

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,853,708	10,449,468	5,404,240
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,853,708	10,449,468	5,404,240
E-APL	Electric Net Rate Base	2,380,042,347	1,576,384,903	803,657,444
	<b>RATE OF RETURN</b>	<b>0.666%</b>	<b>0.663%</b>	<b>0.672%</b>

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers Percent	2-01-2018 thru 02-28-2018	382,769 100.000%	251,082 65.596%	131,687 34.404%
3	E-OPS	Direct Distribution Operating Expense Percent	2-01-2018 thru 02-28-2018	2,277,341 100.000%	1,467,231 64.427%	810,110 35.573%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	01-01-2018 thru 02-28-2018	1,118,492,061	750,959,515	367,532,546	
				100.000%	67.140%	32.860%	
11		Book Depreciation Percent	2-01-2018 thru 02-28-2018	9,174,349	5,981,697	3,192,652	
				100.000%	65.200%	34.800%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	01-01-2018 thru 02-28-2018	2,907,044,894 100.000%	1,925,980,128 66.252%	981,064,766 33.748%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2018 thru 02-28-2018	245,047,072 100.000%	162,194,748 66.189%	82,852,324 33.811%
14		Net Allocated Schedule M's - AMA Percent	2-01-2018 thru 02-28-2018	-712,903 100.000%	-294,369 41.292%	-418,534 58.708%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	36,381,103	0	36,381,103	24,003,160	0	24,003,160	12,377,943	0	12,377,943
99	442200	Commercial - Firm & Int.	26,367,160	0	26,367,160	18,172,944	0	18,172,944	8,194,216	0	8,194,216
1	442300	Industrial	7,959,140	0	7,959,140	4,525,045	0	4,525,045	3,434,095	0	3,434,095
99	444000	Public Street & Highway Lighting	645,240	0	645,240	401,913	0	401,913	243,327	0	243,327
99	448000	Interdepartmental Revenue	124,783	0	124,783	93,958	0	93,958	30,825	0	30,825
99	499XXX	Unbilled Revenue	(804,125)	0	(804,125)	(799,563)	0	(799,563)	(4,562)	0	(4,562)
		TOTAL SALES TO ULTIMATE CUSTOMERS	70,673,301	0	70,673,301	46,397,457	0	46,397,457	24,275,844	0	24,275,844
1	447XXX	Sales for Resale	0	9,676,672	9,676,672	0	6,323,705	6,323,705	0	3,352,967	3,352,967
		TOTAL SALES OF ELECTRICITY	70,673,301	9,676,672	80,349,973	46,397,457	6,323,705	52,721,162	24,275,844	3,352,967	27,628,811
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	438,853	(3,399,694)	(2,960,841)	(620)	(2,230,063)	(2,230,683)	439,473	(1,169,631)	(730,158)
99	451000	Miscellaneous Service Revenue	23,601	0	23,601	14,754	0	14,754	8,847	0	8,847
1	453000	Sales of Water & Water Power	0	30,500	30,500	0	19,932	19,932	0	10,568	10,568
1	454000	Rent from Electric Property	189,707	5,314	195,021	170,973	3,473	174,446	18,734	1,841	20,575
1	456XXX	Other Electric Revenues	527,023	6,789,956	7,316,979	1,179,636	4,437,236	5,616,872	(652,613)	2,352,720	1,700,107
		TOTAL OTHER OPERATING REVENUE	1,179,184	3,426,076	4,605,260	1,364,743	2,230,578	3,595,321	(185,559)	1,195,498	1,009,939
		TOTAL ELECTRIC REVENUE	71,852,485	13,102,748	84,955,233	47,762,200	8,554,283	56,316,483	24,090,285	4,548,465	28,638,750

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages 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	32,197	32,197	0	21,041	21,041	0	11,156	11,156
1	501XXX	Fuel	0	1,560,915	1,560,915	0	1,020,058	1,020,058	0	540,857	540,857
1	502000	Steam Expense	0	311,509	311,509	0	203,571	203,571	0	107,938	107,938
1	505000	Electric Expense	0	74,167	74,167	0	48,468	48,468	0	25,699	25,699
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	212,750	212,750	0	139,032	139,032	0	73,718	73,718
1	507000	Rent	0	(1,736)	(1,736)	0	(1,134)	(1,134)	0	(602)	(602)
MAINTENANCE											
1	510000	Supervision & Engineering	0	38,547	38,547	0	25,190	25,190	0	13,357	13,357
1	511000	Structures	0	32,437	32,437	0	21,198	21,198	0	11,239	11,239
1	512000	Boiler Plant	0	368,903	368,903	0	241,078	241,078	0	127,825	127,825
1	513000	Electric Plant	0	56,444	56,444	0	36,886	36,886	0	19,558	19,558
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	74,057	74,057	0	48,396	48,396	0	25,661	25,661
TOTAL STEAM POWER GENERATION EXP			0	2,760,190	2,760,190	0	1,803,784	1,803,784	0	956,406	956,406
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	207,018	207,018	0	135,286	135,286	0	71,732	71,732
1	536000	Water for Power	0	98,845	98,845	0	64,595	64,595	0	34,250	34,250
1	537000	Hydraulic Expense	405,868	368,585	774,453	266,221	240,870	507,091	139,647	127,715	267,362
1	538000	Electric Expense	0	576,991	576,991	0	377,064	377,064	0	199,927	199,927
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	96,409	96,409	0	63,003	63,003	0	33,406	33,406
1	540000	Rent	0	115,272	115,272	0	75,330	75,330	0	39,942	39,942
1	540100	MT Trust Funds Land Settlement Rents	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
MAINTENANCE											
1	541000	Supervision & Engineering	0	74,047	74,047	0	48,390	48,390	0	25,657	25,657
1	542000	Structures	0	94,905	94,905	0	62,020	62,020	0	32,885	32,885
1	543000	Reservoirs, Dams, & Waterways	0	48,766	48,766	0	31,869	31,869	0	16,897	16,897
1	544000	Electric Plant	0	296,285	296,285	0	193,622	193,622	0	102,663	102,663
1	545000	Miscellaneous Hydraulic Plant	0	91,524	91,524	0	59,811	59,811	0	31,713	31,713
TOTAL HYDRO POWER GENERATION EXP			811,334	2,068,647	2,879,981	531,193	1,351,860	1,883,053	280,141	716,787	996,928
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	31,846	31,846	0	20,811	20,811	0	11,035	11,035
1	547XXX	Fuel	0	4,564,678	4,564,678	0	2,983,017	2,983,017	0	1,581,661	1,581,661
1	548000	Generation Expense	0	149,916	149,916	0	97,970	97,970	0	51,946	51,946
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(20,871)	(20,871)	0	(13,639)	(13,639)	0	(7,232)	(7,232)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	551000	Supervision & Engineering	0	52,876	52,876	0	34,554	34,554	0	18,322	18,322
1	552000	Structures	0	3,721	3,721	0	2,432	2,432	0	1,289	1,289
1	553000	Generating & Electric Equipment	0	266,670	266,670	0	174,269	174,269	0	92,401	92,401
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(48,357)	(48,357)	0	(31,601)	(31,601)	0	(16,756)	(16,756)
TOTAL OTHER POWER GENERATION EXP			0	4,997,660	4,997,660	0	3,265,971	3,265,971	0	1,731,689	1,731,689



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	15,146,420	15,146,420	0	9,898,186	9,898,186	0	5,248,234	5,248,234
1	556000	System Control & Load Dispatching	0	53,382	53,382	0	34,885	34,885	0	18,497	18,497
E-557	557XXX	Other Expense	2,262,505	4,490,423	6,752,928	950,262	2,934,493	3,884,755	1,312,243	1,555,930	2,868,173
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>2,262,505</b>	<b>19,690,225</b>	<b>21,952,730</b>	<b>950,262</b>	<b>12,867,564</b>	<b>13,817,826</b>	<b>1,312,243</b>	<b>6,822,661</b>	<b>8,134,904</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>3,073,839</b>	<b>29,516,722</b>	<b>32,590,561</b>	<b>1,481,455</b>	<b>19,289,179</b>	<b>20,770,634</b>	<b>1,592,384</b>	<b>10,227,543</b>	<b>11,819,927</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	234,660	234,660	0	153,350	153,350	0	81,310	81,310
1	561000	Load Dispatching	0	284,694	284,694	0	186,048	186,048	0	98,646	98,646
1	562000	Station Expense	0	21,535	21,535	0	14,073	14,073	0	7,462	7,462
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	4,288	4,288	0	2,802	2,802	0	1,486	1,486
1	565XXX	Transmission of Electricity by Others	0	1,480,382	1,480,382	0	967,430	967,430	0	512,952	512,952
1	566000	Miscellaneous Transmission Expense	0	319,177	319,177	0	208,582	208,582	0	110,595	110,595
1	567000	Rent	0	32,130	32,130	0	20,997	20,997	0	11,133	11,133
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	56,703	56,703	0	37,055	37,055	0	19,648	19,648
1	569000	Structures	0	39,530	39,530	0	25,833	25,833	0	13,697	13,697
1	570000	Station Equipment	0	80,477	80,477	0	52,592	52,592	0	27,885	27,885
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	5,112	5,112	0	3,341	3,341	0	1,771	1,771
1	572000	Underground Lines	0	47	47	0	31	31	0	16	16
1	573000	Service Miscellaneous	0	3,353	3,353	0	2,191	2,191	0	1,162	1,162
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>0</b>	<b>2,562,088</b>	<b>2,562,088</b>	<b>0</b>	<b>1,674,325</b>	<b>1,674,325</b>	<b>0</b>	<b>887,763</b>	<b>887,763</b>

