

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	19,515,956	11,583,808	7,932,148
	Adjustments			
	Adjusted Net Operating Income (Loss)	19,515,956	11,583,808	7,932,148
E-APL	Electric Net Rate Base	2,334,275,057	1,546,872,346	787,402,711
	<b>RATE OF RETURN</b>	<b>0.836%</b>	<b>0.749%</b>	<b>1.007%</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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers	12-01-2017 thru 12-31-2017	382,273	250,848	131,425
		Percent		100.000%	65.620%	34.380%
3	E-OPS	Direct Distribution Operating Expense	12-01-2017 thru 12-31-2017	2,603,203	1,647,476	955,727
		Percent		100.000%	63.286%	36.714%
	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 December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
		Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
		Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>120,618,749</b>	<b>93,945,705</b>	<b>17,874,624</b>	<b>8,798,420</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>77.887%</b>	<b>14.819%</b>	<b>7.294%</b>
		Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
		Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
		Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	0
		<b>Total</b>		<b>92,218,982</b>	<b>67,133,294</b>	<b>17,802,110</b>	<b>7,283,578</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>72.798%</b>	<b>19.304%</b>	<b>7.898%</b>
		Number of Customers at		717,579	377,285	239,822	100,472
		<b>Percentage</b>		<b>100.000%</b>	<b>52.577%</b>	<b>33.421%</b>	<b>14.002%</b>
		Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
		<b>Percentage</b>		<b>100.000%</b>	<b>78.050%</b>	<b>14.236%</b>	<b>7.714%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>281.311%</b>	<b>81.781%</b>	<b>36.908%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.328%</b>	<b>20.445%</b>	<b>9.227%</b>

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at Percentage		617,107	377,285	239,822	0
				100.000%	61.138%	38.862%	0.000%
		Net Direct Plant Percentage		2,956,680,102	2,504,855,013	451,825,089	0
				100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	11-01-2017 thru 12-31-2017	1,110,832,636	745,348,556	365,484,080	
				100.000%	67.098%	32.902%	
11		Book Depreciation Percent	12-01-2017 thru 12-31-2017	9,217,062	6,011,123	3,205,939	
				100.000%	65.217%	34.783%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2017 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	11-01-2017 thru 12-31-2017	2,886,565,876 100.000%	1,912,406,353 66.252%	974,159,523 33.748%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2017 thru 12-31-2017	245,115,145 100.000%	162,599,708 66.336%	82,515,437 33.664%
14		Net Allocated Schedule M's - AMA Percent	12-01-2017 thru 12-31-2017	19,018,701 100.000%	12,575,655 66.123%	6,443,046 33.877%
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 December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	38,546,973	0	38,546,973	25,881,258	0	25,881,258	12,665,715	0	12,665,715
99	442200	Commercial - Firm & Int.	27,085,528	0	27,085,528	19,068,066	0	19,068,066	8,017,462	0	8,017,462
1	442300	Industrial	9,232,328	0	9,232,328	5,331,107	0	5,331,107	3,901,221	0	3,901,221
99	444000	Public Street & Highway Lighting	626,014	0	626,014	406,650	0	406,650	219,364	0	219,364
99	448000	Interdepartmental Revenue	124,371	0	124,371	95,133	0	95,133	29,238	0	29,238
99	499XXX	Unbilled Revenue	4,830,298	0	4,830,298	3,110,362	0	3,110,362	1,719,936	0	1,719,936
		TOTAL SALES TO ULTIMATE CUSTOMERS	80,445,512	0	80,445,512	53,892,576	0	53,892,576	26,552,936	0	26,552,936
1	447XXX	Sales for Resale	0	12,614,541	12,614,541	0	8,243,603	8,243,603	0	4,370,938	4,370,938
		TOTAL SALES OF ELECTRICITY	80,445,512	12,614,541	93,060,053	53,892,576	8,243,603	62,136,179	26,552,936	4,370,938	30,923,874
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(1,051,428)	0	(1,051,428)	(1,051,428)	0	(1,051,428)	0	0	0
99	451000	Miscellaneous Service Revenue	20,570	0	20,570	12,353	0	12,353	8,217	0	8,217
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	163,333	23,760	187,093	89,731	15,527	105,258	73,602	8,233	81,835
1	456XXX	Other Electric Revenues	(1,071,592)	5,207,308	4,135,716	(1,198,831)	3,402,976	2,204,145	127,239	1,804,332	1,931,571
		TOTAL OTHER OPERATING REVENUE	(1,939,117)	5,261,568	3,322,451	(2,148,175)	3,438,435	1,290,260	209,058	1,823,133	2,032,191
		TOTAL ELECTRIC REVENUE	78,506,395	17,876,109	96,382,504	51,744,401	11,682,038	63,426,439	26,761,994	6,194,071	32,956,065

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	29,864	29,864	0	19,516	19,516	0	10,348	10,348
1	501XXX	Fuel	0	3,033,648	3,033,648	0	1,982,489	1,982,489	0	1,051,159	1,051,159
1	502000	Steam Expense	0	316,439	316,439	0	206,793	206,793	0	109,646	109,646
1	505000	Electric Expense	0	104,307	104,307	0	68,165	68,165	0	36,142	36,142
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	208,080	208,080	0	135,980	135,980	0	72,100	72,100
1	507000	Rent	0	2,207	2,207	0	1,442	1,442	0	765	765
MAINTENANCE											
1	510000	Supervision & Engineering	0	38,482	38,482	0	25,148	25,148	0	13,334	13,334
1	511000	Structures	0	59,433	59,433	0	38,839	38,839	0	20,594	20,594
1	512000	Boiler Plant	0	461,678	461,678	0	301,707	301,707	0	159,971	159,971
1	513000	Electric Plant	0	75,829	75,829	0	49,554	49,554	0	26,275	26,275
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	840,026	840,026	0	548,957	548,957	0	291,069	291,069
TOTAL STEAM POWER GENERATION EXP			0	5,169,993	5,169,993	0	3,378,590	3,378,590	0	1,791,403	1,791,403
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	315,635	315,635	0	206,267	206,267	0	109,368	109,368
1	536000	Water for Power	0	106,803	106,803	0	69,796	69,796	0	37,007	37,007
1	537000	Hydraulic Expense	661,281	366,205	1,027,486	433,849	239,315	673,164	227,432	126,890	354,322
1	538000	Electric Expense	0	594,480	594,480	0	388,493	388,493	0	205,987	205,987
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	102,488	102,488	0	66,976	66,976	0	35,512	35,512
1	540000	Rent	0	115,227	115,227	0	75,301	75,301	0	39,926	39,926
1	540100	MT Trust Funds Land Settlement Rents	414,400	0	414,400	272,375	0	272,375	142,025	0	142,025
MAINTENANCE											
1	541000	Supervision & Engineering	0	64,459	64,459	0	42,124	42,124	0	22,335	22,335
1	542000	Structures	0	53,426	53,426	0	34,914	34,914	0	18,512	18,512
1	543000	Reservoirs, Dams, & Waterways	0	263,625	263,625	0	172,279	172,279	0	91,346	91,346
1	544000	Electric Plant	0	324,768	324,768	0	212,236	212,236	0	112,532	112,532
1	545000	Miscellaneous Hydraulic Plant	0	50,676	50,676	0	33,117	33,117	0	17,559	17,559
TOTAL HYDRO POWER GENERATION EXP			1,075,681	2,357,792	3,433,473	706,224	1,540,818	2,247,042	369,457	816,974	1,186,431
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	18,647	18,647	0	12,186	12,186	0	6,461	6,461
1	547XXX	Fuel	0	8,050,449	8,050,449	0	5,260,968	5,260,968	0	2,789,481	2,789,481
1	548000	Generation Expense	0	128,010	128,010	0	83,655	83,655	0	44,355	44,355
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	76,592	76,592	0	50,053	50,053	0	26,539	26,539
1	550000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	551000	Supervision & Engineering	0	71,626	71,626	0	46,808	46,808	0	24,818	24,818
1	552000	Structures	0	5,292	5,292	0	3,458	3,458	0	1,834	1,834
1	553000	Generating & Electric Equipment	0	194,492	194,492	0	127,101	127,101	0	67,391	67,391
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	61,848	61,848	0	40,418	40,418	0	21,430	21,430
TOTAL OTHER POWER GENERATION EXP			0	8,604,137	8,604,137	0	5,622,805	5,622,805	0	2,981,332	2,981,332



