

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	176,254,397	114,645,746	61,608,651
	Adjustments			
	Adjusted Net Operating Income (Loss)	176,254,397	114,645,746	61,608,651
E-APL	Electric Net Rate Base	2,380,418,363	1,576,354,785	804,063,578
	RATE OF RETURN	7.404%	7.273%	7.662%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers	1-01-2018 thru 01-31-2018	384,073	252,514	131,559
		Percent		100.000%	65.746%	34.254%
3	E-OPS	Direct Distribution Operating Expense	02-01-2017 thru 01-31-2018	23,362,219	15,350,046	8,012,173
		Percent		100.000%	65.705%	34.295%
	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 January 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended January 31, 2018

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	1-01-2018 thru 01-31-2018	1,116,906,135	749,461,670	367,444,465	
				100.000%	67.102%	32.898%	
11		Book Depreciation Percent	02-01-2017 thru 01-31-2018	107,243,999	69,798,229	37,445,770	
				100.000%	65.084%	34.916%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	1-01-2018 thru 01-31-2018	2,905,193,490 100.000%	1,924,434,092 66.241%	980,759,398 33.759%
13	E-PLT	Net Electric General Plant Percent	1-01-2018 thru 01-31-2018	244,143,885 100.000%	161,706,778 66.234%	82,437,107 33.766%
14		Net Allocated Schedule M's Percent	02-01-2017 thru 01-31-2018	-170,216,415 100.000%	-109,409,250 64.277%	-60,807,165 35.723%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2018
 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	378,044,909	0	378,044,909	256,222,579	0	256,222,579	121,822,330	0	121,822,330
99	442200	Commercial - Firm & Int.	311,987,292	0	311,987,292	220,278,072	0	220,278,072	91,709,220	0	91,709,220
1	442300	Industrial	110,178,007	0	110,178,007	63,736,707	0	63,736,707	46,441,300	0	46,441,300
99	444000	Public Street & Highway Lighting	7,451,385	0	7,451,385	4,866,468	0	4,866,468	2,584,917	0	2,584,917
99	448000	Interdepartmental Revenue	1,285,414	0	1,285,414	1,013,410	0	1,013,410	272,004	0	272,004
99	499XXX	Unbilled Revenue	(3,306,852)	0	(3,306,852)	(2,146,355)	0	(2,146,355)	(1,160,497)	0	(1,160,497)
TOTAL SALES TO ULTIMATE CUSTOMERS			805,640,155	0	805,640,155	543,970,881	0	543,970,881	261,669,274	0	261,669,274
1	447XXX	Sales for Resale	0	94,561,195	94,561,195	0	61,795,741	61,795,741	0	32,765,454	32,765,454
TOTAL SALES OF ELECTRICITY			805,640,155	94,561,195	900,201,350	543,970,881	61,795,741	605,766,622	261,669,274	32,765,454	294,434,728
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
2	449110	Provision for Rate Refund-Tax Reform	380,319	(5,708,219)	(5,327,900)	204,393	(3,752,926)	(3,548,533)	175,926	(1,955,293)	(1,779,367)
99	451000	Miscellaneous Service Revenue	358,880	0	358,880	208,356	0	208,356	150,524	0	150,524
1	453000	Sales of Water & Water Power	0	363,085	363,085	0	237,276	237,276	0	125,809	125,809
1	454000	Rent from Electric Property	2,626,661	99,274	2,725,935	1,644,624	64,876	1,709,500	982,037	34,398	1,016,435
1	456XXX	Other Electric Revenues	(1,069,737)	95,424,377	94,354,640	(162,883)	62,359,830	62,196,947	(906,854)	33,064,547	32,157,693
TOTAL OTHER OPERATING REVENUE			1,114,540	90,178,517	91,293,057	712,907	58,909,056	59,621,963	401,633	31,269,461	31,671,094
TOTAL ELECTRIC REVENUE			806,754,695	184,739,712	991,494,407	544,683,788	120,704,797	665,388,585	262,070,907	64,034,915	326,105,822

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2018	
Ending Balance Basis	

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	365,605	365,605	0	238,923	238,923	0	126,682	126,682
1	501XXX	Fuel	0	27,894,931	27,894,931	0	18,229,337	18,229,337	0	9,665,594	9,665,594
1	502000	Steam Expense	0	4,527,898	4,527,898	0	2,958,981	2,958,981	0	1,568,917	1,568,917
1	505000	Electric Expense	0	1,294,609	1,294,609	0	846,027	846,027	0	448,582	448,582
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,468,092	2,468,092	0	1,612,898	1,612,898	0	855,194	855,194
1	507000	Rent	0	39,099	39,099	0	25,551	25,551	0	13,548	13,548
MAINTENANCE											
1	510000	Supervision & Engineering	0	502,616	502,616	0	328,460	328,460	0	174,156	174,156
1	511000	Structures	0	689,590	689,590	0	450,647	450,647	0	238,943	238,943
1	512000	Boiler Plant	0	6,559,172	6,559,172	0	4,286,419	4,286,419	0	2,272,753	2,272,753
1	513000	Electric Plant	0	2,685,038	2,685,038	0	1,754,672	1,754,672	0	930,366	930,366
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,227,849	1,227,849	0	802,399	802,399	0	425,450	425,450
TOTAL STEAM POWER GENERATION EXP			0	48,254,499	48,254,499	0	31,534,314	31,534,314	0	16,720,185	16,720,185
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,628,988	2,628,988	0	1,718,044	1,718,044	0	910,944	910,944
1	536000	Water for Power	0	1,133,977	1,133,977	0	741,054	741,054	0	392,923	392,923
1	537000	Hydraulic Expense	4,199,215	3,889,780	8,088,995	2,754,146	2,541,971	5,296,117	1,445,069	1,347,809	2,792,878
1	538000	Electric Expense	0	7,373,614	7,373,614	0	4,818,657	4,818,657	0	2,554,957	2,554,957
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	969,758	969,758	0	633,737	633,737	0	336,021	336,021
1	540000	Rent	0	1,446,979	1,446,979	0	945,601	945,601	0	501,378	501,378
1	540100	MT Trust Funds Land Settlement Rents	4,871,367	0	4,871,367	3,200,346	0	3,200,346	1,671,021	0	1,671,021
MAINTENANCE											
1	541000	Supervision & Engineering	0	884,577	884,577	0	578,071	578,071	0	306,506	306,506
1	542000	Structures	0	406,620	406,620	0	265,726	265,726	0	140,894	140,894
1	543000	Reservoirs, Dams, & Waterways	0	2,984,749	2,984,749	0	1,950,533	1,950,533	0	1,034,216	1,034,216
1	544000	Electric Plant	0	3,110,569	3,110,569	0	2,032,757	2,032,757	0	1,077,812	1,077,812
1	545000	Miscellaneous Hydraulic Plant	0	772,189	772,189	0	504,626	504,626	0	267,563	267,563
TOTAL HYDRO POWER GENERATION EXP			9,070,582	25,601,800	34,672,382	5,954,492	16,730,777	22,685,269	3,116,090	8,871,023	11,987,113
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	562,751	562,751	0	367,758	367,758	0	194,993	194,993
1	547XXX	Fuel	0	67,435,763	67,435,763	0	44,069,271	44,069,271	0	23,366,492	23,366,492
1	548000	Generation Expense	0	1,798,966	1,798,966	0	1,175,624	1,175,624	0	623,342	623,342
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	364,097	364,097	0	237,937	237,937	0	126,160	126,160
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
MAINTENANCE											
1	551000	Supervision & Engineering	0	738,077	738,077	0	482,333	482,333	0	255,744	255,744
1	552000	Structures	0	70,774	70,774	0	46,251	46,251	0	24,523	24,523
1	553000	Generating & Electric Equipment	0	4,571,754	4,571,754	0	2,987,641	2,987,641	0	1,584,113	1,584,113
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	505,448	505,448	0	330,310	330,310	0	175,138	175,138
TOTAL OTHER POWER GENERATION EXP			0	76,015,458	76,015,458	0	49,676,101	49,676,101	0	26,339,357	26,339,357

