

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months 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)	175,205,621	113,506,314	61,699,307
	Adjustments			
	Adjusted Net Operating Income (Loss)	175,205,621	113,506,314	61,699,307
E-APL	Electric Net Rate Base	2,306,358,571	1,526,755,477	779,603,094
	<b>RATE OF RETURN</b>	<b>7.597%</b>	<b>7.434%</b>	<b>7.914%</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-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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 - AMA Percent	03-01-2017 thru 02-28-2018	379,913 100.000%	249,495 65.672%	130,418 34.328%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2017 thru 02-28-2018	23,817,913 100.000%	15,646,020 65.690%	8,171,893 34.310%
	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-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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>

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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	02-01-2017 thru 02-28-2018	1,088,880,285	727,834,861	361,045,424	
				100.000%	66.843%	33.157%	
11		Book Depreciation Percent	03-01-2017 thru 02-28-2018	107,712,704	70,124,267	37,588,437	
				100.000%	65.103%	34.897%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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	02-01-2017 thru 02-28-2018	2,822,166,361 100.000%	1,866,706,998 66.144%	955,459,363 33.856%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2017 thru 02-28-2018	237,506,954 100.000%	157,611,477 66.361%	79,895,477 33.639%
14		Net Allocated Schedule M's - AMA Percent	03-01-2017 thru 02-28-2018	-154,191,318 100.000%	-98,983,089 64.195%	-55,208,229 35.805%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	372,918,593	0	372,918,593	251,739,341	0	251,739,341	121,179,252	0	121,179,252
99	442200	Commercial - Firm & Int.	311,551,480	0	311,551,480	219,644,194	0	219,644,194	91,907,286	0	91,907,286
1	442300	Industrial	109,748,688	0	109,748,688	63,397,268	0	63,397,268	46,351,420	0	46,351,420
99	444000	Public Street & Highway Lighting	7,459,655	0	7,459,655	4,851,020	0	4,851,020	2,608,635	0	2,608,635
99	448000	Interdepartmental Revenue	1,282,163	0	1,282,163	1,009,205	0	1,009,205	272,958	0	272,958
99	499XXX	Unbilled Revenue	2,210,563	0	2,210,563	1,199,762	0	1,199,762	1,010,801	0	1,010,801
		TOTAL SALES TO ULTIMATE CUSTOMERS	805,171,142	0	805,171,142	541,840,790	0	541,840,790	263,330,352	0	263,330,352
1	447XXX	Sales for Resale	0	95,957,181	95,957,181	0	62,708,018	62,708,018	0	33,249,163	33,249,163
		TOTAL SALES OF ELECTRICITY	805,171,142	95,957,181	901,128,323	541,840,790	62,708,018	604,548,808	263,330,352	33,249,163	296,579,515
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(1,181,583)	0	(1,181,583)	(1,181,583)	0	(1,181,583)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	819,172	(9,107,913)	(8,288,741)	203,773	(5,981,349)	(5,777,576)	615,399	(3,126,564)	(2,511,165)
99	451000	Miscellaneous Service Revenue	353,399	0	353,399	204,968	0	204,968	148,431	0	148,431
1	453000	Sales of Water & Water Power	0	362,502	362,502	0	236,895	236,895	0	125,607	125,607
1	454000	Rent from Electric Property	2,602,380	98,618	2,700,998	1,684,749	64,447	1,749,196	917,631	34,171	951,802
1	456XXX	Other Electric Revenues	357,496	95,369,544	95,727,040	1,773,682	62,323,997	64,097,679	(1,416,186)	33,045,547	31,629,361
		TOTAL OTHER OPERATING REVENUE	2,950,864	86,722,751	89,673,615	2,685,589	56,643,990	59,329,579	265,275	30,078,761	30,344,036
		TOTAL ELECTRIC REVENUE	808,122,006	182,679,932	990,801,938	544,526,379	119,352,008	663,878,387	263,595,627	63,327,924	326,923,551

