4,638	0	2,416	2,416
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,360,094</b>	<b>68,753</b>	<b>3,428,847</b>	<b>2,317,903</b>	<b>45,202</b>	<b>2,363,105</b>	<b>1,042,191</b>	<b>23,551</b>	<b>1,065,742</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	46,078	3,601,851	3,647,929	31,753	2,458,227	2,489,980	14,325	1,143,624	1,157,949
4	921000	Office Supplies & Expenses	1,626	315,716	317,342	1,626	215,473	217,099	0	100,243	100,243
4	922000	Admin Exp Transferred--Credit	0	(10,192)	(10,192)	0	(6,956)	(6,956)	0	(3,236)	(3,236)
4	923000	Outside Services Employed	(86,901)	452,816	365,915	(86,901)	309,042	222,141	0	143,774	143,774
4	924000	Property Insurance Premium	0	106,579	106,579	0	72,739	72,739	0	33,840	33,840
4	925XXX	Injuries and Damages	0	306,072	306,072	0	208,891	208,891	0	97,181	97,181
4	926XXX	Employee Pensions and Benefits	0	71,059	71,059	0	48,497	48,497	0	22,562	22,562
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	305,025	256,008	561,033	253,633	167,301	420,934	51,392	88,707	140,099
4	930000	Miscellaneous General Expenses	23,888	617,201	641,089	11,578	421,234	432,812	12,310	195,967	208,277
4	931000	Rents	350	102,054	102,404	0	69,651	69,651	350	32,403	32,753
4	935000	Maintenance of General Plant	120,577	948,685	1,069,262	50,858	647,468	698,326	69,719	301,217	370,936
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>410,743</b>	<b>6,767,849</b>	<b>7,178,592</b>	<b>262,547</b>	<b>4,611,567</b>	<b>4,874,114</b>	<b>148,196</b>	<b>2,156,282</b>	<b>2,304,478</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended January 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	116,484	1,516,346	1,632,830	72,740	1,034,891	1,107,631	43,744	481,455	525,199
E-AMTX		Amortization Expense-General Plant - 303000	0	35,634	35,634	0	24,302	24,302	0	11,332	11,332
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	53,287	1,692,525	1,745,812	52,082	1,155,131	1,207,213	1,205	537,394	538,599
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,732	2,732	0	1,271	1,271
99	407229	Idaho Earnings Test Amortization	(131,799)	0	(131,799)	0	0	0	(131,799)	0	(131,799)
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - MDM System	(116,892)	0	(116,892)	(116,892)	0	(116,892)	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			(78,920)	3,248,508	3,169,588	7,930	2,217,056	2,224,986	(86,850)	1,031,452	944,602
TOTAL ADMIN & GENERAL EXPENSES			331,823	10,016,357	10,348,180	270,477	6,828,623	7,099,100	61,346	3,187,734	3,249,080
TOTAL EXPENSES BEFORE FIT			17,799,215	56,970,853	74,770,068	12,501,183	37,518,884	50,020,067	5,298,032	19,451,969	24,750,001
NET OPERATING INCOME (LOSS) BEFORE FIT					21,117,003			13,994,644			7,122,359
E-FIT		FEDERAL INCOME TAX			4,681,373			3,081,615			1,599,758
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,839,063)			(1,183,392)			(655,671)
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
ELECTRIC NET OPERATING INCOME (LOSS)					18,315,092			12,122,822			6,192,270

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.746%	34.254%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.526%	34.474%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended January 31, 2018	
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-Miscellaneous	3,100	80,096	83,196	3,100	52,343	55,443	0	27,753	27,753
1	456010	Other Electric Rev-Financial	0	168,836	168,836	0	110,334	110,334	0	58,502	58,502
1	456015	Other Electric Rev-CT Fuel Sales	0	364,889	364,889	0	238,455	238,455	0	126,434	126,434
1	456016	Other Electric Rev-Resource Opt	0	1,551,698	1,551,698	0	1,014,035	1,014,035	0	537,663	537,663
1	456017	Other Electric Rev-Non Resource	0	5,020	5,020	0	3,281	3,281	0	1,739	1,739
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456100	Transmission Revenue of Others	0	903,780	903,780	0	590,620	590,620	0	313,160	313,160
1	456120	Parallel Capacity Support Revenue	0	77,001	77,001	0	50,320	50,320	0	26,681	26,681
1	456130	Ancillary Services Revenue	0	213,305	213,305	0	139,395	139,395	0	73,910	73,910
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	870,952	0	870,952	340,575	0	340,575	530,377	0	530,377
1	456329	Amortization Res Decoupling Deferral	(1,516,174)	0	(1,516,174)	(1,162,251)	0	(1,162,251)	(353,923)	0	(353,923)
1	456338	Non-res Decoupling Deferred Rev	847,757	0	847,757	577,781	0	577,781	269,976	0	269,976
1	456339	Amortization Non-res Decoupling	(274,771)	0	(274,771)	(66,207)	0	(66,207)	(208,564)	0	(208,564)
1	456700	Other Electric Rev-Low Voltage	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	Low Voltage B on A	0	138,578	138,578	0	90,561	90,561	0	48,017	48,017
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(187,589)	(187,589)	0	(122,589)	(122,589)	0	(65,000)	(65,000)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	187,589	187,589	0	122,589	122,589	0	65,000	65,000
1	456730	Other Elec Rev-Intraco Thermal	0	4,514,484	4,514,484	0	2,950,215	2,950,215	0	1,564,269	1,564,269
TOTAL ACCOUNT 456			(56,123)	8,017,687	7,961,564	(298,221)	5,239,559	4,941,338	242,098	2,778,128	3,020,226

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended January 31, 2018	
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	16,116,101	16,116,101	0	10,531,872	10,531,872	0	5,584,229	5,584,229
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	17,127	17,127	0	11,192	11,192	0	5,935	5,935
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	185,905	185,905	0	121,489	121,489	0	64,416	64,416
1	555710	Intercompany Purchase	0	213,305	213,305	0	139,395	139,395	0	73,910	73,910
TOTAL ACCOUNT 555			0	16,532,438	16,532,438	0	10,803,948	10,803,948	0	5,728,490	5,728,490

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES		
For Month Ended January 31, 2018		
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	224	574,464	574,688	224	375,412	375,636	0	199,052	199,052
1	557010	Other Power Supply Expense - Financial	0	1,083,619	1,083,619	0	708,145	708,145	0	375,474	375,474
1	557018	Merchandise Processing Fee	0	3,619	3,619	0	2,365	2,365	0	1,254	1,254
1	557150	Fuel - Economic Dispatch	0	(2,490,169)	(2,490,169)	0	(1,627,325)	(1,627,325)	0	(862,844)	(862,844)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	112,455	0	112,455	0	0	0	112,455	0	112,455
1	557165	Other Resource Costs-CAISO Charges	0	13,283	13,283	0	8,680	8,680	0	4,603	4,603
1	557170	Broker Fees - Power	0	47,346	47,346	0	30,941	30,941	0	16,405	16,405
1	557171	REC Broker Fees	0	2,397	2,397	0	1,566	1,566	0	831	831
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,009,989	0	1,009,989	1,009,989	0	1,009,989	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(315,100)	0	(315,100)	(315,100)	0	(315,100)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,535,621	0	1,535,621	0	0	0	1,535,621	0	1,535,621
99	557390	Idaho PCA Amortization	(803,678)	0	(803,678)	0	0	0	(803,678)	0	(803,678)
1	557395	Optional Renewable Power Expense Offset	0	10	10	0	7	7	0	3	3
1	557610	Other Expenses - Exposure	0	3,808	3,808	0	2,489	2,489	0	1,319	1,319
1	557700	Turbine Gas Bookout Expense	0	414,178	414,178	0	270,665	270,665	0	143,513	143,513
1	557711	Turbine Gas Bookout Offset	0	(414,178)	(414,178)	0	(270,665)	(270,665)	0	(143,513)	(143,513)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,812,837	5,812,837	0	3,798,689	3,798,689	0	2,014,148	2,014,148
TOTAL ACCOUNT 557			1,607,734	5,051,214	6,658,948	736,571	3,300,969	4,037,540	871,163	1,750,245	2,621,408

