

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	174,909,417	114,924,792	59,984,625
	Adjustments			
	Adjusted Net Operating Income (Loss)	174,909,417	114,924,792	59,984,625
E-APL	Electric Net Rate Base	2,365,312,962	1,566,658,269	798,654,693
	RATE OF RETURN	7.395%	7.336%	7.511%

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

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2017

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 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	01-01-2017 thru 12-31-2017	23,538,157	15,384,526	8,153,631
		Percent		100.000%	65.360%	34.640%
	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: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2017

Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2017

Ending Balance Basis

Report ID:

E-ALL-12E

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					
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at Percentage		617,107	377,285	239,822	0
				100.000%	61.138%	38.862%	0.000%
		Net Direct Plant Percentage		2,956,680,102	2,504,855,013	451,825,089	0
				100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	12-01-2017 thru 12-31-2017	1,115,643,620	748,964,795	366,678,825	
				100.000%	67.133%	32.867%	
11		Book Depreciation Percent	01-01-2017 thru 12-31-2017	106,741,234	69,453,410	37,287,824	
				100.000%	65.067%	34.933%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	12-01-2017 thru 12-31-2017	2,910,902,615 100.000%	1,928,784,724 66.261%	982,117,891 33.739%
13	E-PLT	Net Electric General Plant Percent	12-01-2017 thru 12-31-2017	245,556,600 100.000%	162,852,536 66.320%	82,704,064 33.680%
14		Net Allocated Schedule M's Percent	01-01-2017 thru 12-31-2017	-187,542,751 100.000%	-120,672,864 64.344%	-66,869,887 35.656%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	382,441,989	0	382,441,989	259,527,850	0	259,527,850	122,914,139	0	122,914,139
99	442200	Commercial - Firm & Int.	312,422,739	0	312,422,739	220,686,184	0	220,686,184	91,736,555	0	91,736,555
1	442300	Industrial	111,162,152	0	111,162,152	64,502,148	0	64,502,148	46,660,004	0	46,660,004
99	444000	Public Street & Highway Lighting	7,483,805	0	7,483,805	4,872,504	0	4,872,504	2,611,301	0	2,611,301
99	448000	Interdepartmental Revenue	1,277,422	0	1,277,422	1,004,940	0	1,004,940	272,482	0	272,482
99	499XXX	Unbilled Revenue	(1,769,378)	0	(1,769,378)	(1,302,297)	0	(1,302,297)	(467,081)	0	(467,081)
TOTAL SALES TO ULTIMATE CUSTOMERS			813,018,729	0	813,018,729	549,291,329	0	549,291,329	263,727,400	0	263,727,400
1	447XXX	Sales for Resale	0	88,779,013	88,779,013	0	58,017,085	58,017,085	0	30,761,928	30,761,928
TOTAL SALES OF ELECTRICITY			813,018,729	88,779,013	901,797,742	549,291,329	58,017,085	607,308,414	263,727,400	30,761,928	294,489,328
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(1,181,583)	0	(1,181,583)	(1,181,583)	0	(1,181,583)	0	0	0
99	451000	Miscellaneous Service Revenue	360,115	0	360,115	208,331	0	208,331	151,784	0	151,784
1	453000	Sales of Water & Water Power	0	363,668	363,668	0	237,657	237,657	0	126,011	126,011
1	454000	Rent from Electric Property	2,656,926	110,811	2,767,737	1,670,839	72,415	1,743,254	986,087	38,396	1,024,483
1	456XXX	Other Electric Revenues	(7,955,674)	93,780,251	85,824,577	(4,769,763)	61,285,394	56,515,631	(3,185,911)	32,494,857	29,308,946
TOTAL OTHER OPERATING REVENUE			(6,120,216)	94,254,730	88,134,514	(4,072,176)	61,595,466	57,523,290	(2,048,040)	32,659,264	30,611,224
TOTAL ELECTRIC REVENUE			806,898,513	183,033,743	989,932,256	545,219,153	119,612,551	664,831,704	261,679,360	63,421,192	325,100,552

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	351,615	351,615	0	229,780	229,780	0	121,835	121,835
1	501XXX	Fuel	0	28,164,386	28,164,386	0	18,405,426	18,405,426	0	9,758,960	9,758,960
1	502000	Steam Expense	0	4,498,751	4,498,751	0	2,939,934	2,939,934	0	1,558,817	1,558,817
1	505000	Electric Expense	0	1,240,901	1,240,901	0	810,929	810,929	0	429,972	429,972
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,798,619	2,798,619	0	1,828,898	1,828,898	0	969,721	969,721
1	507000	Rent	0	39,448	39,448	0	25,779	25,779	0	13,669	13,669
MAINTENANCE											
1	510000	Supervision & Engineering	0	500,387	500,387	0	327,003	327,003	0	173,384	173,384
1	511000	Structures	0	704,022	704,022	0	460,078	460,078	0	243,944	243,944
1	512000	Boiler Plant	0	6,404,383	6,404,383	0	4,185,264	4,185,264	0	2,219,119	2,219,119
1	513000	Electric Plant	0	2,866,901	2,866,901	0	1,873,520	1,873,520	0	993,381	993,381
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,373,252	1,373,252	0	897,420	897,420	0	475,832	475,832
TOTAL STEAM POWER GENERATION EXP			0	48,942,665	48,942,665	0	31,984,031	31,984,031	0	16,958,634	16,958,634
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,483,025	2,483,025	0	1,622,657	1,622,657	0	860,368	860,368
1	536000	Water for Power	0	1,126,313	1,126,313	0	736,046	736,046	0	390,267	390,267
1	537000	Hydraulic Expense	4,200,705	3,816,393	8,017,098	2,755,124	2,494,013	5,249,137	1,445,581	1,322,380	2,767,961
1	538000	Electric Expense	0	7,342,763	7,342,763	0	4,798,496	4,798,496	0	2,544,267	2,544,267
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	971,164	971,164	0	634,656	634,656	0	336,508	336,508
1	540000	Rent	0	1,446,934	1,446,934	0	945,571	945,571	0	501,363	501,363
1	540100	MT Trust Funds Land Settlement Rents	4,861,800	0	4,861,800	3,195,598	0	3,195,598	1,666,202	0	1,666,202
MAINTENANCE											
1	541000	Supervision & Engineering	0	916,539	916,539	0	598,958	598,958	0	317,581	317,581
1	542000	Structures	0	379,782	379,782	0	248,188	248,188	0	131,594	131,594
1	543000	Reservoirs, Dams, & Waterways	0	2,963,625	2,963,625	0	1,936,729	1,936,729	0	1,026,896	1,026,896
1	544000	Electric Plant	0	3,068,063	3,068,063	0	2,004,979	2,004,979	0	1,063,084	1,063,084
1	545000	Miscellaneous Hydraulic Plant	0	696,336	696,336	0	455,056	455,056	0	241,280	241,280
TOTAL HYDRO POWER GENERATION EXP			9,062,505	25,210,937	34,273,442	5,950,722	16,475,349	22,426,071	3,111,783	8,735,588	11,847,371
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	623,537	623,537	0	407,481	407,481	0	216,056	216,056
1	547XXX	Fuel	0	69,526,481	69,526,481	0	45,435,555	45,435,555	0	24,090,926	24,090,926
1	548000	Generation Expense	0	1,711,153	1,711,153	0	1,118,238	1,118,238	0	592,915	592,915
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	491,137	491,137	0	320,958	320,958	0	170,179	170,179
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
MAINTENANCE											
1	551000	Supervision & Engineering	0	721,322	721,322	0	471,384	471,384	0	249,938	249,938
1	552000	Structures	0	194,208	194,208	0	126,915	126,915	0	67,293	67,293
1	553000	Generating & Electric Equipment	0	4,471,719	4,471,719	0	2,922,268	2,922,268	0	1,549,451	1,549,451
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	423,855	423,855	0	276,989	276,989	0	146,866	146,866
TOTAL OTHER POWER GENERATION EXP			0	78,131,240	78,131,240	0	51,058,764	51,058,764	0	27,072,476	27,072,476