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	13,781,245	13,781,245	0	9,006,044	9,006,044	0	4,775,201	4,775,201
1	556000	System Control & Load Dispatching	0	49,647	49,647	0	32,444	32,444	0	17,203	17,203
E-557	557XXX	Other Expense	2,123,787	3,445,869	5,569,656	1,615,139	2,251,875	3,867,014	508,648	1,193,994	1,702,642
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>2,123,787</b>	<b>17,276,761</b>	<b>19,400,548</b>	<b>1,615,139</b>	<b>11,290,363</b>	<b>12,905,502</b>	<b>508,648</b>	<b>5,986,398</b>	<b>6,495,046</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>3,199,468</b>	<b>33,408,683</b>	<b>36,608,151</b>	<b>2,321,363</b>	<b>21,832,576</b>	<b>24,153,939</b>	<b>878,105</b>	<b>11,576,107</b>	<b>12,454,212</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	511,312	511,312	0	334,142	334,142	0	177,170	177,170
1	561000	Load Dispatching	0	924,474	924,474	0	604,144	604,144	0	320,330	320,330
1	562000	Station Expense	0	16,793	16,793	0	10,974	10,974	0	5,819	5,819
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	12,847	12,847	0	8,396	8,396	0	4,451	4,451
1	565XXX	Transmission of Electricity by Others	0	1,510,683	1,510,683	0	987,231	987,231	0	523,452	523,452
1	566000	Miscellaneous Transmission Expense	0	158,930	158,930	0	103,861	103,861	0	55,069	55,069
1	567000	Rent	0	10,647	10,647	0	6,958	6,958	0	3,689	3,689
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	57,913	57,913	0	37,846	37,846	0	20,067	20,067
1	569000	Structures	(2,396)	149,492	147,096	0	97,693	97,693	(2,396)	51,799	49,403
1	570000	Station Equipment	0	73,323	73,323	0	47,917	47,917	0	25,406	25,406
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(84)	36,968	36,884	0	24,159	24,159	(84)	12,809	12,725
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	2,050	2,050	0	1,340	1,340	0	710	710
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>(2,480)</b>	<b>3,465,432</b>	<b>3,462,952</b>	<b>0</b>	<b>2,264,661</b>	<b>2,264,661</b>	<b>(2,480)</b>	<b>1,200,771</b>	<b>1,198,291</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,479,628	2,479,628	0	1,620,437	1,620,437	0	859,191	859,191
E-DEPX		Depreciation Expense-Transmission	0	1,050,455	1,050,455	0	686,472	686,472	0	363,983	363,983
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,110	96,110	0	62,808	62,808	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	130,191	0	130,191	0	0	0	130,191	0	130,191
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	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	24,199	0	24,199	24,199	0	24,199	0	0	0
99	407395	Optional Renewable Power Revenue Offset	20,517	0	20,517	16,163	0	16,163	4,354	0	4,354
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	(335,664)	0	(335,664)	(224,810)	0	(224,810)	(110,854)	0	(110,854)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(116,503)	0	(116,503)	0	0	0	(116,503)	0	(116,503)
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	(18,848)	0	(18,848)	(18,848)	0	(18,848)	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	1,553,559	1,553,559	0	1,015,251	1,015,251	0	538,308	538,308
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(32,697)	5,272,119	5,239,422	84	3,445,330	3,445,414	(32,781)	1,826,789	1,794,008
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,164,291	42,146,234	45,310,525	2,321,447	27,542,567	29,864,014	842,844	14,603,667	15,446,511

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	91,109	499,202	590,311	41,114	315,925	357,039	49,995	183,277	233,272
3	582000	Station Expense	63,497	3,140	66,637	42,278	1,987	44,265	21,219	1,153	22,372
3	583000	Overhead Line Expense	215,166	34,514	249,680	149,366	21,843	171,209	65,800	12,671	78,471
3	584000	Underground Line Expense	75,646	0	75,646	42,164	0	42,164	33,482	0	33,482
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	347	0	347	347	0	347	0	0	0
3	586000	Meter Expense	151,099	4,009	155,108	112,985	2,537	115,522	38,114	1,472	39,586
3	587000	Customer Installations Expense	65,092	13,799	78,891	38,361	8,733	47,094	26,731	5,066	31,797
3	588000	Miscellaneous Distribution Expense	306,598	372,055	678,653	162,283	235,459	397,742	144,315	136,596	280,911
3	589000	Rent	0	34,951	34,951	0	22,119	22,119	0	12,832	12,832
MAINTENANCE:											
3	590000	Supervision & Engineering	34,949	72,738	107,687	28,082	46,033	74,115	6,867	26,705	33,572
3	591000	Structures	94,217	0	94,217	22,093	0	22,093	72,124	0	72,124
3	592000	Station Equipment	65,003	13,387	78,390	36,334	8,472	44,806	28,669	4,915	33,584
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,305,908	0	1,305,908	887,534	0	887,534	418,374	0	418,374
3	594000	Underground Lines	85,393	0	85,393	65,292	0	65,292	20,101	0	20,101
3	595000	Line Transformers	16,123	0	16,123	10,143	0	10,143	5,980	0	5,980
3	596000	Street Light & Signal System Maintenance Exp	19,261	0	19,261	16,086	0	16,086	3,175	0	3,175
3	597000	Meters	3,412	0	3,412	1,601	0	1,601	1,811	0	1,811
3	598000	Miscellaneous Distribution Expense	10,383	22,107	32,490	(8,587)	13,991	5,404	18,970	8,116	27,086
TOTAL DISTRIBUTION OPERATING EXP			2,603,203	1,069,902	3,673,105	1,647,476	677,099	2,324,575	955,727	392,803	1,348,530
E-DEPX		Depreciation Expense-Distribution	4,013,721	4,981	4,018,702	2,572,268	3,152	2,575,420	1,441,453	1,829	1,443,282
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,241,827	0	4,241,827	4,267,745	0	4,267,745	(25,918)	0	(25,918)
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,258,050	4,981	8,263,031	6,842,515	3,152	6,845,667	1,415,535	1,829	1,417,364
TOTAL DISTRIBUTION EXPENSES			10,861,253	1,074,883	11,936,136	8,489,991	680,251	9,170,242	2,371,262	394,632	2,765,894

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	13,648	13,648	0	8,956	8,956	0	4,692	4,692
2	902000	Meter Reading Expenses	242,242	16,057	258,299	223,429	10,537	233,966	18,813	5,520	24,333
2	903XXX	Customer Records & Collection Expenses	226,400	586,729	813,129	150,384	385,012	535,396	76,016	201,717	277,733
2	904000	Uncollectible Accounts	0	254,998	254,998	0	167,330	167,330	0	87,668	87,668
2	905000	Misc Customer Accounts	0	7,254	7,254	0	4,760	4,760	0	2,494	2,494
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>468,642</b>	<b>878,686</b>	<b>1,347,328</b>	<b>373,813</b>	<b>576,595</b>	<b>950,408</b>	<b>94,829</b>	<b>302,091</b>	<b>396,920</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	3,183,775	17,437	3,201,212	2,256,313	11,442	2,267,755	927,462	5,995	933,457
2	909000	Advertising	1,406	212,455	213,861	1,406	139,413	140,819	0	73,042	73,042
2	910000	Misc Customer Service & Info Exp	0	64,111	64,111	0	42,070	42,070	0	22,041	22,041
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,185,181</b>	<b>294,003</b>	<b>3,479,184</b>	<b>2,257,719</b>	<b>192,925</b>	<b>2,450,644</b>	<b>927,462</b>	<b>101,078</b>	<b>1,028,540</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	38,451	1,127,368	1,165,819	27,569	769,417	796,986	10,882	357,951	368,833
4	921000	Office Supplies & Expenses	5,734	386,088	391,822	5,734	263,501	269,235	0	122,587	122,587
4	922000	Admin Exp Transferred--Credit	0	(9,566)	(9,566)	0	(6,529)	(6,529)	0	(3,037)	(3,037)
4	923000	Outside Services Employed	22,993	737,979	760,972	22,993	503,663	526,656	0	234,316	234,316
4	924000	Property Insurance Premium	0	107,699	107,699	0	73,503	73,503	0	34,196	34,196
4	925XXX	Injuries and Damages	234	356,297	356,531	78	243,169	243,247	156	113,128	113,284
4	926XXX	Employee Pensions and Benefits	0	184,708	184,708	0	126,061	126,061	0	58,647	58,647
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	253,375	299,794	553,169	153,199	195,915	349,114	100,176	103,879	204,055
4	930000	Miscellaneous General Expenses	15,290	418,792	434,082	15,087	285,821	300,908	203	132,971	133,174
4	931000	Rents	350	94,154	94,504	0	64,259	64,259	350	29,895	30,245
4	935000	Maintenance of General Plant	81,678	1,138,860	1,220,538	40,402	777,261	817,663	41,276	361,599	402,875
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>418,205</b>	<b>4,842,173</b>	<b>5,260,378</b>	<b>265,062</b>	<b>3,296,041</b>	<b>3,561,103</b>	<b>153,143</b>	<b>1,546,132</b>	<b>1,699,275</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended December 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	116,292	1,543,731	1,660,023	72,568	1,053,581	1,126,149	43,724	490,150	533,874
E-AMTX		Amortization Expense-General Plant - 303000	0	35,732	35,732	0	24,368	24,368	0	11,364	11,364
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	54,263	1,573,713	1,627,976	53,057	1,074,044	1,127,101	1,206	499,669	500,875
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	(276,160)	0	(276,160)	0	0	0	(276,160)	0	(276,160)
99	407414	Regulatory Credit - Deferral - FISERVE	(185,821)	0	(185,821)	(127,566)	0	(127,566)	(58,255)	0	(58,255)
99	407436	Regulatory Credit - MDM System	(128,364)	0	(128,364)	(128,364)	0	(128,364)	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			(419,790)	3,157,179	2,737,389	(130,305)	2,154,725	2,024,420	(289,485)	1,002,454	712,969
TOTAL ADMIN & GENERAL EXPENSES			(1,585)	7,999,352	7,997,767	134,757	5,450,766	5,585,523	(136,342)	2,548,586	2,412,244
TOTAL EXPENSES BEFORE FIT			17,677,782	52,393,158	70,070,940	13,577,727	34,443,104	48,020,831	4,100,055	17,950,054	22,050,109
NET OPERATING INCOME (LOSS) BEFORE FIT					26,311,564			15,405,608			10,905,956
E-FIT		FEDERAL INCOME TAX			16,732,911			10,773,889			5,959,022
E-FIT		DEFERRED FEDERAL INCOME TAX			(9,908,445)			(6,933,230)			(2,975,215)
E-FIT		AMORTIZED ITC			(28,858)			(18,859)			(9,999)
ELECTRIC NET OPERATING INCOME (LOSS)					19,515,956			11,583,808			7,932,148