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,489,971	2,489,971	0	1,627,196	1,627,196	0	862,775	862,775
E-DEPX		Depreciation Expense-Transmission	0	1,062,207	1,062,207	0	694,152	694,152	0	368,055	368,055
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,110	96,110	0	62,808	62,808	0	33,302	33,302
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,895)	0	(11,895)	11,895	0	11,895
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,892	11,814	0	5,775	5,775
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	87,450	0	87,450	0	0	0	87,450	0	87,450
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	48,146	0	25,528	25,528
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	20,477	0	20,477	16,201	0	16,201	4,276	0	4,276
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(262,845)	0	(262,845)	(173,918)	0	(173,918)	(88,927)	0	(88,927)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	223,229	0	223,229	0	0	0	223,229	0	223,229
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	2,300	0	2,300	2,300	0	2,300	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(458)	(458)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,198,881	2,198,881	0	1,436,968	1,436,968	0	761,913	761,913
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	350,687	5,939,536	6,290,223	47,963	3,881,486	3,929,449	302,724	2,058,050	2,360,774
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,424,526	38,018,346	41,442,872	1,529,418	24,844,990	26,374,408	1,895,108	13,173,356	15,068,464

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	60,787	239,616	300,403	43,845	154,377	198,222	16,942	85,239	102,181
3	582000	Station Expense	55,466	4,503	59,969	31,727	2,901	34,628	23,739	1,602	25,341
3	583000	Overhead Line Expense	148,404	26,962	175,366	112,595	17,371	129,966	35,809	9,591	45,400
3	584000	Underground Line Expense	63,229	0	63,229	35,135	0	35,135	28,094	0	28,094
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	153,472	4,545	158,017	117,337	2,928	120,265	36,135	1,617	37,752
3	587000	Customer Installations Expense	38,554	9,725	48,279	27,757	6,266	34,023	10,797	3,459	14,256
3	588000	Miscellaneous Distribution Expense	603,638	308,503	912,141	244,593	198,759	443,352	359,045	109,744	468,789
3	589000	Rent	0	(79,893)	(79,893)	0	(51,473)	(51,473)	0	(28,420)	(28,420)
MAINTENANCE:											
3	590000	Supervision & Engineering	25,563	70,905	96,468	11,818	45,682	57,500	13,745	25,223	38,968
3	591000	Structures	77,604	211	77,815	66,030	136	66,166	11,574	75	11,649
3	592000	Station Equipment	53,508	16,312	69,820	32,323	10,509	42,832	21,185	5,803	26,988
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	898,128	2,799	900,927	672,725	1,803	674,528	225,403	996	226,399
3	594000	Underground Lines	49,984	0	49,984	32,104	0	32,104	17,880	0	17,880
3	595000	Line Transformers	20,412	0	20,412	16,269	0	16,269	4,143	0	4,143
3	596000	Street Light & Signal System Maintenance Exp	24,656	0	24,656	21,410	0	21,410	3,246	0	3,246
3	597000	Meters	4,108	0	4,108	2,623	0	2,623	1,485	0	1,485
3	598000	Miscellaneous Distribution Expense	(172)	17,858	17,686	(1,060)	11,505	10,445	888	6,353	7,241
TOTAL DISTRIBUTION OPERATING EXP			2,277,341	622,046	2,899,387	1,467,231	400,764	1,867,995	810,110	221,282	1,031,392
E-DEPX		Depreciation Expense-Distribution	4,051,976	4,981	4,056,957	2,598,877	3,209	2,602,086	1,453,099	1,772	1,454,871
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,930,420	0	4,930,420	4,152,197	0	4,152,197	778,223	0	778,223
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,984,898	4,981	8,989,879	6,753,576	3,209	6,756,785	2,231,322	1,772	2,233,094
TOTAL DISTRIBUTION EXPENSES			11,262,239	627,027	11,889,266	8,220,807	403,973	8,624,780	3,041,432	223,054	3,264,486

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	17,172	17,172	0	11,264	11,264	0	5,908	5,908
2	902000	Meter Reading Expenses	229,087	11,188	240,275	213,231	7,339	220,570	15,856	3,849	19,705
2	903XXX	Customer Records & Collection Expenses	196,649	628,693	825,342	145,336	412,397	557,733	51,313	216,296	267,609
2	904000	Uncollectible Accounts	0	235,778	235,778	0	154,661	154,661	0	81,117	81,117
2	905000	Misc Customer Accounts	0	32,979	32,979	0	21,633	21,633	0	11,346	11,346
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>425,736</b>	<b>925,810</b>	<b>1,351,546</b>	<b>358,567</b>	<b>607,294</b>	<b>965,861</b>	<b>67,169</b>	<b>318,516</b>	<b>385,685</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,922,594	24,134	2,946,728	2,062,510	15,831	2,078,341	860,084	8,303	868,387
2	909000	Advertising	0	49,273	49,273	0	32,321	32,321	0	16,952	16,952
2	910000	Misc Customer Service & Info Exp	0	59,054	59,054	0	38,737	38,737	0	20,317	20,317
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,922,594</b>	<b>132,461</b>	<b>3,055,055</b>	<b>2,062,510</b>	<b>86,889</b>	<b>2,149,399</b>	<b>860,084</b>	<b>45,572</b>	<b>905,656</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	45,488	2,719,636	2,765,124	31,883	1,856,124	1,888,007	13,605	863,512	877,117
4	921000	Office Supplies & Expenses	2,087	371,510	373,597	2,087	253,552	255,639	0	117,958	117,958
4	922000	Admin Exp Transferred--Credit	0	(9,155)	(9,155)	0	(6,248)	(6,248)	0	(2,907)	(2,907)
4	923000	Outside Services Employed	8,272	607,919	616,191	8,272	414,899	423,171	0	193,020	193,020
4	924000	Property Insurance Premium	0	89,203	89,203	0	60,880	60,880	0	28,323	28,323
4	925XXX	Injuries and Damages	0	283,962	283,962	0	193,801	193,801	0	90,161	90,161
4	926XXX	Employee Pensions and Benefits	0	162,198	162,198	0	110,699	110,699	0	51,499	51,499
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	146,971	327,586	474,557	91,898	214,077	305,975	55,073	113,509	168,582
4	930000	Miscellaneous General Expenses	3,416	309,285	312,701	1,292	211,084	212,376	2,124	98,201	100,325
4	931000	Rents	0	90,123	90,123	0	61,508	61,508	0	28,615	28,615
4	935000	Maintenance of General Plant	86,177	887,390	973,567	45,118	605,635	650,753	41,059	281,755	322,814
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>292,511</b>	<b>5,839,657</b>	<b>6,132,168</b>	<b>180,550</b>	<b>3,976,011</b>	<b>4,156,561</b>	<b>111,961</b>	<b>1,863,646</b>	<b>1,975,607</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended February 28, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	116,884	1,440,076	1,556,960	72,780	982,837	1,055,617	44,104	457,239	501,343
E-AMTX		Amortization Expense-General Plant - 303000	0	35,634	35,634	0	24,302	24,302	0	11,332	11,332
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	53,217	1,758,190	1,811,407	52,012	1,199,947	1,251,959	1,205	558,243	559,448
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,732	2,732	0	1,271	1,271
99	407229	Idaho Earnings Test Amortization	(130,523)	0	(130,523)	0	0	0	(130,523)	0	(130,523)
99	407414	Regulatory Credit - Deferral - FISERVE	(52,100)	0	(52,100)	(36,304)	0	(36,304)	(15,796)	0	(15,796)
99	407436	Regulatory Credit - MDM System	(130,495)	0	(130,495)	(130,495)	0	(130,495)	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			(143,017)	3,237,903	3,094,886	(42,007)	2,209,818	2,167,811	(101,010)	1,028,085	927,075
TOTAL ADMIN & GENERAL EXPENSES			149,494	9,077,560	9,227,054	138,543	6,185,829	6,324,372	10,951	2,891,731	2,902,682
TOTAL EXPENSES BEFORE FIT			18,184,589	48,781,204	66,965,793	12,309,845	32,128,975	44,438,820	5,874,744	16,652,229	22,526,973
NET OPERATING INCOME (LOSS) BEFORE FIT					17,989,440			11,877,663			6,111,777
E-FIT		FEDERAL INCOME TAX			3,843,702			2,294,183			1,549,519
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,667,571)			(839,587)			(827,984)
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
ELECTRIC NET OPERATING INCOME (LOSS)					15,853,708			10,449,468			5,404,240