			***** 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	133,136,480	133,136,480	0	87,004,690	87,004,690	0	46,131,790	46,131,790
1	556000	System Control & Load Dispatching	0	740,086	740,086	0	483,646	483,646	0	256,440	256,440
E-557	557XXX	Other Expense	7,412,946	69,659,734	77,072,680	3,067,903	45,522,636	48,590,539	4,345,043	24,137,098	28,482,141
TOTAL OTHER POWER SUPPLY EXPENSE			7,412,946	203,536,300	210,949,246	3,067,903	133,010,972	136,078,875	4,345,043	70,525,328	74,870,371
TOTAL PRODUCTION OPERATING EXP			16,483,528	353,408,057	369,891,585	9,022,395	230,952,164	239,974,559	7,461,133	122,455,893	129,917,026
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,752,283	2,752,283	0	1,798,617	1,798,617	0	953,666	953,666
1	561000	Load Dispatching	0	3,716,788	3,716,788	0	2,428,921	2,428,921	0	1,287,867	1,287,867
1	562000	Station Expense	0	323,758	323,758	0	211,576	211,576	0	112,182	112,182
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	423,896	423,896	0	277,016	277,016	0	146,880	146,880
1	565XXX	Transmission of Electricity by Others	0	17,643,499	17,643,499	0	11,530,027	11,530,027	0	6,113,472	6,113,472
1	566000	Miscellaneous Transmission Expense	0	2,253,981	2,253,981	0	1,472,977	1,472,977	0	781,004	781,004
1	567000	Rent	0	155,395	155,395	0	101,551	101,551	0	53,844	53,844
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	853,217	854,488	0	557,577	557,577	1,271	295,640	296,911
1	569000	Structures	1,711	806,297	808,008	0	526,915	526,915	1,711	279,382	281,093
1	570000	Station Equipment	686	1,666,584	1,667,270	0	1,089,113	1,089,113	686	577,471	578,157
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	8,184	1,035,112	1,043,296	(558)	676,446	675,888	8,742	358,666	367,408
1	572000	Underground Lines	445	0	445	0	0	0	445	0	445
1	573000	Service Miscellaneous	0	112,247	112,247	0	73,353	73,353	0	38,894	38,894
TOTAL TRANSMISSION OPERATING EXP			12,297	31,743,057	31,755,354	(558)	20,744,089	20,743,531	12,855	10,998,968	11,011,823

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2018	
Ending Balance 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	29,414,603	29,414,603	0	19,222,443	19,222,443	0	10,192,160	10,192,160
E-DEPX		Depreciation Expense-Transmission	0	12,375,233	12,375,233	0	8,087,215	8,087,215	0	4,288,018	4,288,018
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,155,852	1,155,852	0	755,349	755,349	0	400,503	400,503
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	1,519,551	0	1,519,551	0	0	0	1,519,551	0	1,519,551
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	266,195	0	266,195	266,195	0	266,195	0	0	0
99	407395	Optional Renewable Power Revenue Offset	236,302	0	236,302	184,612	0	184,612	51,690	0	51,690
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	(2,269,039)	0	(2,269,039)	(1,458,778)	0	(1,458,778)	(810,261)	0	(810,261)
99	407455	Amortization of Colstrip Refund	(183,318)	0	(183,318)	0	0	0	(183,318)	0	(183,318)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(18,362)	0	(18,362)	0	0	0	(18,362)	0	(18,362)
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	(40,919)	0	(40,919)	(40,919)	0	(40,919)	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	22,773,250	22,773,250	0	14,882,318	14,882,318	0	7,890,932	7,890,932
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,871,323	66,827,328	69,698,651	1,391,674	43,671,658	45,063,332	1,479,649	23,155,670	24,635,319
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	19,367,148	451,978,442	471,345,590	10,413,511	295,367,911	305,781,422	8,953,637	156,610,531	165,564,168

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2018
 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	941,228	2,972,140	3,913,368	638,887	1,952,845	2,591,732	302,341	1,019,295	1,321,636
3	582000	Station Expense	699,726	46,170	745,896	374,325	30,336	404,661	325,401	15,834	341,235
3	583000	Overhead Line Expense	1,699,465	442,100	2,141,565	1,122,376	290,482	1,412,858	577,089	151,618	728,707
3	584000	Underground Line Expense	1,382,301	0	1,382,301	811,500	0	811,500	570,801	0	570,801
3	584100	Energy Storage Equipment	63,081	0	63,081	63,081	0	63,081	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,601	0	6,601	4,790	0	4,790	1,811	0	1,811
3	586000	Meter Expense	1,677,534	58,810	1,736,344	1,262,174	38,641	1,300,815	415,360	20,169	435,529
3	587000	Customer Installations Expense	645,037	133,903	778,940	422,872	87,981	510,853	222,165	45,922	268,087
3	588000	Miscellaneous Distribution Expense	3,441,101	3,827,494	7,268,595	2,149,549	2,514,855	4,664,404	1,291,552	1,312,639	2,604,191
3	589000	Rent	65	513,448	513,513	0	337,361	337,361	65	176,087	176,152
MAINTENANCE:											
3	590000	Supervision & Engineering	306,412	1,093,919	1,400,331	250,294	718,759	969,053	56,118	375,160	431,278
3	591000	Structures	515,507	1,591	517,098	268,099	1,045	269,144	247,408	546	247,954
3	592000	Station Equipment	786,034	236,783	1,022,817	487,222	155,578	642,800	298,812	81,205	380,017
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,357,794	0	9,357,794	6,149,338	0	6,149,338	3,208,456	0	3,208,456
3	594000	Underground Lines	974,815	0	974,815	702,437	0	702,437	272,378	0	272,378
3	595000	Line Transformers	452,951	0	452,951	373,345	0	373,345	79,606	0	79,606
3	596000	Street Light & Signal System Maintenance Exp	229,079	0	229,079	189,016	0	189,016	40,063	0	40,063
3	597000	Meters	37,934	0	37,934	27,066	0	27,066	10,868	0	10,868
3	598000	Miscellaneous Distribution Expense	145,554	164,141	309,695	53,675	107,849	161,524	91,879	56,292	148,171
TOTAL DISTRIBUTION OPERATING EXP			23,362,219	9,490,499	32,852,718	15,350,046	6,235,732	21,585,778	8,012,173	3,254,767	11,266,940
E-DEPX		Depreciation Expense-Distribution	46,960,006	57,603	47,017,609	29,980,030	37,848	30,017,878	16,979,976	19,755	16,999,731
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,068	0	30,068	30,068	0	30,068	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,422,110	0	54,422,110	47,197,634	0	47,197,634	7,224,476	0	7,224,476
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			101,412,184	57,603	101,469,787	77,207,732	37,848	77,245,580	24,204,452	19,755	24,224,207
TOTAL DISTRIBUTION EXPENSES			124,774,403	9,548,102	134,322,505	92,557,778	6,273,580	98,831,358	32,216,625	3,274,522	35,491,147

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	232,430	232,430	0	152,813	152,813	0	79,617	79,617
2	902000	Meter Reading Expenses	3,024,081	177,612	3,201,693	2,807,983	116,773	2,924,756	216,098	60,839	276,937
2	903XXX	Customer Records & Collection Expenses	2,167,922	7,690,649	9,858,571	1,472,907	5,056,294	6,529,201	695,015	2,634,355	3,329,370
2	904000	Uncollectible Accounts	0	2,725,298	2,725,298	0	1,791,774	1,791,774	0	933,524	933,524
2	905000	Misc Customer Accounts	0	248,032	248,032	0	163,071	163,071	0	84,961	84,961
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,192,003	11,074,021	16,266,024	4,280,890	7,280,725	11,561,615	911,113	3,793,296	4,704,409
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	29,465,216	270,271	29,735,487	21,519,035	177,692	21,696,727	7,946,181	92,579	8,038,760
2	909000	Advertising	21,485	885,277	906,762	21,485	582,034	603,519	0	303,243	303,243
2	910000	Misc Customer Service & Info Exp	0	283,984	283,984	0	186,708	186,708	0	97,276	97,276
TOTAL CUSTOMER SERVICE & INFO EXP			29,486,701	1,439,532	30,926,233	21,540,520	946,434	22,486,954	7,946,181	493,098	8,439,279
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	547,085	31,842,974	32,390,059	377,676	21,732,511	22,110,187	169,409	10,110,463	10,279,872
4	921000	Office Supplies & Expenses	76,240	3,954,369	4,030,609	76,240	2,698,817	2,775,057	0	1,255,552	1,255,552
4	922000	Admin Exp Transferred--Credit	0	(127,755)	(127,755)	0	(87,192)	(87,192)	0	(40,563)	(40,563)
4	923000	Outside Services Employed	59,687	7,478,978	7,538,665	55,091	5,104,328	5,159,419	4,596	2,374,650	2,379,246
4	924000	Property Insurance Premium	0	1,214,832	1,214,832	0	829,111	829,111	0	385,721	385,721
4	925XXX	Injuries and Damages	16,506	3,319,294	3,335,800	16,195	2,265,385	2,281,580	311	1,053,909	1,054,220
4	926XXX	Employee Pensions and Benefits	2,156	1,471,844	1,474,000	2,156	1,004,519	1,006,675	0	467,325	467,325
4	927000	Franchise Requirements	1,563	0	1,563	0	0	0	1,563	0	1,563
1	928000	Regulatory Commission Expenses	3,148,719	3,518,721	6,667,440	2,250,936	2,299,484	4,550,420	897,783	1,219,237	2,117,020
4	930000	Miscellaneous General Expenses	152,892	3,575,667	3,728,559	113,637	2,440,357	2,553,994	39,255	1,135,310	1,174,565
4	931000	Rents	3,764	677,949	681,713	(436)	462,693	462,257	4,200	215,256	219,456
4	935000	Maintenance of General Plant	913,368	10,765,869	11,679,237	472,580	7,347,598	7,820,178	440,788	3,418,271	3,859,059
TOTAL ADMIN & GEN OPERATING EXP			4,921,980	67,692,742	72,614,722	3,364,075	46,097,611	49,461,686	1,557,905	21,595,131	23,153,036