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS			Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>			<b>E-908-1A</b>
For Month Ended January 31, 2018			
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	33,872	24,186	58,058	28,585	15,901	44,486	5,287	8,285	13,572
99	908600	Public Purpose Tariff Rider Expense Offset	3,574,411	0	3,574,411	2,446,856	0	2,446,856	1,127,555	0	1,127,555
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(248,368)	0	(248,368)	(157,717)	0	(157,717)	(90,651)	0	(90,651)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,359,915	24,186	3,384,101	2,317,724	15,901	2,333,625	1,042,191	8,285	1,050,476

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.746%	34.254%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.552%	5.517%
	Total Weighted Cost		2.924%	2.905%
E-APL	Net Rate Base	2,372,581,738	1,571,314,090	801,267,648
	Interest Deduction for FIT Calculation	69,222,049	45,945,224	23,276,825
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-1A			AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES							
For Month Ended January 31, 2018							
Average of Monthly Averages Basis							
Ref/Basis	Description	System	Washington	Idaho			
Calculation of Taxable Operating Income:							
E-OPS	Operating Revenue	95,887,071	64,014,711	31,872,360			
E-OPS	Less: Operating & Maintenance Expense	55,840,328	36,563,887	19,276,441			
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,163,262	7,281,339	3,881,923			
E-OTX	Less: Taxes Other than FIT	7,766,478	6,174,841	1,591,637			
	Net Operating Income Before FIT	21,117,003	13,994,644	7,122,359			
E-INT	Less: Monthly Interest Expense	5,768,504	3,828,769	1,939,735			
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895			
E-SCM	Plus: Schedule M Adjustments	6,943,756	4,496,588	2,447,168			
	Taxable Net Operating Income	22,292,255	14,674,358	7,617,897			
	Tax Rate	21.00%	21.00%	21.00%			
	Federal Income Tax	4,681,373	3,081,615	1,599,758			
99	Federal Income Tax on 2017 Income at 35%	0	0	0			
1	Production Tax Credit	0	0	0			
1	Investment Tax Credit *	0	0	0			
	Total Net Federal Income Tax	4,681,373	3,081,615	1,599,758			
E-DTE	Deferred FIT	(1,839,063)	(1,183,392)	(655,671)			
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)			
	Total Net FIT/Deferred FIT	2,801,911	1,871,822	930,089			
ALLOCATION RATIOS:							
E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%		
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%		

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,208,981	6,903,226	11,112,207	2,715,517	4,605,423	7,320,940	1,493,464	2,297,803	3,791,267
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	282,800	282,800	0	144,062	144,062
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	112,955	112,955	0	77,091	77,091	0	35,864	35,864
99	997007 Idaho PCA	731,943	0	731,943	0	0	0	731,943	0	731,943
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
4	997015 Airplane Lease Payments	0	50,945	50,945	0	34,769	34,769	0	16,176	16,176
12	997016 Redemption Expense Amortization	0	103,958	103,958	0	68,873	68,873	0	35,085	35,085
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	1,061,313	(7,660)	1,053,653	429,363	(5,228)	424,135	631,950	(2,432)	629,518
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	833,736	833,736	0	569,016	569,016	0	264,720	264,720
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	72,236	0	72,236	310,103	0	310,103	(237,867)	0	(237,867)
12	997032 Interest Rate Swaps	0	206,021	206,021	0	136,491	136,491	0	69,530	69,530
4	997033 BPA Residential Exchange	(129,988)	0	(129,988)	(88,260)	0	(88,260)	(41,728)	0	(41,728)
99	997034 Montana Hydro Settlement	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	4,863	0	4,863	4,863	0	4,863	0	0	0
1	997044 Non-Monetary Power Costs	0	17,127	17,127	0	11,192	11,192	0	5,935	5,935
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(291,061)	0	(291,061)	(1,834)	0	(1,834)	(289,227)	0	(289,227)
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(208,648)	(208,648)	0	(138,231)	(138,231)	0	(70,417)	(70,417)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,172,536)	(8,172,536)	0	(4,357,993)	(4,357,993)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,146	60,823	2,581	25,528	28,109
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(29,694)	0	(29,694)	(126,620)	0	(126,620)	96,926	0	96,926
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,917	108,917	0	57,750	57,750
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	742,625	742,625	0	484,347	484,347	0	258,278	258,278
4	997081	Deferred Compensation	0	(657,192)	(657,192)	0	(448,527)	(448,527)	0	(208,665)	(208,665)
4	997082	Meal Disallowances	0	41,173	41,173	0	28,100	28,100	0	13,073	13,073
4	997083	Paid Time Off	0	(37,560)	(37,560)	0	(25,634)	(25,634)	0	(11,926)	(11,926)
2	997084	Customer Uncollectibles	0	204,512	204,512	0	134,458	134,458	0	70,054	70,054
99	997088	Deferred O&M Colstrip & CS2	210,975	0	210,975	0	0	0	210,975	0	210,975
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	690,026	0	690,026	690,026	0	690,026	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(1,487,081)	0	(1,487,081)	0	0	0	(1,487,081)	0	(1,487,081)
1	997099	Kettle Falls Diesel Leak	0	(572)	(572)	0	(374)	(374)	0	(198)	(198)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(1,756,364)	(1,756,364)	0	(1,147,784)	(1,147,784)	0	(608,580)	(608,580)
1	997102	Amort Idaho Earnings Test (254229)	1,289,562	0	1,289,562	0	0	0	1,289,562	0	1,289,562
99	997103	Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104	Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(116,892)	0	(116,892)	(116,892)	0	(116,892)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	(380,319)	5,708,219	5,327,900	(204,393)	3,752,926	3,548,533	(175,926)	1,955,293	1,779,367
2	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>6,982,399</b>	<b>393,083</b>	<b>6,943,756</b>	<b>4,092,413</b>	<b>404,175</b>	<b>4,496,588</b>	<b>2,458,260</b>	<b>(11,092)</b>	<b>2,447,168</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.746%	34.254%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.221%	34.779%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.251%	33.749%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	99 Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended January 31, 2018	
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	(1,549,354)	(1,549,354)	0	(1,026,463)	(1,026,463)	0	(522,891)	(522,891)
99	410100	Deferred Federal Income Tax Expense - Washin	(182,090)	0	(182,090)	(182,090)	0	(182,090)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(131,207)	0	(131,207)	0	0	0	(131,207)	0	(131,207)
	410100	Total	(313,297)	(1,549,354)	(1,862,651)	(182,090)	(1,026,463)	(1,208,553)	(131,207)	(522,891)	(654,098)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	98,782	98,782	0	65,444	65,444	0	33,338	33,338
99	411100	Deferred Federal Income Tax Expense - Washin	(40,283)	0	(40,283)	(40,283)	0	(40,283)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(34,911)	0	(34,911)	0	0	0	(34,911)	0	(34,911)
	411100	Total	(75,194)	98,782	23,588	(40,283)	65,444	25,161	(34,911)	33,338	(1,573)
Total Deferred Federal Income Tax Expense			(388,491)	(1,450,572)	(1,839,063)	(222,373)	(961,019)	(1,183,392)	(166,118)	(489,553)	(655,671)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.251%	33.749%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	116,849	116,849	0	76,361	76,361	0	40,488	40,488
1	408150	R&P Property Tax--Production	0	1,434,605	1,434,605	0	937,514	937,514	0	497,091	497,091
1	408180	R&P Property Tax--Transmission	0	531,419	531,419	0	347,282	347,282	0	184,137	184,137
1	409100	State Income Tax--Montana & Oregon	0	63,537	63,537	0	41,521	41,521	0	22,016	22,016
TOTAL PRODUCTION & TRANSMISSION			0	2,146,410	2,146,410	0	1,402,678	1,402,678	0	743,732	743,732
DISTRIBUTION											
99	408110	State Excise Tax	2,185,678	0	2,185,678	2,185,678	0	2,185,678	0	0	0
99	408120	Municipal Occupation & License Tax	2,292,380	0	2,292,380	1,923,687	0	1,923,687	368,693	0	368,693
99	408160	Miscellaneous State or Local Tax--WA & ID	(47)	0	(47)	0	0	0	(47)	0	(47)
99	408170	R&P Property Tax--Distribution	955,657	0	955,657	662,798	0	662,798	292,859	0	292,859
99	409100	State Income Tax--Idaho	186,400	0	186,400	0	0	0	186,400	0	186,400
TOTAL DISTRIBUTION			5,620,068	0	5,620,068	4,772,163	0	4,772,163	847,905	0	847,905
TOTAL TAXES OTHER THAN FIT			5,620,068	2,146,410	7,766,478	4,772,163	1,402,678	6,174,841	847,905	743,732	1,591,637