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.427%	35.573%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	3,435	26,324	29,759	3,335	17,203	20,538	100	9,121	9,221
1	456010	Other Electric Rev-Financial	0	1,280,368	1,280,368	0	836,720	836,720	0	443,648	443,648
1	456015	Other Electric Rev-CT Fuel Sales	0	2,477,540	2,477,540	0	1,619,072	1,619,072	0	858,468	858,468
1	456016	Other Electric Rev-Resource Opt	0	257,622	257,622	0	168,356	168,356	0	89,266	89,266
1	456017	Other Electric Rev-Non Resource	0	5,020	5,020	0	3,281	3,281	0	1,739	1,739
1	456020	Other Electric Rev-Sale of Excess	0	31,909	31,909	0	20,853	20,853	0	11,056	11,056
1	456100	Transmission Revenue of Others	0	922,637	922,637	0	602,943	602,943	0	319,694	319,694
1	456120	Parallel Capacity Support Revenue	0	77,001	77,001	0	50,320	50,320	0	26,681	26,681
1	456130	Ancillary Services Revenue	0	248,240	248,240	0	162,225	162,225	0	86,015	86,015
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	1,781,366	0	1,781,366	1,733,955	0	1,733,955	47,411	0	47,411
1	456329	Amortization Res Decoupling Deferral	(1,226,334)	0	(1,226,334)	(916,951)	0	(916,951)	(309,383)	0	(309,383)
1	456338	Non-res Decoupling Deferred Rev	248,944	0	248,944	417,892	0	417,892	(168,948)	0	(168,948)
1	456339	Amortization Non-res Decoupling	(293,401)	0	(293,401)	(67,376)	0	(67,376)	(226,025)	0	(226,025)
1	456700	Other Electric Rev-Low Voltage	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	Low Voltage B on A	0	138,578	138,578	0	90,561	90,561	0	48,017	48,017
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(238,295)	(238,295)	0	(155,726)	(155,726)	0	(82,569)	(82,569)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	238,295	238,295	0	155,726	155,726	0	82,569	82,569
1	456730	Other Elec Rev-Intraco Thermal	0	1,324,718	1,324,718	0	865,703	865,703	0	459,015	459,015
TOTAL ACCOUNT 456			527,023	6,789,957	7,316,980	1,179,636	4,437,237	5,616,873	(652,613)	2,352,720	1,700,107

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	14,741,175	14,741,175	0	9,633,358	9,633,358	0	5,107,817	5,107,817
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	(25,491)	(25,491)	0	(16,658)	(16,658)	0	(8,833)	(8,833)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	182,496	182,496	0	119,261	119,261	0	63,235	63,235
1	555710	Intercompany Purchase	0	248,240	248,240	0	162,225	162,225	0	86,015	86,015
TOTAL ACCOUNT 555			0	15,146,420	15,146,420	0	9,898,186	9,898,186	0	5,248,234	5,248,234

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	478,753	478,753	0	312,865	312,865	0	165,888	165,888
1	557010	Other Power Supply Expense - Financial	0	1,645,941	1,645,941	0	1,075,622	1,075,622	0	570,319	570,319
1	557018	Merchandise Processing Fee	0	3,280	3,280	0	2,143	2,143	0	1,137	1,137
1	557150	Fuel - Economic Dispatch	0	(336,824)	(336,824)	0	(220,114)	(220,114)	0	(116,710)	(116,710)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	4,307	0	4,307	0	0	0	4,307	0	4,307
1	557165	Other Resource Costs-CAISO Charges	0	5,453	5,453	0	3,564	3,564	0	1,889	1,889
1	557170	Broker Fees - Power	0	29,412	29,412	0	19,221	19,221	0	10,191	10,191
1	557171	REC Broker Fees	0	1,147	1,147	0	750	750	0	397	397
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	1,007,942	0	1,007,942	1,007,942	0	1,007,942	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	167,196	0	167,196	167,196	0	167,196	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(266,334)	0	(266,334)	(266,334)	0	(266,334)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,833,365	0	1,833,365	0	0	0	1,833,365	0	1,833,365
99	557390	Idaho PCA Amortization	(552,194)	0	(552,194)	0	0	0	(552,194)	0	(552,194)
1	557395	Optional Renewable Power Expense Offset	0	15	15	0	10	10	0	5	5
1	557610	Other Expenses - Exposure	0	4,601	4,601	0	3,007	3,007	0	1,594	1,594
1	557700	Turbine Gas Bookout Expense	0	204,400	204,400	0	133,575	133,575	0	70,825	70,825
1	557711	Turbine Gas Bookout Offset	0	(204,400)	(204,400)	0	(133,575)	(133,575)	0	(70,825)	(70,825)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,658,645	2,658,645	0	1,737,425	1,737,425	0	921,220	921,220
TOTAL ACCOUNT 557			2,262,505	4,490,423	6,752,928	950,262	2,934,493	3,884,755	1,312,243	1,555,930	2,868,173

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>		<b>E-908-1A</b>
For Month Ended February 28, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	30,675	24,134	54,809	25,606	15,831	41,437	5,069	8,303	13,372
99	908600	Public Purpose Tariff Rider Expense Offset	2,913,444	0	2,913,444	2,059,292	0	2,059,292	854,152	0	854,152
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(21,525)	0	(21,525)	(22,388)	0	(22,388)	863	0	863
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,922,594	24,134	2,946,728	2,062,510	15,831	2,078,341	860,084	8,303	868,387

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.78%	52.78%
2	Cost of Debt		5.555%	5.520%
	Total Weighted Cost		2.932%	2.913%
E-APL	Net Rate Base	2,380,042,347	1,576,384,903	803,657,444
	Interest Deduction for FIT Calculation	69,630,146	46,219,605	23,410,541
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	84,955,233	56,316,483	28,638,750
E-OPS	Less: Operating & Maintenance Expense	48,590,805	31,584,775	17,006,030
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,245,687	7,264,880	3,980,807
E-OTX	Less: Taxes Other than FIT	7,129,301	5,589,165	1,540,136
	Net Operating Income Before FIT	17,989,440	11,877,663	6,111,777
E-INT	Less: Monthly Interest Expense	5,802,512	3,851,634	1,950,878
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895
E-SCM	Plus: Schedule M Adjustments	6,116,413	2,886,757	3,229,656
	Taxable Net Operating Income	18,303,341	10,924,681	7,378,660
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,843,702	2,294,183	1,549,519
99	Federal Income Tax on 2017 Income at 35%	0	0	0
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,843,702	2,294,183	1,549,519
E-DTE	Deferred FIT	(1,667,571)	(839,587)	(827,984)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)
	Total Net FIT/Deferred FIT	2,135,732	1,428,195	707,537