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2018
 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	1,369,440	16,968,069	18,337,509	858,414	11,580,537	12,438,951	511,026	5,387,532	5,898,558
E-AMTX		Amortization Expense-General Plant - 303000	0	427,618	427,618	0	291,626	291,626	0	135,992	135,992
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	722,323	18,362,387	19,084,710	707,470	12,532,145	13,239,615	14,853	5,830,242	5,845,095
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	(2,642,332)	0	(2,642,332)	0	0	0	(2,642,332)	0	(2,642,332)
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	(637,273)	0	(637,273)	(637,273)	0	(637,273)	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	(1,558,065)	35,806,104	34,248,039	674,446	24,437,088	25,111,534	(2,232,511)	11,369,016	9,136,505
		TOTAL ADMIN & GENERAL EXPENSES	3,363,915	103,498,846	106,862,761	4,038,521	70,534,699	74,573,220	(674,606)	32,964,147	32,289,541
		TOTAL EXPENSES BEFORE FIT	182,184,170	577,538,943	759,723,113	132,831,220	380,403,349	513,234,569	49,352,950	197,135,594	246,488,544
		NET OPERATING INCOME (LOSS) BEFORE FIT			231,771,294			152,154,016			79,617,278
E-FIT		FEDERAL INCOME TAX			14,740,850			9,932,188			4,808,662
E-FIT		DEFERRED FEDERAL INCOME TAX			41,133,999			27,810,004			13,323,995
E-FIT		AMORTIZED ITC			(357,952)			(233,922)			(124,030)
		ELECTRIC NET OPERATING INCOME (LOSS)			176,254,397			114,645,746			61,608,651

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.746%	34.254%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.705%	34.295%
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 January 31, 2018	
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	109,856	1,161,549	1,271,405	108,756	759,072	867,828	1,100	402,477	403,577
1	456010	Other Electric Rev-Financial	0	8,031,218	8,031,218	0	5,248,401	5,248,401	0	2,782,817	2,782,817
1	456015	Other Electric Rev-CT Fuel Sales	0	23,425,900	23,425,900	0	15,308,826	15,308,826	0	8,117,074	8,117,074
1	456016	Other Electric Rev-Resource Opt	0	5,469,534	5,469,534	0	3,574,340	3,574,340	0	1,895,194	1,895,194
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	339,693	339,693	0	221,989	221,989	0	117,704	117,704
1	456100	Transmission Revenue of Others	0	12,748,634	12,748,634	0	8,331,232	8,331,232	0	4,417,402	4,417,402
1	456120	Parallel Capacity Support Revenue	0	3,003,001	3,003,001	0	1,962,461	1,962,461	0	1,040,540	1,040,540
1	456130	Ancillary Services Revenue	0	2,424,586	2,424,586	0	1,584,467	1,584,467	0	840,119	840,119
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	432,288	0	432,288	0	0	0	432,288	0	432,288
1	456328	Residential Decoupling Deferral	1,416,659	0	1,416,659	2,158,002	0	2,158,002	(741,343)	0	(741,343)
1	456329	Amortization Res Decoupling Deferral	(8,673,798)	0	(8,673,798)	(7,398,090)	0	(7,398,090)	(1,275,708)	0	(1,275,708)
1	456338	Non-res Decoupling Deferred Rev	4,314,562	0	4,314,562	2,826,062	0	2,826,062	1,488,500	0	1,488,500
1	456339	Amortization Non-res Decoupling	1,174,542	0	1,174,542	2,037,014	0	2,037,014	(862,472)	0	(862,472)
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	(1,268,805)	(1,268,805)	0	(829,164)	(829,164)	0	(439,641)	(439,641)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,268,805	1,268,805	0	829,164	829,164	0	439,641	439,641
1	456730	Other Elec Rev-Intraco Thermal	0	37,097,083	37,097,083	0	24,242,944	24,242,944	0	12,854,139	12,854,139
TOTAL ACCOUNT 456			(1,069,737)	95,424,378	94,354,641	(162,883)	62,359,830	62,196,947	(906,854)	33,064,548	32,157,694

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 January 31, 2018	
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	126,543,823	126,543,823	0	82,696,388	82,696,388	0	43,847,435	43,847,435
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	(6,276)	(6,276)	0	(4,101)	(4,101)	0	(2,175)	(2,175)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,174,347	4,174,347	0	2,727,936	2,727,936	0	1,446,411	1,446,411
1	555710	Intercompany Purchase	0	2,424,586	2,424,586	0	1,584,467	1,584,467	0	840,119	840,119
TOTAL ACCOUNT 555			0	133,136,480	133,136,480	0	87,004,690	87,004,690	0	46,131,790	46,131,790

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 January 31, 2018	
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	2,088	6,577,639	6,579,727	2,088	4,298,487	4,300,575	0	2,279,152	2,279,152
1	557010	Other Power Supply Expense - Financial	0	20,829,716	20,829,716	0	13,612,219	13,612,219	0	7,217,497	7,217,497
1	557018	Merchandise Processing Fee	0	113,180	113,180	0	73,963	73,963	0	39,217	39,217
1	557150	Fuel - Economic Dispatch	0	(8,002,908)	(8,002,908)	0	(5,229,900)	(5,229,900)	0	(2,773,008)	(2,773,008)
1	557160	Power Supply Expense - Miscellaneous	0	787	787	0	514	514	0	273	273
99	557161	Unbilled Add-Ons	(180,588)	0	(180,588)	0	0	0	(180,588)	0	(180,588)
1	557165	Other Resource Costs-CAISO Charges	0	147,063	147,063	0	96,106	96,106	0	50,957	50,957
1	557170	Broker Fees - Power	0	485,256	485,256	0	317,115	317,115	0	168,141	168,141
1	557171	REC Broker Fees	0	40,808	40,808	0	26,668	26,668	0	14,140	14,140
1	557172	Trade Reporting	0	375	375	0	245	245	0	130	130
1	557200	Nez Perce	818,700	0	818,700	497,498	0	497,498	321,202	0	321,202
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	3,537,279	0	3,537,279	3,537,279	0	3,537,279	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,633,767)	0	(2,633,767)	(2,633,767)	0	(2,633,767)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	6,921,166	0	6,921,166	0	0	0	6,921,166	0	6,921,166
99	557390	Idaho PCA Amortization	(2,716,737)	0	(2,716,737)	0	0	0	(2,716,737)	0	(2,716,737)
1	557395	Optional Renewable Power Expense Offset	0	473	473	0	309	309	0	164	164
1	557610	Other Expenses - Exposure	0	20,908	20,908	0	13,663	13,663	0	7,245	7,245
1	557700	Turbine Gas Bookout Expense	0	2,688,967	2,688,967	0	1,757,240	1,757,240	0	931,727	931,727
1	557711	Turbine Gas Bookout Offset	0	(2,688,967)	(2,688,967)	0	(1,757,240)	(1,757,240)	0	(931,727)	(931,727)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,446,437	49,446,437	0	32,313,247	32,313,247	0	17,133,190	17,133,190
TOTAL ACCOUNT 557			7,412,946	69,659,734	77,072,680	3,067,903	45,522,636	48,590,539	4,345,043	24,137,098	28,482,141

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 January 31, 2018	
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	394,590	270,271	664,861	296,245	177,692	473,937	98,345	92,579	190,924
99	908600	Public Purpose Tariff Rider Expense Offset	28,698,330	0	28,698,330	20,953,197	0	20,953,197	7,745,133	0	7,745,133
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	198,980	0	198,980	96,277	0	96,277	102,703	0	102,703
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	29,465,216	270,271	29,735,487	21,519,035	177,692	21,696,727	7,946,181	92,579	8,038,760