			***** 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	376,448	376,448	0	246,009	246,009	0	130,439	130,439
1	501XXX	Fuel	0	27,843,190	27,843,190	0	18,195,525	18,195,525	0	9,647,665	9,647,665
1	502000	Steam Expense	0	4,406,526	4,406,526	0	2,879,665	2,879,665	0	1,526,861	1,526,861
1	505000	Electric Expense	0	1,244,001	1,244,001	0	812,955	812,955	0	431,046	431,046
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,693,650	2,693,650	0	1,760,300	1,760,300	0	933,350	933,350
1	507000	Rent	0	38,045	38,045	0	24,862	24,862	0	13,183	13,183
MAINTENANCE											
1	510000	Supervision & Engineering	0	514,966	514,966	0	336,530	336,530	0	178,436	178,436
1	511000	Structures	0	695,099	695,099	0	454,247	454,247	0	240,852	240,852
1	512000	Boiler Plant	0	6,592,726	6,592,726	0	4,308,346	4,308,346	0	2,284,380	2,284,380
1	513000	Electric Plant	0	2,678,010	2,678,010	0	1,750,080	1,750,080	0	927,930	927,930
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,248,064	1,248,064	0	815,610	815,610	0	432,454	432,454
TOTAL STEAM POWER GENERATION EXP			0	48,330,725	48,330,725	0	31,584,129	31,584,129	0	16,746,596	16,746,596
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,677,402	2,677,402	0	1,749,682	1,749,682	0	927,720	927,720
1	536000	Water for Power	0	1,147,378	1,147,378	0	749,812	749,812	0	397,566	397,566
1	537000	Hydraulic Expense	4,134,304	4,029,581	8,163,885	2,711,545	2,633,331	5,344,876	1,422,759	1,396,250	2,819,009
1	538000	Electric Expense	0	7,349,868	7,349,868	0	4,803,139	4,803,139	0	2,546,729	2,546,729
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	974,340	974,340	0	636,731	636,731	0	337,609	337,609
1	540000	Rent	0	1,447,024	1,447,024	0	945,630	945,630	0	501,394	501,394
1	540100	MT Trust Funds Land Settlement Rents	4,880,933	0	4,880,933	3,205,093	0	3,205,093	1,675,840	0	1,675,840
MAINTENANCE											
1	541000	Supervision & Engineering	0	888,636	888,636	0	580,724	580,724	0	307,912	307,912
1	542000	Structures	0	417,391	417,391	0	272,765	272,765	0	144,626	144,626
1	543000	Reservoirs, Dams, & Waterways	0	2,997,073	2,997,073	0	1,958,587	1,958,587	0	1,038,486	1,038,486
1	544000	Electric Plant	0	3,107,059	3,107,059	0	2,030,463	2,030,463	0	1,076,596	1,076,596
1	545000	Miscellaneous Hydraulic Plant	0	790,178	790,178	0	516,381	516,381	0	273,797	273,797
TOTAL HYDRO POWER GENERATION EXP			9,015,237	25,825,930	34,841,167	5,916,638	16,877,245	22,793,883	3,098,599	8,948,685	12,047,284
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	502,598	502,598	0	328,448	328,448	0	174,150	174,150
1	547XXX	Fuel	0	67,660,810	67,660,810	0	44,216,339	44,216,339	0	23,444,471	23,444,471
1	548000	Generation Expense	0	1,814,822	1,814,822	0	1,185,986	1,185,986	0	628,836	628,836
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	397,705	397,705	0	259,900	259,900	0	137,805	137,805
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
MAINTENANCE											
1	551000	Supervision & Engineering	0	756,897	756,897	0	494,632	494,632	0	262,265	262,265
1	552000	Structures	0	63,838	63,838	0	41,718	41,718	0	22,120	22,120
1	553000	Generating & Electric Equipment	0	4,529,584	4,529,584	0	2,960,083	2,960,083	0	1,569,501	1,569,501
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	540,008	540,008	0	352,895	352,895	0	187,113	187,113
TOTAL OTHER POWER GENERATION EXP			0	76,234,090	76,234,090	0	49,818,977	49,818,977	0	26,415,113	26,415,113



			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	133,828,121	133,828,121	0	87,456,677	87,456,677	0	46,371,444	46,371,444
1	556000	System Control & Load Dispatching	0	734,670	734,670	0	480,107	480,107	0	254,563	254,563
E-557	557XXX	Other Expense	9,077,958	68,498,609	77,576,567	4,160,319	44,763,841	48,924,160	4,917,639	23,734,768	28,652,407
TOTAL OTHER POWER SUPPLY EXPENSE			9,077,958	203,061,400	212,139,358	4,160,319	132,700,625	136,860,944	4,917,639	70,360,775	75,278,414
TOTAL PRODUCTION OPERATING EXP			18,093,195	353,452,145	371,545,340	10,076,957	230,980,976	241,057,933	8,016,238	122,471,169	130,487,407
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,800,723	2,800,723	0	1,830,272	1,830,272	0	970,451	970,451
1	561000	Load Dispatching	0	3,757,631	3,757,631	0	2,455,612	2,455,612	0	1,302,019	1,302,019
1	562000	Station Expense	0	330,524	330,524	0	215,997	215,997	0	114,527	114,527
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	422,165	422,165	0	275,885	275,885	0	146,280	146,280
1	565XXX	Transmission of Electricity by Others	0	17,629,012	17,629,012	0	11,520,559	11,520,559	0	6,108,453	6,108,453
1	566000	Miscellaneous Transmission Expense	0	2,457,127	2,457,127	0	1,605,732	1,605,732	0	851,395	851,395
1	567000	Rent	0	176,897	176,897	0	115,602	115,602	0	61,295	61,295
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	841,741	843,012	0	550,078	550,078	1,271	291,663	292,934
1	569000	Structures	1,711	777,723	779,434	0	508,242	508,242	1,711	269,481	271,192
1	570000	Station Equipment	686	1,674,492	1,675,178	0	1,094,281	1,094,281	686	580,211	580,897
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	7,156	1,032,450	1,039,606	(558)	674,706	674,148	7,714	357,744	365,458
1	572000	Underground Lines	445	47	492	0	31	31	445	16	461
1	573000	Service Miscellaneous	0	112,571	112,571	0	73,565	73,565	0	39,006	39,006
TOTAL TRANSMISSION OPERATING EXP			11,269	32,013,103	32,024,372	(558)	20,920,562	20,920,004	11,827	11,092,541	11,104,368

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended February 28, 2018  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,487,718	29,487,718	0	19,270,224	19,270,224	0	10,217,494	10,217,494
E-DEPX		Depreciation Expense-Transmission	0	12,422,822	12,422,822	0	8,118,314	8,118,314	0	4,304,508	4,304,508
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,155,425	1,155,425	0	755,070	755,070	0	400,355	400,355
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,740)	0	(142,740)	142,740	0	142,740
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,700	141,765	0	69,300	69,300
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,382	21,382	0	11,337	11,337
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,476,810	0	1,476,810	0	0	0	1,476,810	0	1,476,810
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	577,750	577,750	0	306,336	306,336
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	241,995	0	241,995	241,995	0	241,995	0	0	0
99	407395	Optional Renewable Power Revenue Offset	238,902	0	238,902	186,658	0	186,658	52,244	0	52,244
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,340,514)	0	(2,340,514)	(1,510,233)	0	(1,510,233)	(830,281)	0	(830,281)
99	407455	Amortization of Colstrip Refund	(166,653)	0	(166,653)	0	0	0	(166,653)	0	(166,653)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(40,327)	0	(40,327)	0	0	0	(40,327)	0	(40,327)
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	(54,443)	0	(54,443)	(54,443)	0	(54,443)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,499)	(5,499)	0	(2,916)	(2,916)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	23,015,423	23,015,423	0	15,040,579	15,040,579	0	7,974,844	7,974,844
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,716,683	67,189,778	69,906,461	1,304,541	43,908,520	45,213,061	1,412,142	23,281,258	24,693,400
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	20,821,147	452,655,026	473,476,173	11,380,940	295,810,058	307,190,998	9,440,207	156,844,968	166,285,175