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,224,578	6,891,171	11,115,749	2,726,170	4,597,183	7,323,353	1,498,408	2,293,988	3,792,396
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	282,805	282,805	0	144,057	144,057
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	164,391	164,391	0	112,195	112,195	0	52,196	52,196
99	997007 Idaho PCA	1,281,171	0	1,281,171	0	0	0	1,281,171	0	1,281,171
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
4	997015 Airplane Lease Payments	0	50,945	50,945	0	34,769	34,769	0	16,176	16,176
12	997016 Redemption Expense Amortization	0	103,958	103,958	0	68,874	68,874	0	35,084	35,084
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	595,859	(29,772)	566,087	386,643	(20,319)	366,324	209,216	(9,453)	199,763
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	726,498	726,498	0	495,828	495,828	0	230,670	230,670
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(510,575)	0	(510,575)	(1,167,520)	0	(1,167,520)	656,945	0	656,945
12	997032 Interest Rate Swaps	0	206,021	206,021	0	136,493	136,493	0	69,528	69,528
4	997033 BPA Residential Exchange	33,637	0	33,637	25,340	0	25,340	8,297	0	8,297
99	997034 Montana Hydro Settlement	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	1,014,343	0	1,014,343	1,014,343	0	1,014,343	0	0	0
1	997044 Non-Monetary Power Costs	0	(25,491)	(25,491)	0	(16,658)	(16,658)	0	(8,833)	(8,833)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,931	0	24,931	(1,834)	0	(1,834)	26,765	0	26,765
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(208,648)	(208,648)	0	(138,233)	(138,233)	0	(70,415)	(70,415)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,169,905)	(8,169,905)	0	(4,360,624)	(4,360,624)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,146	60,823	2,581	25,528	28,109
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(3,655)	0	(3,655)	(10,688)	0	(10,688)	7,033	0	7,033
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,917	108,917	0	57,750	57,750
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	739,081	739,081	0	481,881	481,881	0	257,200	257,200
4	997081	Deferred Compensation	0	544,793	544,793	0	371,816	371,816	0	172,977	172,977
4	997082	Meal Disallowances	0	30,611	30,611	0	20,892	20,892	0	9,719	9,719
4	997083	Paid Time Off	0	113,128	113,128	0	77,209	77,209	0	35,919	35,919
2	997084	Customer Uncollectibles	0	201,139	201,139	0	131,939	131,939	0	69,200	69,200
99	997088	Deferred O&M Colstrip & CS2	310,679	0	310,679	0	0	0	310,679	0	310,679
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	(105,539)	0	(105,539)	(105,539)	0	(105,539)	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(640)	(640)	0	(418)	(418)	0	(222)	(222)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(1,756,364)	(1,756,364)	0	(1,147,784)	(1,147,784)	0	(608,580)	(608,580)
1	997102	Amort Idaho Earnings Test (254229)	(130,256)	0	(130,256)	0	0	0	(130,256)	0	(130,256)
99	997103	Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104	Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(130,495)	0	(130,495)	(130,495)	0	(130,495)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	(438,853)	3,399,694	2,960,841	620	2,230,063	2,230,683	(439,473)	1,169,631	730,158
2	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(52,318)	0	(52,318)	(36,456)	0	(36,456)	(15,862)	0	(15,862)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>7,385,497</b>	<b>(712,903)</b>	<b>6,116,413</b>	<b>3,181,124</b>	<b>(294,367)</b>	<b>2,886,757</b>	<b>3,648,192</b>	<b>(418,536)</b>	<b>3,229,656</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.200%	34.800%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.252%	33.748%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(1,039,238)	(1,039,238)	0	(688,516)	(688,516)	0	(350,722)	(350,722)
99	410100	Deferred Federal Income Tax Expense - Washin	49,130	0	49,130	49,130	0	49,130	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(392,610)	0	(392,610)	0	0	0	(392,610)	0	(392,610)
	410100	Total	(343,480)	(1,039,238)	(1,382,718)	49,130	(688,516)	(639,386)	(392,610)	(350,722)	(743,332)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(184,571)	(184,571)	0	(122,282)	(122,282)	0	(62,289)	(62,289)
99	411100	Deferred Federal Income Tax Expense - Washin	(77,919)	0	(77,919)	(77,919)	0	(77,919)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(22,363)	0	(22,363)	0	0	0	(22,363)	0	(22,363)
	411100	Total	(100,282)	(184,571)	(284,853)	(77,919)	(122,282)	(200,201)	(22,363)	(62,289)	(84,652)
		Total Deferred Federal Income Tax Expense	(443,762)	(1,223,809)	(1,667,571)	(28,789)	(810,798)	(839,587)	(414,973)	(413,011)	(827,984)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.252%	33.748%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>		<b>E-OTX-1A</b>
For Month Ended February 28, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	122,808	122,808	0	80,255	80,255	0	42,553	42,553
1	408150	R&P Property Tax--Production	0	1,434,658	1,434,658	0	937,549	937,549	0	497,109	497,109
1	408180	R&P Property Tax--Transmission	0	531,419	531,419	0	347,282	347,282	0	184,137	184,137
1	409100	State Income Tax--Montana & Oregon	0	109,996	109,996	0	71,882	71,882	0	38,114	38,114
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,198,881</b>	<b>2,198,881</b>	<b>0</b>	<b>1,436,968</b>	<b>1,436,968</b>	<b>0</b>	<b>761,913</b>	<b>761,913</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,844,144	0	1,844,144	1,844,144	0	1,844,144	0	0	0
99	408120	Municipal Occupation & License Tax	1,982,971	0	1,982,971	1,645,255	0	1,645,255	337,716	0	337,716
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	955,657	0	955,657	662,798	0	662,798	292,859	0	292,859
99	409100	State Income Tax--Idaho	147,648	0	147,648	0	0	0	147,648	0	147,648
<b>TOTAL DISTRIBUTION</b>			<b>4,930,420</b>	<b>0</b>	<b>4,930,420</b>	<b>4,152,197</b>	<b>0</b>	<b>4,152,197</b>	<b>778,223</b>	<b>0</b>	<b>778,223</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,930,420</b>	<b>2,198,881</b>	<b>7,129,301</b>	<b>4,152,197</b>	<b>1,436,968</b>	<b>5,589,165</b>	<b>778,223</b>	<b>761,913</b>	<b>1,540,136</b>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended February 28, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,324,999	8,324,999	0	5,440,387	5,440,387	0	2,884,612	2,884,612
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	1,175,173	1,175,173	0	767,976	767,976	0	407,197	407,197
1	182381	CDA Settlement Past Storage	0	31,753,409	31,753,409	0	20,750,853	20,750,853	0	11,002,556	11,002,556
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)	3,243,416	66,657,557	69,900,973	3,169,055	45,493,116	48,662,171	74,361	21,164,441	21,238,802
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,465,645	2,465,645	0	1,682,778	1,682,778	0	782,867	782,867
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	21,199,292	21,199,292	0	14,468,305	14,468,305	0	6,730,987	6,730,987
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	4,165,836	266,089,608	270,255,444	4,091,475	178,767,487	182,858,962	74,361	87,322,121	87,396,482
		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	135,148,533	135,148,533	0	88,319,566	88,319,566	0	46,828,967	46,828,967
1	312000	Boiler Plant	0	178,458,272	178,458,272	0	116,622,481	116,622,481	0	61,835,791	61,835,791
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,144,662	64,144,662	0	41,918,537	41,918,537	0	22,226,125	22,226,125
1	315000	Accessory Electric Equipment	0	28,362,578	28,362,578	0	18,534,945	18,534,945	0	9,827,633	9,827,633
1	316000	Miscellaneous Power Plant Equipment	0	18,662,584	18,662,584	0	12,195,999	12,195,999	0	6,466,585	6,466,585
		TOTAL STEAM PRODUCTION PLANT	0	428,361,088	428,361,088	0	279,933,972	279,933,972	0	148,427,116	148,427,116
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,738,796	62,738,796	0	40,999,803	40,999,803	0	21,738,993	21,738,993
1	331XXX	Structures & Improvements	0	81,541,091	81,541,091	0	53,287,103	53,287,103	0	28,253,988	28,253,988
1	332XXX	Reservoirs, Dams, & Waterways	0	189,124,909	189,124,909	0	123,593,128	123,593,128	0	65,531,781	65,531,781
1	333000	Waterwheels, Turbines, & Generators	0	226,592,630	226,592,630	0	148,078,284	148,078,284	0	78,514,346	78,514,346
1	334000	Accessory Electric Equipment	0	62,621,639	62,621,639	0	40,923,241	40,923,241	0	21,698,398	21,698,398
1	335XXX	Miscellaneous Power Plant Equipment	0	13,134,286	13,134,286	0	8,583,256	8,583,256	0	4,551,030	4,551,030
1	336000	Roads, Railroads, & Bridges	0	3,658,434	3,658,434	0	2,390,787	2,390,787	0	1,267,647	1,267,647
		TOTAL HYDRAULIC PRODUCTION PLANT	0	639,411,785	639,411,785	0	417,855,602	417,855,602	0	221,556,183	221,556,183
		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	17,074,658	17,074,658	0	11,158,289	11,158,289	0	5,916,369	5,916,369
1	342000	Fuel Holders, Producers, & Accessories	0	21,382,213	21,382,213	0	13,973,276	13,973,276	0	7,408,937	7,408,937
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	219,244,003	219,244,003	0	143,275,956	143,275,956	0	75,968,047	75,968,047
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	20,994,488	20,994,488	0	13,719,898	13,719,898	0	7,274,590	7,274,590
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	1,745,877	1,745,877	0	1,140,931	1,140,931	0	604,946	604,946
		TOTAL OTHER PRODUCTION PLANT	0	305,438,756	305,438,756	0	199,604,227	199,604,227	0	105,834,529	105,834,529
		TOTAL PRODUCTION PLANT	0	1,373,211,629	1,373,211,629	0	897,393,801	897,393,801	0	475,817,828	475,817,828