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended January 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.552%	5.517%
	Total Weighted Cost		2.924%	2.905%
E-APL	Net Rate Base	2,380,418,363	1,576,354,785	804,063,578
	Interest Deduction for FIT Calculation	69,450,661	46,092,614	23,358,047
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 January 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	991,494,407	665,388,585	326,105,822
E-OPS	Less: Operating & Maintenance Expense	554,306,636	365,814,123	188,492,513
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	128,221,117	85,340,494	42,880,623
E-OTX	Less: Taxes Other than FIT	77,195,360	62,079,952	15,115,408
	Net Operating Income Before FIT	231,771,294	152,154,016	79,617,278
E-INT	Less: Interest Expense	69,450,661	46,092,614	23,358,047
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(110,680,875)	(72,167,241)	(38,513,634)
	Taxable Net Operating Income	51,639,758	34,036,901	17,602,857
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	10,844,349	7,147,749	3,696,600
99	Federal Income Tax on 2017 Income at 35%	3,930,071	2,806,377	1,123,694
1	Production Tax Credit	(33,570)	(21,938)	(11,632)
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	14,740,850	9,932,188	4,808,662
E-DTE	Deferred FIT	41,133,999	27,810,004	13,323,995
1	411400 Amortized Investment Tax Credit	(357,952)	(233,922)	(124,030)
	Total Net FIT/Deferred FIT	55,516,897	37,508,270	18,008,627

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 January 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	49,081,836	78,809,395	127,891,231	31,575,982	52,539,944	84,115,926	17,505,854	26,269,451	43,775,305
12	997001 Contributions In Aid of Construction	0	6,468,623	6,468,623	0	4,284,881	4,284,881	0	2,183,742	2,183,742
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,862)	(9,862)	0	(5,138)	(5,138)
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	2,096,443	2,096,443	0	1,430,801	1,430,801	0	665,642	665,642
99	997007 Idaho PCA	4,204,429	0	4,204,429	0	0	0	4,204,429	0	4,204,429
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(36,641)	(36,641)	0	(23,945)	(23,945)	0	(12,696)	(12,696)
4	997015 Airplane Lease Payments	0	612,886	612,886	0	418,289	418,289	0	194,597	194,597
12	997016 Redemption Expense Amortization	0	1,258,817	1,258,817	0	833,853	833,853	0	424,964	424,964
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	(4,521,063)	(7,621)	(4,528,684)	(3,508,802)	(5,201)	(3,514,003)	(1,012,261)	(2,420)	(1,014,681)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	521,266	521,266	0	355,759	355,759	0	165,507	165,507
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	3,811,451	0	3,811,451	2,852,716	0	2,852,716	958,735	0	958,735
12	997032 Interest Rate Swaps	0	(3,916,384)	(3,916,384)	0	(2,594,252)	(2,594,252)	0	(1,322,132)	(1,322,132)
4	997033 BPA Residential Exchange	(763,518)	0	(763,518)	(431,593)	0	(431,593)	(331,925)	0	(331,925)
99	997034 Montana Hydro Settlement	5,267,267	0	5,267,267	3,460,571	0	3,460,571	1,806,696	0	1,806,696
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	1,791,676	0	1,791,676	1,791,676	0	1,791,676	0	0	0
1	997044 Non-Monetary Power Costs	0	(6,276)	(6,276)	0	(4,101)	(4,101)	0	(2,175)	(2,175)
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	(16,798)	0	(16,798)	(22,008)	0	(22,008)	5,210	0	5,210
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,800,231)	(1,800,231)	0	(1,192,491)	(1,192,491)	0	(607,740)	(607,740)
11	997049 Tax Depreciation	0	(241,120,880)	(241,120,880)	0	(156,931,114)	(156,931,114)	0	(84,189,766)	(84,189,766)
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	(183,318)	0	(183,318)	0	0	0	(183,318)	0	(183,318)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended January 31, 2018	
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	14,363	0	14,363	29,605	0	29,605	(15,242)	0	(15,242)
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	8,991,139	8,991,139	0	5,851,793	5,851,793	0	3,139,346	3,139,346
4	997081 Deferred Compensation	0	688,916	688,916	0	470,178	470,178	0	218,738	218,738
4	997082 Meal Disallowances	0	441,219	441,219	0	301,128	301,128	0	140,091	140,091
4	997083 Paid Time Off	0	152,055	152,055	0	103,776	103,776	0	48,279	48,279
2	997084 Customer Uncollectibles	0	161,901	161,901	0	106,443	106,443	0	55,458	55,458
99	997088 Deferred O&M Colstrip & CS2	1,501,189	0	1,501,189	0	0	0	1,501,189	0	1,501,189
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	776,642	0	776,642	776,642	0	776,642	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	(2,781,202)	0	(2,781,202)	(1,294,121)	0	(1,294,121)	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	(73,090)	(73,090)	0	(47,764)	(47,764)	0	(25,326)	(25,326)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(27,867,978)	(27,867,978)	0	(18,211,724)	(18,211,724)	0	(9,656,254)	(9,656,254)
1	997102 Amort Idaho Earnings Test (254229)	(1,220,130)	0	(1,220,130)	0	0	0	(1,220,130)	0	(1,220,130)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	383,418	0	383,418	266,195	0	266,195	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(637,273)	0	(637,273)	(637,273)	0	(637,273)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	(380,319)	5,708,219	5,327,900	(204,393)	3,752,926	3,548,533	(175,926)	1,955,293	1,779,367
2	997109 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110 FISERVE	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	59,501,124	(170,216,415)	(110,680,875)	37,242,009	(109,409,250)	(72,167,241)	22,293,531	(60,807,165)	(38,513,634)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.746%	34.254%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.084%	34.916%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.241%	33.759%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended January 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended January 31, 2018	
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	44,157,612	44,157,612	0	29,250,444	29,250,444	0	14,907,168	14,907,168
99	410100	Deferred Federal Income Tax Expense - Washin	(322,064)	0	(322,064)	(322,064)	0	(322,064)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,278,325)	0	(1,278,325)	0	0	0	(1,278,325)	0	(1,278,325)
	410100	Total	(1,600,389)	44,157,612	42,557,223	(322,064)	29,250,444	28,928,380	(1,278,325)	14,907,168	13,628,843
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(494,967)	(494,967)	0	(327,871)	(327,871)	0	(167,096)	(167,096)
99	411100	Deferred Federal Income Tax Expense - Washin	(790,505)	0	(790,505)	(790,505)	0	(790,505)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(137,752)	0	(137,752)	0	0	0	(137,752)	0	(137,752)
	411100	Total	(928,257)	(494,967)	(1,423,224)	(790,505)	(327,871)	(1,118,376)	(137,752)	(167,096)	(304,848)
Total Deferred Federal Income Tax Expense			(2,528,646)	43,662,645	41,133,999	(1,112,569)	28,922,573	27,810,004	(1,416,077)	14,740,072	13,323,995

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.241%	33.759%
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 January 31, 2018	
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	1,542,172	1,542,172	0	1,007,809	1,007,809	0	534,363	534,363
1	408150	R&P Property Tax--Production	0	16,019,170	16,019,170	0	10,468,528	10,468,528	0	5,550,642	5,550,642
1	408180	R&P Property Tax--Transmission	0	5,811,024	5,811,024	0	3,797,504	3,797,504	0	2,013,520	2,013,520
1	409100	State Income Tax--Montana & Oregon	0	(612,991)	(612,991)	0	(400,590)	(400,590)	0	(212,401)	(212,401)
TOTAL PRODUCTION & TRANSMISSION			0	22,773,250	22,773,250	0	14,882,318	14,882,318	0	7,890,932	7,890,932
DISTRIBUTION											
99	408110	State Excise Tax	21,286,461	0	21,286,461	21,286,461	0	21,286,461	0	0	0
99	408120	Municipal Occupation & License Tax	22,430,188	0	22,430,188	18,814,821	0	18,814,821	3,615,367	0	3,615,367
99	408160	Miscellaneous State or Local Tax--WA & ID	241	0	241	0	0	0	241	0	241
99	408170	R&P Property Tax--Distribution	10,333,725	0	10,333,725	7,096,352	0	7,096,352	3,237,373	0	3,237,373
99	409100	State Income Tax--Idaho	371,495	0	371,495	0	0	0	371,495	0	371,495
TOTAL DISTRIBUTION			54,422,110	0	54,422,110	47,197,634	0	47,197,634	7,224,476	0	7,224,476
TOTAL TAXES OTHER THAN FIT			54,422,110	22,773,250	77,195,360	47,197,634	14,882,318	62,079,952	7,224,476	7,890,932	15,115,408