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	130,674,107	130,674,107	0	85,395,529	85,395,529	0	45,278,578	45,278,578
1	556000	System Control & Load Dispatching	0	734,819	734,819	0	480,204	480,204	0	254,615	254,615
E-557	557XXX	Other Expense	6,674,715	68,455,610	75,130,325	2,794,549	44,735,740	47,530,289	3,880,166	23,719,870	27,600,036
TOTAL OTHER POWER SUPPLY EXPENSE			6,674,715	199,864,536	206,539,251	2,794,549	130,611,473	133,406,022	3,880,166	69,253,063	73,133,229
TOTAL PRODUCTION OPERATING EXP			15,737,220	352,149,378	367,886,598	8,745,271	230,129,617	238,874,888	6,991,949	122,019,761	129,011,710
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,705,830	2,705,830	0	1,768,260	1,768,260	0	937,570	937,570
1	561000	Load Dispatching	0	3,651,764	3,651,764	0	2,386,428	2,386,428	0	1,265,336	1,265,336
1	562000	Station Expense	0	318,441	318,441	0	208,101	208,101	0	110,340	110,340
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	426,023	426,023	0	278,406	278,406	0	147,617	147,617
1	565XXX	Transmission of Electricity by Others	0	17,569,670	17,569,670	0	11,481,779	11,481,779	0	6,087,891	6,087,891
1	566000	Miscellaneous Transmission Expense	0	2,048,338	2,048,338	0	1,338,589	1,338,589	0	709,749	709,749
1	567000	Rent	0	153,496	153,496	0	100,310	100,310	0	53,186	53,186
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	858,836	860,107	0	561,249	561,249	1,271	297,587	298,858
1	569000	Structures	1,711	798,496	800,207	0	521,817	521,817	1,711	276,679	278,390
1	570000	Station Equipment	686	1,711,852	1,712,538	0	1,118,695	1,118,695	686	593,157	593,843
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	11,425	1,058,029	1,069,454	2,552	691,422	693,974	8,873	366,607	375,480
1	572000	Underground Lines	477	14	491	32	9	41	445	5	450
1	573000	Service Miscellaneous	0	117,575	117,575	0	76,835	76,835	0	40,740	40,740
TOTAL TRANSMISSION OPERATING EXP			15,570	31,418,364	31,433,934	2,584	20,531,900	20,534,484	12,986	10,886,464	10,899,450

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,340,915	29,340,915	0	19,174,288	19,174,288	0	10,166,627	10,166,627
E-DEPX		Depreciation Expense-Transmission	0	12,323,650	12,323,650	0	8,053,505	8,053,505	0	4,270,145	4,270,145
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,156,280	1,156,280	0	755,629	755,629	0	400,651	400,651
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,740)	0	(142,740)	142,740	0	142,740
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,700	141,765	0	69,300	69,300
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,382	21,382	0	11,337	11,337
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,562,282	0	1,562,282	(10)	0	(10)	1,562,292	0	1,562,292
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	577,750	577,750	0	306,336	306,336
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	233,525	0	233,525	182,467	0	182,467	51,058	0	51,058
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,211,499)	0	(2,211,499)	(1,406,519)	0	(1,406,519)	(804,980)	0	(804,980)
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(205,062)	0	(205,062)	0	0	0	(205,062)	0	(205,062)
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	(49,973)	0	(49,973)	(49,973)	0	(49,973)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,499)	(5,499)	0	(2,916)	(2,916)
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	22,561,012	22,561,012	0	14,743,621	14,743,621	0	7,817,391	7,817,391
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,780,598	66,490,247	69,270,845	1,456,924	43,451,376	44,908,300	1,323,674	23,038,871	24,362,545
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	18,533,388	450,057,989	468,591,377	10,204,779	294,112,893	304,317,672	8,328,609	155,945,096	164,273,705

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	933,213	2,932,485	3,865,698	633,811	1,916,672	2,550,483	299,402	1,015,813	1,315,215
3	582000	Station Expense	702,030	45,695	747,725	371,277	29,866	401,143	330,753	15,829	346,582
3	583000	Overhead Line Expense	1,703,318	439,198	2,142,516	1,121,255	287,060	1,408,315	582,063	152,138	734,201
3	584000	Underground Line Expense	1,334,171	0	1,334,171	765,032	0	765,032	569,139	0	569,139
3	584100	Energy Storage Equipment	80,570	0	80,570	80,570	0	80,570	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,620	0	6,620	4,809	0	4,809	1,811	0	1,811
3	586000	Meter Expense	1,800,034	56,719	1,856,753	1,382,521	37,072	1,419,593	417,513	19,647	437,160
3	587000	Customer Installations Expense	688,249	134,610	822,859	449,693	87,981	537,674	238,556	46,629	285,185
3	588000	Miscellaneous Distribution Expense	3,498,738	3,815,313	7,314,051	2,085,045	2,493,689	4,578,734	1,413,693	1,321,624	2,735,317
3	589000	Rent	65	385,801	385,866	0	252,160	252,160	65	133,641	133,706
MAINTENANCE:											
3	590000	Supervision & Engineering	323,911	1,090,129	1,414,040	264,592	712,508	977,100	59,319	377,621	436,940
3	591000	Structures	506,862	1,591	508,453	262,133	1,040	263,173	244,729	551	245,280
3	592000	Station Equipment	820,096	222,249	1,042,345	520,078	145,262	665,340	300,018	76,987	377,005
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,317,466	0	9,317,466	6,111,733	0	6,111,733	3,205,733	0	3,205,733
3	594000	Underground Lines	905,731	0	905,731	645,742	0	645,742	259,989	0	259,989
3	595000	Line Transformers	522,740	0	522,740	444,390	0	444,390	78,350	0	78,350
3	596000	Street Light & Signal System Maintenance Exp	194,354	0	194,354	153,204	0	153,204	41,150	0	41,150
3	597000	Meters	39,978	0	39,978	29,603	0	29,603	10,375	0	10,375
3	598000	Miscellaneous Distribution Expense	160,011	174,602	334,613	59,038	114,120	173,158	100,973	60,482	161,455
TOTAL DISTRIBUTION OPERATING EXP			23,538,157	9,298,392	32,836,549	15,384,526	6,077,430	21,461,956	8,153,631	3,220,962	11,374,593
E-DEPX		Depreciation Expense-Distribution	46,713,426	56,114	46,769,540	29,800,287	36,676	29,836,963	16,913,139	19,438	16,932,577
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,092	0	30,092	30,092	0	30,092	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,054,567	0	55,054,567	47,539,383	0	47,539,383	7,515,184	0	7,515,184
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			101,798,085	56,114	101,854,199	77,369,762	36,676	77,406,438	24,428,323	19,438	24,447,761
TOTAL DISTRIBUTION EXPENSES			125,336,242	9,354,506	134,690,748	92,754,288	6,114,106	98,868,394	32,581,954	3,240,400	35,822,354