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended January 31, 2018		
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	8,341,666	8,341,666	0	5,451,279	5,451,279	0	2,890,387	2,890,387
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,000	1,307,000	0	693,000	693,000
1	182333	CDA Settlement Costs	0	1,177,899	1,177,899	0	769,757	769,757	0	408,142	408,142
1	182381	CDA Settlement Past Storage	0	31,827,083	31,827,083	0	20,798,999	20,798,999	0	11,028,084	11,028,084
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,825,240	17,144,956	319,716	11,177,956	11,497,672	0	5,647,284	5,647,284
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,301,918	67,016,506	70,318,424	3,227,557	45,738,095	48,965,652	74,361	21,278,411	21,352,772
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,473,763	3,473,763	0	2,370,809	2,370,809	0	1,102,954	1,102,954
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,104,914	21,104,914	0	14,403,893	14,403,893	0	6,701,021	6,701,021
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,224,338	267,455,364	271,679,702	4,149,977	179,696,904	183,846,881	74,361	87,758,460	87,832,821
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,338,020	2,338,020	0	1,239,669	1,239,669
1	311XXX	Structures & Improvements	0	135,018,881	135,018,881	0	88,234,839	88,234,839	0	46,784,042	46,784,042
1	312000	Boiler Plant	0	178,560,474	178,560,474	0	116,689,270	116,689,270	0	61,871,204	61,871,204
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,018,124	64,018,124	0	41,835,844	41,835,844	0	22,182,280	22,182,280
1	315000	Accessory Electric Equipment	0	28,365,908	28,365,908	0	18,537,121	18,537,121	0	9,828,787	9,828,787
1	316000	Miscellaneous Power Plant Equipment	0	18,596,000	18,596,000	0	12,152,486	12,152,486	0	6,443,514	6,443,514
		TOTAL STEAM PRODUCTION PLANT	0	428,143,846	428,143,846	0	279,792,004	279,792,004	0	148,351,842	148,351,842
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,609,601	62,609,601	0	40,915,374	40,915,374	0	21,694,227	21,694,227
1	331XXX	Structures & Improvements	0	81,082,753	81,082,753	0	52,987,579	52,987,579	0	28,095,174	28,095,174
1	332XXX	Reservoirs, Dams, & Waterways	0	190,365,394	190,365,394	0	124,403,785	124,403,785	0	65,961,609	65,961,609
1	333000	Waterwheels, Turbines, & Generators	0	226,686,439	226,686,439	0	148,139,588	148,139,588	0	78,546,851	78,546,851
1	334000	Accessory Electric Equipment	0	62,479,573	62,479,573	0	40,830,401	40,830,401	0	21,649,172	21,649,172
1	335XXX	Miscellaneous Power Plant Equipment	0	13,141,501	13,141,501	0	8,587,971	8,587,971	0	4,553,530	4,553,530
1	336000	Roads, Railroads, & Bridges	0	3,644,572	3,644,572	0	2,381,728	2,381,728	0	1,262,844	1,262,844
		TOTAL HYDRAULIC PRODUCTION PLANT	0	640,009,833	640,009,833	0	418,246,426	418,246,426	0	221,763,407	221,763,407
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,068,101	17,068,101	0	11,154,004	11,154,004	0	5,914,097	5,914,097
1	342000	Fuel Holders, Producers, & Accessories	0	21,425,466	21,425,466	0	14,001,542	14,001,542	0	7,423,924	7,423,924
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	219,232,961	219,232,961	0	143,268,740	143,268,740	0	75,964,221	75,964,221
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	20,975,103	20,975,103	0	13,707,230	13,707,230	0	7,267,873	7,267,873
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,745,096	1,745,096	0	1,140,420	1,140,420	0	604,676	604,676
		TOTAL OTHER PRODUCTION PLANT	0	305,444,244	305,444,244	0	199,607,813	199,607,813	0	105,836,431	105,836,431
		TOTAL PRODUCTION PLANT	0	1,373,597,923	1,373,597,923	0	897,646,243	897,646,243	0	475,951,680	475,951,680