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 January 31, 2018		
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	8,333,333	8,333,333	0	5,445,833	5,445,833	0	2,887,500	2,887,500
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	1,176,536	1,176,536	0	768,866	768,866	0	407,670	407,670
1	182381	CDA Settlement Past Storage	0	31,790,246	31,790,246	0	20,774,926	20,774,926	0	11,015,320	11,015,320
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,825,240	17,144,956	319,716	11,177,956	11,497,672	0	5,647,284	5,647,284
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,301,918	67,199,429	70,501,347	3,227,557	45,862,938	49,090,495	74,361	21,336,491	21,410,852
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,425,051	3,425,051	0	2,337,563	2,337,563	0	1,087,488	1,087,488
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,127,124	21,127,124	0	14,419,051	14,419,051	0	6,708,073	6,708,073
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,224,338	267,565,252	271,789,590	4,149,977	179,773,249	183,923,226	74,361	87,792,003	87,866,364
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,338,020	2,338,020	0	1,239,669	1,239,669
1	311XXX	Structures & Improvements	0	135,093,082	135,093,082	0	88,283,329	88,283,329	0	46,809,753	46,809,753
1	312000	Boiler Plant	0	178,340,046	178,340,046	0	116,545,220	116,545,220	0	61,794,826	61,794,826
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,050,993	64,050,993	0	41,857,324	41,857,324	0	22,193,669	22,193,669
1	315000	Accessory Electric Equipment	0	28,362,543	28,362,543	0	18,534,922	18,534,922	0	9,827,621	9,827,621
1	316000	Miscellaneous Power Plant Equipment	0	18,637,867	18,637,867	0	12,179,846	12,179,846	0	6,458,021	6,458,021
		TOTAL STEAM PRODUCTION PLANT	0	428,068,990	428,068,990	0	279,743,085	279,743,085	0	148,325,905	148,325,905
		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	81,153,435	81,153,435	0	53,033,770	53,033,770	0	28,119,665	28,119,665
1	332XXX	Reservoirs, Dams, & Waterways	0	190,522,067	190,522,067	0	124,506,171	124,506,171	0	66,015,896	66,015,896
1	333000	Waterwheels, Turbines, & Generators	0	226,590,549	226,590,549	0	148,076,924	148,076,924	0	78,513,625	78,513,625
1	334000	Accessory Electric Equipment	0	62,582,226	62,582,226	0	40,897,485	40,897,485	0	21,684,741	21,684,741
1	335XXX	Miscellaneous Power Plant Equipment	0	13,134,125	13,134,125	0	8,583,151	8,583,151	0	4,550,974	4,550,974
1	336000	Roads, Railroads, & Bridges	0	3,654,601	3,654,601	0	2,388,282	2,388,282	0	1,266,319	1,266,319
		TOTAL HYDRAULIC PRODUCTION PLANT	0	640,246,604	640,246,604	0	418,401,157	418,401,157	0	221,845,447	221,845,447
		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	17,070,734	17,070,734	0	11,155,725	11,155,725	0	5,915,009	5,915,009
1	342000	Fuel Holders, Producers, & Accessories	0	21,382,164	21,382,164	0	13,973,244	13,973,244	0	7,408,920	7,408,920
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	219,240,924	219,240,924	0	143,273,944	143,273,944	0	75,966,980	75,966,980
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	20,990,419	20,990,419	0	13,717,239	13,717,239	0	7,273,180	7,273,180
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,745,853	1,745,853	0	1,140,915	1,140,915	0	604,938	604,938
		TOTAL OTHER PRODUCTION PLANT	0	305,427,611	305,427,611	0	199,596,944	199,596,944	0	105,830,667	105,830,667
		TOTAL PRODUCTION PLANT	0	1,373,743,205	1,373,743,205	0	897,741,186	897,741,186	0	476,002,019	476,002,019

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	27,620,095	27,620,095	0	18,049,732	18,049,732	0	9,570,363	9,570,363
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,045,336	25,045,336	0	16,367,127	16,367,127	0	8,678,209	8,678,209
1	353000	Station Equipment	0	255,582,603	255,582,603	0	167,023,231	167,023,231	0	88,559,372	88,559,372
1	354000	Towers & Fixtures	0	17,175,336	17,175,336	0	11,224,082	11,224,082	0	5,951,254	5,951,254
1	355000	Poles & Fixtures	0	243,235,914	243,235,914	0	158,954,670	158,954,670	0	84,281,244	84,281,244
1	356000	Overhead Conductors & Devices	0	144,275,262	144,275,262	0	94,283,884	94,283,884	0	49,991,378	49,991,378
1	357000	Underground Conduit	0	3,140,810	3,140,810	0	2,052,519	2,052,519	0	1,088,291	1,088,291
1	358000	Underground Conductors & Devices	0	2,452,356	2,452,356	0	1,602,615	1,602,615	0	849,741	849,741
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
		TOTAL TRANSMISSION PLANT	0	720,579,577	720,579,577	0	470,898,754	470,898,754	0	249,680,823	249,680,823
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,574,890	0	7,574,890	6,104,336	0	6,104,336	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	24,026,382	0	24,026,382	17,545,898	0	17,545,898	6,480,484	0	6,480,484
3	362000	Station Equipment	127,176,374	3,033,976	130,210,350	83,246,675	1,993,474	85,240,149	43,929,699	1,040,502	44,970,201
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	382,823,302	0	382,823,302	246,871,355	0	246,871,355	135,951,947	0	135,951,947
99	365000	Overhead Conductors & Devices	253,886,303	0	253,886,303	160,931,845	0	160,931,845	92,954,458	0	92,954,458
99	366000	Underground Conduit	112,918,844	0	112,918,844	73,996,636	0	73,996,636	38,922,208	0	38,922,208
99	367000	Underground Conductors & Devices	198,059,107	0	198,059,107	130,201,194	0	130,201,194	67,857,913	0	67,857,913
99	368000	Line Transformers	255,296,281	0	255,296,281	175,426,506	0	175,426,506	79,869,775	0	79,869,775
99	369XXX	Services	166,894,766	0	166,894,766	109,555,476	0	109,555,476	57,339,290	0	57,339,290
99	371XXX	Installations on Customers' Premises	1,086,195	0	1,086,195	1,086,195	0	1,086,195	0	0	0
99	370000	Meters	49,749,209	0	49,749,209	26,822,672	0	26,822,672	22,926,537	0	22,926,537
99	373XXX	Street Light & Signal Systems	59,591,022	0	59,591,022	39,254,845	0	39,254,845	20,336,177	0	20,336,177
		TOTAL DISTRIBUTION PLANT	1,644,628,985	3,033,976	1,647,662,961	1,073,982,374	1,993,474	1,075,975,848	570,646,611	1,040,502	571,687,113
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,428,507	7,229,334	8,657,841	726,439	4,933,948	5,660,387	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	14,786,444	84,502,813	99,289,257	6,628,408	57,672,325	64,300,733	8,158,036	26,830,488	34,988,524
4	391XXX	Office Furniture & Equipment	1,380,882	52,704,261	54,085,143	1,310,386	35,970,131	37,280,517	70,496	16,734,130	16,804,626
4	392XXX	Transportation Equipment	31,248,846	16,004,763	47,253,609	21,747,296	10,923,091	32,670,387	9,501,550	5,081,672	14,583,222
4	393000	Stores Equipment	329,007	3,664,977	3,993,984	164,043	2,501,310	2,665,353	164,964	1,163,667	1,328,631
4	394000	Tools, Shop & Garage Equipment	1,740,879	13,186,220	14,927,099	751,953	8,999,463	9,751,416	988,926	4,186,757	5,175,683
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	217,423	1,835,294	2,052,717	201,806	1,252,570	1,454,376	15,617	582,724	598,341
4	396XXX	Power Operated Equipment	24,351,724	8,896,412	33,248,136	14,566,718	6,071,712	20,638,430	9,785,006	2,824,700	12,609,706
4	397XXX	Communications Equipment	23,378,426	90,000,718	113,379,144	13,632,435	61,424,590	75,057,025	9,745,991	28,576,128	38,322,119
4	398000	Miscellaneous Equipment	17,383	453,385	470,768	3,875	309,431	313,306	13,508	143,954	157,462
		TOTAL GENERAL PLANT	98,879,521	278,592,019	377,471,540	59,733,359	190,136,267	249,869,626	39,146,162	88,455,752	127,601,914
		TOTAL PLANT IN SERVICE	1,747,732,844	2,643,514,029	4,391,246,873	1,137,865,710	1,740,542,930	2,878,408,640	609,867,134	902,971,099	1,512,838,233