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	242,260	242,260	0	158,971	158,971	0	83,289	83,289
2	902000	Meter Reading Expenses	3,012,570	174,511	3,187,081	2,806,390	114,514	2,920,904	206,180	59,997	266,177
2	903XXX	Customer Records & Collection Expenses	2,169,988	7,592,236	9,762,224	1,471,887	4,982,025	6,453,912	698,101	2,610,211	3,308,312
2	904000	Uncollectible Accounts	0	2,752,406	2,752,406	0	1,806,129	1,806,129	0	946,277	946,277
2	905000	Misc Customer Accounts	0	246,534	246,534	0	161,776	161,776	0	84,758	84,758
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,182,558	11,007,947	16,190,505	4,278,277	7,223,415	11,501,692	904,281	3,784,532	4,688,813
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,889,700	261,163	29,150,863	21,277,794	171,375	21,449,169	7,611,906	89,788	7,701,694
2	909000	Advertising	21,306	883,312	904,618	21,306	579,629	600,935	0	303,683	303,683
2	910000	Misc Customer Service & Info Exp	0	326,924	326,924	0	214,528	214,528	0	112,396	112,396
TOTAL CUSTOMER SERVICE & INFO EXP			28,911,006	1,471,399	30,382,405	21,299,100	965,532	22,264,632	7,611,906	505,867	8,117,773
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	538,764	31,368,492	31,907,256	369,416	21,408,682	21,778,098	169,348	9,959,810	10,129,158
4	921000	Office Supplies & Expenses	77,793	3,960,082	4,037,875	77,793	2,702,716	2,780,509	0	1,257,366	1,257,366
4	922000	Admin Exp Transferred--Credit	0	(127,148)	(127,148)	0	(86,777)	(86,777)	0	(40,371)	(40,371)
4	923000	Outside Services Employed	139,136	7,509,289	7,648,425	134,067	5,125,015	5,259,082	5,069	2,384,274	2,389,343
4	924000	Property Insurance Premium	0	1,226,497	1,226,497	0	837,072	837,072	0	389,425	389,425
4	925XXX	Injuries and Damages	16,506	3,271,850	3,288,356	16,195	2,233,005	2,249,200	311	1,038,845	1,039,156
4	926XXX	Employee Pensions and Benefits	2,156	1,459,341	1,461,497	2,156	995,986	998,142	0	463,355	463,355
4	927000	Franchise Requirements	1,685	0	1,685	0	0	0	1,685	0	1,685
1	928000	Regulatory Commission Expenses	3,044,619	3,532,099	6,576,718	2,148,806	2,308,227	4,457,033	895,813	1,223,872	2,119,685
4	930000	Miscellaneous General Expenses	143,948	3,501,442	3,645,390	105,021	2,389,699	2,494,720	38,927	1,111,743	1,150,670
4	931000	Rents	4,200	667,480	671,680	0	455,548	455,548	4,200	211,932	216,132
4	935000	Maintenance of General Plant	975,284	10,654,391	11,629,675	513,167	7,271,515	7,784,682	462,117	3,382,876	3,844,993
TOTAL ADMIN & GEN OPERATING EXP			4,944,091	67,023,815	71,967,906	3,366,621	45,640,688	49,007,309	1,577,470	21,383,127	22,960,597

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,383,755	16,824,325	18,208,080	874,476	11,482,434	12,356,910	509,279	5,341,891	5,851,170
E-AMTX		Amortization Expense-General Plant - 303000	0	428,784	428,784	0	292,421	292,421	0	136,363	136,363
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	737,622	18,114,865	18,852,487	722,357	12,363,214	13,085,571	15,265	5,751,651	5,766,916
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(2,798,080)	0	(2,798,080)	0	0	0	(2,798,080)	0	(2,798,080)
99	407414	Regulatory Credit - Deferral - FISERVE	(370,223)	0	(370,223)	(254,165)	0	(254,165)	(116,058)	0	(116,058)
99	407436	Regulatory Credit - MDM System	(520,380)	0	(520,380)	(520,380)	0	(520,380)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,567,306)	35,416,004	33,848,698	822,288	24,170,849	24,993,137	(2,389,594)	11,245,155	8,855,561
		TOTAL ADMIN & GENERAL EXPENSES	3,376,785	102,439,819	105,816,604	4,188,909	69,811,537	74,000,446	(812,124)	32,628,282	31,816,158
		TOTAL EXPENSES BEFORE FIT	181,339,979	574,331,660	755,671,639	132,725,353	378,227,483	510,952,836	48,614,626	196,104,177	244,718,803
		NET OPERATING INCOME (LOSS) BEFORE FIT			234,260,617			153,878,868			80,381,749
E-FIT		FEDERAL INCOME TAX			13,040,048			9,081,445			3,958,603
E-FIT		DEFERRED FEDERAL INCOME TAX			46,657,447			30,098,935			16,558,512
E-FIT		AMORTIZED ITC			(346,295)			(226,304)			(119,991)
		ELECTRIC NET OPERATING INCOME (LOSS)			174,909,417			114,924,792			59,984,625

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%	65.360%	34.640%
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 ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	107,726	1,192,248	1,299,974	106,526	779,134	885,660	1,200	413,114	414,314
1	456010	Other Electric Rev-Financial	0	8,164,999	8,164,999	0	5,335,827	5,335,827	0	2,829,172	2,829,172
1	456015	Other Electric Rev-CT Fuel Sales	0	23,702,203	23,702,203	0	15,489,390	15,489,390	0	8,212,813	8,212,813
1	456016	Other Electric Rev-Resource Opt	0	4,894,206	4,894,206	0	3,198,364	3,198,364	0	1,695,842	1,695,842
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,369	39,369	0	20,875	20,875
1	456020	Other Electric Rev-Sale of Excess	0	340,672	340,672	0	222,629	222,629	0	118,043	118,043
1	456100	Transmission Revenue of Others	0	12,765,475	12,765,475	0	8,342,238	8,342,238	0	4,423,237	4,423,237
1	456120	Parallel Capacity Support Revenue	0	3,192,000	3,192,000	0	2,085,972	2,085,972	0	1,106,028	1,106,028
1	456130	Ancillary Services Revenue	0	2,472,917	2,472,917	0	1,616,051	1,616,051	0	856,866	856,866
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	520,875	0	520,875	0	0	0	520,875	0	520,875
1	456328	Residential Decoupling Deferral	(4,777,729)	0	(4,777,729)	(1,982,658)	0	(1,982,658)	(2,795,071)	0	(2,795,071)
1	456329	Amortization Res Decoupling Deferral	(7,985,519)	0	(7,985,519)	(7,063,734)	0	(7,063,734)	(921,785)	0	(921,785)
1	456338	Non-res Decoupling Deferred Rev	2,320,104	0	2,320,104	1,708,106	0	1,708,106	611,998	0	611,998
1	456339	Amortization Non-res Decoupling	1,702,715	0	1,702,715	2,356,624	0	2,356,624	(653,909)	0	(653,909)
1	456700	Other Electric Rev-Low Voltage	156,154	0	156,154	105,373	0	105,373	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,662,936	1,662,936	0	1,086,729	1,086,729	0	576,207	576,207
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,081,217)	(1,081,217)	0	(706,575)	(706,575)	0	(374,642)	(374,642)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,081,217	1,081,217	0	706,575	706,575	0	374,642	374,642
1	456730	Other Elec Rev-Intraco Thermal	0	35,332,352	35,332,352	0	23,089,692	23,089,692	0	12,242,660	12,242,660
TOTAL ACCOUNT 456			(7,955,674)	93,780,252	85,824,578	(4,769,763)	61,285,395	56,515,632	(3,185,911)	32,494,857	29,308,946

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	123,339,842	123,339,842	0	80,602,587	80,602,587	0	42,737,255	42,737,255
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	67,615	67,615	0	44,186	44,186	0	23,429	23,429
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,793,733	4,793,733	0	3,132,705	3,132,705	0	1,661,028	1,661,028
1	555710	Intercompany Purchase	0	2,472,917	2,472,917	0	1,616,051	1,616,051	0	856,866	856,866
TOTAL ACCOUNT 555			0	130,674,107	130,674,107	0	85,395,529	85,395,529	0	45,278,578	45,278,578

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:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,889	6,529,153	6,531,042	1,889	4,266,801	4,268,690	0	2,262,352	2,262,352
1	557010	Other Power Supply Expense - Financial	0	20,211,260	20,211,260	0	13,208,058	13,208,058	0	7,003,202	7,003,202
1	557018	Merchandise Processing Fee	0	109,562	109,562	0	71,599	71,599	0	37,963	37,963
1	557150	Fuel - Economic Dispatch	0	(8,419,890)	(8,419,890)	0	(5,502,398)	(5,502,398)	0	(2,917,492)	(2,917,492)
1	557160	Power Supply Expense - Miscellaneous	0	787	787	0	514	514	0	273	273
99	557161	Unbilled Add-Ons	(290,872)	0	(290,872)	0	0	0	(290,872)	0	(290,872)
1	557165	Other Resource Costs-CAISO Charges	0	136,020	136,020	0	88,889	88,889	0	47,131	47,131
1	557170	Broker Fees - Power	0	482,389	482,389	0	315,241	315,241	0	167,148	167,148
1	557171	REC Broker Fees	0	40,641	40,641	0	26,559	26,559	0	14,082	14,082
1	557172	Trade Reporting	0	375	375	0	245	245	0	130	130
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	1,664,805	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	3,162,332	0	3,162,332	3,162,332	0	3,162,332	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,531,975)	0	(2,531,975)	(2,531,975)	0	(2,531,975)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	5,818,792	0	5,818,792	0	0	0	5,818,792	0	5,818,792
99	557390	Idaho PCA Amortization	(1,968,958)	0	(1,968,958)	0	0	0	(1,968,958)	0	(1,968,958)
1	557395	Optional Renewable Power Expense Offset	0	473	473	0	309	309	0	164	164
1	557610	Other Expenses - Exposure	0	17,100	17,100	0	11,175	11,175	0	5,925	5,925
1	557700	Turbine Gas Bookout Expense	0	2,274,789	2,274,789	0	1,486,575	1,486,575	0	788,214	788,214
1	557711	Turbine Gas Bookout Offset	0	(2,274,789)	(2,274,789)	0	(1,486,575)	(1,486,575)	0	(788,214)	(788,214)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,347,740	49,347,740	0	32,248,748	32,248,748	0	17,098,992	17,098,992
TOTAL ACCOUNT 557			6,674,715	68,455,610	75,130,325	2,794,549	44,735,740	47,530,289	3,880,166	23,719,870	27,600,036