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended February 28, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	27,620,095	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	25,045,337	25,045,337	0	16,367,128	16,367,128	0	8,678,209	8,678,209
1	353000	Station Equipment	0	255,884,444	255,884,444	0	167,220,484	167,220,484	0	88,663,960	88,663,960
1	354000	Towers & Fixtures	0	17,175,340	17,175,340	0	11,224,085	11,224,085	0	5,951,255	5,951,255
1	355000	Poles & Fixtures	0	244,664,992	244,664,992	0	159,888,572	159,888,572	0	84,776,420	84,776,420
1	356000	Overhead Conductors & Devices	0	143,146,611	143,146,611	0	93,546,310	93,546,310	0	49,600,301	49,600,301
1	357000	Underground Conduit	0	3,062,632	3,062,632	0	2,001,430	2,001,430	0	1,061,202	1,061,202
1	358000	Underground Conductors & Devices	0	2,392,736	2,392,736	0	1,563,653	1,563,653	0	829,083	829,083
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	721,044,052	721,044,052	0	471,202,288	471,202,288	0	249,841,764	249,841,764
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,574,998	0	7,574,998	6,104,444	0	6,104,444	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	23,911,389	0	23,911,389	17,547,336	0	17,547,336	6,364,053	0	6,364,053
3	362000	Station Equipment	127,314,968	3,033,975	130,348,943	83,268,838	1,954,699	85,223,537	44,046,130	1,079,276	45,125,406
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	383,689,040	0	383,689,040	247,576,248	0	247,576,248	136,112,792	0	136,112,792
99	365000	Overhead Conductors & Devices	254,480,068	0	254,480,068	161,393,135	0	161,393,135	93,086,933	0	93,086,933
99	366000	Underground Conduit	113,173,840	0	113,173,840	74,205,918	0	74,205,918	38,967,922	0	38,967,922
99	367000	Underground Conductors & Devices	198,615,763	0	198,615,763	130,683,268	0	130,683,268	67,932,495	0	67,932,495
99	368000	Line Transformers	255,714,488	0	255,714,488	175,757,467	0	175,757,467	79,957,021	0	79,957,021
99	369XXX	Services	167,132,600	0	167,132,600	109,715,127	0	109,715,127	57,417,473	0	57,417,473
99	371XXX	Installations on Customers' Premises	1,197,040	0	1,197,040	1,197,040	0	1,197,040	0	0	0
99	370000	Meters	49,790,476	0	49,790,476	26,858,399	0	26,858,399	22,932,077	0	22,932,077
99	373XXX	Street Light & Signal Systems	59,801,915	0	59,801,915	39,352,943	0	39,352,943	20,448,972	0	20,448,972
TOTAL DISTRIBUTION PLANT			1,647,942,895	3,033,975	1,650,976,870	1,076,598,904	1,954,699	1,078,553,603	571,343,991	1,079,276	572,423,267
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	14,967,786	84,662,256	99,630,042	6,682,800	57,781,143	64,463,943	8,284,986	26,881,113	35,166,099
4	391XXX	Office Furniture & Equipment	1,380,882	54,023,435	55,404,317	1,310,386	36,870,454	38,180,840	70,496	17,152,981	17,223,477
4	392XXX	Transportation Equipment	31,258,838	16,006,166	47,265,004	21,749,520	10,924,048	32,673,568	9,509,318	5,082,118	14,591,436
4	393000	Stores Equipment	330,239	3,665,286	3,995,525	165,275	2,501,521	2,666,796	164,964	1,163,765	1,328,729
4	394000	Tools, Shop & Garage Equipment	1,740,879	13,211,417	14,952,296	751,953	9,016,660	9,768,613	988,926	4,194,757	5,183,683
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	1,840,982	2,058,405	201,806	1,256,452	1,458,258	15,617	584,530	600,147
4	396XXX	Power Operated Equipment	24,351,724	9,020,645	33,372,369	14,566,718	6,156,500	20,723,218	9,785,006	2,864,145	12,649,151
4	397XXX	Communications Equipment	23,522,139	90,037,757	113,559,896	13,670,158	61,449,869	75,120,027	9,851,981	28,587,888	38,439,869
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			99,215,800	280,264,505	379,480,305	59,828,930	191,277,722	251,106,652	39,386,870	88,986,783	128,373,653
TOTAL PLANT IN SERVICE			1,751,324,531	2,643,643,769	4,394,968,300	1,140,519,309	1,740,595,997	2,881,115,306	610,805,222	903,047,772	1,513,852,994

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended February 28, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(299,269,499)	(299,269,499)	0	(195,572,618)	(195,572,618)	0	(103,696,881)	(103,696,881)
E-ADEP		Hydro Production Plant	0	(130,888,381)	(130,888,381)	0	(85,535,557)	(85,535,557)	0	(45,352,824)	(45,352,824)
E-ADEP		Other Production Plant	0	(120,306,211)	(120,306,211)	0	(78,620,109)	(78,620,109)	0	(41,686,102)	(41,686,102)
E-ADEP		Transmission Plant	0	(213,224,540)	(213,224,540)	0	(139,342,237)	(139,342,237)	0	(73,882,303)	(73,882,303)
E-ADEP		Distribution Plant	(532,343,689)	(141,120)	(532,484,809)	(327,503,169)	(90,919)	(327,594,088)	(204,840,520)	(50,201)	(204,890,721)
E-ADEP		General Plant	(36,801,780)	(97,631,453)	(134,433,233)	(22,279,414)	(66,632,490)	(88,911,904)	(14,522,366)	(30,998,963)	(45,521,329)
TOTAL ACCUMULATED DEPRECIATION			(569,145,469)	(861,461,204)	(1,430,606,673)	(349,782,583)	(565,793,930)	(915,576,513)	(219,362,886)	(295,667,274)	(515,030,160)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,818,281)	(12,818,281)	0	(8,376,747)	(8,376,747)	0	(4,441,534)	(4,441,534)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(234,101)	0	(234,101)	(234,101)	0	(234,101)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,888,465)	(1,888,465)	0	(1,286,651)	(1,286,651)	0	(601,814)	(601,814)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,511,632)	(39,761,325)	(42,272,957)	(2,454,211)	(27,136,706)	(29,590,917)	(57,421)	(12,624,619)	(12,682,040)
E-AAAMT		General Plant - 390200, 396200	0	(102,930)	(102,930)	0	(70,249)	(70,249)	0	(32,681)	(32,681)
TOTAL ACCUMULATED AMORTIZATION			(2,745,733)	(54,571,001)	(57,316,734)	(2,688,312)	(36,870,353)	(39,558,665)	(57,421)	(17,700,648)	(17,758,069)
TOTAL ACCUMULATED DEPR/AMORT			(571,891,202)	(916,032,205)	(1,487,923,407)	(352,470,895)	(602,664,283)	(955,135,178)	(219,420,307)	(313,367,922)	(532,788,229)
NET ELECTRIC UTILITY PLANT before ADFIT			1,179,433,329	1,727,611,564	2,907,044,893	788,048,414	1,137,931,714	1,925,980,128	391,384,915	589,679,850	981,064,765
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	20,741	20,741	0	13,554	13,554	0	7,187	7,187
12		ADFIT - Electric Plant In Service (282900)	0	(545,042,643)	(545,042,643)	0	(361,101,652)	(361,101,652)	0	(183,940,991)	(183,940,991)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,667,384)	(60,667,384)	0	(41,404,883)	(41,404,883)	0	(19,262,501)	(19,262,501)
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	(6,668,216)	(6,668,216)	0	(4,357,679)	(4,357,679)	0	(2,310,537)	(2,310,537)
1		ADFIT - CDA Settlement Costs (283333)	0	243,224	243,224	0	158,947	158,947	0	84,277	84,277
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,481,853)	(1,481,853)	0	(981,757)	(981,757)	0	(500,096)	(500,096)
TOTAL ACCUMULATED DFIT			0	(613,596,131)	(613,596,131)	0	(407,673,470)	(407,673,470)	0	(205,922,661)	(205,922,661)
NET ELECTRIC UTILITY PLANT			1,179,433,329	1,114,015,433	2,293,448,762	788,048,414	730,258,244	1,518,306,658	391,384,915	383,757,189	775,142,104

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.427%	35.573%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.252%	33.748%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

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	1,179,433,329	1,114,015,433	2,293,448,762	788,048,414	730,258,244	1,518,306,658	391,384,915	383,757,189	775,142,104
	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	(278,473)	0	(278,473)	278,473	0	278,473
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)	(3,082,834)	0	(3,082,834)	(987,995)	0	(987,995)	(2,094,839)	0	(2,094,839)
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)	8,046,769	0	8,046,769	5,129,519	0	5,129,519	2,917,250	0	2,917,250
99	ADFIT - Kettle Falls Disallowed (190420)	44,349	0	44,349	44,349	0	44,349	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)	1,669,010	0	1,669,010	0	0	0	1,669,010	0	1,669,010
99	ADFIT - Boulder Park Disallowed (190040)	195,508	0	195,508	0	0	0	195,508	0	195,508
99	Investment in WNP3 Exchange Power (124900, 124930)	3,776,738	0	3,776,738	3,776,738	0	3,776,738	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(678,789)	0	(678,789)	(678,789)	0	(678,789)	0	0	0
99	CDA Lake Settlement - WA (182382)	424,663	0	424,663	424,663	0	424,663	0	0	0
99	CDA Lake Settlement - ID (186382)	81,309	0	81,309	0	0	0	81,309	0	81,309
99	ADFIT - CDA Lake Settlement - Direct (283382)	(106,255)	0	(106,255)	(89,180)	0	(89,180)	(17,075)	0	(17,075)
99	CDA CDR Fund - Direct (182324)	30,890	0	30,890	30,890	0	30,890	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	218,839	0	218,839	203,623	0	203,623	15,216	0	15,216
99	ADFIT - Spokane River Relicensing (283322)	(45,941)	0	(45,941)	(42,749)	0	(42,749)	(3,192)	0	(3,192)
99	Spokane River PM&Es (182323)	200,163	0	200,163	129,299	0	129,299	70,864	0	70,864
99	ADFIT - Spokane River PM&Es (283323)	(42,048)	0	(42,048)	(27,167)	0	(27,167)	(14,881)	0	(14,881)
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)	(1,565,788)	(202)	(1,565,990)	(637,896)	(138)	(638,034)	(927,892)	(64)	(927,956)
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)	(1,969,889)	0	(1,969,889)	(1,969,889)	0	(1,969,889)	0	0	0
C-WKC	Working Capital	93,934,195	0	93,934,195	62,214,866	0	62,214,866	31,719,329	0	31,719,329
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	86,593,787	(202)	86,593,585	58,078,383	(138)	58,078,245	28,515,404	(64)	28,515,340
	NET RATE BASE	1,266,027,116	1,114,015,231	2,380,042,347	846,126,797	730,258,106	1,576,384,903	419,900,319	383,757,125	803,657,444