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended January 31, 2018		
Ending Balance 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	(298,927,159)	(298,927,159)	0	(195,348,898)	(195,348,898)	0	(103,578,261)	(103,578,261)
E-ADEP		Hydro Production Plant	0	(132,152,800)	(132,152,800)	0	(86,361,855)	(86,361,855)	0	(45,790,945)	(45,790,945)
E-ADEP		Other Production Plant	0	(119,899,692)	(119,899,692)	0	(78,354,449)	(78,354,449)	0	(41,545,243)	(41,545,243)
E-ADEP		Transmission Plant	0	(212,743,587)	(212,743,587)	0	(139,027,934)	(139,027,934)	0	(73,715,653)	(73,715,653)
E-ADEP		Distribution Plant	(530,618,196)	(138,630)	(530,756,826)	(326,423,091)	(91,087)	(326,514,178)	(204,195,105)	(47,543)	(204,242,648)
E-ADEP		General Plant	(36,559,935)	(96,767,720)	(133,327,655)	(22,119,847)	(66,043,001)	(88,162,848)	(14,440,088)	(30,724,719)	(45,164,807)
TOTAL ACCUMULATED DEPRECIATION			(567,178,131)	(860,629,588)	(1,427,807,719)	(348,542,938)	(565,227,224)	(913,770,162)	(218,635,193)	(295,402,364)	(514,037,557)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,770,227)	(12,770,227)	0	(8,345,343)	(8,345,343)	0	(4,424,884)	(4,424,884)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(232,850)	0	(232,850)	(232,850)	0	(232,850)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,870,647)	(1,870,647)	0	(1,274,500)	(1,274,500)	0	(596,147)	(596,147)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,543,526)	(40,727,482)	(43,271,008)	(2,486,707)	(27,796,099)	(30,282,806)	(56,819)	(12,931,383)	(12,988,202)
E-AAAMT		General Plant - 390200, 396200	0	(100,929)	(100,929)	0	(68,883)	(68,883)	0	(32,046)	(32,046)
TOTAL ACCUMULATED AMORTIZATION			(2,776,376)	(55,469,285)	(58,245,661)	(2,719,557)	(37,484,825)	(40,204,382)	(56,819)	(17,984,460)	(18,041,279)
TOTAL ACCUMULATED DEPR/AMORT			(569,954,507)	(916,098,873)	(1,486,053,380)	(351,262,495)	(602,712,049)	(953,974,544)	(218,692,012)	(313,386,824)	(532,078,836)
NET ELECTRIC UTILITY PLANT before ADFIT			1,177,778,337	1,727,415,156	2,905,193,493	786,603,215	1,137,830,881	1,924,434,096	391,175,122	589,584,275	980,759,397
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	18,658	18,658	0	12,193	12,193	0	6,465	6,465
12		ADFIT - Electric Plant In Service (282900)	0	(545,015,939)	(545,015,939)	0	(361,024,008)	(361,024,008)	0	(183,991,931)	(183,991,931)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,669,282)	(60,669,282)	0	(41,406,178)	(41,406,178)	0	(19,263,104)	(19,263,104)
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	(6,675,951)	(6,675,951)	0	(4,362,734)	(4,362,734)	0	(2,313,217)	(2,313,217)
1		ADFIT - CDA Settlement Costs (283333)	0	242,938	242,938	0	158,760	158,760	0	84,178	84,178
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,490,684)	(1,490,684)	0	(987,444)	(987,444)	0	(503,240)	(503,240)
TOTAL ACCUMULATED DFIT			0	(613,590,260)	(613,590,260)	0	(407,609,411)	(407,609,411)	0	(205,980,849)	(205,980,849)
NET ELECTRIC UTILITY PLANT			1,177,778,337	1,113,824,896	2,291,603,233	786,603,215	730,221,470	1,516,824,685	391,175,122	383,603,426	774,778,548

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.705%	34.295%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.241%	33.759%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended January 31, 2018
 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	1,177,778,337	1,113,824,896	2,291,603,233	786,603,215	730,221,470	1,516,824,685	391,175,122	383,603,426	774,778,548	
	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	(284,421)	0	(284,421)	284,421	0	284,421	
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)	(3,078,708)	0	(3,078,708)	(986,673)	0	(986,673)	(2,092,035)	0	(2,092,035)	
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)	8,037,559	0	8,037,559	5,123,891	0	5,123,891	2,913,668	0	2,913,668	
99	ADFIT - Kettle Falls Disallowed (190420)	46,684	0	46,684	46,684	0	46,684	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)	1,664,331	0	1,664,331	0	0	0	1,664,331	0	1,664,331	
99	ADFIT - Boulder Park Disallowed (190040)	196,490	0	196,490	0	0	0	196,490	0	196,490	
99	Investment in WNP3 Exchange Power (124900, 124930)	3,878,823	0	3,878,823	3,878,823	0	3,878,823	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(697,135)	0	(697,135)	(697,135)	0	(697,135)	0	0	0	
99	CDA Lake Settlement - WA (182382)	431,001	0	431,001	431,001	0	431,001	0	0	0	
99	CDA Lake Settlement - ID (186382)	82,600	0	82,600	0	0	0	82,600	0	82,600	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(107,857)	0	(107,857)	(90,511)	0	(90,511)	(17,346)	0	(17,346)	
99	CDA CDR Fund - Direct (182324)	31,351	0	31,351	31,351	0	31,351	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	222,120	0	222,120	206,662	0	206,662	15,458	0	15,458	
99	ADFIT - Spokane River Relicensing (283322)	(46,631)	0	(46,631)	(43,388)	0	(43,388)	(3,243)	0	(3,243)	
99	Spokane River PM&Es (182323)	203,218	0	203,218	131,229	0	131,229	71,989	0	71,989	
99	ADFIT - Spokane River PM&Es (283323)	(42,691)	0	(42,691)	(27,573)	0	(27,573)	(15,118)	0	(15,118)	
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)	(1,537,191)	0	(1,537,191)	(606,921)	0	(606,921)	(930,270)	0	(930,270)	
2	Rate Base - Regulatory Liability-Non-plant Excess	(7,205,928)	0	(7,205,928)	(5,026,700)	0	(5,026,700)	(2,179,228)	0	(2,179,228)	
99	Customer Deposits (235199)	(1,951,080)	0	(1,951,080)	(1,951,080)	0	(1,951,080)	0	0	0	
C-WKC	Working Capital	96,019,348	0	96,019,348	63,531,587	0	63,531,587	32,487,761	0	32,487,761	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	88,815,130	0	88,815,130	59,530,100	0	59,530,100	29,285,030	0	29,285,030	
	NET RATE BASE	1,266,593,467	1,113,824,896	2,380,418,363	846,133,315	730,221,470	1,576,354,785	420,460,152	383,603,426	804,063,578	

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 January 31, 2018	
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
Electric Production													
1	Steam (ED-AN)	8,119,992				8,119,992	8,119,992		5,306,415	5,306,415		2,813,577	2,813,577
1	Hydro (ED-AN)	11,578,776				11,578,776	11,578,776		7,566,730	7,566,730		4,012,046	4,012,046
1	Other (ED-AN)	9,715,835				9,715,835	9,715,835		6,349,298	6,349,298		3,366,537	3,366,537
Total Electric Production		29,414,603				29,414,603	29,414,603		19,222,443	19,222,443		10,192,160	10,192,160
Electric Transmission													
1	ED-AN	12,375,233				12,375,233	12,375,233		8,087,215	8,087,215		4,288,018	4,288,018
Total Electric Transmissio		12,375,233				12,375,233	12,375,233		8,087,215	8,087,215		4,288,018	4,288,018
Electric Distribution													
3	ED-AN	57,603					57,603		37,848	37,848		19,755	19,755
	ED-ID	16,979,976				16,979,976	16,979,976					16,979,976	16,979,976
	ED-WA	29,980,030				29,980,030	29,980,030	29,980,030		29,980,030			
Total Electric Distribution		47,017,609				46,960,006	57,603	47,017,609	29,980,030	37,848	30,017,878	16,979,976	19,755
Gas Underground Storage													
	GD-AN	785,236		785,236									
	GD-OR	137,586			137,586								
Total Gas Underground St		922,822		785,236	137,586								
Gas Distribution													
	GD-AN	64,599		64,599									
	GD-ID	5,212,494		5,212,494									
	GD-WA	10,674,189		10,674,189									
	GD-OR	7,205,751			7,205,751								
Total Gas Distribution		23,157,033		15,951,282	7,205,751								
General Plant													
4	ED-AN	2,812,235		2,812,235			2,812,235		1,919,322	1,919,322		892,913	892,913
	ED-ID	239,579		239,579		239,579	239,579				239,579		239,579
	ED-WA	640,430		640,430		640,430	640,430	640,430		640,430			
7,4	CD-AA	19,081,435		13,382,765	3,921,044	1,777,626	13,382,765	13,382,765	9,133,603	9,133,603		4,249,162	4,249,162
9,4	CD-AN	994,748		773,069	221,679		773,069	773,069	527,612	527,612		245,457	245,457
9	CD-ID	349,285		271,447	77,838		271,447	271,447			271,447		271,447
9	CD-WA	280,492		217,984	62,508		217,984	217,984	217,984	217,984			
8	GD-AA	311,522		213,586	97,936								
	GD-AN	35,645		35,645									
	GD-ID	27,660		27,660									
	GD-WA	189,595		189,595									
	GD-OR	186,521			186,521								
Total General Plant		25,149,147		18,337,509	4,749,555	2,062,083	1,369,440	16,968,069	18,337,509	858,414	11,580,537	12,438,951	511,026
Total Depreciation Expens		138,036,447		107,144,954	21,486,073	9,405,420	48,329,446	58,815,508	107,144,954	30,838,444	38,928,043	69,766,487	17,491,002