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended February 28, 2018  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	933,151	3,013,539	3,946,690	630,614	1,979,594	2,610,208	302,537	1,033,945	1,336,482
3	582000	Station Expense	706,210	47,176	753,386	375,848	30,990	406,838	330,362	16,186	346,548
3	583000	Overhead Line Expense	1,727,713	445,286	2,172,999	1,152,497	292,508	1,445,005	575,216	152,778	727,994
3	584000	Underground Line Expense	1,366,863	0	1,366,863	794,071	0	794,071	572,792	0	572,792
3	584100	Energy Storage Equipment	50,320	0	50,320	50,320	0	50,320	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,534	0	6,534	4,723	0	4,723	1,811	0	1,811
3	586000	Meter Expense	1,724,690	61,188	1,785,878	1,312,439	40,194	1,352,633	412,251	20,994	433,245
3	587000	Customer Installations Expense	654,835	135,321	790,156	437,088	88,892	525,980	217,747	46,429	264,176
3	588000	Miscellaneous Distribution Expense	3,697,688	3,769,419	7,467,107	2,191,145	2,476,131	4,667,276	1,506,543	1,293,288	2,799,831
3	589000	Rent	65	410,586	410,651	0	269,714	269,714	65	140,872	140,937
MAINTENANCE:											
3	590000	Supervision & Engineering	315,473	1,064,760	1,380,233	256,974	699,441	956,415	58,499	365,319	423,818
3	591000	Structures	567,259	1,802	569,061	320,692	1,184	321,876	246,567	618	247,185
3	592000	Station Equipment	772,327	245,550	1,017,877	459,996	161,302	621,298	312,331	84,248	396,579
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,495,314	2,799	9,498,113	6,348,579	1,839	6,350,418	3,146,735	960	3,147,695
3	594000	Underground Lines	972,139	0	972,139	701,746	0	701,746	270,393	0	270,393
3	595000	Line Transformers	424,500	0	424,500	346,194	0	346,194	78,306	0	78,306
3	596000	Street Light & Signal System Maintenance Exp	238,921	0	238,921	201,201	0	201,201	37,720	0	37,720
3	597000	Meters	36,845	0	36,845	25,752	0	25,752	11,093	0	11,093
3	598000	Miscellaneous Distribution Expense	127,066	170,940	298,006	36,141	112,290	148,431	90,925	58,650	149,575
TOTAL DISTRIBUTION OPERATING EXP			23,817,913	9,368,366	33,186,279	15,646,020	6,154,079	21,800,099	8,171,893	3,214,287	11,386,180
E-DEPX		Depreciation Expense-Distribution	47,201,153	59,038	47,260,191	30,156,285	38,782	30,195,067	17,044,868	20,256	17,065,124
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,043	0	30,043	30,043	0	30,043	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,849,069	0	53,849,069	46,791,023	0	46,791,023	7,058,046	0	7,058,046
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			101,080,265	59,038	101,139,303	76,977,351	38,782	77,016,133	24,102,914	20,256	24,123,170
TOTAL DISTRIBUTION EXPENSES			124,898,178	9,427,404	134,325,582	92,623,371	6,192,861	98,816,232	32,274,807	3,234,543	35,509,350