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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	387,962	261,163	649,125	288,288	171,375	459,663	99,674	89,788	189,462
99	908600	Public Purpose Tariff Rider Expense Offset	27,990,036	0	27,990,036	20,643,035	0	20,643,035	7,347,001	0	7,347,001
99	908610	Limited Income Tax Refund Program	173,316	0	173,316	173,316	0	173,316	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	338,386	0	338,386	173,155	0	173,155	165,231	0	165,231
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	28,889,700	261,163	29,150,863	21,277,794	171,375	21,449,169	7,611,906	89,788	7,701,694

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: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended December 31, 2017 Ending Balance 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	2,365,312,962	1,566,658,269	798,654,693
	Interest Deduction for FIT Calculation	68,947,034	45,762,088	23,184,946
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended December 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	989,932,256	664,831,704	325,100,552
E-OPS	Less: Operating & Maintenance Expense	550,697,897	363,644,961	187,052,936
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	127,358,163	85,024,871	42,333,292
E-OTX	Less: Taxes Other than FIT	77,615,579	62,283,004	15,332,575
	Net Operating Income Before FIT	234,260,617	153,878,868	80,381,749
E-INT	Less: Interest Expense	68,947,034	45,762,088	23,184,946
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(127,926,907)	(82,227,973)	(45,698,934)
	Taxable Net Operating Income	37,386,676	26,031,547	11,355,129
	Tax Rate	35.00%	35.00%	35.00%
	Federal Income Tax	13,085,336	9,111,041	3,974,295
1	Production Tax Credit	(45,288)	(29,596)	(15,692)
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	13,040,048	9,081,445	3,958,603
E-DTE	Deferred FIT	46,657,447	30,098,935	16,558,512
1	411400 Amortized Investment Tax Credit	(346,295)	(226,304)	(119,991)
	Total Net FIT/Deferred FIT	59,351,200	38,954,076	20,397,124

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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	48,864,895	78,292,963	127,157,858	31,427,212	52,190,947	83,618,159	17,437,683	26,102,016	43,539,699
12	997001 Contributions In Aid of Construction	0	6,333,799	6,333,799	0	4,196,839	4,196,839	0	2,136,960	2,136,960
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	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,161,804	2,161,804	0	1,475,410	1,475,410	0	686,394	686,394
99	997007 Idaho PCA	3,849,834	0	3,849,834	0	0	0	3,849,834	0	3,849,834
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,103)	(22,103)	0	(11,719)	(11,719)
4	997015 Airplane Lease Payments	0	613,026	613,026	0	418,384	418,384	0	194,642	194,642
12	997016 Redemption Expense Amortization	0	1,259,846	1,259,846	0	834,787	834,787	0	425,059	425,059
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(9,797,566)	39	(9,797,527)	(6,169,086)	27	(6,169,059)	(3,628,480)	12	(3,628,468)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	583,591	583,591	0	398,295	398,295	0	185,296	185,296
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	10,695,258	0	10,695,258	7,457,366	0	7,457,366	3,237,892	0	3,237,892
12	997032 Interest Rate Swaps	0	(3,933,054)	(3,933,054)	0	(2,606,081)	(2,606,081)	0	(1,326,973)	(1,326,973)
4	997033 BPA Residential Exchange	(804,764)	0	(804,764)	(446,607)	0	(446,607)	(358,157)	0	(358,157)
99	997034 Montana Hydro Settlement	4,861,800	0	4,861,800	3,195,598	0	3,195,598	1,666,202	0	1,666,202
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	1,808,631	0	1,808,631	1,808,631	0	1,808,631	0	0	0
1	997044 Non-Monetary Power Costs	0	67,615	67,615	0	44,186	44,186	0	23,429	23,429
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	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,962,184)	(1,962,184)	0	(1,300,163)	(1,300,163)	0	(662,021)	(662,021)
11	997049 Tax Depreciation	0	(253,632,977)	(253,632,977)	0	(165,031,369)	(165,031,369)	0	(88,601,608)	(88,601,608)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(42,965)	0	(42,965)	81,946	0	81,946	(124,911)	0	(124,911)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	9,648,512	9,648,512	0	6,277,997	6,277,997	0	3,370,515	3,370,515
4	997081 Deferred Compensation	0	1,321,819	1,321,819	0	902,128	902,128	0	419,691	419,691
4	997082 Meal Disallowances	0	430,929	430,929	0	294,105	294,105	0	136,824	136,824
4	997083 Paid Time Off	0	184,529	184,529	0	125,939	125,939	0	58,590	58,590
2	997084 Customer Uncollectibles	0	146,662	146,662	0	96,240	96,240	0	50,422	50,422
99	997088 Deferred O&M Colstrip & CS2	1,357,220	0	1,357,220	(10)	0	(10)	1,357,230	0	1,357,230
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	486,532	0	486,532	486,532	0	486,532	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,383	21,383	0	11,338	11,338
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(1,294,121)	0	(1,294,121)	(1,294,121)	0	(1,294,121)	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(116,002)	(116,002)	0	(75,807)	(75,807)	0	(40,195)	(40,195)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(27,611,653)	(27,611,653)	0	(18,044,215)	(18,044,215)	0	(9,567,438)	(9,567,438)
1	997102 Amort Idaho Earnings Test (254229)	(2,808,870)	0	(2,808,870)	0	0	0	(2,808,870)	0	(2,808,870)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(957,769)	0	(957,769)	(957,769)	0	(957,769)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		59,497,405	(187,542,751)	(127,926,907)	38,444,891	(120,672,864)	(82,227,973)	21,170,953	(66,869,887)	(45,698,934)

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%	65.067%	34.933%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.261%	33.739%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	50,480,982	50,480,982	0	32,481,483	32,481,483	0	17,999,499	17,999,499
99	410100	Deferred Federal Income Tax Expense - Washin	(1,177,885)	0	(1,177,885)	(1,177,885)	0	(1,177,885)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,098,078)	0	(1,098,078)	0	0	0	(1,098,078)	0	(1,098,078)
	410100	Total	(2,275,963)	50,480,982	48,205,019	(1,177,885)	32,481,483	31,303,598	(1,098,078)	17,999,499	16,901,421
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(656,660)	(656,660)	0	(422,521)	(422,521)	0	(234,139)	(234,139)
99	411100	Deferred Federal Income Tax Expense - Washin	(782,142)	0	(782,142)	(782,142)	0	(782,142)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(108,770)	0	(108,770)	0	0	0	(108,770)	0	(108,770)
	411100	Total	(890,912)	(656,660)	(1,547,572)	(782,142)	(422,521)	(1,204,663)	(108,770)	(234,139)	(342,909)
Total Deferred Federal Income Tax Expense			(3,166,875)	49,824,322	46,657,447	(1,960,027)	32,058,962	30,098,935	(1,206,848)	17,765,360	16,558,512