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.286%	36.714%
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 December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	16,750	120,107	136,857	16,650	78,490	95,140	100	41,617	41,717
1	456010	Other Electric Rev-Financial	0	462,383	462,383	0	302,167	302,167	0	160,216	160,216
1	456015	Other Electric Rev-CT Fuel Sales	0	59,841	59,841	0	39,106	39,106	0	20,735	20,735
1	456016	Other Electric Rev-Resource Opt	0	307,879	307,879	0	201,199	201,199	0	106,680	106,680
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	60	60	0	39	39	0	21	21
1	456100	Transmission Revenue of Others	0	904,295	904,295	0	590,957	590,957	0	313,338	313,338
1	456120	Parallel Capacity Support Revenue	0	266,000	266,000	0	173,831	173,831	0	92,169	92,169
1	456130	Ancillary Services Revenue	0	271,342	271,342	0	177,322	177,322	0	94,020	94,020
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	514,310	0	514,310	159,218	0	159,218	355,092	0	355,092
1	456329	Amortization Res Decoupling Deferral	(1,553,145)	0	(1,553,145)	(1,166,766)	0	(1,166,766)	(386,379)	0	(386,379)
1	456338	Non-res Decoupling Deferred Rev	235,015	0	235,015	(154,850)	0	(154,850)	389,865	0	389,865
1	456339	Amortization Non-res Decoupling	(297,535)	0	(297,535)	(61,864)	0	(61,864)	(235,671)	0	(235,671)
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	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	2,671,803	2,671,803	0	1,746,023	1,746,023	0	925,780	925,780
TOTAL ACCOUNT 456			(1,071,592)	5,207,308	4,135,716	(1,198,831)	3,402,976	2,204,145	127,239	1,804,332	1,931,571

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,423,773	13,423,773	0	8,772,436	8,772,436	0	4,651,337	4,651,337
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	110	110	0	72	72	0	38	38
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	86,020	86,020	0	56,214	56,214	0	29,806	29,806
1	555710	Intercompany Purchase	0	271,342	271,342	0	177,322	177,322	0	94,020	94,020
TOTAL ACCOUNT 555			0	13,781,245	13,781,245	0	9,006,044	9,006,044	0	4,775,201	4,775,201

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 OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	217	529,768	529,985	217	346,203	346,420	0	183,565	183,565
1	557010	Other Power Supply Expense - Financial	0	1,627,535	1,627,535	0	1,063,594	1,063,594	0	563,941	563,941
1	557018	Merchandise Processing Fee	0	3,459	3,459	0	2,260	2,260	0	1,199	1,199
1	557150	Fuel - Economic Dispatch	0	(3,481,878)	(3,481,878)	0	(2,275,407)	(2,275,407)	0	(1,206,471)	(1,206,471)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(45,223)	0	(45,223)	0	0	0	(45,223)	0	(45,223)
1	557165	Other Resource Costs-CAISO Charges	0	21,450	21,450	0	14,018	14,018	0	7,432	7,432
1	557170	Broker Fees - Power	0	36,681	36,681	0	23,971	23,971	0	12,710	12,710
1	557171	REC Broker Fees	0	3,650	3,650	0	2,385	2,385	0	1,265	1,265
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,227	0	68,227	41,460	0	41,460	26,767	0	26,767
99	557280	Washington ERM Deferred	1,664,805	0	1,664,805	1,664,805	0	1,664,805	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	198,327	0	198,327	198,327	0	198,327	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(289,670)	0	(289,670)	(289,670)	0	(289,670)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,115,429	0	1,115,429	0	0	0	1,115,429	0	1,115,429
99	557390	Idaho PCA Amortization	(588,325)	0	(588,325)	0	0	0	(588,325)	0	(588,325)
1	557395	Optional Renewable Power Expense Offset	0	10	10	0	7	7	0	3	3
1	557610	Other Expenses - Exposure	0	9,351	9,351	0	6,111	6,111	0	3,240	3,240
1	557700	Turbine Gas Bookout Expense	0	229,710	229,710	0	150,115	150,115	0	79,595	79,595
1	557711	Turbine Gas Bookout Offset	0	(229,710)	(229,710)	0	(150,115)	(150,115)	0	(79,595)	(79,595)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,695,843	4,695,843	0	3,068,733	3,068,733	0	1,627,110	1,627,110
TOTAL ACCOUNT 557			2,123,787	3,445,869	5,569,656	1,615,139	2,251,875	3,867,014	508,648	1,193,994	1,702,642

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 December 31, 2017			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	40,127	17,437	57,564	31,376	11,442	42,818	8,751	5,995	14,746
99	908600	Public Purpose Tariff Rider Expense Offset	2,825,390	0	2,825,390	1,981,327	0	1,981,327	844,063	0	844,063
99	908610	Limited Income Tax Refund Program	85,424	0	85,424	85,424	0	85,424	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	232,834	0	232,834	158,186	0	158,186	74,648	0	74,648
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,183,775	17,437	3,201,212	2,256,313	11,442	2,267,755	927,462	5,995	933,457