			***** 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	222,543	222,543	0	146,148	146,148	0	76,395	76,395
2	902000	Meter Reading Expenses	3,004,287	175,812	3,180,099	2,790,250	115,459	2,905,709	214,037	60,353	274,390
2	903XXX	Customer Records & Collection Expenses	2,203,507	7,701,346	9,904,853	1,504,945	5,057,628	6,562,573	698,562	2,643,718	3,342,280
2	904000	Uncollectible Accounts	0	2,698,191	2,698,191	0	1,771,956	1,771,956	0	926,235	926,235
2	905000	Misc Customer Accounts	0	251,960	251,960	0	165,467	165,467	0	86,493	86,493
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,207,794</b>	<b>11,049,852</b>	<b>16,257,646</b>	<b>4,295,195</b>	<b>7,256,658</b>	<b>11,551,853</b>	<b>912,599</b>	<b>3,793,194</b>	<b>4,705,793</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	30,096,671	282,122	30,378,793	21,860,393	185,275	22,045,668	8,236,278	96,847	8,333,125
2	909000	Advertising	17,361	875,866	893,227	17,361	575,199	592,560	0	300,667	300,667
2	910000	Misc Customer Service & Info Exp	0	308,019	308,019	0	202,282	202,282	0	105,737	105,737
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>30,114,032</b>	<b>1,466,007</b>	<b>31,580,039</b>	<b>21,877,754</b>	<b>962,756</b>	<b>22,840,510</b>	<b>8,236,278</b>	<b>503,251</b>	<b>8,739,529</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	550,622	32,147,447	32,698,069	381,128	21,940,311	22,321,439	169,494	10,207,136	10,376,630
4	921000	Office Supplies & Expenses	74,369	4,037,646	4,112,015	74,369	2,755,653	2,830,022	0	1,281,993	1,281,993
4	922000	Admin Exp Transferred--Credit	0	(127,639)	(127,639)	0	(87,112)	(87,112)	0	(40,527)	(40,527)
4	923000	Outside Services Employed	60,268	7,500,252	7,560,520	56,493	5,118,847	5,175,340	3,775	2,381,405	2,385,180
4	924000	Property Insurance Premium	0	1,248,602	1,248,602	0	852,158	852,158	0	396,444	396,444
4	925XXX	Injuries and Damages	(1,988)	3,345,718	3,343,730	(2,299)	2,283,419	2,281,120	311	1,062,299	1,062,610
4	926XXX	Employee Pensions and Benefits	2,156	1,562,501	1,564,657	2,156	1,066,391	1,068,547	0	496,110	496,110
4	927000	Franchise Requirements	1,442	0	1,442	0	0	0	1,442	0	1,442
1	928000	Regulatory Commission Expenses	3,106,803	3,582,718	6,689,521	2,211,941	2,341,306	4,553,247	894,862	1,241,412	2,136,274
4	930000	Miscellaneous General Expenses	153,393	3,799,473	3,952,866	112,495	2,593,102	2,705,597	40,898	1,206,371	1,247,269
4	931000	Rents	3,414	666,791	670,205	(436)	455,078	454,642	3,850	211,713	215,563
4	935000	Maintenance of General Plant	892,612	10,784,372	11,676,984	457,282	7,360,226	7,817,508	435,330	3,424,146	3,859,476
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,843,091</b>	<b>68,547,881</b>	<b>73,390,972</b>	<b>3,293,129</b>	<b>46,679,379</b>	<b>49,972,508</b>	<b>1,549,962</b>	<b>21,868,502</b>	<b>23,418,464</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended February 28, 2018  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,370,480	17,072,444	18,442,924	857,145	11,651,772	12,508,917	513,335	5,420,672	5,934,007
E-AMTX		Amortization Expense-General Plant - 303000	0	427,618	427,618	0	291,626	291,626	0	135,992	135,992
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	706,970	18,688,892	19,395,862	692,513	12,754,982	13,447,495	14,457	5,933,910	5,948,367
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(2,538,572)	0	(2,538,572)	0	0	0	(2,538,572)	0	(2,538,572)
99	407414	Regulatory Credit - Deferral - FISERVE	(422,323)	0	(422,323)	(290,469)	0	(290,469)	(131,854)	0	(131,854)
99	407436	Regulatory Credit - MDM System	(767,768)	0	(767,768)	(767,768)	0	(767,768)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(1,651,213)</b>	<b>36,236,984</b>	<b>34,585,771</b>	<b>491,421</b>	<b>24,731,160</b>	<b>25,222,581</b>	<b>(2,142,634)</b>	<b>11,505,824</b>	<b>9,363,190</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>3,191,878</b>	<b>104,784,865</b>	<b>107,976,743</b>	<b>3,784,550</b>	<b>71,410,539</b>	<b>75,195,089</b>	<b>(592,672)</b>	<b>33,374,326</b>	<b>32,781,654</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>184,233,029</b>	<b>579,383,154</b>	<b>763,616,183</b>	<b>133,961,810</b>	<b>381,632,872</b>	<b>515,594,682</b>	<b>50,271,219</b>	<b>197,750,282</b>	<b>248,021,501</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>227,185,755</b>			<b>148,283,705</b>			<b>78,902,050</b>
E-FIT		FEDERAL INCOME TAX			17,962,513			11,455,247			6,507,266
E-FIT		DEFERRED FEDERAL INCOME TAX			34,387,230			23,563,683			10,823,547
E-FIT		AMORTIZED ITC			(369,609)			(241,539)			(128,070)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>175,205,621</b>			<b>113,506,314</b>			<b>61,699,307</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.672%	34.328%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.690%	34.310%
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**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Twelve Months Ended February 28, 2018  
Average of Monthly Averages Basis

Report ID:  
**E-456-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	111,522	1,086,091	1,197,613	110,322	709,760	820,082	1,200	376,331	377,531
1	456010	Other Electric Rev-Financial	0	8,687,628	8,687,628	0	5,677,365	5,677,365	0	3,010,263	3,010,263
1	456015	Other Electric Rev-CT Fuel Sales	0	24,709,445	24,709,445	0	16,147,622	16,147,622	0	8,561,823	8,561,823
1	456016	Other Electric Rev-Resource Opt	0	5,727,156	5,727,156	0	3,742,696	3,742,696	0	1,984,460	1,984,460
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,369	39,369	0	20,875	20,875
1	456020	Other Electric Rev-Sale of Excess	0	356,668	356,668	0	233,083	233,083	0	123,585	123,585
1	456100	Transmission Revenue of Others	0	12,801,973	12,801,973	0	8,366,089	8,366,089	0	4,435,884	4,435,884
1	456120	Parallel Capacity Support Revenue	0	2,814,000	2,814,000	0	1,838,949	1,838,949	0	975,051	975,051
1	456130	Ancillary Services Revenue	0	2,438,601	2,438,601	0	1,593,626	1,593,626	0	844,975	844,975
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	361,917	0	361,917	0	0	0	361,917	0	361,917
1	456328	Residential Decoupling Deferral	4,033,816	0	4,033,816	4,443,712	0	4,443,712	(409,896)	0	(409,896)
1	456329	Amortization Res Decoupling Deferral	(9,291,633)	0	(9,291,633)	(7,706,542)	0	(7,706,542)	(1,585,091)	0	(1,585,091)
1	456338	Non-res Decoupling Deferred Rev	4,345,163	0	4,345,163	3,091,762	0	3,091,762	1,253,401	0	1,253,401
1	456339	Amortization Non-res Decoupling	640,557	0	640,557	1,729,055	0	1,729,055	(1,088,498)	0	(1,088,498)
1	456700	Other Electric Rev-Low Voltage	156,154	0	156,154	105,373	0	105,373	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,662,936	1,662,936	0	1,086,729	1,086,729	0	576,207	576,207
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,507,100)	(1,507,100)	0	(984,890)	(984,890)	0	(522,210)	(522,210)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,507,100	1,507,100	0	984,890	984,890	0	522,210	522,210
1	456730	Other Elec Rev-Intraco Thermal	0	35,024,802	35,024,802	0	22,888,708	22,888,708	0	12,136,094	12,136,094
TOTAL ACCOUNT 456			357,496	95,369,544	95,727,040	1,773,682	62,323,996	64,097,678	(1,416,186)	33,045,548	31,629,362