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	65.705%	34.295%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended January 31, 2018	
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	918,400	918,400			918,400	918,400		600,174	600,174		318,226	318,226		
1	Misc Intangible Plt (30300)	ED-AN	237,452	237,452			237,452	237,452		155,175	155,175		82,277	82,277		
Total Production/Transmission			1,155,852	1,155,852			1,155,852	1,155,852		755,349	755,349		400,503	400,503		
Distribution																
	Franchises (302000)	ED-WA	24,153	24,153			24,153	24,153		24,153	24,153					
	Misc Intangible Plt (30300)	ED-WA	5,915	5,915			5,915	5,915		5,915	5,915					
Total Distribution			30,068	30,068			30,068	30,068		30,068	30,068					
General Plant - 303000																
7,4		CD-AA	598,927	420,057	123,074	55,796		420,057	420,057		286,685	286,685		133,372	133,372	
9,1		CD-AN	9,729	7,561	2,168			7,561	7,561		4,941	4,941		2,620	2,620	
		GD-ID	14,942		14,942											
		GD-WA	24,862		24,862											
		GD-OR	8,068			8,068										
Total General Plant - 303000			656,528	427,618	165,046	63,864		427,618	427,618		291,626	291,626		135,992	135,992	
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	24,295,316	17,039,519	4,992,445	2,263,352		17,039,519	17,039,519		11,629,301	11,629,301		5,410,218	5,410,218	
9,4		CD-AN	17,353	13,486	3,867			13,486	13,486		9,204	9,204		4,282	4,282	
9,4		CD-ID	18,602	14,457	4,145								14,457	14,457		
4		ED-AN	1,309,382	1,309,382				1,309,382	1,309,382		893,640	893,640		415,742	415,742	
		ED-ID	396	396				396	396					396	396	
		ED-WA	707,470	707,470				707,470	707,470		707,470	707,470				
8		GD-AA	152,315		104,430	47,885										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			26,500,834	19,084,710	5,104,887	2,311,237		722,323	18,362,387	19,084,710	707,470	12,532,145	13,239,615	14,853	5,830,242	5,845,095
Gas Underground Storage																
		GD-AN	227		227											
Total Gas Underground Storage			227		227											
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0	
4		ED-AN	48,030	48,030				48,030	48,030		32,780	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		32,780	32,780		15,250	15,250	
Total Amortization Expense			28,391,539	20,746,278	5,270,160	2,375,101		752,391	19,993,887	20,746,278	737,538	13,611,900	14,349,438	14,853	6,381,987	6,396,840

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended January 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(298,927,159)	(298,927,159)			(298,927,159)	(298,927,159)		(195,348,898)	(195,348,898)		(103,578,261)	(103,578,261)	
1	Hydro (ED-AN)	(132,152,800)	(132,152,800)			(132,152,800)	(132,152,800)		(86,361,855)	(86,361,855)		(45,790,945)	(45,790,945)	
1	Other (ED-AN)	(119,899,692)	(119,899,692)			(119,899,692)	(119,899,692)		(78,354,449)	(78,354,449)		(41,545,243)	(41,545,243)	
Total Electric Production		(550,979,651)	(550,979,651)			(550,979,651)	(550,979,651)		(360,065,202)	(360,065,202)		(190,914,449)	(190,914,449)	
Electric Transmission														
1	ED-AN	(212,743,587)	(212,743,587)			(212,743,587)	(212,743,587)		(139,027,934)	(139,027,934)		(73,715,653)	(73,715,653)	
Total Electric Transmissic		(212,743,587)	(212,743,587)			(212,743,587)	(212,743,587)		(139,027,934)	(139,027,934)		(73,715,653)	(73,715,653)	
Electric Distribution														
3	ED-AN	(138,630)	(138,630)				(138,630)		(91,087)	(91,087)		(47,543)	(47,543)	
	ED-ID	(204,195,105)	(204,195,105)			(204,195,105)	(204,195,105)				(204,195,105)		(204,195,105)	
	ED-WA	(326,423,091)	(326,423,091)			(326,423,091)	(326,423,091)	(326,423,091)			(326,423,091)			
Total Electric Distribution		(530,756,826)	(530,756,826)			(530,618,196)	(138,630)	(530,756,826)	(326,423,091)	(91,087)	(326,514,178)	(204,195,105)	(47,543)	(204,242,648)
Gas Underground Storage														
	GD-AN	(15,384,222)		(15,384,222)										
	GD-OR	(1,024,404)			(1,024,404)									
Total Gas Underground S		(16,408,626)		(15,384,222)	(1,024,404)									
Gas Distribution														
	GD-AN	(1,741,838)		(1,741,838)										
	GD-ID	(73,578,547)		(73,578,547)										
	GD-WA	(140,730,197)		(140,730,197)										
	GD-OR	(107,197,532)			(107,197,532)									
Total Gas Distribution		(323,248,114)		(216,050,582)	(107,197,532)									
General Plant														
4	ED-AN	(45,048,455)	(45,048,455)			(45,048,455)	(45,048,455)		(30,745,120)	(30,745,120)		(14,303,335)	(14,303,335)	
	ED-ID	(9,762,763)	(9,762,763)			(9,762,763)	(9,762,763)				(9,762,763)		(9,762,763)	
	ED-WA	(18,956,815)	(18,956,815)			(18,956,815)	(18,956,815)	(18,956,815)			(18,956,815)			
7,4	CD-AA	(60,135,562)	(42,176,076)	(12,357,257)	(5,602,229)	(42,176,076)	(42,176,076)		(28,784,750)	(28,784,750)		(13,391,326)	(13,391,326)	
9,4	CD-AN	(12,279,726)	(9,543,189)	(2,736,537)		(9,543,189)	(9,543,189)		(6,513,131)	(6,513,131)		(3,030,058)	(3,030,058)	
9	CD-ID	(6,018,562)	(4,677,325)	(1,341,237)		(4,677,325)	(4,677,325)				(4,677,325)		(4,677,325)	
9	CD-WA	(4,070,040)	(3,163,032)	(907,008)		(3,163,032)	(3,163,032)	(3,163,032)			(3,163,032)			
8	GD-AA	(2,073,341)		(1,421,524)	(651,817)									
	GD-AN	(2,878,898)		(2,878,898)										
	GD-ID	(1,746,159)		(1,746,159)										
	GD-WA	(6,257,220)		(6,257,220)										
	GD-OR	(4,389,340)			(4,389,340)									
Total General Plant		(173,616,881)	(133,327,655)	(29,645,840)	(10,643,386)	(36,559,935)	(96,767,720)	(133,327,655)	(22,119,847)	(66,043,001)	(88,162,848)	(14,440,088)	(30,724,719)	(45,164,807)
Total Accumulated Depr		(1,807,753,685)	(1,427,807,719)	(261,080,644)	(118,865,322)	(567,178,131)	(860,629,588)	(1,427,807,719)	(348,542,938)	(565,227,224)	(913,770,162)	(218,635,193)	(295,402,364)	(514,037,557)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio		65.350%					34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expense		65.705%					34.295%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio		68.249%					31.751%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended January 31, 2018	
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	(11,136,288)	(11,136,288)			(11,136,288)	(11,136,288)		(7,277,564)	(7,277,564)		(3,858,724)	(3,858,724)	
1	Misc Intangible Plt (3030 ED-AN)	(1,633,939)	(1,633,939)			(1,633,939)	(1,633,939)		(1,067,779)	(1,067,779)		(566,160)	(566,160)	
Total Production/Transmission		(12,770,227)	(12,770,227)			(12,770,227)	(12,770,227)		(8,345,343)	(8,345,343)		(4,424,884)	(4,424,884)	
Distribution														
	Franchises (302000) ED-WA	(195,554)	(195,554)			(195,554)	(195,554)		(195,554)	(195,554)				
	Misc Intangible Plt (3030 ED-WA)	(37,296)	(37,296)			(37,296)	(37,296)		(37,296)	(37,296)				
Total Distribution		(232,850)	(232,850)			(232,850)	(232,850)		(232,850)	(232,850)				
General Plant - 303000														
7,4	CD-AA	(2,559,085)	(1,794,814)	(525,867)	(238,404)		(1,794,814)	(1,794,814)		(1,224,943)	(1,224,943)	(569,871)	(569,871)	
9,1	CD-AN	(97,578)	(75,833)	(21,745)			(75,833)	(75,833)		(49,557)	(49,557)	(26,276)	(26,276)	
	GD-ID	(87,634)		(87,634)										
	GD-WA	(193,362)		(193,362)										
	GD-OR	(89,359)			(89,359)									
Total General Plant - 303000		(3,027,018)	(1,870,647)	(828,608)	(327,763)		(1,870,647)	(1,870,647)		(1,274,500)	(1,274,500)	(596,147)	(596,147)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(54,502,437)	(38,225,284)	(11,199,706)	(5,077,447)		(38,225,284)	(38,225,284)		(26,088,374)	(26,088,374)	(12,136,910)	(12,136,910)	
9,4	CD-AN	(53,673)	(41,712)	(11,961)			(41,712)	(41,712)		(28,468)	(28,468)	(13,244)	(13,244)	
9	CD-ID	(73,112)	(56,819)	(16,293)		(56,819)	(56,819)	(56,819)				(56,819)	(56,819)	
4	ED-AN	(2,460,486)	(2,460,486)				(2,460,486)	(2,460,486)		(1,679,257)	(1,679,257)	(781,229)	(781,229)	
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(2,486,707)	(2,486,707)			(2,486,707)	(2,486,707)	(2,486,707)						
8	GD-AA	(393,982)		(270,122)	(123,860)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(59,970,397)	(43,271,008)	(11,498,082)	(5,201,307)		(2,543,526)	(40,727,482)	(43,271,008)	(2,486,707)	(27,796,099)	(30,282,806)	(56,819)	(12,931,383)
Gas Underground Storage														
	GD-AN	(240,560)		(240,560)										
Total Gas Underground Storage		(240,560)		(240,560)										
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	0	0	0	
9	CD-WA	0	0	0		0	0	0		0	0	0	0	
4	ED-AN	(100,929)	(100,929)				(100,929)	(100,929)		(68,883)	(68,883)	(32,046)	(32,046)	
	ED-WA	0	0			0	0	0		0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(100,929)	(100,929)	0	0		0	(100,929)	(100,929)	0	(68,883)	(68,883)	0	(32,046)
Total Accumulated Amortization		(76,341,981)	(58,245,661)	(12,567,250)	(5,529,070)		(2,776,376)	(55,469,285)	(58,245,661)	(2,719,557)	(37,484,825)	(40,204,382)	(56,819)	(17,984,460)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2018	
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	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	TOTAL ACCOUNT	15,362,664	726,439	702,068	7,229,333	8,657,840	2,723,169	97,436	2,109,983	4,930,588	848,544	925,692	1,774,236
	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	3,419,353	0	0	0	0	3,419,353	0	0	3,419,353	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	102,120,716	0	0	71,622,364	71,622,364	0	0	20,984,786	20,984,786	0	9,513,566	9,513,566
9	CD-WA / ID / AN	24,998,736	5,575,985	5,603,810	8,247,972	19,427,767	1,598,930	1,606,909	2,365,130	5,570,969	0	0	0
	TOTAL ACCOUNT	142,427,187	6,628,408	8,158,036	84,502,813	99,289,257	5,018,283	1,606,909	23,349,916	29,975,108	3,649,256	9,513,566	13,162,822
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,078,101	971,846	0	2,106,255	3,078,101	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,520	0	0	0	0	1,520	0	0	1,520	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,327	0	0	0	0	0	0	244,305	244,305	0	112,022	112,022
7	CD-AA	72,007,129	0	0	50,502,200	50,502,200	0	0	14,796,745	14,796,745	0	6,708,184	6,708,184
9	CD-WA / ID / AN	649,607	338,540	70,496	95,806	504,842	97,077	20,215	27,473	144,765	0	0	0
	TOTAL ACCOUNT	76,092,684	1,310,386	70,496	52,704,261	54,085,143	98,597	20,215	15,068,523	15,187,335	0	6,820,206	6,820,206
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	41,838,177	19,833,768	8,747,393	13,257,016	41,838,177	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,635,917	0	0	0	0	8,496,510	2,427,799	1,711,608	12,635,917	0	0	0
99	GD-OR / AS	3,715,177	0	0	0	0	0	0	0	0	3,715,177	0	3,715,177
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	1,070,829	0	0	751,026	751,026	0	0	220,045	220,045	0	99,758	99,758
9	CD-WA / ID / AN	6,001,939	1,913,528	754,157	1,996,721	4,664,406	548,710	216,257	572,566	1,337,533	0	0	0
	TOTAL ACCOUNT	65,262,039	21,747,296	9,501,550	16,004,763	47,253,609	9,045,220	2,644,056	2,504,219	14,193,495	3,715,177	99,758	3,814,935