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
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 December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.541%	5.506%
	Total Weighted Cost		2.921%	2.903%
E-APL	Net Rate Base	2,334,275,057	1,546,872,346	787,402,711
	Interest Deduction for FIT Calculation	68,042,442	45,184,141	22,858,301
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:			
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A			
For Month Ended December 31, 2017		AVISTA UTILITIES			
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	96,382,504	63,426,439	32,956,065	
E-OPS	Less: Operating & Maintenance Expense	53,831,098	35,705,330	18,125,768	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,444,456	7,032,505	3,411,951	
E-OTX	Less: Taxes Other than FIT	5,795,386	5,282,996	512,390	
	Net Operating Income Before FIT	26,311,564	15,405,608	10,905,956	
E-INT	Less: Monthly Interest Expense	5,670,203	3,765,345	1,904,858	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895	
E-SCM	Plus: Schedule M Adjustments	27,166,955	19,130,382	8,036,573	
	Taxable Net Operating Income	47,808,316	30,782,540	17,025,776	
	Tax Rate	35.00%	35.00%	35.00%	
	Federal Income Tax	16,732,911	10,773,889	5,959,022	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	16,732,911	10,773,889	5,959,022	
E-DTE	Deferred FIT	(9,908,445)	(6,933,230)	(2,975,215)	
1	411400 Amortized Investment Tax Credit	(28,858)	(18,859)	(9,999)	
	Total Net FIT/Deferred FIT	6,795,608	3,821,800	2,973,808	
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 December 31, 2017	
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	4,186,777	6,788,352	10,975,129	2,700,394	4,527,594	7,227,988	1,486,383	2,260,758	3,747,141
12	997001 Contributions In Aid of Construction	0	3,121,383	3,121,383	0	2,067,979	2,067,979	0	1,053,404	1,053,404
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,843)	(9,843)	0	(5,157)	(5,157)
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	315,955	315,955	0	215,636	215,636	0	100,319	100,319
99	997007 Idaho PCA	527,104	0	527,104	0	0	0	527,104	0	527,104
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	51,085	51,085	0	34,865	34,865	0	16,220	16,220
12	997016 Redemption Expense Amortization	0	104,987	104,987	0	69,556	69,556	0	35,431	35,431
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	120,558	0	120,558	(21,316)	0	(21,316)	141,874	0	141,874
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	876,722	876,722	0	598,354	598,354	0	278,368	278,368
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	1,101,354	0	1,101,354	1,224,261	0	1,224,261	(122,907)	0	(122,907)
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,449	125,449	0	63,902	63,902
4	997033 BPA Residential Exchange	(116,319)	0	(116,319)	(75,462)	0	(75,462)	(40,857)	0	(40,857)
99	997034 Montana Hydro Settlement	414,400	0	414,400	272,375	0	272,375	142,025	0	142,025
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	1,668,073	0	1,668,073	1,668,073	0	1,668,073	0	0	0
1	997044 Non-Monetary Power Costs	0	110	110	0	72	72	0	38	38
1	997045 Section 199 Manufacturing Deduction	0	(2,200,000)	(2,200,000)	0	(1,437,700)	(1,437,700)	0	(762,300)	(762,300)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	1,615,108	1,615,108	0	1,070,041	1,070,041	0	545,067	545,067
11	997049 Tax Depreciation	0	21,835,912	21,835,912	0	14,240,727	14,240,727	0	7,595,185	7,595,185
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended December 31, 2017	
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	(366,667)	0	(366,667)	0	0	0	(366,667)	0	(366,667)
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	112,386	0	112,386	112,031	0	112,031	355	0	355
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	(2,872,757)	(2,872,757)	0	(1,873,526)	(1,873,526)	0	(999,231)	(999,231)
4	997081 Deferred Compensation	0	136,724	136,724	0	93,313	93,313	0	43,411	43,411
4	997082 Meal Disallowances	0	45,723	45,723	0	31,205	31,205	0	14,518	14,518
4	997083 Paid Time Off	0	(217,572)	(217,572)	0	(148,491)	(148,491)	0	(69,081)	(69,081)
2	997084 Customer Uncollectibles	0	138,206	138,206	0	90,691	90,691	0	47,515	47,515
99	997088 Deferred O&M Colstrip & CS2	13,688	0	13,688	0	0	0	13,688	0	13,688
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	(94,611)	0	(94,611)	(94,611)	0	(94,611)	0	0	0
1	997096 CDA Settlement Costs	0	2,728	2,728	0	1,783	1,783	0	945	945
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	1,051,428	0	1,051,428	1,051,428	0	1,051,428	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(24,611)	(24,611)	0	(16,083)	(16,083)	0	(8,528)	(8,528)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(11,111,227)	(11,111,227)	0	(7,261,187)	(7,261,187)	0	(3,850,040)	(3,850,040)
1	997102 Amort Idaho Earnings Test (254229)	(259,014)	0	(259,014)	0	0	0	(259,014)	0	(259,014)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,968	0	33,968	24,199	0	24,199	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(520,380)	0	(520,380)	(520,380)	0	(520,380)	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>8,578,950</b>	<b>19,018,701</b>	<b>27,166,955</b>	<b>6,554,726</b>	<b>12,575,656</b>	<b>19,130,382</b>	<b>1,593,528</b>	<b>6,443,045</b>	<b>8,036,573</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.620%	34.380%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.217%	34.783%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.252%	33.748%
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 December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(8,417,814)	(8,417,814)	0	(5,566,111)	(5,566,111)	0	(2,851,703)	(2,851,703)
99	410100	Deferred Federal Income Tax Expense - Washin	(1,234,756)	0	(1,234,756)	(1,234,756)	0	(1,234,756)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(95,675)	0	(95,675)	0	0	0	(95,675)	0	(95,675)
	410100	Total	(1,330,431)	(8,417,814)	(9,748,245)	(1,234,756)	(5,566,111)	(6,800,867)	(95,675)	(2,851,703)	(2,947,378)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(21,771)	(21,771)	0	(14,396)	(14,396)	0	(7,375)	(7,375)
99	411100	Deferred Federal Income Tax Expense - Washin	(117,967)	0	(117,967)	(117,967)	0	(117,967)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(20,462)	0	(20,462)	0	0	0	(20,462)	0	(20,462)
	411100	Total	(138,429)	(21,771)	(160,200)	(117,967)	(14,396)	(132,363)	(20,462)	(7,375)	(27,837)
Total Deferred Federal Income Tax Expense			(1,468,860)	(8,439,585)	(9,908,445)	(1,352,723)	(5,580,507)	(6,933,230)	(116,137)	(2,859,078)	(2,975,215)

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.123%	33.877%
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 December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	136,985	136,985	0	89,520	89,520	0	47,465	47,465
1	408150	R&P Property Tax--Production	0	1,482,217	1,482,217	0	968,629	968,629	0	513,588	513,588
1	408180	R&P Property Tax--Transmission	0	478,340	478,340	0	312,595	312,595	0	165,745	165,745
1	409100	State Income Tax--Montana & Oregon	0	(557,858)	(557,858)	0	(364,560)	(364,560)	0	(193,298)	(193,298)
TOTAL PRODUCTION & TRANSMISSION			0	1,553,559	1,553,559	0	1,015,251	1,015,251	0	538,308	538,308
DISTRIBUTION											
99	408110	State Excise Tax	1,898,612	0	1,898,612	1,898,612	0	1,898,612	0	0	0
99	408120	Municipal Occupation & License Tax	2,082,913	0	2,082,913	1,745,516	0	1,745,516	337,397	0	337,397
99	408160	Miscellaneous State or Local Tax--WA & ID	80	0	80	0	0	0	80	0	80
99	408170	R&P Property Tax--Distribution	812,342	0	812,342	623,617	0	623,617	188,725	0	188,725
99	409100	State Income Tax--Idaho	(552,120)	0	(552,120)	0	0	0	(552,120)	0	(552,120)
TOTAL DISTRIBUTION			4,241,827	0	4,241,827	4,267,745	0	4,267,745	(25,918)	0	(25,918)
TOTAL TAXES OTHER THAN FIT			4,241,827	1,553,559	5,795,386	4,267,745	1,015,251	5,282,996	(25,918)	538,308	512,390

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 December 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,358,333	8,358,333	0	5,462,171	5,462,171	0	2,896,162	2,896,162
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	1,180,626	1,180,626	0	771,539	771,539	0	409,087	409,087
1	182381	CDA Settlement Past Storage	0	31,900,756	31,900,756	0	20,847,144	20,847,144	0	11,053,612	11,053,612
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	16,842,761	17,162,477	319,716	11,189,909	11,509,625	0	5,652,852	5,652,852
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,302,007	65,257,636	68,559,643	3,227,557	44,537,684	47,765,241	74,450	20,719,952	20,794,402
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,254,479	3,254,479	0	2,221,149	2,221,149	0	1,033,330	1,033,330
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,397,119	48,397,119	0	22,515,450	22,515,450
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,728,575	20,728,575	0	14,147,045	14,147,045	0	6,581,530	6,581,530
4	303121	Misc Intangible Plant-AMI Software	0	923,644	923,644	0	630,378	630,378	0	293,266	293,266
		TOTAL INTANGIBLE PLANT	4,224,427	265,408,597	269,633,024	4,149,977	178,297,302	182,447,279	74,450	87,111,295	87,185,745
		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	134,806,806	134,806,806	0	88,096,248	88,096,248	0	46,710,558	46,710,558
1	312000	Boiler Plant	0	178,533,068	178,533,068	0	116,671,360	116,671,360	0	61,861,708	61,861,708
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	63,630,880	63,630,880	0	41,582,780	41,582,780	0	22,048,100	22,048,100
1	315000	Accessory Electric Equipment	0	28,348,693	28,348,693	0	18,525,871	18,525,871	0	9,822,822	9,822,822
1	316000	Miscellaneous Power Plant Equipment	0	18,499,586	18,499,586	0	12,089,479	12,089,479	0	6,410,107	6,410,107
		TOTAL STEAM PRODUCTION PLANT	0	427,403,492	427,403,492	0	279,308,182	279,308,182	0	148,095,310	148,095,310
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,558,251	62,558,251	0	40,881,817	40,881,817	0	21,676,434	21,676,434
1	331XXX	Structures & Improvements	0	80,761,389	80,761,389	0	52,777,568	52,777,568	0	27,983,821	27,983,821
1	332XXX	Reservoirs, Dams, & Waterways	0	186,432,531	186,432,531	0	121,833,659	121,833,659	0	64,598,872	64,598,872
1	333000	Waterwheels, Turbines, & Generators	0	226,675,578	226,675,578	0	148,132,490	148,132,490	0	78,543,088	78,543,088
1	334000	Accessory Electric Equipment	0	61,843,267	61,843,267	0	40,414,575	40,414,575	0	21,428,692	21,428,692
1	335XXX	Miscellaneous Power Plant Equipment	0	13,132,249	13,132,249	0	8,581,925	8,581,925	0	4,550,324	4,550,324
1	336000	Roads, Railroads, & Bridges	0	3,352,839	3,352,839	0	2,191,080	2,191,080	0	1,161,759	1,161,759
		TOTAL HYDRAULIC PRODUCTION PLANT	0	634,756,104	634,756,104	0	414,813,114	414,813,114	0	219,942,990	219,942,990
		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	17,057,010	17,057,010	0	11,146,756	11,146,756	0	5,910,254	5,910,254
1	342000	Fuel Holders, Producers, & Accessories	0	21,418,147	21,418,147	0	13,996,759	13,996,759	0	7,421,388	7,421,388
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	219,053,013	219,053,013	0	143,151,144	143,151,144	0	75,901,869	75,901,869
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	20,759,458	20,759,458	0	13,566,306	13,566,306	0	7,193,152	7,193,152
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	1,743,778	1,743,778	0	1,139,559	1,139,559	0	604,219	604,219
		TOTAL OTHER PRODUCTION PLANT	0	305,028,923	305,028,923	0	199,336,401	199,336,401	0	105,692,522	105,692,522
		TOTAL PRODUCTION PLANT	0	1,367,188,519	1,367,188,519	0	893,457,697	893,457,697	0	473,730,822	473,730,822



RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended December 31, 2017			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	26,602,603	26,602,603	0	17,384,801	17,384,801	0	9,217,802	9,217,802
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,024,857	25,024,857	0	16,353,744	16,353,744	0	8,671,113	8,671,113
1	353000	Station Equipment	0	255,686,813	255,686,813	0	167,091,332	167,091,332	0	88,595,481	88,595,481
1	354000	Towers & Fixtures	0	17,175,297	17,175,297	0	11,224,057	11,224,057	0	5,951,240	5,951,240
1	355000	Poles & Fixtures	0	234,960,731	234,960,731	0	153,546,838	153,546,838	0	81,413,893	81,413,893
1	356000	Overhead Conductors & Devices	0	142,810,660	142,810,660	0	93,326,766	93,326,766	0	49,483,894	49,483,894
1	357000	Underground Conduit	0	3,135,743	3,135,743	0	2,049,208	2,049,208	0	1,086,535	1,086,535
1	358000	Underground Conductors & Devices	0	2,448,583	2,448,583	0	1,600,149	1,600,149	0	848,434	848,434
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,374,726	1,374,726	0	728,910	728,910
TOTAL TRANSMISSION PLANT			0	709,948,923	709,948,923	0	463,951,621	463,951,621	0	245,997,302	245,997,302
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,574,596	0	7,574,596	6,104,042	0	6,104,042	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	24,034,315	0	24,034,315	17,553,831	0	17,553,831	6,480,484	0	6,480,484
3	362000	Station Equipment	127,206,723	3,033,976	130,240,699	83,242,725	1,920,082	85,162,807	43,963,998	1,113,894	45,077,892
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	380,532,963	0	380,532,963	245,442,268	0	245,442,268	135,090,695	0	135,090,695
99	365000	Overhead Conductors & Devices	251,713,612	0	251,713,612	159,675,803	0	159,675,803	92,037,809	0	92,037,809
99	366000	Underground Conduit	111,775,907	0	111,775,907	73,181,254	0	73,181,254	38,594,653	0	38,594,653
99	367000	Underground Conductors & Devices	196,224,855	0	196,224,855	128,818,460	0	128,818,460	67,406,395	0	67,406,395
99	368000	Line Transformers	254,030,813	0	254,030,813	174,436,066	0	174,436,066	79,594,747	0	79,594,747
99	369XXX	Services	165,927,893	0	165,927,893	108,970,827	0	108,970,827	56,957,066	0	56,957,066
99	371XXX	Installations on Customers' Premises	1,031,272	0	1,031,272	1,031,272	0	1,031,272	0	0	0
99	370000	Meters	49,729,180	0	49,729,180	26,825,243	0	26,825,243	22,903,937	0	22,903,937
99	373XXX	Street Light & Signal Systems	59,017,684	0	59,017,684	39,051,930	0	39,051,930	19,965,754	0	19,965,754
TOTAL DISTRIBUTION PLANT			1,634,346,123	3,033,976	1,637,380,099	1,067,272,462	1,920,082	1,069,192,544	567,073,661	1,113,894	568,187,555
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,429,780	7,248,798	8,678,578	727,301	4,947,232	5,674,533	702,479	2,301,566	3,004,045
4	390XXX	Structures & Improvements	14,799,967	84,632,087	99,432,054	6,635,153	57,760,553	64,395,706	8,164,814	26,871,534	35,036,348
4	391XXX	Office Furniture & Equipment	1,367,651	56,310,562	57,678,213	1,301,439	38,431,395	39,732,834	66,212	17,879,167	17,945,379
4	392XXX	Transportation Equipment	31,434,836	16,642,393	48,077,229	22,186,363	11,358,267	33,544,630	9,248,473	5,284,126	14,532,599
4	393000	Stores Equipment	311,981	3,614,922	3,926,903	145,128	2,467,148	2,612,276	166,853	1,147,774	1,314,627
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,115,452	14,954,385	822,838	8,951,165	9,774,003	1,016,095	4,164,287	5,180,382
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	238,929	1,476,943	1,715,872	211,886	1,007,999	1,219,885	27,043	468,944	495,987
4	396XXX	Power Operated Equipment	24,440,539	8,862,402	33,302,941	14,567,023	6,048,501	20,615,524	9,873,516	2,813,901	12,687,417
4	397XXX	Communications Equipment	23,240,988	90,041,145	113,282,133	13,544,705	61,452,181	74,996,886	9,696,283	28,588,964	38,285,247
4	398000	Miscellaneous Equipment	17,396	417,660	435,056	3,880	285,049	288,929	13,516	132,611	146,127
TOTAL GENERAL PLANT			99,121,000	282,476,206	381,597,206	60,145,716	192,787,186	252,932,902	38,975,284	89,689,020	128,664,304
TOTAL PLANT IN SERVICE			1,737,691,550	2,628,056,221	4,365,747,771	1,131,568,155	1,730,413,888	2,861,982,043	606,123,395	897,642,333	1,503,765,728

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended December 31, 2017			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(298,967,787)	(298,967,787)	0	(195,375,449)	(195,375,449)	0	(103,592,338)	(103,592,338)
E-ADEP		Hydro Production Plant	0	(130,929,917)	(130,929,917)	0	(85,562,701)	(85,562,701)	0	(45,367,216)	(45,367,216)
E-ADEP		Other Production Plant	0	(118,976,395)	(118,976,395)	0	(77,751,074)	(77,751,074)	0	(41,225,321)	(41,225,321)
E-ADEP		Transmission Plant	0	(211,693,847)	(211,693,847)	0	(138,341,929)	(138,341,929)	0	(73,351,918)	(73,351,918)
E-ADEP		Distribution Plant	(526,416,007)	(131,456)	(526,547,463)	(323,760,795)	(83,193)	(323,843,988)	(202,655,212)	(48,263)	(202,703,475)
E-ADEP		General Plant	(36,966,718)	(99,515,343)	(136,482,061)	(22,414,967)	(67,918,227)	(90,333,194)	(14,551,751)	(31,597,116)	(46,148,867)
TOTAL ACCUMULATED DEPRECIATION			(563,382,725)	(860,214,745)	(1,423,597,470)	(346,175,762)	(565,032,573)	(911,208,335)	(217,206,963)	(295,182,172)	(512,389,135)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,626,063)	(12,626,063)	0	(8,251,132)	(8,251,132)	0	(4,374,931)	(4,374,931)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(229,098)	0	(229,098)	(229,098)	0	(229,098)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,822,080)	(1,822,080)	0	(1,241,378)	(1,241,378)	0	(580,702)	(580,702)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,463,175)	(38,349,089)	(40,812,264)	(2,408,096)	(26,172,869)	(28,580,965)	(55,079)	(12,176,220)	(12,231,299)
E-AAAMT		General Plant - 390200, 396200	0	(94,925)	(94,925)	0	(64,785)	(64,785)	0	(30,140)	(30,140)
TOTAL ACCUMULATED AMORTIZATION			(2,692,273)	(52,892,157)	(55,584,430)	(2,637,194)	(35,730,164)	(38,367,358)	(55,079)	(17,161,993)	(17,217,072)
TOTAL ACCUMULATED DEPR/AMORT			(566,074,998)	(913,106,902)	(1,479,181,900)	(348,812,956)	(600,762,737)	(949,575,693)	(217,262,042)	(312,344,165)	(529,606,207)
NET ELECTRIC UTILITY PLANT before ADFIT			1,171,616,552	1,714,949,319	2,886,565,871	782,755,199	1,129,651,151	1,912,406,350	388,861,353	585,298,168	974,159,521
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	20,676	20,676	0	13,512	13,512	0	7,164	7,164
12		ADFIT - Electric Plant In Service (282900)	0	(546,239,551)	(546,239,551)	0	(361,894,627)	(361,894,627)	0	(184,344,924)	(184,344,924)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(63,208,998)	(63,208,998)	0	(43,139,509)	(43,139,509)	0	(20,069,489)	(20,069,489)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,165,265)	(11,165,265)	0	(7,296,501)	(7,296,501)	0	(3,868,764)	(3,868,764)
1		ADFIT - CDA Settlement Costs (283333)	0	403,466	403,466	0	263,665	263,665	0	139,801	139,801
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,535,730)	(2,535,730)	0	(1,679,972)	(1,679,972)	0	(855,758)	(855,758)
TOTAL ACCUMULATED DFIT			0	(622,725,402)	(622,725,402)	0	(413,733,432)	(413,733,432)	0	(208,991,970)	(208,991,970)
NET ELECTRIC UTILITY PLANT			1,171,616,552	1,092,223,917	2,263,840,469	782,755,199	715,917,719	1,498,672,918	388,861,353	376,306,198	765,167,551