E-ALL	14	Net Allocated Schedule M's	100.000%	64.344%	35.656%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,515,240	1,515,240	0	990,209	990,209	0	525,031	525,031
1	408150	R&P Property Tax--Production	0	15,904,306	15,904,306	0	10,393,464	10,393,464	0	5,510,842	5,510,842
1	408180	R&P Property Tax--Transmission	0	5,804,119	5,804,119	0	3,792,992	3,792,992	0	2,011,127	2,011,127
1	409100	State Income Tax--Montana & Oregon	0	(676,528)	(676,528)	0	(442,111)	(442,111)	0	(234,417)	(234,417)
TOTAL PRODUCTION & TRANSMISSION			0	22,561,012	22,561,012	0	14,743,621	14,743,621	0	7,817,391	7,817,391
DISTRIBUTION											
99	408110	State Excise Tax	21,456,517	0	21,456,517	21,456,517	0	21,456,517	0	0	0
99	408120	Municipal Occupation & License Tax	22,598,286	0	22,598,286	18,964,825	0	18,964,825	3,633,461	0	3,633,461
99	408160	Miscellaneous State or Local Tax--WA & ID	288	0	288	0	0	0	288	0	288
99	408170	R&P Property Tax--Distribution	10,337,717	0	10,337,717	7,118,041	0	7,118,041	3,219,676	0	3,219,676
99	409100	State Income Tax--Idaho	661,759	0	661,759	0	0	0	661,759	0	661,759
TOTAL DISTRIBUTION			55,054,567	0	55,054,567	47,539,383	0	47,539,383	7,515,184	0	7,515,184
TOTAL TAXES OTHER THAN FIT			55,054,567	22,561,012	77,615,579	47,539,383	14,743,621	62,283,004	7,515,184	7,817,391	15,332,575

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-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,350,000	8,350,000	0	5,456,725	5,456,725	0	2,893,275	2,893,275
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	1,179,263	1,179,263	0	770,648	770,648	0	408,615	408,615
1	182381	CDA Settlement Past Storage	0	31,863,920	31,863,920	0	20,823,072	20,823,072	0	11,040,848	11,040,848
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	66,993,626	70,295,633	3,227,557	45,722,480	48,950,037	74,450	21,271,146	21,345,596
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,532,169	3,532,169	0	2,410,670	2,410,670	0	1,121,499	1,121,499
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	21,140,722	21,140,722	0	14,428,331	14,428,331	0	6,712,391	6,712,391
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	267,787,892	272,012,319	4,149,977	179,922,496	184,072,473	74,450	87,865,396	87,939,846
		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	134,944,679	134,944,679	0	88,186,348	88,186,348	0	46,758,331	46,758,331
1	312000	Boiler Plant	0	178,780,903	178,780,903	0	116,833,320	116,833,320	0	61,947,583	61,947,583
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	63,985,253	63,985,253	0	41,814,363	41,814,363	0	22,170,890	22,170,890
1	315000	Accessory Electric Equipment	0	28,369,273	28,369,273	0	18,539,320	18,539,320	0	9,829,953	9,829,953
1	316000	Miscellaneous Power Plant Equipment	0	18,554,134	18,554,134	0	12,125,127	12,125,127	0	6,429,007	6,429,007
		TOTAL STEAM PRODUCTION PLANT	0	428,218,701	428,218,701	0	279,840,922	279,840,922	0	148,377,779	148,377,779
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,609,601	62,609,601	0	40,915,374	40,915,374	0	21,694,227	21,694,227
1	331XXX	Structures & Improvements	0	81,012,070	81,012,070	0	52,941,388	52,941,388	0	28,070,682	28,070,682
1	332XXX	Reservoirs, Dams, & Waterways	0	190,208,721	190,208,721	0	124,301,399	124,301,399	0	65,907,322	65,907,322
1	333000	Waterwheels, Turbines, & Generators	0	226,782,330	226,782,330	0	148,202,253	148,202,253	0	78,580,077	78,580,077
1	334000	Accessory Electric Equipment	0	62,376,921	62,376,921	0	40,763,318	40,763,318	0	21,613,603	21,613,603
1	335XXX	Miscellaneous Power Plant Equipment	0	13,148,878	13,148,878	0	8,592,792	8,592,792	0	4,556,086	4,556,086
1	336000	Roads, Railroads, & Bridges	0	3,634,543	3,634,543	0	2,375,174	2,375,174	0	1,259,369	1,259,369
		TOTAL HYDRAULIC PRODUCTION PLANT	0	639,773,064	639,773,064	0	418,091,698	418,091,698	0	221,681,366	221,681,366
		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	17,065,466	17,065,466	0	11,152,282	11,152,282	0	5,913,184	5,913,184
1	342000	Fuel Holders, Producers, & Accessories	0	21,468,768	21,468,768	0	14,029,840	14,029,840	0	7,438,928	7,438,928
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	219,224,996	219,224,996	0	143,263,535	143,263,535	0	75,961,461	75,961,461
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	20,959,786	20,959,786	0	13,697,220	13,697,220	0	7,262,566	7,262,566
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	1,744,338	1,744,338	0	1,139,925	1,139,925	0	604,413	604,413
		TOTAL OTHER PRODUCTION PLANT	0	305,460,871	305,460,871	0	199,618,679	199,618,679	0	105,842,192	105,842,192
		TOTAL PRODUCTION PLANT	0	1,373,452,636	1,373,452,636	0	897,551,299	897,551,299	0	475,901,337	475,901,337

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	27,620,104	27,620,104	0	18,049,738	18,049,738	0	9,570,366	9,570,366
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,994,682	24,994,682	0	16,334,025	16,334,025	0	8,660,657	8,660,657
1	353000	Station Equipment	0	255,649,181	255,649,181	0	167,066,740	167,066,740	0	88,582,441	88,582,441
1	354000	Towers & Fixtures	0	17,175,332	17,175,332	0	11,224,079	11,224,079	0	5,951,253	5,951,253
1	355000	Poles & Fixtures	0	243,705,148	243,705,148	0	159,261,314	159,261,314	0	84,443,834	84,443,834
1	356000	Overhead Conductors & Devices	0	145,560,401	145,560,401	0	95,123,722	95,123,722	0	50,436,679	50,436,679
1	357000	Underground Conduit	0	3,138,695	3,138,695	0	2,051,137	2,051,137	0	1,087,558	1,087,558
1	358000	Underground Conductors & Devices	0	2,450,362	2,450,362	0	1,601,312	1,601,312	0	849,050	849,050
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	722,397,541	722,397,541	0	472,086,793	472,086,793	0	250,310,748	250,310,748
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,582,243	0	7,582,243	6,111,689	0	6,111,689	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	24,047,758	0	24,047,758	17,567,274	0	17,567,274	6,480,484	0	6,480,484
3	362000	Station Equipment	127,279,049	3,033,975	130,313,024	83,239,027	1,983,006	85,222,033	44,040,022	1,050,969	45,090,991
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	381,898,430	0	381,898,430	246,348,071	0	246,348,071	135,550,359	0	135,550,359
99	365000	Overhead Conductors & Devices	253,180,669	0	253,180,669	160,670,655	0	160,670,655	92,510,014	0	92,510,014
99	366000	Underground Conduit	112,539,523	0	112,539,523	73,757,702	0	73,757,702	38,781,821	0	38,781,821
99	367000	Underground Conductors & Devices	197,371,597	0	197,371,597	129,770,383	0	129,770,383	67,601,214	0	67,601,214
99	368000	Line Transformers	254,595,623	0	254,595,623	174,918,344	0	174,918,344	79,677,279	0	79,677,279
99	369XXX	Services	166,356,248	0	166,356,248	109,214,191	0	109,214,191	57,142,057	0	57,142,057
99	371XXX	Installations on Customers' Premises	1,088,704	0	1,088,704	1,088,704	0	1,088,704	0	0	0
99	370000	Meters	49,703,049	0	49,703,049	26,791,048	0	26,791,048	22,912,001	0	22,912,001
99	373XXX	Street Light & Signal Systems	59,315,944	0	59,315,944	39,252,424	0	39,252,424	20,063,520	0	20,063,520
		TOTAL DISTRIBUTION PLANT	1,640,505,147	3,033,975	1,643,539,122	1,071,668,253	1,983,006	1,073,651,259	568,836,894	1,050,969	569,887,863
		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	84,634,673	99,434,640	6,635,153	57,762,318	64,397,471	8,164,814	26,872,355	35,037,169
4	391XXX	Office Furniture & Equipment	1,372,638	55,213,308	56,585,946	1,306,426	37,682,531	38,988,957	66,212	17,530,777	17,596,989
4	392XXX	Transportation Equipment	31,857,699	16,691,179	48,548,878	22,428,700	11,391,563	33,820,263	9,428,999	5,299,616	14,728,615
4	393000	Stores Equipment	345,819	3,627,394	3,973,213	169,596	2,475,660	2,645,256	176,223	1,151,734	1,327,957
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,147,435	14,986,368	822,838	8,972,993	9,795,831	1,016,095	4,174,442	5,190,537
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	1,506,819	1,745,748	211,886	1,028,389	1,240,275	27,043	478,430	505,473
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	23,362,621	90,255,119	113,617,740	13,615,632	61,598,216	75,213,848	9,746,989	28,656,903	38,403,892
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	99,704,321	281,718,629	381,422,950	60,488,435	192,270,148	252,758,583	39,215,886	89,448,481	128,664,367
		TOTAL PLANT IN SERVICE	1,744,433,895	2,648,390,673	4,392,824,568	1,136,306,665	1,743,813,742	2,880,120,407	608,127,230	904,576,931	1,512,704,161