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months 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	127,920,983	127,920,983	0	83,596,362	83,596,362	0	44,324,621	44,324,621
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	(55,436)	(55,436)	0	(36,227)	(36,227)	0	(19,209)	(19,209)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,523,973	3,523,973	0	2,302,916	2,302,916	0	1,221,057	1,221,057
1	555710	Intercompany Purchase	0	2,438,601	2,438,601	0	1,593,626	1,593,626	0	844,975	844,975
TOTAL ACCOUNT 555			0	133,828,121	133,828,121	0	87,456,677	87,456,677	0	46,371,444	46,371,444

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-557-12A</b>
For Twelve Months 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	2,056	6,506,159	6,508,215	2,056	4,251,775	4,253,831	0	2,254,384	2,254,384
1	557010	Other Power Supply Expense - Financial	0	21,311,501	21,311,501	0	13,927,066	13,927,066	0	7,384,435	7,384,435
1	557018	Merchandise Processing Fee	0	116,460	116,460	0	76,107	76,107	0	40,353	40,353
1	557150	Fuel - Economic Dispatch	0	(9,261,693)	(9,261,693)	0	(6,052,516)	(6,052,516)	0	(3,209,177)	(3,209,177)
1	557160	Power Supply Expense - Miscellaneous	0	562	562	0	367	367	0	195	195
99	557161	Unbilled Add-Ons	(180,494)	0	(180,494)	0	0	0	(180,494)	0	(180,494)
1	557165	Other Resource Costs-CAISO Charges	0	176,334	176,334	0	115,234	115,234	0	61,100	61,100
1	557170	Broker Fees - Power	0	471,514	471,514	0	308,134	308,134	0	163,380	163,380
1	557171	REC Broker Fees	0	39,058	39,058	0	25,524	25,524	0	13,534	13,534
1	557172	Trade Reporting	0	375	375	0	245	245	0	130	130
1	557200	Nez Perce	818,698	0	818,698	497,498	0	497,498	321,200	0	321,200
99	557280	Washington ERM Deferred	2,672,747	0	2,672,747	2,672,747	0	2,672,747	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,702,586	0	3,702,586	3,702,586	0	3,702,586	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,714,568)	0	(2,714,568)	(2,714,568)	0	(2,714,568)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	7,997,882	0	7,997,882	0	0	0	7,997,882	0	7,997,882
99	557390	Idaho PCA Amortization	(3,220,949)	0	(3,220,949)	0	0	0	(3,220,949)	0	(3,220,949)
1	557395	Optional Renewable Power Expense Offset	0	465	465	0	304	304	0	161	161
1	557610	Other Expenses - Exposure	0	25,509	25,509	0	16,670	16,670	0	8,839	8,839
1	557700	Turbine Gas Bookout Expense	0	2,783,807	2,783,807	0	1,819,218	1,819,218	0	964,589	964,589
1	557711	Turbine Gas Bookout Offset	0	(2,783,807)	(2,783,807)	0	(1,819,218)	(1,819,218)	0	(964,589)	(964,589)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,112,365	49,112,365	0	32,094,931	32,094,931	0	17,017,434	17,017,434
TOTAL ACCOUNT 557			9,077,958	68,498,609	77,576,567	4,160,319	44,763,841	48,924,160	4,917,639	23,734,768	28,652,407

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-908-12A</b>
For Twelve Months 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	397,364	282,122	679,486	300,249	185,275	485,524	97,115	96,847	193,962
99	908600	Public Purpose Tariff Rider Expense Offset	29,123,051	0	29,123,051	21,147,569	0	21,147,569	7,975,482	0	7,975,482
99	908610	Limited Income Tax Refund Program	173,316	0	173,316	173,316	0	173,316	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	402,940	0	402,940	239,259	0	239,259	163,681	0	163,681
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			30,096,671	282,122	30,378,793	21,860,393	185,275	22,045,668	8,236,278	96,847	8,333,125

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.672%	34.328%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months 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	2,306,358,571	1,526,755,477	779,603,094
	Interest Deduction for FIT Calculation	67,474,309	44,764,471	22,709,838
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months 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	990,801,938	663,878,387	326,923,551
E-OPS	Less: Operating & Maintenance Expense	557,984,648	368,142,907	189,841,741
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	128,767,043	85,620,173	43,146,870
E-OTX	Less: Taxes Other than FIT	76,864,492	61,831,602	15,032,890
	Net Operating Income Before FIT	227,185,755	148,283,705	78,902,050
E-INT	Less: Interest Expense	67,474,309	44,764,471	22,709,838
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(90,649,459)	(60,346,416)	(30,303,043)
	Taxable Net Operating Income	69,061,987	43,315,558	25,746,429
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	14,503,017	9,096,267	5,406,750
99	Federal Income Tax on 2017 Income at 35%	3,481,324	2,373,245	1,108,079
1	Production Tax Credit	(21,828)	(14,265)	(7,563)
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	17,962,513	11,455,247	6,507,266
E-DTE	Deferred FIT	34,387,230	23,563,683	10,823,547
1	411400 Amortized Investment Tax Credit	(369,609)	(241,539)	(128,070)
	Total Net FIT/Deferred FIT	51,980,134	34,777,391	17,202,743