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.286%	36.714%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.252%	33.748%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Month Ended December 31, 2017  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,171,616,552	1,092,223,917	2,263,840,469	782,755,199	715,917,719	1,498,672,918	388,861,353	376,306,198	765,167,551
	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	(302,263)	0	(302,263)	302,263	0	302,263
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)		(3,066,327)	0	(3,066,327)	(982,705)	0	(982,705)	(2,083,622)	0	(2,083,622)
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)		8,009,929	0	8,009,929	5,107,009	0	5,107,009	2,902,920	0	2,902,920
99	ADFIT - Kettle Falls Disallowed (190420)		53,688	0	53,688	53,688	0	53,688	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)		1,650,296	0	1,650,296	0	0	0	1,650,296	0	1,650,296
99	ADFIT - Boulder Park Disallowed (190040)		332,396	0	332,396	0	0	0	332,396	0	332,396
99	Investment in WNP3 Exchange Power (124900, 124930)		4,185,077	0	4,185,077	4,185,077	0	4,185,077	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(752,173)	0	(752,173)	(752,173)	0	(752,173)	0	0	0
99	CDA Lake Settlement - WA (182382)		450,016	0	450,016	450,016	0	450,016	0	0	0
99	CDA Lake Settlement - ID (186382)		86,472	0	86,472	0	0	0	86,472	0	86,472
99	ADFIT - CDA Lake Settlement - Direct (283382)		(187,772)	0	(187,772)	(157,507)	0	(157,507)	(30,265)	0	(30,265)
99	CDA CDR Fund - Direct (182324)		32,734	0	32,734	32,734	0	32,734	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		231,961	0	231,961	215,779	0	215,779	16,182	0	16,182
99	ADFIT - Spokane River Relicensing (283322)		(81,163)	0	(81,163)	(75,504)	0	(75,504)	(5,659)	0	(5,659)
99	Spokane River PM&Es (182323)		212,381	0	212,381	137,018	0	137,018	75,363	0	75,363
99	ADFIT - Spokane River PM&Es (283323)		(74,358)	0	(74,358)	(47,981)	0	(47,981)	(26,377)	0	(26,377)
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)		(1,587,281)	0	(1,587,281)	(627,444)	0	(627,444)	(959,837)	0	(959,837)
99	Customer Deposits (235199)		(1,928,043)	0	(1,928,043)	(1,928,043)	0	(1,928,043)	0	0	0
C-WKC	Working Capital		70,197,929	0	70,197,929	47,028,453	0	47,028,453	23,169,476	0	23,169,476
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		70,434,588	0	70,434,588	48,199,428	0	48,199,428	22,235,160	0	22,235,160
	NET RATE BASE		1,242,051,140	1,092,223,917	2,334,275,057	830,954,627	715,917,719	1,546,872,346	411,096,513	376,306,198	787,402,711

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 December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	686,526				686,526	686,526		448,645	448,645		237,881	237,881		
1	Hydro (ED-AN)	981,662				981,662	981,662		641,516	641,516		340,146	340,146		
1	Other (ED-AN)	811,440				811,440	811,440		530,276	530,276		281,164	281,164		
<b>Total Electric Production</b>		<b>2,479,628</b>				<b>2,479,628</b>	<b>2,479,628</b>		<b>1,620,437</b>	<b>1,620,437</b>		<b>859,191</b>	<b>859,191</b>		
<b>Electric Transmission</b>															
1	ED-AN	1,050,455				1,050,455	1,050,455		686,472	686,472		363,983	363,983		
<b>Total Electric Transmissio</b>		<b>1,050,455</b>				<b>1,050,455</b>	<b>1,050,455</b>		<b>686,472</b>	<b>686,472</b>		<b>363,983</b>	<b>363,983</b>		
<b>Electric Distribution</b>															
3	ED-AN	4,981					4,981		3,152	3,152		1,829	1,829		
	ED-ID	1,441,453				1,441,453					1,441,453		1,441,453		
	ED-WA	2,572,268				2,572,268		2,572,268		2,572,268					
<b>Total Electric Distribution</b>		<b>4,018,702</b>				<b>4,013,721</b>	<b>4,981</b>	<b>4,018,702</b>	<b>2,572,268</b>	<b>3,152</b>	<b>2,575,420</b>	<b>1,441,453</b>	<b>1,829</b>	<b>1,443,282</b>	
<b>Gas Underground Storage</b>															
	GD-AN	67,704		67,704											
	GD-OR	11,724			11,724										
<b>Total Gas Underground St</b>		<b>79,428</b>		<b>67,704</b>	<b>11,724</b>										
<b>Gas Distribution</b>															
	GD-AN	5,383		5,383											
	GD-ID	449,917		449,917											
	GD-WA	922,426		922,426											
	GD-OR	619,315			619,315										
<b>Total Gas Distribution</b>		<b>1,997,041</b>		<b>1,377,726</b>	<b>619,315</b>										
<b>General Plant</b>															
4	ED-AN	213,014		213,014			213,014		145,380	145,380		67,634	67,634		
	ED-ID	20,836		20,836		20,836					20,836		20,836		
	ED-WA	52,461		52,461		52,461		52,461		52,461					
7,4	CD-AA	1,800,247		1,266,077	368,061	166,109	1,266,077		864,085	864,085		401,992	401,992		
9,4	CD-AN	83,075		64,640	18,435		64,640		44,116	44,116		20,524	20,524		
9	CD-ID	29,416		22,888	6,528		22,888				22,888		22,888		
9	CD-WA	25,841		20,107	5,734		20,107		20,107	20,107					
8	GD-AA	28,500		19,539	8,961										
	GD-AN	2,974		2,974											
	GD-ID	2,309		2,309											
	GD-WA	18,575		18,575											
	GD-OR	15,548			15,548										
<b>Total General Plant</b>		<b>2,292,796</b>		<b>1,660,023</b>	<b>442,155</b>	<b>190,618</b>	<b>116,292</b>	<b>1,543,731</b>	<b>72,568</b>	<b>1,053,581</b>	<b>1,126,149</b>	<b>43,724</b>	<b>490,150</b>	<b>533,874</b>	
<b>Total Depreciation Expens</b>		<b>11,918,050</b>		<b>9,208,808</b>	<b>1,887,585</b>	<b>821,657</b>	<b>4,130,013</b>	<b>5,078,795</b>	<b>9,208,808</b>	<b>2,644,836</b>	<b>3,363,642</b>	<b>6,008,478</b>	<b>1,485,177</b>	<b>1,715,153</b>	<b>3,200,330</b>

<b>Allocation Ratios:</b>														
<b>Service -</b>	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 December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expe	63.286%	36.714%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Month Ended December 31, 2017  
 Average of Monthly Averages Basis