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2018	
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	24,642	0	0	0	0	0	0	0	0	24,642	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	4,625,534	153,582	150,601	3,290,551	3,594,734	44,040	43,185	943,575	1,030,800	0	0	
	TOTAL ACCOUNT	5,137,586	164,043	164,964	3,664,977	3,993,984	132,200	43,185	943,575	1,118,960	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,937,171	739,855	233,715	3,963,601	4,937,171	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0	0	
99	GD-OR / AS	869,782	0	0	0	0	0	0	0	0	869,782	0	
8	GD-AA	4,157,510	0	0	0	0	0	0	2,850,472	2,850,472	0	1,307,038	
7	CD-AA	12,945,502	0	0	9,079,328	9,079,328	0	0	2,660,171	2,660,171	0	1,206,003	
9	CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
	TOTAL ACCOUNT	26,608,274	751,953	988,926	13,186,220	14,927,099	1,855,602	516,217	5,926,533	8,298,352	869,782	2,513,041	3,382,823
	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	1,162,050	201,806	15,617	944,627	1,162,050	0	0	0	0	0	0	
99	GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7	CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9	CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
	TOTAL ACCOUNT	2,727,381	201,806	15,617	1,835,294	2,052,717	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,894,311	14,314,857	9,476,466	8,102,988	31,894,311	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9	CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
	TOTAL ACCOUNT	37,784,299	14,566,718	9,785,006	8,896,413	33,248,137	2,456,517	936,160	1,050,418	4,443,095	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2018	
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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2018	
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	64,472,778	12,042,356	6,804,546	45,625,876	64,472,778	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,738	0	0	0	0	685,366	492,372	0	1,177,738	0	0	0
99	GD-OR / AS	1,212,403	0	0	0	0	0	0	0	0	1,212,403	0	1,212,403
8	GD-AA	1,151,237	0	0	0	0	0	0	789,311	789,311	0	361,926	361,926
7	CD-AA	53,077,267	0	0	37,225,741	37,225,741	0	0	10,906,848	10,906,848	0	4,944,678	4,944,678
9	CD-WA/ ID / AN	15,030,079	1,590,079	2,941,446	7,149,101	11,680,626	455,960	843,468	2,050,025	3,349,453	0	0	0
	TOTAL ACCOUNT	136,121,502	13,632,435	9,745,992	90,000,718	113,379,145	1,141,326	1,335,840	13,746,184	16,223,350	1,212,403	5,306,604	6,519,007
	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	442,770	0	0	310,537	310,537	0	0	90,985	90,985	0	41,248	41,248
9	CD-WA/ ID / AN	13,560	3,875	6,663	0	10,538	1,111	1,911	0	3,022	0	0	0
	TOTAL ACCOUNT	608,391	3,875	13,509	453,385	470,769	1,111	1,911	90,985	94,007	2,367	41,248	43,615
	TOTAL GENERAL PLANT	508,245,848	59,733,359	39,146,164	278,592,018	377,471,541	22,472,025	7,201,929	65,255,295	94,929,249	10,406,922	25,438,136	35,845,058

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2018	
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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,818,186	3,227,557	0	8,590,629	11,818,186	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,234	0	0	0	0	0	0	447,185	447,185	0	205,049	
7		CD-AA	83,467,929	0	0	58,540,232	58,540,232	0	0	17,151,825	17,151,825	0	7,775,872	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	96,122,262	3,227,557	74,361	67,199,428	70,501,346	0	21,323	17,618,672	17,639,995	0	7,980,921	7,980,921
	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	4,883,511	0	0	3,425,050	3,425,050	0	0	1,003,513	1,003,513	0	454,948	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,883,511	0	0	3,425,050	3,425,050	0	0	1,003,513	1,003,513	0	454,948	454,948
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	30,123,510	0	0	21,127,124	21,127,124	0	0	6,190,080	6,190,080	0	2,806,306	2,806,306
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,123,510	0	0	21,127,124	21,127,124	0	0	6,190,080	6,190,080	0	2,806,306	2,806,306
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	255,373,393	3,547,273	74,361	180,215,916	183,837,550	1,022,594	800,928	47,691,296	49,514,818	426,123	21,594,902	22,021,025

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended January 31, 2018	
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	(85,687,912)	(60,097,217)	(17,608,009)	(7,982,686)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(736,106)	(572,065)	(164,041)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(86,424,018)</u>	<u>(60,669,282)</u>	<u>(17,772,050)</u>	<u>(7,982,686)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended January 31, 2018	
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	3,263,913	3,263,913	0	0	0	0	3,263,913
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	(24)	(24)	0	0	0	0	(24)
7/4	154550 Supply Chain Average Cost Variance	0	0	51	51	0	0	0	0	51
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	80,101,938	40,131,426	0	120,233,364	63,531,587	32,487,761	16,570,351	7,643,665	0
TOTAL		80,101,938	40,131,426	3,263,906	123,497,270	63,531,587	32,487,761	16,570,351	7,643,665	3,263,906

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