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-12A</b>
For Twelve Months 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	49,308,646	79,361,992	128,670,638	31,735,987	52,913,554	84,649,541	17,572,659	26,448,438	44,021,097
12	997001 Contributions In Aid of Construction	0	6,603,447	6,603,447	0	4,367,784	4,367,784	0	2,235,663	2,235,663
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,851)	(9,851)	0	(5,149)	(5,149)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,095,523	2,095,523	0	1,430,173	1,430,173	0	665,350	665,350
99	997007 Idaho PCA	4,776,933	0	4,776,933	0	0	0	4,776,933	0	4,776,933
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(39,459)	(39,459)	0	(25,786)	(25,786)	0	(13,673)	(13,673)
4	997015 Airplane Lease Payments	0	612,745	612,745	0	418,192	418,192	0	194,553	194,553
12	997016 Redemption Expense Amortization	0	1,257,789	1,257,789	0	831,952	831,952	0	425,837	425,837
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(1,087,697)	(37,393)	(1,125,090)	(1,700,805)	(25,520)	(1,726,325)	613,108	(11,873)	601,235
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	456,640	456,640	0	311,652	311,652	0	144,988	144,988
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	2,385,885	0	2,385,885	917,717	0	917,717	1,468,168	0	1,468,168
12	997032 Interest Rate Swaps	0	(3,899,714)	(3,899,714)	0	(2,579,427)	(2,579,427)	0	(1,320,287)	(1,320,287)
4	997033 BPA Residential Exchange	(646,278)	0	(646,278)	(358,642)	0	(358,642)	(287,636)	0	(287,636)
99	997034 Montana Hydro Settlement	5,672,733	0	5,672,733	3,725,543	0	3,725,543	1,947,190	0	1,947,190
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	2,783,146	0	2,783,146	2,783,146	0	2,783,146	0	0	0
1	997044 Non-Monetary Power Costs	0	(55,436)	(55,436)	0	(36,227)	(36,227)	0	(19,209)	(19,209)
1	997045 Section 199 Manufacturing Deduction	0	(2,200,000)	(2,200,000)	0	(1,437,700)	(1,437,700)	0	(762,300)	(762,300)
99	997046 Nez Perce Settlement	(16,800)	0	(16,800)	(22,008)	0	(22,008)	5,208	0	5,208
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,729,060)	(1,729,060)	0	(1,143,669)	(1,143,669)	0	(585,391)	(585,391)
11	997049 Tax Depreciation	0	(228,608,783)	(228,608,783)	0	(148,831,176)	(148,831,176)	0	(79,777,607)	(79,777,607)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(166,653)	0	(166,653)	0	0	0	(166,653)	0	(166,653)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	165,747	0	165,747	151,426	0	151,426	14,321	0	14,321
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	8,373,022	8,373,022	0	5,451,089	5,451,089	0	2,921,933	2,921,933
4	997081 Deferred Compensation	0	1,029,519	1,029,519	0	702,636	702,636	0	326,883	326,883
4	997082 Meal Disallowances	0	445,070	445,070	0	303,756	303,756	0	141,314	141,314
4	997083 Paid Time Off	0	193,216	193,216	0	131,868	131,868	0	61,348	61,348
2	997084 Customer Uncollectibles	0	137,103	137,103	0	90,038	90,038	0	47,065	47,065
99	997088 Deferred O&M Colstrip & CS2	1,436,483	0	1,436,483	0	0	0	1,436,483	0	1,436,483
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	877,620	0	877,620	877,620	0	877,620	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,383	21,383	0	11,338	11,338
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(2,781,202)	0	(2,781,202)	(1,294,121)	0	(1,294,121)	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	(72,955)	(72,955)	0	(47,676)	(47,676)	0	(25,279)	(25,279)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(28,124,304)	(28,124,304)	0	(18,379,233)	(18,379,233)	0	(9,745,071)	(9,745,071)
1	997102 Amort Idaho Earnings Test (254229)	(1,093,554)	0	(1,093,554)	0	0	0	(1,093,554)	0	(1,093,554)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	359,218	0	359,218	241,995	0	241,995	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(767,768)	0	(767,768)	(767,768)	0	(767,768)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	(819,172)	9,107,913	8,288,741	(203,773)	5,981,349	5,777,576	(615,399)	3,126,564	2,511,165
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>64,153,309</b>	<b>(154,191,318)</b>	<b>(90,649,459)</b>	<b>38,636,673</b>	<b>(98,983,089)</b>	<b>(60,346,416)</b>	<b>24,905,186</b>	<b>(55,208,229)</b>	<b>(30,303,043)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.672%	34.328%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.103%	34.897%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.144%	33.856%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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-12A</b>
For Twelve Months 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	38,317,619	38,317,619	0	25,344,806	25,344,806	0	12,972,813	12,972,813
99	410100	Deferred Federal Income Tax Expense - Washin	(605,823)	0	(605,823)	(605,823)	0	(605,823)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,828,297)	0	(1,828,297)	0	0	0	(1,828,297)	0	(1,828,297)
	410100	Total	(2,434,120)	38,317,619	35,883,499	(605,823)	25,344,806	24,738,983	(1,828,297)	12,972,813	11,144,516
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(496,857)	(496,857)	0	(328,641)	(328,641)	0	(168,216)	(168,216)
99	411100	Deferred Federal Income Tax Expense - Washin	(846,659)	0	(846,659)	(846,659)	0	(846,659)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(152,753)	0	(152,753)	0	0	0	(152,753)	0	(152,753)
	411100	Total	(999,412)	(496,857)	(1,496,269)	(846,659)	(328,641)	(1,175,300)	(152,753)	(168,216)	(320,969)
Total Deferred Federal Income Tax Expense			(3,433,532)	37,820,762	34,387,230	(1,452,482)	25,016,165	23,563,683	(1,981,050)	12,804,597	10,823,547