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	688,315	688,315			688,315	688,315		449,814	449,814		238,501	238,501
1	Hydro (ED-AN)	988,618	988,618			988,618	988,618		646,062	646,062		342,556	342,556
1	Other (ED-AN)	813,038	813,038			813,038	813,038		531,320	531,320		281,718	281,718
<b>Total Electric Production</b>		<b>2,489,971</b>	<b>2,489,971</b>			<b>2,489,971</b>	<b>2,489,971</b>		<b>1,627,196</b>	<b>1,627,196</b>		<b>862,775</b>	<b>862,775</b>
<b>Electric Transmission</b>													
1	ED-AN	1,062,207	1,062,207			1,062,207	1,062,207		694,152	694,152		368,055	368,055
<b>Total Electric Transmissio</b>		<b>1,062,207</b>	<b>1,062,207</b>			<b>1,062,207</b>	<b>1,062,207</b>		<b>694,152</b>	<b>694,152</b>		<b>368,055</b>	<b>368,055</b>
<b>Electric Distribution</b>													
3	ED-AN	4,981	4,981			4,981	4,981		3,209	3,209		1,772	1,772
	ED-ID	1,453,099	1,453,099			1,453,099	1,453,099					1,453,099	1,453,099
	ED-WA	2,598,877	2,598,877			2,598,877	2,598,877		2,598,877	2,598,877			
<b>Total Electric Distribution</b>		<b>4,056,957</b>	<b>4,056,957</b>			<b>4,051,976</b>	<b>4,981</b>	<b>4,056,957</b>	<b>2,598,877</b>	<b>3,209</b>	<b>2,602,086</b>	<b>1,453,099</b>	<b>1,772</b>
<b>Gas Underground Storage</b>													
	GD-AN	70,903		70,903									
	GD-OR	12,085			12,085								
<b>Total Gas Underground St</b>		<b>82,988</b>		<b>70,903</b>	<b>12,085</b>								
<b>Gas Distribution</b>													
	GD-AN	5,383		5,383									
	GD-ID	452,954		452,954									
	GD-WA	934,014		934,014									
	GD-OR	624,167			624,167								
<b>Total Gas Distribution</b>		<b>2,016,518</b>		<b>1,392,351</b>	<b>624,167</b>								
<b>General Plant</b>													
4	ED-AN	182,319	182,319			182,319	182,319		124,431	124,431		57,888	57,888
	ED-ID	20,977	20,977			20,977	20,977					20,977	20,977
	ED-WA	52,316	52,316			52,316	52,316		52,316	52,316			
7,4	CD-AA	1,702,102	1,193,769	349,765	158,568	1,193,769	1,193,769		814,735	814,735		379,034	379,034
9,4	CD-AN	82,337	63,988	18,349		63,988	63,988		43,671	43,671		20,317	20,317
9	CD-ID	29,759	23,127	6,632		23,127	23,127					23,127	23,127
9	CD-WA	26,332	20,464	5,868		20,464	20,464		20,464	20,464			
8	GD-AA	28,605		19,612	8,993								
	GD-AN	2,552		2,552									
	GD-ID	2,172		2,172									
	GD-WA	18,249		18,249									
	GD-OR	15,228			15,228								
<b>Total General Plant</b>		<b>2,162,948</b>	<b>1,556,960</b>	<b>423,199</b>	<b>182,789</b>	<b>116,884</b>	<b>1,440,076</b>	<b>1,556,960</b>	<b>72,780</b>	<b>982,837</b>	<b>1,055,617</b>	<b>44,104</b>	<b>457,239</b>
<b>Total Depreciation Expens</b>		<b>11,871,589</b>	<b>9,166,095</b>	<b>1,886,453</b>	<b>819,041</b>	<b>4,168,860</b>	<b>4,997,235</b>	<b>9,166,095</b>	<b>2,671,657</b>	<b>3,307,394</b>	<b>5,979,051</b>	<b>1,497,203</b>	<b>1,689,841</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	64.427%	35.573%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		50,015	50,015		26,519	26,519			
1	Misc Intangible Plt (30300)	ED-AN	19,576	19,576			19,576	19,576		12,793	12,793		6,783	6,783			
<b>Total Production/Transmission</b>			<b>96,110</b>	<b>96,110</b>			<b>96,110</b>	<b>96,110</b>		<b>62,808</b>	<b>62,808</b>		<b>33,302</b>	<b>33,302</b>			
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489			489	489		489	489						
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>			<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>						
<b>General Plant - 303000</b>																	
7,4		CD-AA	49,910	35,004	10,256	4,650	35,004	35,004		23,890	23,890		11,114	11,114			
9,1		CD-AN	811	630	181		630	630		412	412		218	218			
		GD-ID	1,245		1,245												
		GD-WA	2,072		2,072												
		GD-OR	672			672											
<b>Total General Plant - 303000</b>			<b>54,710</b>	<b>35,634</b>	<b>13,754</b>	<b>5,322</b>		<b>35,634</b>	<b>35,634</b>		<b>24,302</b>	<b>24,302</b>		<b>11,332</b>	<b>11,332</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	2,297,041	1,611,030	472,019	213,992	1,611,030	1,611,030		1,099,512	1,099,512		511,518	511,518			
9,4		CD-AN	1,450	1,127	323		1,127	1,127		769	769		358	358			
9,4		CD-ID	1,550	1,205	345		1,205	1,205				1,205		1,205			
4		ED-AN	146,033	146,033			146,033	146,033		99,666	99,666		46,367	46,367			
		ED-ID	0	0			0	0				0		0			
		ED-WA	52,012	52,012			52,012	52,012		52,012	52,012						
8		GD-AA	10,718		7,348	3,370											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>2,508,804</b>	<b>1,811,407</b>	<b>480,035</b>	<b>217,362</b>		<b>53,217</b>	<b>1,758,190</b>	<b>1,811,407</b>		<b>52,012</b>	<b>1,199,947</b>	<b>1,251,959</b>	<b>1,205</b>	<b>558,243</b>	<b>559,448</b>
<b>Gas Underground Storage</b>																	
		GD-AN	19		19												
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>												
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0			
4		ED-AN	4,003	4,003			4,003	4,003		2,732	2,732		1,271	1,271			
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>		<b>4,003</b>	<b>4,003</b>		<b>2,732</b>	<b>2,732</b>		<b>1,271</b>	<b>1,271</b>		
<b>Total Amortization Expense</b>			<b>2,666,148</b>	<b>1,949,656</b>	<b>493,808</b>	<b>222,684</b>		<b>55,719</b>	<b>1,893,937</b>	<b>1,949,656</b>		<b>54,514</b>	<b>1,289,789</b>	<b>1,344,303</b>	<b>1,205</b>	<b>604,148</b>	<b>605,353</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	<b>Idaho</b>				
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%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(299,269,499)	(299,269,499)			(299,269,499)	(299,269,499)		(195,572,618)	(195,572,618)		(103,696,881)	(103,696,881)	
1	Hydro (ED-AN)	(130,888,381)	(130,888,381)			(130,888,381)	(130,888,381)		(85,535,557)	(85,535,557)		(45,352,824)	(45,352,824)	
1	Other (ED-AN)	(120,306,211)	(120,306,211)			(120,306,211)	(120,306,211)		(78,620,109)	(78,620,109)		(41,686,102)	(41,686,102)	
<b>Total Electric Production</b>		<b>(550,464,091)</b>	<b>(550,464,091)</b>			<b>(550,464,091)</b>	<b>(550,464,091)</b>		<b>(359,728,284)</b>	<b>(359,728,284)</b>		<b>(190,735,807)</b>	<b>(190,735,807)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(213,224,540)	(213,224,540)			(213,224,540)	(213,224,540)		(139,342,237)	(139,342,237)		(73,882,303)	(73,882,303)	
<b>Total Electric Transmissic</b>		<b>(213,224,540)</b>	<b>(213,224,540)</b>			<b>(213,224,540)</b>	<b>(213,224,540)</b>		<b>(139,342,237)</b>	<b>(139,342,237)</b>		<b>(73,882,303)</b>	<b>(73,882,303)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(141,120)	(141,120)			(141,120)	(141,120)		(90,919)	(90,919)		(50,201)	(50,201)	
	ED-ID	(204,840,520)	(204,840,520)			(204,840,520)	(204,840,520)					(204,840,520)	(204,840,520)	
	ED-WA	(327,503,169)	(327,503,169)			(327,503,169)	(327,503,169)	(327,503,169)		(327,503,169)				
<b>Total Electric Distribution</b>		<b>(532,484,809)</b>	<b>(532,484,809)</b>			<b>(532,343,689)</b>	<b>(141,120)</b>	<b>(532,484,809)</b>	<b>(327,503,169)</b>	<b>(90,919)</b>	<b>(327,594,088)</b>	<b>(204,840,520)</b>	<b>(50,201)</b>	<b>(204,890,721)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(15,419,673)		(15,419,673)										
	GD-OR	(1,030,446)			(1,030,446)									
<b>Total Gas Underground S</b>		<b>(16,450,119)</b>		<b>(15,419,673)</b>	<b>(1,030,446)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,744,530)		(1,744,530)										
	GD-ID	(73,800,873)		(73,800,873)										
	GD-WA	(141,156,808)		(141,156,808)										
	GD-OR	(107,442,878)			(107,442,878)									
<b>Total Gas Distribution</b>		<b>(324,145,089)</b>		<b>(216,702,211)</b>	<b>(107,442,878)</b>									
<b>General Plant</b>														
4	ED-AN	(45,277,669)	(45,277,669)			(45,277,669)	(45,277,669)		(30,901,556)	(30,901,556)		(14,376,113)	(14,376,113)	
	ED-ID	(9,830,381)	(9,830,381)			(9,830,381)	(9,830,381)				(9,830,381)		(9,830,381)	
	ED-WA	(19,092,925)	(19,092,925)			(19,092,925)	(19,092,925)	(19,092,925)		(19,092,925)				
7,4	CD-AA	(60,990,810)	(42,775,904)	(12,533,002)	(5,681,904)	(42,775,904)	(42,775,904)		(29,194,127)	(29,194,127)		(13,581,777)	(13,581,777)	
9,4	CD-AN	(12,324,365)	(9,577,880)	(2,746,485)		(9,577,880)	(9,577,880)		(6,536,807)	(6,536,807)		(3,041,073)	(3,041,073)	
9	CD-ID	(6,037,425)	(4,691,985)	(1,345,440)		(4,691,985)	(4,691,985)				(4,691,985)		(4,691,985)	
9	CD-WA	(4,100,224)	(3,186,489)	(913,735)		(3,186,489)	(3,186,489)	(3,186,489)		(3,186,489)				
8	GD-AA	(2,087,643)		(1,431,330)	(656,313)									
	GD-AN	(2,907,896)		(2,907,896)										
	GD-ID	(1,762,296)		(1,762,296)										
	GD-WA	(6,318,430)		(6,318,430)										
	GD-OR	(4,410,227)			(4,410,227)									
<b>Total General Plant</b>		<b>(175,140,291)</b>	<b>(134,433,233)</b>	<b>(29,958,614)</b>	<b>(10,748,444)</b>	<b>(36,801,780)</b>	<b>(97,631,453)</b>	<b>(134,433,233)</b>	<b>(22,279,414)</b>	<b>(66,632,490)</b>	<b>(88,911,904)</b>	<b>(14,522,366)</b>	<b>(30,998,963)</b>	<b>(45,521,329)</b>
<b>Total Accumulated Depr</b>		<b>(1,811,908,939)</b>	<b>(1,430,606,673)</b>	<b>(262,080,498)</b>	<b>(119,221,768)</b>	<b>(569,145,469)</b>	<b>(861,461,204)</b>	<b>(1,430,606,673)</b>	<b>(349,782,583)</b>	<b>(565,793,930)</b>	<b>(915,576,513)</b>	<b>(219,362,886)</b>	<b>(295,667,274)</b>	<b>(515,030,160)</b>