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	27,620,099	27,620,099	0	18,049,735	18,049,735	0	9,570,364	9,570,364
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,020,009	25,020,009	0	16,350,576	16,350,576	0	8,669,433	8,669,433
1	353000	Station Equipment	0	255,615,891	255,615,891	0	167,044,985	167,044,985	0	88,570,906	88,570,906
1	354000	Towers & Fixtures	0	17,175,334	17,175,334	0	11,224,081	11,224,081	0	5,951,253	5,951,253
1	355000	Poles & Fixtures	0	243,470,531	243,470,531	0	159,107,992	159,107,992	0	84,362,539	84,362,539
1	356000	Overhead Conductors & Devices	0	144,917,832	144,917,832	0	94,703,803	94,703,803	0	50,214,029	50,214,029
1	357000	Underground Conduit	0	3,139,752	3,139,752	0	2,051,828	2,051,828	0	1,087,924	1,087,924
1	358000	Underground Conductors & Devices	0	2,451,359	2,451,359	0	1,601,963	1,601,963	0	849,396	849,396
1	359000	Roads & Trails	0	2,077,751	2,077,751	0	1,357,810	1,357,810	0	719,941	719,941
TOTAL TRANSMISSION PLANT			0	721,488,558	721,488,558	0	471,492,773	471,492,773	0	249,995,785	249,995,785
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,578,567	0	7,578,567	6,108,013	0	6,108,013	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	24,037,070	0	24,037,070	17,556,586	0	17,556,586	6,480,484	0	6,480,484
3	362000	Station Equipment	127,227,711	3,033,976	130,261,687	83,242,851	1,988,043	85,230,894	43,984,860	1,045,933	45,030,793
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	382,360,866	0	382,360,866	246,609,713	0	246,609,713	135,751,153	0	135,751,153
99	365000	Overhead Conductors & Devices	253,533,486	0	253,533,486	160,801,250	0	160,801,250	92,732,236	0	92,732,236
99	366000	Underground Conduit	112,729,184	0	112,729,184	73,877,169	0	73,877,169	38,852,015	0	38,852,015
99	367000	Underground Conductors & Devices	197,715,353	0	197,715,353	129,985,789	0	129,985,789	67,729,564	0	67,729,564
99	368000	Line Transformers	254,945,952	0	254,945,952	175,172,425	0	175,172,425	79,773,527	0	79,773,527
99	369XXX	Services	166,625,508	0	166,625,508	109,384,834	0	109,384,834	57,240,674	0	57,240,674
99	371XXX	Installations on Customers' Premises	1,087,449	0	1,087,449	1,087,449	0	1,087,449	0	0	0
99	370000	Meters	49,726,129	0	49,726,129	26,806,860	0	26,806,860	22,919,269	0	22,919,269
99	373XXX	Street Light & Signal Systems	59,453,483	0	59,453,483	39,253,634	0	39,253,634	20,199,849	0	20,199,849
TOTAL DISTRIBUTION PLANT			1,642,567,068	3,033,976	1,645,601,044	1,072,825,314	1,988,043	1,074,813,357	569,741,754	1,045,933	570,787,687
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,428,507	7,229,334	8,657,841	726,439	4,933,948	5,660,387	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	14,786,444	84,465,311	99,251,755	6,628,408	57,646,730	64,275,138	8,158,036	26,818,581	34,976,617
4	391XXX	Office Furniture & Equipment	1,376,518	53,885,990	55,262,508	1,308,204	36,776,649	38,084,853	68,314	17,109,341	17,177,655
4	392XXX	Transportation Equipment	31,551,519	16,345,758	47,897,277	22,086,740	11,155,816	33,242,556	9,464,779	5,189,942	14,654,721
4	393000	Stores Equipment	337,218	3,644,220	3,981,438	166,723	2,487,144	2,653,867	170,495	1,157,076	1,327,571
4	394000	Tools, Shop & Garage Equipment	1,789,441	13,153,536	14,942,977	787,387	8,977,157	9,764,544	1,002,054	4,176,379	5,178,433
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	228,175	1,670,700	1,898,875	206,845	1,140,236	1,347,081	21,330	530,464	551,794
4	396XXX	Power Operated Equipment	24,395,793	8,878,641	33,274,434	14,566,718	6,059,584	20,626,302	9,829,075	2,819,057	12,648,132
4	397XXX	Communications Equipment	23,367,794	90,072,196	113,439,990	13,623,083	61,473,373	75,096,456	9,744,711	28,598,823	38,343,534
4	398000	Miscellaneous Equipment	17,383	435,148	452,531	3,875	296,984	300,859	13,508	138,164	151,672
TOTAL GENERAL PLANT			99,278,792	279,894,676	379,173,468	60,104,422	191,025,317	251,129,739	39,174,370	88,869,359	128,043,729
TOTAL PLANT IN SERVICE			1,746,070,198	2,645,470,497	4,391,540,695	1,137,079,713	1,741,849,280	2,878,928,993	608,990,485	903,621,217	1,512,611,702

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended January 31, 2018			
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	(299,117,284)	(299,117,284)	0	(195,473,145)	(195,473,145)	0	(103,644,139)	(103,644,139)
E-ADEP		Hydro Production Plant	0	(131,702,705)	(131,702,705)	0	(86,067,718)	(86,067,718)	0	(45,634,987)	(45,634,987)
E-ADEP		Other Production Plant	0	(119,629,241)	(119,629,241)	0	(78,177,709)	(78,177,709)	0	(41,451,532)	(41,451,532)
E-ADEP		Transmission Plant	0	(212,258,649)	(212,258,649)	0	(138,711,027)	(138,711,027)	0	(73,547,622)	(73,547,622)
E-ADEP		Distribution Plant	(529,190,024)	(136,140)	(529,326,164)	(325,511,101)	(89,207)	(325,600,308)	(203,678,923)	(46,933)	(203,725,856)
E-ADEP		General Plant	(36,876,879)	(97,649,683)	(134,526,562)	(22,342,759)	(66,644,932)	(88,987,691)	(14,534,120)	(31,004,751)	(45,538,871)
TOTAL ACCUMULATED DEPRECIATION			(566,066,903)	(860,493,702)	(1,426,560,605)	(347,853,860)	(565,163,738)	(913,017,598)	(218,213,043)	(295,329,964)	(513,543,007)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,722,172)	(12,722,172)	0	(8,313,940)	(8,313,940)	0	(4,408,232)	(4,408,232)
E-AAMT		Distribution-Franchises/Misc Intangibles	(231,600)	0	(231,600)	(231,600)	0	(231,600)	0	0	0
E-AAMT		General Plant - 303000	0	(1,852,829)	(1,852,829)	0	(1,262,348)	(1,262,348)	0	(590,481)	(590,481)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,516,883)	(39,881,220)	(42,398,103)	(2,460,666)	(27,218,535)	(29,679,201)	(56,217)	(12,662,685)	(12,718,902)
E-AAMT		General Plant - 390200, 396200	0	(98,927)	(98,927)	0	(67,517)	(67,517)	0	(31,410)	(31,410)
TOTAL ACCUMULATED AMORTIZATION			(2,748,483)	(54,555,148)	(57,303,631)	(2,692,266)	(36,862,340)	(39,554,606)	(56,217)	(17,692,808)	(17,749,025)
TOTAL ACCUMULATED DEPR/AMORT			(568,815,386)	(915,048,850)	(1,483,864,236)	(350,546,126)	(602,026,078)	(952,572,204)	(218,269,260)	(313,022,772)	(531,292,032)
NET ELECTRIC UTILITY PLANT before ADFIT			1,177,254,812	1,730,421,647	2,907,676,459	786,533,587	1,139,823,202	1,926,356,789	390,721,225	590,598,445	981,319,670
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	21,403	21,403	0	13,987	13,987	0	7,416	7,416
12		ADFIT - Electric Plant In Service (282900)	0	(544,989,233)	(544,989,233)	0	(361,060,817)	(361,060,817)	0	(183,928,416)	(183,928,416)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,671,181)	(60,671,181)	0	(41,407,474)	(41,407,474)	0	(19,263,707)	(19,263,707)
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	(8,914,162)	(8,914,162)	0	(5,825,405)	(5,825,405)	0	(3,088,757)	(3,088,757)
1		ADFIT - CDA Settlement Costs (283333)	0	323,441	323,441	0	211,369	211,369	0	112,072	112,072
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,002,299)	(2,002,299)	0	(1,326,543)	(1,326,543)	0	(675,756)	(675,756)
TOTAL ACCUMULATED DFIT			0	(616,232,031)	(616,232,031)	0	(409,394,883)	(409,394,883)	0	(206,837,148)	(206,837,148)
NET ELECTRIC UTILITY PLANT			1,177,254,812	1,114,189,616	2,291,444,428	786,533,587	730,428,319	1,516,961,906	390,721,225	383,761,297	774,482,522

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.526%	34.474%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.251%	33.749%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Month Ended January 31, 2018  
Average of Monthly Averages Basis