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.144%	33.856%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>		<b>E-OTX-12A</b>
For Twelve Months 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,554,784	1,554,784	0	1,016,051	1,016,051	0	538,733	538,733
1	408150	R&P Property Tax--Production	0	16,132,950	16,132,950	0	10,542,883	10,542,883	0	5,590,067	5,590,067
1	408180	R&P Property Tax--Transmission	0	5,816,809	5,816,809	0	3,801,285	3,801,285	0	2,015,524	2,015,524
1	409100	State Income Tax--Montana & Oregon	0	(502,995)	(502,995)	0	(328,707)	(328,707)	0	(174,288)	(174,288)
TOTAL PRODUCTION & TRANSMISSION			0	23,015,423	23,015,423	0	15,040,579	15,040,579	0	7,974,844	7,974,844
DISTRIBUTION											
99	408110	State Excise Tax	21,070,467	0	21,070,467	21,070,467	0	21,070,467	0	0	0
99	408120	Municipal Occupation & License Tax	22,258,735	0	22,258,735	18,648,773	0	18,648,773	3,609,962	0	3,609,962
99	408160	Miscellaneous State or Local Tax--WA & ID	241	0	241	0	0	0	241	0	241
99	408170	R&P Property Tax--Distribution	10,326,846	0	10,326,846	7,071,783	0	7,071,783	3,255,063	0	3,255,063
99	409100	State Income Tax--Idaho	192,780	0	192,780	0	0	0	192,780	0	192,780
TOTAL DISTRIBUTION			53,849,069	0	53,849,069	46,791,023	0	46,791,023	7,058,046	0	7,058,046
TOTAL TAXES OTHER THAN FIT			53,849,069	23,015,423	76,864,492	46,791,023	15,040,579	61,831,602	7,058,046	7,974,844	15,032,890

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-12A
For Twelve Months 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	8,416,666	8,416,666	0	5,500,291	5,500,291	0	2,916,375	2,916,375
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	1,190,170	1,190,170	0	777,776	777,776	0	412,394	412,394
1	182381	CDA Settlement Past Storage	0	32,158,615	32,158,615	0	21,015,655	21,015,655	0	11,142,960	11,142,960
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)	321,686	16,805,137	17,126,823	321,686	11,164,819	11,486,505	0	5,640,318	5,640,318
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,597,585	60,724,664	64,322,249	3,522,244	41,443,976	44,966,220	75,341	19,280,688	19,356,029
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,073,415	4,073,415	0	2,780,065	2,780,065	0	1,293,350	1,293,350
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	7,695,944	7,695,944	0	5,252,405	5,252,405	0	2,443,539	2,443,539
4	303121	Misc Intangible Plant-AMI Software	0	268,657	268,657	0	183,356	183,356	0	85,301	85,301
		TOTAL INTANGIBLE PLANT	4,521,975	248,100,451	252,622,426	4,446,634	166,475,811	170,922,445	75,341	81,624,640	81,699,981
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,700	3,577,700	0	2,338,027	2,338,027	0	1,239,673	1,239,673
1	311XXX	Structures & Improvements	0	134,237,533	134,237,533	0	87,724,228	87,724,228	0	46,513,305	46,513,305
1	312000	Boiler Plant	0	177,953,255	177,953,255	0	116,292,452	116,292,452	0	61,660,803	61,660,803
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	60,866,680	60,866,680	0	39,776,375	39,776,375	0	21,090,305	21,090,305
1	315000	Accessory Electric Equipment	0	28,071,216	28,071,216	0	18,344,540	18,344,540	0	9,726,676	9,726,676
1	316000	Miscellaneous Power Plant Equipment	0	18,221,723	18,221,723	0	11,907,896	11,907,896	0	6,313,827	6,313,827
		TOTAL STEAM PRODUCTION PLANT	0	422,934,877	422,934,877	0	276,387,942	276,387,942	0	146,546,935	146,546,935
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,296,589	62,296,589	0	40,710,821	40,710,821	0	21,585,768	21,585,768
1	331XXX	Structures & Improvements	0	78,978,478	78,978,478	0	51,612,435	51,612,435	0	27,366,043	27,366,043
1	332XXX	Reservoirs, Dams, & Waterways	0	181,946,704	181,946,704	0	118,902,171	118,902,171	0	63,044,533	63,044,533
1	333000	Waterwheels, Turbines, & Generators	0	225,372,415	225,372,415	0	147,280,873	147,280,873	0	78,091,542	78,091,542
1	334000	Accessory Electric Equipment	0	61,279,138	61,279,138	0	40,045,917	40,045,917	0	21,233,221	21,233,221
1	335XXX	Miscellaneous Power Plant Equipment	0	12,803,164	12,803,164	0	8,366,868	8,366,868	0	4,436,296	4,436,296
1	336000	Roads, Railroads, & Bridges	0	3,191,339	3,191,339	0	2,085,540	2,085,540	0	1,105,799	1,105,799
		TOTAL HYDRAULIC PRODUCTION PLANT	0	625,867,827	625,867,827	0	409,004,625	409,004,625	0	216,863,202	216,863,202
		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	17,051,794	17,051,794	0	11,143,347	11,143,347	0	5,908,447	5,908,447
1	342000	Fuel Holders, Producers, & Accessories	0	21,377,021	21,377,021	0	13,969,883	13,969,883	0	7,407,138	7,407,138
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	218,731,353	218,731,353	0	142,940,939	142,940,939	0	75,790,414	75,790,414
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	20,656,170	20,656,170	0	13,498,807	13,498,807	0	7,157,363	7,157,363
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	1,740,240	1,740,240	0	1,137,247	1,137,247	0	602,993	602,993
		TOTAL OTHER PRODUCTION PLANT	0	304,554,095	304,554,095	0	199,026,100	199,026,100	0	105,527,995	105,527,995
		TOTAL PRODUCTION PLANT	0	1,353,356,799	1,353,356,799	0	884,418,667	884,418,667	0	468,938,132	468,938,132