**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	64.427%	35.573%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4 Jurisdictional 4-Factor Ratio	68.249%	31.751%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(11,174,554)	(11,174,554)			(11,174,554)	(11,174,554)		(7,302,571)	(7,302,571)		(3,871,983)	(3,871,983)	
1	Misc Intangible Plt (3030 ED-AN)	(1,643,727)	(1,643,727)			(1,643,727)	(1,643,727)		(1,074,176)	(1,074,176)		(569,551)	(569,551)	
<b>Total Production/Transmission</b>		<b>(12,818,281)</b>	<b>(12,818,281)</b>			<b>(12,818,281)</b>	<b>(12,818,281)</b>		<b>(8,376,747)</b>	<b>(8,376,747)</b>		<b>(4,441,534)</b>	<b>(4,441,534)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(196,561)	(196,561)			(196,561)	(196,561)		(196,561)	(196,561)				
	Misc Intangible Plt (3030 ED-WA)	(37,540)	(37,540)			(37,540)	(37,540)		(37,540)	(37,540)				
<b>Total Distribution</b>		<b>(234,101)</b>	<b>(234,101)</b>			<b>(234,101)</b>	<b>(234,101)</b>		<b>(234,101)</b>	<b>(234,101)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,584,041)	(1,812,317)	(530,995)	(240,729)		(1,812,317)	(1,812,317)		(1,236,888)	(1,236,888)	(575,429)	(575,429)	
9,1	CD-AN	(97,984)	(76,148)	(21,836)			(76,148)	(76,148)		(49,763)	(49,763)	(26,385)	(26,385)	
	GD-ID	(88,257)		(88,257)										
	GD-WA	(194,398)		(194,398)										
	GD-OR	(89,695)			(89,695)									
<b>Total General Plant - 303000</b>		<b>(3,054,375)</b>	<b>(1,888,465)</b>	<b>(835,486)</b>	<b>(330,424)</b>		<b>(1,888,465)</b>	<b>(1,888,465)</b>		<b>(1,286,651)</b>	<b>(1,286,651)</b>	<b>(601,814)</b>	<b>(601,814)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(53,019,955)	(37,185,546)	(10,895,070)	(4,939,339)		(37,185,546)	(37,185,546)		(25,378,763)	(25,378,763)	(11,806,783)	(11,806,783)	
9,4	CD-AN	(54,398)	(42,275)	(12,123)			(42,275)	(42,275)		(28,852)	(28,852)	(13,423)	(13,423)	
9	CD-ID	(73,887)	(57,421)	(16,466)		(57,421)	(57,421)				(57,421)	(57,421)	(57,421)	
4	ED-AN	(2,533,504)	(2,533,504)				(2,533,504)	(2,533,504)		(1,729,091)	(1,729,091)	(804,413)	(804,413)	
	ED-ID	0	0			0	0	0			0	0	0	
	ED-WA	(2,454,211)	(2,454,211)			(2,454,211)	(2,454,211)	(2,454,211)			(2,454,211)			
8	GD-AA	(399,342)		(273,797)	(125,545)									
	GD-AN	0		0										
	GD-OR	0		0										
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(58,535,297)</b>	<b>(42,272,957)</b>	<b>(11,197,456)</b>	<b>(5,064,884)</b>		<b>(2,511,632)</b>	<b>(39,761,325)</b>	<b>(42,272,957)</b>	<b>(2,454,211)</b>	<b>(27,136,706)</b>	<b>(29,590,917)</b>	<b>(57,421)</b>	<b>(12,624,619)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,570)		(240,570)										
<b>Total Gas Underground Storage</b>		<b>(240,570)</b>		<b>(240,570)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0		0	0	0	0	
4	ED-AN	(102,930)	(102,930)				(102,930)	(102,930)		(70,249)	(70,249)	(32,681)	(32,681)	
	ED-WA	0	0			0	0	0		0	0			
	GD-WA	0		0						0				
	GD-OR	0		0										
<b>Total General Plant - 390200, 396200</b>		<b>(102,930)</b>	<b>(102,930)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(102,930)</b>	<b>(102,930)</b>	<b>0</b>	<b>(70,249)</b>	<b>(70,249)</b>	<b>0</b>	<b>(32,681)</b>
<b>Total Accumulated Amortization</b>		<b>(74,985,554)</b>	<b>(57,316,734)</b>	<b>(12,273,512)</b>	<b>(5,395,308)</b>		<b>(2,745,733)</b>	<b>(54,571,001)</b>	<b>(57,316,734)</b>	<b>(2,688,312)</b>	<b>(36,870,353)</b>	<b>(39,558,665)</b>	<b>(57,421)</b>	<b>(17,700,648)</b>