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

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	76,534	76,534			76,534	76,534		50,015	50,015		26,519	26,519	
1	Misc Intangible Plt (30300)	ED-AN	19,576	19,576			19,576	19,576		12,793	12,793		6,783	6,783	
<b>Total Production/Transmission</b>			<b>96,110</b>	<b>96,110</b>			<b>96,110</b>	<b>96,110</b>		<b>62,808</b>	<b>62,808</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 (30300)	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	35,101	10,204	4,605	35,101	35,101		23,956	23,956		11,145	11,145	
9,1		CD-AN	811	631	180		631	631		412	412		219	219	
		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>35,732</b>	<b>13,701</b>	<b>5,277</b>	<b>35,732</b>	<b>35,732</b>		<b>24,368</b>	<b>24,368</b>		<b>11,364</b>	<b>11,364</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	2,027,973	1,426,233	414,619	187,121	1,426,233	1,426,233		973,390	973,390		452,843	452,843	
9,4		CD-AN	1,449	1,128	321		1,128	1,128		770	770		358	358	
9,4		CD-ID	1,550	1,206	344		1,206	1,206				1,206		1,206	
4		ED-AN	146,352	146,352			146,352	146,352		99,884	99,884		46,468	46,468	
		ED-ID	0	0			0	0				0		0	
		ED-WA	53,057	53,057			53,057	53,057		53,057	53,057				
8		GD-AA	10,702		7,337	3,365									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>2,241,083</b>	<b>1,627,976</b>	<b>422,621</b>	<b>190,486</b>	<b>54,263</b>	<b>1,573,713</b>	<b>1,627,976</b>	<b>53,057</b>	<b>1,074,044</b>	<b>1,127,101</b>	<b>1,206</b>	<b>499,669</b>	<b>500,875</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>2,398,427</b>	<b>1,766,323</b>	<b>436,341</b>	<b>195,763</b>	<b>56,765</b>	<b>1,709,558</b>	<b>1,766,323</b>	<b>55,559</b>	<b>1,163,952</b>	<b>1,219,511</b>	<b>1,206</b>	<b>545,606</b>	<b>546,812</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Rat	65.350%	34.650%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	68.249%	31.751%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(298,967,787)	(298,967,787)			(298,967,787)	(298,967,787)		(195,375,449)	(195,375,449)		(103,592,338)	(103,592,338)	
1	Hydro (ED-AN)	(130,929,917)	(130,929,917)			(130,929,917)	(130,929,917)		(85,562,701)	(85,562,701)		(45,367,216)	(45,367,216)	
1	Other (ED-AN)	(118,976,395)	(118,976,395)			(118,976,395)	(118,976,395)		(77,751,074)	(77,751,074)		(41,225,321)	(41,225,321)	
<b>Total Electric Production</b>		<b>(548,874,099)</b>	<b>(548,874,099)</b>			<b>(548,874,099)</b>	<b>(548,874,099)</b>		<b>(358,689,224)</b>	<b>(358,689,224)</b>		<b>(190,184,875)</b>	<b>(190,184,875)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(211,693,847)	(211,693,847)			(211,693,847)	(211,693,847)		(138,341,929)	(138,341,929)		(73,351,918)	(73,351,918)	
<b>Total Electric Transmissic</b>		<b>(211,693,847)</b>	<b>(211,693,847)</b>			<b>(211,693,847)</b>	<b>(211,693,847)</b>		<b>(138,341,929)</b>	<b>(138,341,929)</b>		<b>(73,351,918)</b>	<b>(73,351,918)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(131,456)	(131,456)				(131,456)		(83,193)	(83,193)		(48,263)	(48,263)	
	ED-ID	(202,655,212)	(202,655,212)			(202,655,212)	(202,655,212)				(202,655,212)		(202,655,212)	
	ED-WA	(323,760,795)	(323,760,795)			(323,760,795)	(323,760,795)	(323,760,795)			(323,760,795)			
<b>Total Electric Distribution</b>		<b>(526,547,463)</b>	<b>(526,547,463)</b>			<b>(526,416,007)</b>	<b>(131,456)</b>	<b>(526,547,463)</b>	<b>(323,760,795)</b>	<b>(83,193)</b>	<b>(323,843,988)</b>	<b>(202,655,212)</b>	<b>(48,263)</b>	<b>(202,703,475)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(15,280,694)		(15,280,694)										
	GD-OR	(1,006,595)			(1,006,595)									
<b>Total Gas Underground S</b>		<b>(16,287,289)</b>		<b>(15,280,694)</b>	<b>(1,006,595)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,733,763)		(1,733,763)										
	GD-ID	(73,004,739)		(73,004,739)										
	GD-WA	(139,674,315)		(139,674,315)										
	GD-OR	(106,613,068)			(106,613,068)									
<b>Total Gas Distribution</b>		<b>(321,025,885)</b>		<b>(214,412,817)</b>	<b>(106,613,068)</b>									
<b>General Plant</b>														
4	ED-AN	(46,939,111)	(46,939,111)			(46,939,111)	(46,939,111)		(32,035,474)	(32,035,474)		(14,903,637)	(14,903,637)	
	ED-ID	(9,835,795)	(9,835,795)			(9,835,795)	(9,835,795)				(9,835,795)		(9,835,795)	
	ED-WA	(19,141,484)	(19,141,484)			(19,141,484)	(19,141,484)	(19,141,484)			(19,141,484)			
7,4	CD-AA	(60,997,322)	(42,898,196)	(12,470,903)	(5,628,223)	(42,898,196)	(42,898,196)		(29,277,590)	(29,277,590)		(13,620,606)	(13,620,606)	
9,4	CD-AN	(12,438,196)	(9,678,036)	(2,760,160)		(9,678,036)	(9,678,036)		(6,605,163)	(6,605,163)		(3,072,873)	(3,072,873)	
9	CD-ID	(6,060,939)	(4,715,956)	(1,344,983)		(4,715,956)	(4,715,956)				(4,715,956)		(4,715,956)	
9	CD-WA	(4,207,075)	(3,273,483)	(933,592)		(3,273,483)	(3,273,483)	(3,273,483)			(3,273,483)			
8	GD-AA	(2,409,408)		(1,651,842)	(757,566)									
	GD-AN	(2,817,588)		(2,817,588)										
	GD-ID	(1,743,324)		(1,743,324)										
	GD-WA	(6,421,298)		(6,421,298)										
	GD-OR	(5,030,593)			(5,030,593)									
<b>Total General Plant</b>		<b>(178,042,133)</b>	<b>(136,482,061)</b>	<b>(30,143,690)</b>	<b>(11,416,382)</b>	<b>(36,966,718)</b>	<b>(99,515,343)</b>	<b>(136,482,061)</b>	<b>(22,414,967)</b>	<b>(67,918,227)</b>	<b>(90,333,194)</b>	<b>(14,551,751)</b>	<b>(31,597,116)</b>	<b>(46,148,867)</b>
<b>Total Accumulated Depr</b>		<b>(1,802,470,716)</b>	<b>(1,423,597,470)</b>	<b>(259,837,201)</b>	<b>(119,036,045)</b>	<b>(563,382,725)</b>	<b>(860,214,745)</b>	<b>(1,423,597,470)</b>	<b>(346,175,762)</b>	<b>(565,032,573)</b>	<b>(911,208,335)</b>	<b>(217,206,963)</b>	<b>(295,182,172)</b>	<b>(512,389,135)</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.350%		34.650%				
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	63.286%		36.714%				
9	Elec/Gas North 4-Factor	77.808%	22.192%	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 December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(11,021,487)	(11,021,487)			(11,021,487)	(11,021,487)		(7,202,542)	(7,202,542)		(3,818,945)	(3,818,945)	
1	Misc Intangible Plt (3030 ED-AN)	(1,604,576)	(1,604,576)			(1,604,576)	(1,604,576)		(1,048,590)	(1,048,590)		(555,986)	(555,986)	
<b>Total Production/Transmission</b>		<b>(12,626,063)</b>	<b>(12,626,063)</b>			<b>(12,626,063)</b>	<b>(12,626,063)</b>		<b>(8,251,132)</b>	<b>(8,251,132)</b>		<b>(4,374,931)</b>	<b>(4,374,931)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(192,535)	(192,535)			(192,535)	(192,535)		(192,535)	(192,535)				
	Misc Intangible Plt (3030 ED-WA)	(36,563)	(36,563)			(36,563)	(36,563)		(36,563)	(36,563)				
<b>Total Distribution</b>		<b>(229,098)</b>	<b>(229,098)</b>			<b>(229,098)</b>	<b>(229,098)</b>		<b>(229,098)</b>	<b>(229,098)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,484,219)	(1,747,101)	(507,899)	(229,219)		(1,747,101)	(1,747,101)		(1,192,379)	(1,192,379)	(554,722)	(554,722)	
9,1	CD-AN	(96,363)	(74,979)	(21,384)			(74,979)	(74,979)		(48,999)	(48,999)	(25,980)	(25,980)	
	GD-ID	(85,766)		(85,766)										
	GD-WA	(190,254)		(190,254)										
	GD-OR	(88,350)			(88,350)									
<b>Total General Plant - 303000</b>		<b>(2,944,952)</b>	<b>(1,822,080)</b>	<b>(805,303)</b>	<b>(317,569)</b>		<b>(1,822,080)</b>	<b>(1,822,080)</b>		<b>(1,241,378)</b>	<b>(1,241,378)</b>	<b>(580,702)</b>	<b>(580,702)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(51,285,417)	(36,068,009)	(10,485,303)	(4,732,105)		(36,068,009)	(36,068,009)		(24,616,055)	(24,616,055)	(11,451,954)	(11,451,954)	
9,4	CD-AN	(51,499)	(40,071)	(11,428)			(40,071)	(40,071)		(27,348)	(27,348)	(12,723)	(12,723)	
9	CD-ID	(70,787)	(55,079)	(15,708)		(55,079)	(55,079)	(55,079)				(55,079)	(55,079)	
4	ED-AN	(2,241,009)	(2,241,009)				(2,241,009)	(2,241,009)		(1,529,466)	(1,529,466)	(711,543)	(711,543)	
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(2,408,096)	(2,408,096)			(2,408,096)	(2,408,096)	(2,408,096)						
8	GD-AA	(377,914)		(259,090)	(118,824)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(56,434,722)</b>	<b>(40,812,264)</b>	<b>(10,771,529)</b>	<b>(4,850,929)</b>		<b>(2,463,175)</b>	<b>(38,349,089)</b>	<b>(40,812,264)</b>	<b>(2,408,096)</b>	<b>(26,172,869)</b>	<b>(28,580,965)</b>	<b>(55,079)</b>	<b>(12,176,220)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,532)		(240,532)										
<b>Total Gas Underground Storage</b>		<b>(240,532)</b>		<b>(240,532)</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	0	0	0	
9	CD-WA	0	0	0		0	0	0		0	0	0	0	
4	ED-AN	(94,925)	(94,925)				(94,925)	(94,925)		(64,785)	(64,785)	(30,140)	(30,140)	
	ED-WA	0	0			0	0	0		0	0			
	GD-WA	0		0						0				
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(94,925)</b>	<b>(94,925)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(94,925)</b>	<b>(94,925)</b>	<b>0</b>	<b>(64,785)</b>	<b>(64,785)</b>	<b>0</b>	<b>(30,140)</b>
<b>Total Accumulated Amortization</b>		<b>(72,570,292)</b>	<b>(55,584,430)</b>	<b>(11,817,364)</b>	<b>(5,168,498)</b>		<b>(2,692,273)</b>	<b>(52,892,157)</b>	<b>(55,584,430)</b>	<b>(2,637,194)</b>	<b>(35,730,164)</b>	<b>(38,367,358)</b>	<b>(55,079)</b>	<b>(17,161,993)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.350%	34.650%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	68.249%	31.751%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			