Report ID:  
**E-APL-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,177,254,812	1,114,189,616	2,291,444,428	786,533,587	730,428,319	1,516,961,906	390,721,225	383,761,297	774,482,522
	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	(290,368)	0	(290,368)	290,368	0	290,368
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)		(3,074,580)	0	(3,074,580)	(985,350)	0	(985,350)	(2,089,230)	0	(2,089,230)
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)		8,028,349	0	8,028,349	5,118,264	0	5,118,264	2,910,085	0	2,910,085
99	ADFIT - Kettle Falls Disallowed (190420)		49,019	0	49,019	49,019	0	49,019	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)		1,659,653	0	1,659,653	0	0	0	1,659,653	0	1,659,653
99	ADFIT - Boulder Park Disallowed (190040)		263,624	0	263,624	0	0	0	263,624	0	263,624
99	Investment in WNP3 Exchange Power (124900, 124930)		3,980,908	0	3,980,908	3,980,908	0	3,980,908	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(715,481)	0	(715,481)	(715,481)	0	(715,481)	0	0	0
99	CDA Lake Settlement - WA (182382)		437,340	0	437,340	437,340	0	437,340	0	0	0
99	CDA Lake Settlement - ID (186382)		83,891	0	83,891	0	0	0	83,891	0	83,891
99	ADFIT - CDA Lake Settlement - Direct (283382)		(146,480)	0	(146,480)	(122,900)	0	(122,900)	(23,580)	0	(23,580)
99	CDA CDR Fund - Direct (182324)		31,812	0	31,812	31,812	0	31,812	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		225,400	0	225,400	209,701	0	209,701	15,699	0	15,699
99	ADFIT - Spokane River Relicensing (283322)		(63,323)	0	(63,323)	(58,914)	0	(58,914)	(4,409)	0	(4,409)
99	Spokane River PM&Es (182323)		206,272	0	206,272	133,159	0	133,159	73,113	0	73,113
99	ADFIT - Spokane River PM&Es (283323)		(57,990)	0	(57,990)	(37,439)	0	(37,439)	(20,551)	0	(20,551)
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)		(1,559,071)	0	(1,559,071)	(616,111)	0	(616,111)	(942,960)	0	(942,960)
2	Rate Base - Regulatory Liability-Non-plant Excess		(3,602,964)	0	(3,602,964)	(2,513,350)	0	(2,513,350)	(1,089,614)	0	(1,089,614)
99	Customer Deposits (235199)		(1,941,521)	0	(1,941,521)	(1,941,521)	0	(1,941,521)	0	0	0
C-WKC	Working Capital		84,663,626	0	84,663,626	55,810,141	0	55,810,141	28,853,485	0	28,853,485
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		81,137,310	0	81,137,310	54,352,184	0	54,352,184	26,785,126	0	26,785,126
	NET RATE BASE		1,258,392,122	1,114,189,616	2,372,581,738	840,885,771	730,428,319	1,571,314,090	417,506,351	383,761,297	801,267,648

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended January 31, 2018	
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
<b>Electric Production</b>													
1	Steam (ED-AN)	687,885				687,885	687,885		449,533	449,533		238,352	238,352
1	Hydro (ED-AN)	989,890				989,890	989,890		646,893	646,893		342,997	342,997
1	Other (ED-AN)	812,989				812,989	812,989		531,288	531,288		281,701	281,701
<b>Total Electric Production</b>		<b>2,490,764</b>				<b>2,490,764</b>	<b>2,490,764</b>		<b>1,627,714</b>	<b>1,627,714</b>		<b>863,050</b>	<b>863,050</b>
<b>Electric Transmission</b>													
1	ED-AN	1,062,863				1,062,863	1,062,863		694,581	694,581		368,282	368,282
<b>Total Electric Transmissio</b>		<b>1,062,863</b>				<b>1,062,863</b>	<b>1,062,863</b>		<b>694,581</b>	<b>694,581</b>		<b>368,282</b>	<b>368,282</b>
<b>Electric Distribution</b>													
3	ED-AN	4,981					4,981		3,264	3,264		1,717	1,717
	ED-ID	1,448,515				1,448,515						1,448,515	1,448,515
	ED-WA	2,588,192				2,588,192		2,588,192		2,588,192			
<b>Total Electric Distribution</b>		<b>4,041,688</b>				<b>4,036,707</b>	<b>4,981</b>	<b>4,041,688</b>	<b>2,588,192</b>	<b>3,264</b>	<b>2,591,456</b>	<b>1,448,515</b>	<b>1,717</b>
<b>Gas Underground Storage</b>													
	GD-AN	69,676			69,676								
	GD-OR	11,947					11,947						
<b>Total Gas Underground St</b>		<b>81,623</b>			<b>69,676</b>	<b>11,947</b>							
<b>Gas Distribution</b>													
	GD-AN	5,383			5,383								
	GD-ID	451,922			451,922								
	GD-WA	930,545			930,545								
	GD-OR	621,559					621,559						
<b>Total Gas Distribution</b>		<b>2,009,409</b>			<b>1,387,850</b>	<b>621,559</b>							
<b>General Plant</b>													
4	ED-AN	182,722					182,722		124,706	124,706		58,016	58,016
	ED-ID	20,841				20,841						20,841	20,841
	ED-WA	52,380				52,380		52,380		52,380			
7,4	CD-AA	1,809,678			371,871	168,590	1,269,217		866,228	866,228		402,989	402,989
9,4	CD-AN	82,876			18,469		64,407		43,957	43,957		20,450	20,450
9	CD-ID	29,470			6,567		22,903					22,903	22,903
9	CD-WA	26,198			5,838		20,360		20,360	20,360			
8	GD-AA	28,553			19,577	8,976							
	GD-AN	2,765			2,765								
	GD-ID	2,241			2,241								
	GD-WA	18,547			18,547								
	GD-OR	15,378				15,378							
<b>Total General Plant</b>		<b>2,271,649</b>			<b>445,875</b>	<b>192,944</b>		<b>116,484</b>	<b>1,516,346</b>	<b>1,632,830</b>		<b>43,744</b>	<b>481,455</b>
<b>Total Depreciation Expens</b>		<b>11,957,996</b>			<b>1,903,401</b>	<b>826,450</b>		<b>4,153,191</b>	<b>5,074,954</b>	<b>9,228,145</b>		<b>1,492,259</b>	<b>1,714,504</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	65.526%	34.474%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended January 31, 2018	
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				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	76,533	76,533			76,533	76,533		50,014	50,014		26,519	26,519			
1	Misc Intangible Plt (303000)	ED-AN	19,576	19,576			19,576	19,576		12,793	12,793		6,783	6,783			
<b>Total Production/Transmission</b>			<b>96,109</b>	<b>96,109</b>			<b>96,109</b>	<b>96,109</b>		<b>62,807</b>	<b>62,807</b>		<b>33,302</b>	<b>33,302</b>			
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013						
	Misc Intangible Plt (303000)	ED-WA	489	489			489	489	489		489						
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>			<b>2,502</b>	<b>2,502</b>	<b>2,502</b>		<b>2,502</b>						
<b>General Plant - 303000</b>																	
7,4		CD-AA	49,910	35,004	10,256	4,650	35,004	35,004		23,890	23,890		11,114	11,114			
9,1		CD-AN	811	630	181		630	630		412	412		218	218			
		GD-ID	1,245		1,245												
		GD-WA	2,072		2,072												
		GD-OR	672			672											
<b>Total General Plant - 303000</b>			<b>54,710</b>	<b>35,634</b>	<b>13,754</b>	<b>5,322</b>		<b>35,634</b>	<b>35,634</b>		<b>24,302</b>	<b>24,302</b>		<b>11,332</b>	<b>11,332</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	2,203,032	1,545,097	452,701	205,234	1,545,097	1,545,097		1,054,513	1,054,513		490,584	490,584			
9,4		CD-AN	1,450	1,127	323		1,127	1,127		769	769		358	358			
9,4		CD-ID	1,550	1,205	345		1,205	1,205				1,205		1,205			
4		ED-AN	146,301	146,301			146,301	146,301		99,849	99,849		46,452	46,452			
		ED-ID	0	0			0	0				0		0			
		ED-WA	52,082	52,082			52,082	52,082	52,082		52,082						
8		GD-AA	10,718		7,348	3,370											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>2,415,133</b>	<b>1,745,812</b>	<b>460,717</b>	<b>208,604</b>		<b>53,287</b>	<b>1,692,525</b>	<b>1,745,812</b>		<b>52,082</b>	<b>1,155,131</b>	<b>1,207,213</b>	<b>1,205</b>	<b>537,394</b>	<b>538,599</b>
<b>Gas Underground Storage</b>																	
		GD-AN	19		19												
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>												
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0			
4		ED-AN	4,003	4,003			4,003	4,003		2,732	2,732		1,271	1,271			
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>		<b>4,003</b>	<b>4,003</b>		<b>2,732</b>	<b>2,732</b>		<b>1,271</b>	<b>1,271</b>		
<b>Total Amortization Expense</b>			<b>2,572,476</b>	<b>1,884,060</b>	<b>474,490</b>	<b>213,926</b>		<b>55,789</b>	<b>1,828,271</b>	<b>1,884,060</b>		<b>54,584</b>	<b>1,244,972</b>	<b>1,299,556</b>	<b>1,205</b>	<b>583,299</b>	<b>584,504</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Rat	65.350%	34.650%					
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%					
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%									