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(299,307,409)	(299,307,409)	0	(195,597,392)	(195,597,392)	0	(103,710,017)	(103,710,017)
E-ADEP		Hydro Production Plant	0	(131,252,609)	(131,252,609)	0	(85,773,580)	(85,773,580)	0	(45,479,029)	(45,479,029)
E-ADEP		Other Production Plant	0	(119,358,788)	(119,358,788)	0	(78,000,968)	(78,000,968)	0	(41,357,820)	(41,357,820)
E-ADEP		Transmission Plant	0	(211,773,709)	(211,773,709)	0	(138,394,119)	(138,394,119)	0	(73,379,590)	(73,379,590)
E-ADEP		Distribution Plant	(527,761,853)	(133,649)	(527,895,502)	(324,599,111)	(87,353)	(324,686,464)	(203,162,742)	(46,296)	(203,209,038)
E-ADEP		General Plant	(37,203,520)	(98,662,830)	(135,866,350)	(22,569,652)	(67,336,395)	(89,906,047)	(14,633,868)	(31,326,435)	(45,960,303)
TOTAL ACCUMULATED DEPRECIATION			(564,965,373)	(860,488,994)	(1,425,454,367)	(347,168,763)	(565,189,807)	(912,358,570)	(217,796,610)	(295,299,187)	(513,095,797)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,674,118)	(12,674,118)	0	(8,282,536)	(8,282,536)	0	(4,391,582)	(4,391,582)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(230,348)	0	(230,348)	(230,348)	0	(230,348)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,839,946)	(1,839,946)	0	(1,253,562)	(1,253,562)	0	(586,384)	(586,384)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,490,307)	(39,135,946)	(41,626,253)	(2,434,625)	(26,709,891)	(29,144,516)	(55,682)	(12,426,055)	(12,481,737)
E-AAAMT		General Plant - 390200, 396200	0	(96,926)	(96,926)	0	(66,151)	(66,151)	0	(30,775)	(30,775)
TOTAL ACCUMULATED AMORTIZATION			(2,720,655)	(53,746,936)	(56,467,591)	(2,664,973)	(36,312,140)	(38,977,113)	(55,682)	(17,434,796)	(17,490,478)
TOTAL ACCUMULATED DEPR/AMORT			(567,686,028)	(914,235,930)	(1,481,921,958)	(349,833,736)	(601,501,947)	(951,335,683)	(217,852,292)	(312,733,983)	(530,586,275)
NET ELECTRIC UTILITY PLANT before ADFIT			1,176,747,867	1,734,154,743	2,910,902,610	786,472,929	1,142,311,795	1,928,784,724	390,274,938	591,842,948	982,117,886
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	24,150	24,150	0	15,782	15,782	0	8,368	8,368
12		ADFIT - Electric Plant In Service (282900)	0	(544,962,527)	(544,962,527)	0	(361,097,620)	(361,097,620)	0	(183,864,907)	(183,864,907)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,839,163)	(60,839,163)	0	(41,522,120)	(41,522,120)	0	(19,317,043)	(19,317,043)
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	(11,152,372)	(11,152,372)	0	(7,288,075)	(7,288,075)	0	(3,864,297)	(3,864,297)
1		ADFIT - CDA Settlement Costs (283333)	0	403,943	403,943	0	263,977	263,977	0	139,966	139,966
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,520,831)	(2,520,831)	0	(1,670,328)	(1,670,328)	0	(850,503)	(850,503)
TOTAL ACCUMULATED DFIT			0	(619,046,800)	(619,046,800)	0	(411,298,384)	(411,298,384)	0	(207,748,416)	(207,748,416)
NET ELECTRIC UTILITY PLANT			1,176,747,867	1,115,107,943	2,291,855,810	786,472,929	731,013,411	1,517,486,340	390,274,938	384,094,532	774,369,470

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.360%	34.640%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.261%	33.739%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended December 31, 2017
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,176,747,867	1,115,107,943	2,291,855,810	786,472,929	731,013,411	1,517,486,340	390,274,938	384,094,532	774,369,470
	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	(296,316)	0	(296,316)	296,316	0	296,316
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)		(3,070,453)	0	(3,070,453)	(984,027)	0	(984,027)	(2,086,426)	0	(2,086,426)
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)		8,019,138	0	8,019,138	5,112,636	0	5,112,636	2,906,502	0	2,906,502
99	ADFIT - Kettle Falls Disallowed (190420)		51,353	0	51,353	51,353	0	51,353	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)		1,654,975	0	1,654,975	0	0	0	1,654,975	0	1,654,975
99	ADFIT - Boulder Park Disallowed (190040)		330,758	0	330,758	0	0	0	330,758	0	330,758
99	Investment in WNP3 Exchange Power (124900, 124930)		4,082,992	0	4,082,992	4,082,992	0	4,082,992	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(733,827)	0	(733,827)	(733,827)	0	(733,827)	0	0	0
99	CDA Lake Settlement - WA (182382)		443,678	0	443,678	443,678	0	443,678	0	0	0
99	CDA Lake Settlement - ID (186382)		85,181	0	85,181	0	0	0	85,181	0	85,181
99	ADFIT - CDA Lake Settlement - Direct (283382)		(185,102)	0	(185,102)	(155,288)	0	(155,288)	(29,814)	0	(29,814)
99	CDA CDR Fund - Direct (182324)		32,273	0	32,273	32,273	0	32,273	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		228,681	0	228,681	212,740	0	212,740	15,941	0	15,941
99	ADFIT - Spokane River Relicensing (283322)		(80,014)	0	(80,014)	(74,440)	0	(74,440)	(5,574)	0	(5,574)
99	Spokane River PM&Es (182323)		209,327	0	209,327	135,089	0	135,089	74,238	0	74,238
99	ADFIT - Spokane River PM&Es (283323)		(73,288)	0	(73,288)	(47,305)	0	(47,305)	(25,983)	0	(25,983)
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)		(1,580,951)	0	(1,580,951)	(625,300)	0	(625,300)	(955,651)	0	(955,651)
99	Customer Deposits (235199)		(1,934,298)	0	(1,934,298)	(1,934,298)	0	(1,934,298)	0	0	0
C-WKC	Working Capital		73,307,903	0	73,307,903	48,088,695	0	48,088,695	25,219,208	0	25,219,208
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		73,457,152	0	73,457,152	49,171,929	0	49,171,929	24,285,223	0	24,285,223
	NET RATE BASE		1,250,205,019	1,115,107,943	2,365,312,962	835,644,858	731,013,411	1,566,658,269	414,560,161	384,094,532	798,654,693