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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,362,664</b>	<b>726,439</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,657,840</b>	<b>2,723,169</b>	<b>97,436</b>	<b>2,109,983</b>	<b>4,930,588</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,272,704	1,086,001	2,554,226	4,632,477	8,272,704	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,422,263	0	0	0	0	3,422,263	0	0	3,422,263	0	0	0
99	GD-OR / AS	3,666,233	0	0	0	0	0	0	0	0	3,666,233	0	3,666,233
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,336,470	0	0	71,773,683	71,773,683	0	0	21,029,121	21,029,121	0	9,533,666	9,533,666
9	CD-WA / ID / AN	25,199,325	5,596,800	5,730,760	8,256,096	19,583,656	1,604,898	1,643,312	2,367,459	5,615,669	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>142,896,995</b>	<b>6,682,801</b>	<b>8,284,986</b>	<b>84,662,256</b>	<b>99,630,043</b>	<b>5,027,161</b>	<b>1,643,312</b>	<b>23,396,580</b>	<b>30,067,053</b>	<b>3,666,233</b>	<b>9,533,666</b>	<b>13,199,899</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
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	1,992	0	0	0	0	1,992	0	0	1,992	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	73,904,223	0	0	51,832,727	51,832,727	0	0	15,186,579	15,186,579	0	6,884,917	6,884,917
9	CD-WA / ID / AN	634,998	338,540	70,496	84,453	493,489	97,077	20,215	24,217	141,509	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>77,975,641</b>	<b>1,310,386</b>	<b>70,496</b>	<b>54,023,435</b>	<b>55,404,317</b>	<b>99,069</b>	<b>20,215</b>	<b>15,455,101</b>	<b>15,574,385</b>	<b>0</b>	<b>6,996,939</b>	<b>6,996,939</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	41,848,932	19,835,992	8,755,161	13,257,779	41,848,932	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,708,127	0	0	0	0	8,568,720	2,427,799	1,711,608	12,708,127	0	0	0
99	GD-OR / AS	3,744,346	0	0	0	0	0	0	0	0	3,744,346	0	3,744,346
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	1,071,613	0	0	751,576	751,576	0	0	220,206	220,206	0	99,831	99,831
9	CD-WA / ID / AN	6,002,056	1,913,528	754,157	1,996,812	4,664,497	548,710	216,257	572,592	1,337,559	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>65,375,074</b>	<b>21,749,520</b>	<b>9,509,318</b>	<b>16,006,167</b>	<b>47,265,005</b>	<b>9,117,430</b>	<b>2,644,056</b>	<b>2,504,406</b>	<b>14,265,892</b>	<b>3,744,346</b>	<b>99,831</b>	<b>3,844,177</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0		
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,627,516	154,813	150,601	3,290,860	3,596,274	44,393	43,185	943,664	1,031,242	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,139,568</b>	<b>165,274</b>	<b>164,964</b>	<b>3,665,286</b>	<b>3,995,524</b>	<b>132,553</b>	<b>43,185</b>	<b>943,664</b>	<b>1,119,402</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,942,568	739,855	233,715	3,968,998	4,942,568	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	4,161,117	0	0	0	0	0	0	2,852,945	2,852,945	0	1,308,172	
7		CD-AA	12,973,733	0	0	9,099,128	9,099,128	0	0	2,665,972	2,665,972	0	1,208,633	
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	
		<b>TOTAL ACCOUNT</b>	<b>26,645,509</b>	<b>751,953</b>	<b>988,926</b>	<b>13,211,417</b>	<b>14,952,296</b>	<b>1,855,602</b>	<b>516,217</b>	<b>5,934,807</b>	<b>8,306,626</b>	<b>869,782</b>	<b>2,516,805</b>	<b>3,386,587</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,167,739	201,806	15,617	950,316	1,167,739	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	
		<b>TOTAL ACCOUNT</b>	<b>2,733,070</b>	<b>201,806</b>	<b>15,617</b>	<b>1,840,983</b>	<b>2,058,406</b>	<b>0</b>	<b>0</b>	<b>464,959</b>	<b>464,959</b>	<b>40,917</b>	<b>168,788</b>	<b>209,705</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,018,543	14,314,857	9,476,466	8,227,220	32,018,543	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	
		<b>TOTAL ACCOUNT</b>	<b>37,908,531</b>	<b>14,566,718</b>	<b>9,785,006</b>	<b>9,020,645</b>	<b>33,372,369</b>	<b>2,456,517</b>	<b>936,160</b>	<b>1,050,418</b>	<b>4,443,095</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\*

\*\*\*\*\* GAS NORTH \*\*\*\*\*

\*\*\*\*\* OREGON GAS \*\*\*\*\*

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,613,923	12,074,664	6,910,401	45,628,858	64,613,923	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,709	0	0	0	0	685,366	492,343	0	1,177,709	0	0	0
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	53,125,420	0	0	37,259,513	37,259,513	0	0	10,916,743	10,916,743	0	4,949,164	4,949,164
9	CD-WA/ ID / AN	15,037,589	1,595,495	2,941,581	7,149,386	11,686,462	457,513	843,507	2,050,107	3,351,127	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>136,318,281</b>	<b>13,670,159</b>	<b>9,851,982</b>	<b>90,037,757</b>	<b>113,559,898</b>	<b>1,142,879</b>	<b>1,335,850</b>	<b>13,756,161</b>	<b>16,234,890</b>	<b>1,212,403</b>	<b>5,311,090</b>	<b>6,523,493</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	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
	<b>TOTAL ACCOUNT</b>	<b>608,391</b>	<b>3,875</b>	<b>13,509</b>	<b>453,385</b>	<b>470,769</b>	<b>1,111</b>	<b>1,911</b>	<b>90,985</b>	<b>94,007</b>	<b>2,367</b>	<b>41,248</b>	<b>43,615</b>
	<b>TOTAL GENERAL PLANT</b>	<b>511,077,565</b>	<b>59,828,931</b>	<b>39,386,872</b>	<b>280,264,505</b>	<b>379,480,308</b>	<b>22,555,491</b>	<b>7,238,342</b>	<b>65,707,064</b>	<b>95,500,897</b>	<b>10,453,068</b>	<b>25,643,292</b>	<b>36,096,360</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,099,568</b>	<b>319,716</b>	<b>0</b>	<b>16,825,240</b>	<b>17,144,956</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,889,349</b>	<b>3,691,548</b>	<b>426,123</b>	<b>836,941</b>	<b>1,263,064</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,769,197	3,169,055	0	8,600,142	11,769,197	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	82,681,754	0	0	57,988,848	57,988,848	0	0	16,990,274	16,990,274	0	7,702,632	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		<b>TOTAL ACCOUNT</b>	<b>95,287,098</b>	<b>3,169,055</b>	<b>74,361</b>	<b>66,657,557</b>	<b>69,900,973</b>	<b>0</b>	<b>21,323</b>	<b>17,457,121</b>	<b>17,478,444</b>	<b>0</b>	<b>7,907,681</b>	<b>7,907,681</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,515,568	0	0	2,465,644	2,465,644	0	0	722,414	722,414	0	327,510	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,515,568</b>	<b>0</b>	<b>0</b>	<b>2,465,644</b>	<b>2,465,644</b>	<b>0</b>	<b>0</b>	<b>722,414</b>	<b>722,414</b>	<b>0</b>	<b>327,510</b>	<b>327,510</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	<b>9,393,435</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,226,410	0	0	21,199,293	21,199,293	0	0	6,211,225	6,211,225	0	2,815,892	2,815,892
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,226,410</b>	<b>0</b>	<b>0</b>	<b>21,199,293</b>	<b>21,199,293</b>	<b>0</b>	<b>0</b>	<b>6,211,225</b>	<b>6,211,225</b>	<b>0</b>	<b>2,815,892</b>	<b>2,815,892</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,313,339</b>	<b>0</b>	<b>0</b>	<b>921,110</b>	<b>921,110</b>	<b>0</b>	<b>0</b>	<b>269,878</b>	<b>269,878</b>	<b>0</b>	<b>122,351</b>	<b>122,351</b>
		<b>TOTAL</b>	<b>253,273,186</b>	<b>3,488,771</b>	<b>74,361</b>	<b>178,786,808</b>	<b>182,349,940</b>	<b>1,022,594</b>	<b>800,928</b>	<b>47,269,791</b>	<b>49,093,313</b>	<b>426,123</b>	<b>21,403,810</b>	<b>21,829,933</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,683,728)	(60,094,283)	(17,607,149)	(7,982,296)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(737,439)	(573,101)	(164,338)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(86,421,167)</u>	<u>(60,667,384)</u>	<u>(17,771,487)</u>	<u>(7,982,296)</u>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended February 28, 2018
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,267,229	3,267,229	0	0	0	0	3,267,229
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	(295)	(295)	0	0	0	0	(295)
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	78,140,896	38,967,477	0	117,108,373	62,214,866	31,719,329	15,926,030	7,248,148	0
TOTAL		78,140,896	38,967,477	3,266,876	120,375,249	62,214,866	31,719,329	15,926,030	7,248,148	3,266,876

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						