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended January 31, 2018	
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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(299,117,284)	(299,117,284)			(299,117,284)	(299,117,284)		(195,473,145)	(195,473,145)		(103,644,139)	(103,644,139)	
1	Hydro (ED-AN)	(131,702,705)	(131,702,705)			(131,702,705)	(131,702,705)		(86,067,718)	(86,067,718)		(45,634,987)	(45,634,987)	
1	Other (ED-AN)	(119,629,241)	(119,629,241)			(119,629,241)	(119,629,241)		(78,177,709)	(78,177,709)		(41,451,532)	(41,451,532)	
<b>Total Electric Production</b>		<b>(550,449,230)</b>	<b>(550,449,230)</b>			<b>(550,449,230)</b>	<b>(550,449,230)</b>		<b>(359,718,572)</b>	<b>(359,718,572)</b>		<b>(190,730,658)</b>	<b>(190,730,658)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(212,258,649)	(212,258,649)			(212,258,649)	(212,258,649)		(138,711,027)	(138,711,027)		(73,547,622)	(73,547,622)	
<b>Total Electric Transmissic</b>		<b>(212,258,649)</b>	<b>(212,258,649)</b>			<b>(212,258,649)</b>	<b>(212,258,649)</b>		<b>(138,711,027)</b>	<b>(138,711,027)</b>		<b>(73,547,622)</b>	<b>(73,547,622)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(136,140)	(136,140)				(136,140)		(89,207)	(89,207)		(46,933)	(46,933)	
	ED-ID	(203,678,923)	(203,678,923)			(203,678,923)	(203,678,923)				(203,678,923)	(203,678,923)	(203,678,923)	
	ED-WA	(325,511,101)	(325,511,101)			(325,511,101)	(325,511,101)	(325,511,101)			(325,511,101)		(203,678,923)	
<b>Total Electric Distribution</b>		<b>(529,326,164)</b>	<b>(529,326,164)</b>			<b>(529,190,024)</b>	<b>(136,140)</b>	<b>(529,326,164)</b>	<b>(325,511,101)</b>	<b>(89,207)</b>	<b>(325,600,308)</b>	<b>(203,678,923)</b>	<b>(46,933)</b>	<b>(203,725,856)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(15,349,384)		(15,349,384)										
	GD-OR	(1,018,430)			(1,018,430)									
<b>Total Gas Underground S</b>		<b>(16,367,814)</b>		<b>(15,349,384)</b>	<b>(1,018,430)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,739,147)		(1,739,147)										
	GD-ID	(73,394,423)		(73,394,423)										
	GD-WA	(140,360,320)		(140,360,320)										
	GD-OR	(106,962,459)			(106,962,459)									
<b>Total Gas Distribution</b>		<b>(322,456,349)</b>		<b>(215,493,890)</b>	<b>(106,962,459)</b>									
<b>General Plant</b>														
4	ED-AN	(45,232,373)	(45,232,373)			(45,232,373)	(45,232,373)		(30,870,642)	(30,870,642)		(14,361,731)	(14,361,731)	
	ED-ID	(9,832,952)	(9,832,952)			(9,832,952)	(9,832,952)				(9,832,952)		(9,832,952)	
	ED-WA	(19,115,384)	(19,115,384)			(19,115,384)	(19,115,384)	(19,115,384)						
7,4	CD-AA	(61,009,470)	(42,788,992)	(12,536,836)	(5,683,642)		(42,788,992)	(42,788,992)		(29,203,059)	(29,203,059)	(13,585,933)	(13,585,933)	
9,4	CD-AN	(12,389,266)	(9,628,318)	(2,760,948)			(9,628,318)	(9,628,318)		(6,571,231)	(6,571,231)	(3,057,087)	(3,057,087)	
9	CD-ID	(6,049,242)	(4,701,168)	(1,348,074)		(4,701,168)	(4,701,168)				(4,701,168)		(4,701,168)	
9	CD-WA	(4,152,834)	(3,227,375)	(925,459)		(3,227,375)	(3,227,375)	(3,227,375)			(3,227,375)			
8	GD-AA	(2,248,499)		(1,541,616)	(706,883)									
	GD-AN	(2,853,857)		(2,853,857)										
	GD-ID	(1,752,755)		(1,752,755)										
	GD-WA	(6,369,840)		(6,369,840)										
	GD-OR	(4,721,022)			(4,721,022)									
<b>Total General Plant</b>		<b>(175,727,494)</b>	<b>(134,526,562)</b>	<b>(30,089,385)</b>	<b>(11,111,547)</b>	<b>(36,876,879)</b>	<b>(97,649,683)</b>	<b>(134,526,562)</b>	<b>(22,342,759)</b>	<b>(66,644,932)</b>	<b>(88,987,691)</b>	<b>(14,534,120)</b>	<b>(31,004,751)</b>	<b>(45,538,871)</b>
<b>Total Accumulated Depr</b>		<b>(1,806,585,700)</b>	<b>(1,426,560,605)</b>	<b>(260,932,659)</b>	<b>(119,092,436)</b>	<b>(566,066,903)</b>	<b>(860,493,702)</b>	<b>(1,426,560,605)</b>	<b>(347,853,860)</b>	<b>(565,163,738)</b>	<b>(913,017,598)</b>	<b>(218,213,043)</b>	<b>(295,329,964)</b>	<b>(513,543,007)</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%		34.650%				
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expense	65.526%		34.474%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended January 31, 2018	
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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(11,098,021)	(11,098,021)			(11,098,021)	(11,098,021)		(7,252,557)	(7,252,557)		(3,845,464)	(3,845,464)	
1	Misc Intangible Plt (3030 ED-AN)	(1,624,151)	(1,624,151)			(1,624,151)	(1,624,151)		(1,061,383)	(1,061,383)		(562,768)	(562,768)	
<b>Total Production/Transmission</b>		<b>(12,722,172)</b>	<b>(12,722,172)</b>			<b>(12,722,172)</b>	<b>(12,722,172)</b>		<b>(8,313,940)</b>	<b>(8,313,940)</b>		<b>(4,408,232)</b>	<b>(4,408,232)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(194,548)	(194,548)			(194,548)	(194,548)		(194,548)	(194,548)				
	Misc Intangible Plt (3030 ED-WA)	(37,052)	(37,052)			(37,052)	(37,052)		(37,052)	(37,052)				
<b>Total Distribution</b>		<b>(231,600)</b>	<b>(231,600)</b>			<b>(231,600)</b>	<b>(231,600)</b>		<b>(231,600)</b>	<b>(231,600)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,534,129)	(1,777,311)	(520,739)	(236,079)		(1,777,311)	(1,777,311)		(1,212,997)	(1,212,997)	(564,314)	(564,314)	
9,1	CD-AN	(97,173)	(75,518)	(21,655)			(75,518)	(75,518)		(49,351)	(49,351)	(26,167)	(26,167)	
	GD-ID	(87,011)		(87,011)										
	GD-WA	(192,326)		(192,326)										
	GD-OR	(89,022)			(89,022)									
<b>Total General Plant - 303000</b>		<b>(2,999,661)</b>	<b>(1,852,829)</b>	<b>(821,731)</b>	<b>(325,101)</b>		<b>(1,852,829)</b>	<b>(1,852,829)</b>		<b>(1,262,348)</b>	<b>(1,262,348)</b>	<b>(590,481)</b>	<b>(590,481)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(53,400,921)	(37,452,735)	(10,973,356)	(4,974,830)		(37,452,735)	(37,452,735)		(25,561,118)	(25,561,118)	(11,891,617)	(11,891,617)	
9,4	CD-AN	(52,948)	(41,149)	(11,799)			(41,149)	(41,149)		(28,084)	(28,084)	(13,065)	(13,065)	
9	CD-ID	(72,337)	(56,217)	(16,120)			(56,217)	(56,217)				(56,217)	(56,217)	
4	ED-AN	(2,387,336)	(2,387,336)				(2,387,336)	(2,387,336)		(1,629,333)	(1,629,333)	(758,003)	(758,003)	
	ED-ID	0	0				0	0				0	0	
	ED-WA	(2,460,666)	(2,460,666)				(2,460,666)	(2,460,666)		(2,460,666)	(2,460,666)			
8	GD-AA	(388,623)		(266,448)	(122,175)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(58,762,831)</b>	<b>(42,398,103)</b>	<b>(11,267,723)</b>	<b>(5,097,005)</b>		<b>(2,516,883)</b>	<b>(39,881,220)</b>	<b>(42,398,103)</b>	<b>(2,460,666)</b>	<b>(27,218,535)</b>	<b>(29,679,201)</b>	<b>(56,217)</b>	<b>(12,662,685)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,550)		(240,550)										
<b>Total Gas Underground Storage</b>		<b>(240,550)</b>		<b>(240,550)</b>										
<b>General Plant - 390200, 396200</b>														
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	(98,927)	(98,927)				(98,927)	(98,927)		(67,517)	(67,517)	(31,410)	(31,410)	
	ED-WA	0	0				0	0		0	0			
	GD-WA	0		0						0				
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(98,927)</b>	<b>(98,927)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(98,927)</b>	<b>(98,927)</b>	<b>0</b>	<b>(67,517)</b>	<b>(67,517)</b>	<b>0</b>	<b>(31,410)</b>
<b>Total Accumulated Amortization</b>		<b>(75,055,741)</b>	<b>(57,303,631)</b>	<b>(12,330,004)</b>	<b>(5,422,106)</b>		<b>(2,748,483)</b>	<b>(54,555,148)</b>	<b>(57,303,631)</b>	<b>(2,692,266)</b>	<b>(36,862,340)</b>	<b>(39,554,606)</b>	<b>(56,217)</b>	<b>(17,692,808)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>													
7	Elec/Gas North/Oregon 4-Factor	Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	Idaho			
		70.135%	20.549%	9.316%	1	Production/Transmission Ratio		65.350%	34.650%				
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio		68.249%	31.751%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%									