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:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended December 31, 2017	
Ending Balance 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	65.360%	34.640%
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 Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		600,175	600,175		318,226	318,226	
1	Misc Intangible Plt (303000)	ED-AN	237,879	237,879		237,879	237,879		155,454	155,454		82,425	82,425	
Total Production/Transmission			1,156,280	1,156,280		1,156,280	1,156,280		755,629	755,629		400,651	400,651	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	5,939	5,939		5,939	5,939		5,939	5,939				
Total Distribution			30,092	30,092		30,092	30,092		30,092	30,092				
General Plant - 303000														
7,4		CD-AA	598,927	421,214	122,450	55,263			287,474	287,474		133,740	133,740	
9,1		CD-AN	9,729	7,570	2,159		7,570		4,947	4,947		2,623	2,623	
		GD-ID	14,941		14,941									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			656,527	428,784	164,412	63,331		428,784	428,784			136,363	136,363	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	23,992,178	16,873,219	4,905,201	2,213,758			11,515,803	11,515,803		5,357,416	5,357,416	
9,4		CD-AN	17,316	13,473	3,843				9,195	9,195		4,278	4,278	
9,4		CD-ID	18,602	14,474	4,128		14,474				14,474		14,474	
4		ED-AN	1,228,173	1,228,173			1,228,173		838,216	838,216		389,957	389,957	
		ED-ID	791	791			791				791		791	
		ED-WA	722,357	722,357			722,357		722,357	722,357				
8		GD-AA	166,977		114,476	52,501								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			26,146,394	18,852,487	5,027,648	2,266,259		737,622	18,114,865	18,852,487		15,265	5,751,651	5,766,916
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0			0	0		0	0	
4		ED-AN	48,030	48,030			48,030		32,780	32,780		15,250	15,250	
		GD-OR	0			0								
Total General Plant - 390200, 396200			48,030	48,030	0	0		48,030	48,030			15,250	15,250	
Total Amortization Expense			28,037,550	20,515,673	5,192,287	2,329,590		767,714	19,747,959	20,515,673		15,265	6,303,915	6,319,180

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%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(299,307,409)	(299,307,409)			(299,307,409)	(299,307,409)		(195,597,392)	(195,597,392)		(103,710,017)	(103,710,017)	
1	Hydro (ED-AN)	(131,252,609)	(131,252,609)			(131,252,609)	(131,252,609)		(85,773,580)	(85,773,580)		(45,479,029)	(45,479,029)	
1	Other (ED-AN)	(119,358,788)	(119,358,788)			(119,358,788)	(119,358,788)		(78,000,968)	(78,000,968)		(41,357,820)	(41,357,820)	
Total Electric Production		(549,918,806)	(549,918,806)			(549,918,806)	(549,918,806)		(359,371,940)	(359,371,940)		(190,546,866)	(190,546,866)	
Electric Transmission														
1	ED-AN	(211,773,709)	(211,773,709)			(211,773,709)	(211,773,709)		(138,394,119)	(138,394,119)		(73,379,590)	(73,379,590)	
Total Electric Transmissic		(211,773,709)	(211,773,709)			(211,773,709)	(211,773,709)		(138,394,119)	(138,394,119)		(73,379,590)	(73,379,590)	
Electric Distribution														
3	ED-AN	(133,649)	(133,649)				(133,649)		(87,353)	(87,353)		(46,296)	(46,296)	
	ED-ID	(203,162,742)	(203,162,742)			(203,162,742)	(203,162,742)				(203,162,742)		(203,162,742)	
	ED-WA	(324,599,111)	(324,599,111)			(324,599,111)	(324,599,111)	(324,599,111)		(324,599,111)			(203,162,742)	
Total Electric Distribution		(527,895,502)	(527,895,502)			(527,761,853)	(133,649)	(527,895,502)	(324,599,111)	(87,353)	(324,686,464)	(203,162,742)	(46,296)	(203,209,038)
Gas Underground Storage														
	GD-AN	(15,314,546)		(15,314,546)										
	GD-OR	(1,012,457)			(1,012,457)									
Total Gas Underground S		(16,327,003)		(15,314,546)	(1,012,457)									
Gas Distribution														
	GD-AN	(1,736,455)		(1,736,455)										
	GD-ID	(73,210,298)		(73,210,298)										
	GD-WA	(139,990,443)		(139,990,443)										
	GD-OR	(106,727,386)			(106,727,386)									
Total Gas Distribution		(321,664,582)		(214,937,196)	(106,727,386)									
General Plant														
4	ED-AN	(45,416,292)	(45,416,292)			(45,416,292)	(45,416,292)		(30,996,165)	(30,996,165)		(14,420,127)	(14,420,127)	
	ED-ID	(9,903,141)	(9,903,141)			(9,903,141)	(9,903,141)				(9,903,141)		(9,903,141)	
	ED-WA	(19,273,953)	(19,273,953)			(19,273,953)	(19,273,953)	(19,273,953)						
7,4	CD-AA	(61,883,378)	(43,521,342)	(12,652,057)	(5,709,979)	(43,521,342)	(43,521,342)		(29,702,881)	(29,702,881)		(13,818,461)	(13,818,461)	
9,4	CD-AN	(12,498,806)	(9,725,196)	(2,773,610)		(9,725,196)	(9,725,196)		(6,637,349)	(6,637,349)		(3,087,847)	(3,087,847)	
9	CD-ID	(6,079,923)	(4,730,727)	(1,349,196)		(4,730,727)	(4,730,727)				(4,730,727)		(4,730,727)	
9	CD-WA	(4,235,627)	(3,295,699)	(939,928)		(3,295,699)	(3,295,699)	(3,295,699)		(3,295,699)				
8	GD-AA	(2,423,659)		(1,661,612)	(762,047)									
	GD-AN	(2,828,815)		(2,828,815)										
	GD-ID	(1,759,350)		(1,759,350)										
	GD-WA	(6,482,459)		(6,482,459)										
	GD-OR	(5,052,704)			(5,052,704)									
Total General Plant		(177,838,107)	(135,866,350)	(30,447,027)	(11,524,730)	(37,203,520)	(98,662,830)	(135,866,350)	(22,569,652)	(67,336,395)	(89,906,047)	(14,633,868)	(31,326,435)	(45,960,303)
Total Accumulated Depr		(1,805,417,709)	(1,425,454,367)	(260,698,769)	(119,264,573)	(564,965,373)	(860,488,994)	(1,425,454,367)	(347,168,763)	(565,189,807)	(912,358,570)	(217,796,610)	(295,299,187)	(513,095,797)

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%	3 Direct Distribution Operating Expense	65.360%	34.640%
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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,059,754)	(11,059,754)			(11,059,754)	(11,059,754)		(7,227,549)	(7,227,549)		(3,832,205)	(3,832,205)	
1	Misc Intangible Plt (3030 ED-AN)	(1,614,364)	(1,614,364)			(1,614,364)	(1,614,364)		(1,054,987)	(1,054,987)		(559,377)	(559,377)	
Total Production/Transmission		(12,674,118)	(12,674,118)			(12,674,118)	(12,674,118)		(8,282,536)	(8,282,536)		(4,391,582)	(4,391,582)	
Distribution														
	Franchises (302000) ED-WA	(193,541)	(193,541)			(193,541)	(193,541)		(193,541)	(193,541)				
	Misc Intangible Plt (3030 ED-WA)	(36,807)	(36,807)			(36,807)	(36,807)		(36,807)	(36,807)				
Total Distribution		(230,348)	(230,348)			(230,348)	(230,348)		(230,348)	(230,348)				
General Plant - 303000														
7,4	CD-AA	(2,509,173)	(1,764,652)	(513,000)	(231,521)	(1,764,652)	(1,764,652)		(1,204,357)	(1,204,357)		(560,295)	(560,295)	
9,1	CD-AN	(96,767)	(75,294)	(21,473)		(75,294)	(75,294)		(49,205)	(49,205)		(26,089)	(26,089)	
	GD-ID	(86,389)		(86,389)										
	GD-WA	(191,290)		(191,290)										
	GD-OR	(88,686)			(88,686)									
Total General Plant - 303000		(2,972,305)	(1,839,946)	(812,152)	(320,207)		(1,839,946)	(1,839,946)		(1,253,562)	(1,253,562)		(586,384)	(586,384)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(52,299,406)	(36,781,126)	(10,692,614)	(4,825,666)	(36,781,126)	(36,781,126)		(25,102,750)	(25,102,750)		(11,678,376)	(11,678,376)	
9,4	CD-AN	(52,224)	(40,635)	(11,589)		(40,635)	(40,635)		(27,733)	(27,733)		(12,902)	(12,902)	
9	CD-ID	(71,562)	(55,682)	(15,880)		(55,682)	(55,682)					(55,682)	(55,682)	
4	ED-AN	(2,314,185)	(2,314,185)			(2,314,185)	(2,314,185)		(1,579,408)	(1,579,408)		(734,777)	(734,777)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,434,625)	(2,434,625)			(2,434,625)	(2,434,625)		(2,434,625)	(2,434,625)				
8	GD-AA	(383,265)		(262,759)	(120,506)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(57,555,267)	(41,626,253)	(10,982,842)	(4,946,172)	(2,490,307)	(39,135,946)	(41,626,253)	(2,434,625)	(26,709,891)	(29,144,516)	(55,682)	(12,426,055)	(12,481,737)
Gas Underground Storage														
	GD-AN	(240,542)		(240,542)										
Total Gas Underground Storage		(240,542)		(240,542)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0					0	0	
9	CD-WA	0	0	0		0	0		0	0				
4	ED-AN	(96,926)	(96,926)			(96,926)	(96,926)		(66,151)	(66,151)		(30,775)	(30,775)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0					0	0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(96,926)	(96,926)	0	0	0	(96,926)	(96,926)	0	(66,151)	(66,151)	0	(30,775)	(30,775)
Total Accumulated Amortization		(73,769,506)	(56,467,591)	(12,035,536)	(5,266,379)	(2,720,655)	(53,746,936)	(56,467,591)	(2,664,973)	(36,312,140)	(38,977,113)	(55,682)	(17,434,796)	(17,490,478)