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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
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9	CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>
	<b>390XXX Structures &amp; Improvements</b>												
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	3,421,139	0	0	0	0	3,421,139	0	0	3,421,139	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	102,010,100	0	0	71,741,663	71,741,663	0	0	20,855,965	20,855,965	0	9,412,472	9,412,472
9	CD-WA / ID / AN	24,998,735	5,582,730	5,610,588	8,257,948	19,451,266	1,592,185	1,600,131	2,355,153	5,547,469	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>142,318,356</b>	<b>6,635,153</b>	<b>8,164,814</b>	<b>84,632,088</b>	<b>99,432,055</b>	<b>5,013,324</b>	<b>1,600,131</b>	<b>23,211,118</b>	<b>29,824,573</b>	<b>3,649,256</b>	<b>9,412,472</b>	<b>13,061,728</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	4,792,423	971,846	0	3,820,577	4,792,423	0	0	0	0	0	0	0
99	GD-WA / ID / AN	601	0	0	0	0	601	0	0	601	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	735,161	0	0	0	0	0	0	504,012	504,012	0	231,149	231,149
7	CD-AA	74,499,578	0	0	52,394,063	52,394,063	0	0	15,231,439	15,231,439	0	6,874,076	6,874,076
9	CD-WA / ID / AN	631,967	329,593	66,212	95,922	491,727	93,999	18,884	27,357	140,240	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>80,659,730</b>	<b>1,301,439</b>	<b>66,212</b>	<b>56,310,562</b>	<b>57,678,213</b>	<b>94,600</b>	<b>18,884</b>	<b>15,762,808</b>	<b>15,876,292</b>	<b>0</b>	<b>7,105,225</b>	<b>7,105,225</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	42,373,977	20,102,335	8,427,734	13,843,908	42,373,977	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,684,478	0	0	0	0	8,552,154	2,406,371	1,725,953	12,684,478	0	0	0
99	GD-OR / AS	4,234,452	0	0	0	0	0	0	0	0	4,234,452	0	4,234,452
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587
9	CD-WA / ID / AN	6,471,828	2,084,028	820,739	2,130,898	5,035,665	594,361	234,073	607,729	1,436,163	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>66,713,984</b>	<b>22,186,363</b>	<b>9,248,473</b>	<b>16,642,394</b>	<b>48,077,230</b>	<b>9,146,515</b>	<b>2,640,444</b>	<b>2,527,756</b>	<b>14,314,715</b>	<b>4,234,452</b>	<b>87,587</b>	<b>4,322,039</b>

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Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	48,630	0	0	0	0	0	0	0	0	48,630	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	4,533,735	134,667	152,491	3,240,496	3,527,654	38,407	43,490	924,184	1,006,081	0	0	
	<b>TOTAL ACCOUNT</b>	<b>5,069,775</b>	<b>145,128</b>	<b>166,854</b>	<b>3,614,922</b>	<b>3,926,904</b>	<b>126,567</b>	<b>43,490</b>	<b>924,184</b>	<b>1,094,241</b>	<b>48,630</b>	<b>0</b>	<b>48,630</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	4,412,056	808,146	259,847	3,344,063	4,412,056	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,613,156	0	0	0	0	1,899,111	320,550	393,495	2,613,156	0	0	
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	
8	GD-AA	4,136,613	0	0	0	0	0	0	2,835,979	2,835,979	0	1,300,634	
7	CD-AA	13,667,842	0	0	9,612,320	9,612,320	0	0	2,794,390	2,794,390	0	1,261,132	
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	
	<b>TOTAL ACCOUNT</b>	<b>26,944,448</b>	<b>822,838</b>	<b>1,016,095</b>	<b>13,115,451</b>	<b>14,954,384</b>	<b>1,903,301</b>	<b>536,231</b>	<b>6,069,230</b>	<b>8,508,762</b>	<b>919,536</b>	<b>2,561,766</b>	<b>3,481,302</b>
	<b>394100 Electric Charging Stations</b>												
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>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	1,443,122	210,583	26,627	1,205,912	1,443,122	0	0	0	0	0	0	
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	
	<b>TOTAL ACCOUNT</b>	<b>2,168,804</b>	<b>211,886</b>	<b>27,043</b>	<b>1,476,943</b>	<b>1,715,872</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	31,946,906	14,314,857	9,564,602	8,067,447	31,946,906	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,952,602	0	0	0	0	2,384,295	747,718	820,589	3,952,602	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	
9	CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	
	<b>TOTAL ACCOUNT</b>	<b>37,736,926</b>	<b>14,567,023</b>	<b>9,873,515</b>	<b>8,862,402</b>	<b>33,302,940</b>	<b>2,456,212</b>	<b>835,820</b>	<b>1,049,357</b>	<b>4,341,389</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
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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	64,318,030	11,997,355	6,751,788	45,568,887	64,318,030	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99	GD-OR / AS	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	1,216,105
8	GD-AA	1,151,200	0	0	0	0	0	0	789,240	789,240	0	361,960	361,960
7	CD-AA	53,028,799	0	0	37,294,094	37,294,094	0	0	10,841,738	10,841,738	0	4,892,967	4,892,967
9	CD-WA/ ID / AN	14,998,277	1,547,350	2,944,495	7,178,164	11,670,009	441,302	839,765	2,047,201	3,328,268	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>135,890,091</b>	<b>13,544,705</b>	<b>9,696,283</b>	<b>90,041,145</b>	<b>113,282,133</b>	<b>1,126,668</b>	<b>1,332,079</b>	<b>13,678,179</b>	<b>16,136,926</b>	<b>1,216,105</b>	<b>5,254,927</b>	<b>6,471,032</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
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	18,551	3,880	6,671	3,884	14,435	1,106	1,902	1,108	4,116	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>555,847</b>	<b>3,880</b>	<b>13,517</b>	<b>417,660</b>	<b>435,057</b>	<b>1,106</b>	<b>1,902</b>	<b>79,869</b>	<b>82,877</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
	<b>TOTAL GENERAL PLANT</b>	<b>513,534,465</b>	<b>60,145,716</b>	<b>38,975,285</b>	<b>282,476,206</b>	<b>381,597,207</b>	<b>22,605,717</b>	<b>7,110,934</b>	<b>65,710,298</b>	<b>95,426,949</b>	<b>11,003,641</b>	<b>25,506,668</b>	<b>36,510,309</b>

ALLOCATION RATIOS:

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

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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	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,099,568</b>	<b>319,716</b>	<b>0</b>	<b>16,842,762</b>	<b>17,162,478</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,819,727	3,227,557	0	8,592,170	11,819,727	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	651,286	0	0	0	0	0	0	446,509	446,509	0	204,777	
7		CD-AA	80,475,508	0	0	56,596,815	56,596,815	0	0	16,453,218	16,453,218	0	7,425,475	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		<b>TOTAL ACCOUNT</b>	<b>93,130,433</b>	<b>3,227,557</b>	<b>74,450</b>	<b>65,257,635</b>	<b>68,559,642</b>	<b>0</b>	<b>21,233</b>	<b>16,919,306</b>	<b>16,940,539</b>	<b>0</b>	<b>7,630,252</b>	<b>7,630,252</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	4,627,572	0	0	3,254,479	3,254,479	0	0	946,107	946,107	0	426,986	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,627,572</b>	<b>0</b>	<b>0</b>	<b>3,254,479</b>	<b>3,254,479</b>	<b>0</b>	<b>0</b>	<b>946,107</b>	<b>946,107</b>	<b>0</b>	<b>426,986</b>	<b>426,986</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	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>

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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	29,474,141	0	0	20,728,574	20,728,574	0	0	6,025,988	6,025,988	0	2,719,579	2,719,579
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,474,141</b>	<b>0</b>	<b>0</b>	<b>20,728,574</b>	<b>20,728,574</b>	<b>0</b>	<b>0</b>	<b>6,025,988</b>	<b>6,025,988</b>	<b>0</b>	<b>2,719,579</b>	<b>2,719,579</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	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,313,339</b>	<b>0</b>	<b>0</b>	<b>923,645</b>	<b>923,645</b>	<b>0</b>	<b>0</b>	<b>268,512</b>	<b>268,512</b>	<b>0</b>	<b>121,182</b>	<b>121,182</b>
		<b>TOTAL</b>	<b>251,476,257</b>	<b>3,547,273</b>	<b>74,450</b>	<b>177,919,664</b>	<b>181,541,387</b>	<b>1,022,594</b>	<b>800,838</b>	<b>46,654,676</b>	<b>48,478,108</b>	<b>426,123</b>	<b>21,030,639</b>	<b>21,456,762</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended December 31, 2017 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	(89,068,456)	(62,640,064)	(18,210,046)	(8,218,346)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(731,192)	(568,933)	(162,259)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(89,799,648)</u>	<u>(63,208,997)</u>	<u>(18,372,305)</u>	<u>(8,218,346)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended December 31, 2017
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	3,175,423	3,175,423	0	0	0	0	3,175,423
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	(23)	(23)	0	0	0	0	(23)
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(34)	(34)	0	0	0	0	(34)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	59,720,783	28,498,737	0	88,219,520	47,028,453	23,169,476	12,692,330	5,329,261	0
<b>TOTAL</b>		<b>59,720,783</b>	<b>28,498,737</b>	<b>3,175,366</b>	<b>91,394,886</b>	<b>47,028,453</b>	<b>23,169,476</b>	<b>12,692,330</b>	<b>5,329,261</b>	<b>3,175,366</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.328%	20.445%	9.227%	31.751%	28.646%	100.000%
99	Not Allocated						