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,362,664</b>	<b>726,439</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,657,840</b>	<b>2,723,169</b>	<b>97,436</b>	<b>2,109,983</b>	<b>4,930,588</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	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	3,465,477	0	0	0	0	3,465,477	0	0	3,465,477	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	102,067,246	0	0	71,584,863	71,584,863	0	0	20,973,798	20,973,798	0	9,508,585	9,508,585
9	CD-WA / ID / AN	24,998,736	5,575,985	5,603,810	8,247,972	19,427,767	1,598,930	1,606,909	2,365,130	5,570,969	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>142,419,841</b>	<b>6,628,408</b>	<b>8,158,036</b>	<b>84,465,312</b>	<b>99,251,756</b>	<b>5,064,407</b>	<b>1,606,909</b>	<b>23,338,928</b>	<b>30,010,244</b>	<b>3,649,256</b>	<b>9,508,585</b>	<b>13,157,841</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,078,620	971,846	0	2,106,774	3,078,620	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,361	0	0	0	0	1,361	0	0	1,361	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	545,763	0	0	0	0	0	0	374,186	374,186	0	171,577	171,577
7	CD-AA	73,691,324	0	0	51,683,410	51,683,410	0	0	15,142,830	15,142,830	0	6,865,084	6,865,084
9	CD-WA / ID / AN	643,992	336,358	68,314	95,806	500,478	96,452	19,589	27,473	143,514	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>77,961,060</b>	<b>1,308,204</b>	<b>68,314</b>	<b>53,885,990</b>	<b>55,262,508</b>	<b>97,813</b>	<b>19,589</b>	<b>15,544,489</b>	<b>15,661,891</b>	<b>0</b>	<b>7,036,661</b>	<b>7,036,661</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,333,370	20,089,220	8,677,827	13,566,323	42,333,370	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,695,313	0	0	0	0	8,524,335	2,437,314	1,733,664	12,695,313	0	0	0
99	GD-OR / AS	3,974,814	0	0	0	0	0	0	0	0	3,974,814	0	3,974,814
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	1,010,039	0	0	708,391	708,391	0	0	207,553	207,553	0	94,095	94,095
9	CD-WA / ID / AN	6,247,847	1,997,519	786,952	2,071,043	4,855,514	572,794	225,661	593,878	1,392,333	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>66,261,383</b>	<b>22,086,739</b>	<b>9,464,779</b>	<b>16,345,757</b>	<b>47,897,275</b>	<b>9,097,129</b>	<b>2,662,975</b>	<b>2,535,095</b>	<b>14,295,199</b>	<b>3,974,814</b>	<b>94,095</b>	<b>4,068,909</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0		
99		GD-OR / AS	36,636	0	0	0	0	0	0	0	36,636	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	4,609,394	156,262	156,133	3,269,795	3,582,190	44,809	44,772	937,623	1,027,204	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,133,440</b>	<b>166,723</b>	<b>170,496</b>	<b>3,644,221</b>	<b>3,981,440</b>	<b>132,969</b>	<b>44,772</b>	<b>937,623</b>	<b>1,115,364</b>	<b>36,636</b>	<b>0</b>	<b>36,636</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,688,809	774,001	246,781	3,668,027	4,688,809	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,570,379	0	0	0	0	1,875,622	310,104	384,653	2,570,379	0	0	
99		GD-OR / AS	894,659	0	0	0	0	0	0	0	0	894,659	0	
8		GD-AA	4,148,737	0	0	0	0	0	0	2,844,457	2,844,457	0	1,304,280	
7		CD-AA	13,309,227	0	0	9,334,426	9,334,426	0	0	2,734,913	2,734,913	0	1,239,888	
9		CD-WA / ID / AN	1,183,483	13,386	755,273	151,084	919,743	3,839	216,577	43,324	263,740	0	0	
		<b>TOTAL ACCOUNT</b>	<b>26,795,294</b>	<b>787,387</b>	<b>1,002,054</b>	<b>13,153,537</b>	<b>14,942,978</b>	<b>1,879,461</b>	<b>526,681</b>	<b>6,007,347</b>	<b>8,413,489</b>	<b>894,659</b>	<b>2,544,168</b>	<b>3,438,827</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	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	
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,317,524	206,194	21,122	1,090,208	1,317,524	0	0	0	0	0	0	
99		GD-WA / ID / AN	116,074	0	0	0	0	7,373	2,404	106,297	116,074	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	110,592	110,592	0	50,710	
7		CD-AA	811,572	0	0	569,196	569,196	0	0	166,770	166,770	0	75,606	
9		CD-WA / ID / AN	15,643	651	208	11,297	12,156	187	60	3,240	3,487	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,463,032</b>	<b>206,845</b>	<b>21,330</b>	<b>1,670,701</b>	<b>1,898,876</b>	<b>7,560</b>	<b>2,464</b>	<b>386,899</b>	<b>396,923</b>	<b>40,917</b>	<b>126,316</b>	<b>167,233</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,920,608	14,314,857	9,520,534	8,085,217	31,920,608	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,002,585	0	0	0	0	2,384,295	797,701	820,589	4,002,585	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	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,760,612</b>	<b>14,566,718</b>	<b>9,829,074</b>	<b>8,878,642</b>	<b>33,274,434</b>	<b>2,456,517</b>	<b>886,176</b>	<b>1,050,418</b>	<b>4,393,111</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
-----------	---------------------	-------	-----------	-----------	-----------	-------	-----------	-----------	-----------	-------	-----------	-----------	-------