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%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9	CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,239,126	1,052,423	2,554,226	4,632,477	8,239,126	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,511,602	0	0	0	0	3,511,602	0	0	3,511,602	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	102,013,775	0	0	71,744,248	71,744,248	0	0	20,856,716	20,856,716	0	9,412,811	9,412,811
9	CD-WA / ID / AN	24,998,735	5,582,730	5,610,588	8,257,948	19,451,266	1,592,185	1,600,131	2,355,153	5,547,469	0	0	0
	TOTAL ACCOUNT	142,412,494	6,635,153	8,164,814	84,634,673	99,434,640	5,103,787	1,600,131	23,211,869	29,915,787	3,649,256	9,412,811	13,062,067
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,079,138	971,846	0	2,107,292	3,079,138	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,202	0	0	0	0	1,202	0	0	1,202	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	735,198	0	0	0	0	0	0	504,037	504,037	0	231,161	231,161
7	CD-AA	75,375,518	0	0	53,010,094	53,010,094	0	0	15,410,525	15,410,525	0	6,954,899	6,954,899
9	CD-WA / ID / AN	638,377	334,580	66,212	95,922	496,714	95,422	18,884	27,357	141,663	0	0	0
	TOTAL ACCOUNT	79,829,433	1,306,426	66,212	55,213,308	56,585,946	96,624	18,884	15,941,919	16,057,427	0	7,186,060	7,186,060
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,828,563	20,344,672	8,608,260	13,875,631	42,828,563	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,754,710	0	0	0	0	8,552,160	2,446,830	1,755,720	12,754,710	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	6,493,757	2,084,028	820,739	2,147,961	5,052,728	594,361	234,073	612,595	1,441,029	0	0	0
	TOTAL ACCOUNT	67,260,731	22,428,700	9,428,999	16,691,180	48,548,879	9,146,521	2,680,903	2,562,389	14,389,813	4,234,452	87,587	4,322,039

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
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	4,593,251	159,134	161,860	3,252,969	3,573,963	45,385	46,162	927,741	1,019,288	0	0	
	TOTAL ACCOUNT	5,129,291	169,595	176,223	3,627,395	3,973,213	133,545	46,162	927,741	1,107,448	48,630	0	48,630
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,440,447	808,146	259,847	3,372,454	4,440,447	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,614,166	0	0	0	0	1,899,111	320,550	394,505	2,614,166	0	0	
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	
8	GD-AA	4,139,965	0	0	0	0	0	0	2,838,277	2,838,277	0	1,301,688	
7	CD-AA	13,672,950	0	0	9,615,912	9,615,912	0	0	2,795,435	2,795,435	0	1,261,603	
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	
	TOTAL ACCOUNT	26,982,309	822,838	1,016,095	13,147,434	14,986,367	1,903,301	536,231	6,073,583	8,513,115	919,536	2,563,291	3,482,827
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,472,998	210,583	26,627	1,235,788	1,472,998	0	0	0	0	0	0	
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	
	TOTAL ACCOUNT	2,198,680	211,886	27,043	1,506,819	1,745,748	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,946,906	14,314,857	9,564,602	8,067,447	31,946,906	0	0	0	0	0	0	
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	
	TOTAL ACCOUNT	37,736,926	14,567,023	9,873,515	8,862,402	33,302,940	2,456,212	835,820	1,049,357	4,341,389	43,834	48,763	92,597

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC *****

***** GAS NORTH *****

***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,470,097	12,042,358	6,802,191	45,625,548	64,470,097	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	1,151,237	0	0	0	0	0	0	789,265	789,265	0	361,972	361,972
7	CD-AA	53,247,681	0	0	37,448,029	37,448,029	0	0	10,886,488	10,886,488	0	4,913,164	4,913,164
9	CD-WA/ ID / AN	15,036,325	1,573,274	2,944,798	7,181,542	11,699,614	448,695	839,852	2,048,164	3,336,711	0	0	0
	TOTAL ACCOUNT	136,299,125	13,615,632	9,746,989	90,255,119	113,617,740	1,134,061	1,332,166	13,723,917	16,190,144	1,216,105	5,275,136	6,491,241
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	18,551	3,880	6,671	3,884	14,435	1,106	1,902	1,108	4,116	0	0	0
	TOTAL ACCOUNT	555,847	3,880	13,517	417,660	435,057	1,106	1,902	79,869	82,877	2,367	35,546	37,913
	TOTAL GENERAL PLANT	513,881,340	60,488,434	39,215,886	281,718,629	381,422,949	22,712,581	7,154,152	65,978,441	95,845,174	11,003,641	25,609,576	36,613,217

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,842,762	17,162,478	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,863,826	3,227,557	0	8,636,269	11,863,826	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,235	0	0	0	0	0	0	447,159	447,159	0	205,076	
7		CD-AA	82,881,225	0	0	58,288,708	58,288,708	0	0	16,945,066	16,945,066	0	7,647,451	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	95,581,198	3,227,557	74,450	66,993,627	70,295,634	0	21,233	17,411,804	17,433,037	0	7,852,527	7,852,527
	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	5,022,422	0	0	3,532,169	3,532,169	0	0	1,026,834	1,026,834	0	463,419	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,022,422	0	0	3,532,169	3,532,169	0	0	1,026,834	1,026,834	0	463,419	463,419
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,060,178	0	0	21,140,722	21,140,722	0	0	6,145,803	6,145,803	0	2,773,653	2,773,653
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,060,178	0	0	21,140,722	21,140,722	0	0	6,145,803	6,145,803	0	2,773,653	2,773,653
	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	
		TOTAL ACCOUNT	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182
	TOTAL		254,907,909	3,547,273	74,450	180,345,494	183,967,217	1,022,594	800,838	47,347,716	49,171,148	426,123	21,343,421	21,769,544

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,696,278)	(60,268,478)	(17,520,604)	(7,907,196)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(733,443)	(570,685)	(162,758)	0
7	283750	CD-AA	0	0	0	0
		Total	(86,429,721)	(60,839,163)	(17,683,362)	(7,907,196)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

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	3,156,519	3,156,519	0	0	0	0	3,156,519
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	(57)	(57)	0	0	0	0	(57)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	62,867,173	31,897,010	0	94,764,183	48,088,695	25,219,208	14,778,478	6,677,802	0
TOTAL		62,867,173	31,897,010	3,156,439	97,920,622	48,088,695	25,219,208	14,778,478	6,677,802	3,156,439

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						