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	64,471,437	12,042,357	6,803,368	45,625,712	64,471,437	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,709	0	0	0	0	685,366	492,343	0	1,177,709	0	0	0	0
99		GD-OR / AS	1,214,254	0	0	0	0	0	0	0	0	1,214,254	0	1,214,254	
8		GD-AA	1,151,237	0	0	0	0	0	0	789,311	789,311	0	361,926	361,926	
7		CD-AA	53,162,474	0	0	37,285,501	37,285,501	0	0	10,924,357	10,924,357	0	4,952,616	4,952,616	
9		CD-WA/ ID / AN	15,033,203	1,580,726	2,941,343	7,160,984	11,683,053	453,278	843,439	2,053,433	3,350,150	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>136,210,314</b>	<b>13,623,083</b>	<b>9,744,711</b>	<b>90,072,197</b>	<b>113,439,991</b>	<b>1,138,644</b>	<b>1,335,782</b>	<b>13,767,101</b>	<b>16,241,527</b>	<b>1,214,254</b>	<b>5,314,542</b>	<b>6,528,796</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	414,002	0	0	290,361	290,361	0	0	85,073	85,073	0	38,568	38,568	
9		CD-WA/ ID / AN	16,056	3,875	6,663	1,940	12,478	1,111	1,911	556	3,578	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>582,119</b>	<b>3,875</b>	<b>13,509</b>	<b>435,149</b>	<b>452,533</b>	<b>1,111</b>	<b>1,911</b>	<b>85,629</b>	<b>88,651</b>	<b>2,367</b>	<b>38,568</b>	<b>40,935</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>511,063,600</b>	<b>60,104,421</b>	<b>39,174,371</b>	<b>279,894,680</b>	<b>379,173,472</b>	<b>22,598,780</b>	<b>7,184,695</b>	<b>65,763,512</b>	<b>95,546,987</b>	<b>10,705,281</b>	<b>25,637,860</b>	<b>36,343,141</b>	

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	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	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	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,099,568</b>	<b>319,716</b>	<b>0</b>	<b>16,825,240</b>	<b>17,144,956</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,889,349</b>	<b>3,691,548</b>	<b>426,123</b>	<b>836,941</b>	<b>1,263,064</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,841,006	3,227,557	0	8,613,449	11,841,006	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	652,234	0	0	0	0	0	0	447,185	447,185	0	205,049	
7		CD-AA	83,174,578	0	0	58,334,490	58,334,490	0	0	17,091,544	17,091,544	0	7,748,544	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		<b>TOTAL ACCOUNT</b>	<b>95,851,731</b>	<b>3,227,557</b>	<b>74,361</b>	<b>67,016,506</b>	<b>70,318,424</b>	<b>0</b>	<b>21,323</b>	<b>17,558,391</b>	<b>17,579,714</b>	<b>0</b>	<b>7,953,593</b>	<b>7,953,593</b>
	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	4,952,966	0	0	3,473,763	3,473,763	0	0	1,017,785	1,017,785	0	461,418	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,952,966</b>	<b>0</b>	<b>0</b>	<b>3,473,763</b>	<b>3,473,763</b>	<b>0</b>	<b>0</b>	<b>1,017,785</b>	<b>1,017,785</b>	<b>0</b>	<b>461,418</b>	<b>461,418</b>
	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	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	<b>9,393,435</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended January 31, 2018	
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	30,091,844	0	0	21,104,915	21,104,915	0	0	6,183,573	6,183,573	0	2,803,356	2,803,356
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,091,844</b>	<b>0</b>	<b>0</b>	<b>21,104,915</b>	<b>21,104,915</b>	<b>0</b>	<b>0</b>	<b>6,183,573</b>	<b>6,183,573</b>	<b>0</b>	<b>2,803,356</b>	<b>2,803,356</b>
	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	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,313,339</b>	<b>0</b>	<b>0</b>	<b>921,110</b>	<b>921,110</b>	<b>0</b>	<b>0</b>	<b>269,878</b>	<b>269,878</b>	<b>0</b>	<b>122,351</b>	<b>122,351</b>
		<b>TOTAL</b>	<b>255,140,651</b>	<b>3,547,273</b>	<b>74,361</b>	<b>180,059,498</b>	<b>183,681,132</b>	<b>1,022,594</b>	<b>800,928</b>	<b>47,638,780</b>	<b>49,462,302</b>	<b>426,123</b>	<b>21,571,094</b>	<b>21,997,217</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.135%	20.549%	9.316%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	68.562%	31.438%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)						
7	282900	CD-AA	(85,692,096)	(60,100,151)	(17,608,869)	(7,983,076)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(734,775)	(571,030)	(163,745)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(86,426,871)</u>	<u>(60,671,181)</u>	<u>(17,772,614)</u>	<u>(7,983,076)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended January 31, 2018
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
-------------------------------

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	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,225,439	3,225,439	0	0	0	0	3,225,439
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	(24)	(24)	0	0	0	0	(24)
7/4	154550 Supply Chain Average Cost Variance	0	0	25	25	0	0	0	0	25
7/4	154560 Supply Chain Invoice Price Variance	0	0	(46)	(46)	0	0	0	0	(46)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	71,484,555	36,014,219	0	107,498,774	55,810,141	28,853,485	15,674,414	7,160,734	0
<b>TOTAL</b>		<b>71,484,555</b>	<b>36,014,219</b>	<b>3,225,394</b>	<b>110,724,168</b>	<b>55,810,141</b>	<b>28,853,485</b>	<b>15,674,414</b>	<b>7,160,734</b>	<b>3,225,394</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	31.751%	28.646%	100.000%
99	Not Allocated						