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	25,987,799	25,987,799	0	16,983,027	16,983,027	0	9,004,772	9,004,772
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,807,429	24,807,429	0	16,211,655	16,211,655	0	8,595,774	8,595,774
1	353000	Station Equipment	0	254,992,095	254,992,095	0	166,637,334	166,637,334	0	88,354,761	88,354,761
1	354000	Towers & Fixtures	0	17,174,975	17,174,975	0	11,223,846	11,223,846	0	5,951,129	5,951,129
1	355000	Poles & Fixtures	0	227,193,947	227,193,947	0	148,471,244	148,471,244	0	78,722,703	78,722,703
1	356000	Overhead Conductors & Devices	0	139,511,016	139,511,016	0	91,170,449	91,170,449	0	48,340,567	48,340,567
1	357000	Underground Conduit	0	3,031,656	3,031,656	0	1,981,187	1,981,187	0	1,050,469	1,050,469
1	358000	Underground Conductors & Devices	0	2,369,616	2,369,616	0	1,548,544	1,548,544	0	821,072	821,072
1	359000	Roads & Trails	0	2,097,164	2,097,164	0	1,370,497	1,370,497	0	726,667	726,667
		TOTAL TRANSMISSION PLANT	0	697,165,697	697,165,697	0	455,597,783	455,597,783	0	241,567,914	241,567,914
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,289,547	0	7,289,547	5,827,351	0	5,827,351	1,462,196	0	1,462,196
99	360400	Land Easements	2,580,194	0	2,580,194	340,889	0	340,889	2,239,305	0	2,239,305
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	22,411,273	0	22,411,273	15,965,305	0	15,965,305	6,445,968	0	6,445,968
3	362000	Station Equipment	125,606,244	2,996,820	128,603,064	81,795,619	1,968,611	83,764,230	43,810,625	1,028,209	44,838,834
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	372,884,040	0	372,884,040	239,943,026	0	239,943,026	132,941,014	0	132,941,014
99	365000	Overhead Conductors & Devices	245,359,535	0	245,359,535	155,353,967	0	155,353,967	90,005,568	0	90,005,568
99	366000	Underground Conduit	108,351,573	0	108,351,573	70,308,111	0	70,308,111	38,043,462	0	38,043,462
99	367000	Underground Conductors & Devices	192,020,066	0	192,020,066	125,628,450	0	125,628,450	66,391,616	0	66,391,616
99	368000	Line Transformers	250,647,335	0	250,647,335	172,102,434	0	172,102,434	78,544,901	0	78,544,901
99	369XXX	Services	163,039,391	0	163,039,391	106,882,619	0	106,882,619	56,156,772	0	56,156,772
99	371XXX	Installations on Customers' Premises	763,482	0	763,482	763,482	0	763,482	0	0	0
99	370000	Meters	49,614,794	0	49,614,794	26,761,601	0	26,761,601	22,853,193	0	22,853,193
99	373XXX	Street Light & Signal Systems	58,660,045	0	58,660,045	39,090,600	0	39,090,600	19,569,445	0	19,569,445
		TOTAL DISTRIBUTION PLANT	1,602,193,214	2,996,820	1,605,190,034	1,043,361,299	1,968,611	1,045,329,910	558,831,915	1,028,209	559,860,124
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,424,220	7,227,709	8,651,929	722,152	4,932,839	5,654,991	702,068	2,294,870	2,996,938
4	390XXX	Structures & Improvements	14,746,188	83,261,046	98,007,234	6,622,726	56,824,831	63,447,557	8,123,462	26,436,215	34,559,677
4	391XXX	Office Furniture & Equipment	1,316,980	51,095,925	52,412,905	1,250,303	34,872,458	36,122,761	66,677	16,223,467	16,290,144
4	392XXX	Transportation Equipment	30,137,254	15,935,493	46,072,747	21,311,548	10,875,815	32,187,363	8,825,706	5,059,678	13,885,384
4	393000	Stores Equipment	267,245	3,556,990	3,824,235	125,300	2,427,610	2,552,910	141,945	1,129,380	1,271,325
4	394000	Tools, Shop & Garage Equipment	1,823,785	12,878,461	14,702,246	813,962	8,789,421	9,603,383	1,009,823	4,089,040	5,098,863
4	394100	Electric Charging Stations	0	86,259	86,259	0	58,871	58,871	0	27,388	27,388
4	395000	Laboratory Equipment	236,239	1,331,386	1,567,625	210,625	908,658	1,119,283	25,614	422,728	448,342
4	396XXX	Power Operated Equipment	24,492,327	8,767,244	33,259,571	14,692,905	5,983,556	20,676,461	9,799,422	2,783,688	12,583,110
4	397XXX	Communications Equipment	22,951,321	86,292,957	109,244,278	13,540,470	58,894,080	72,434,550	9,410,851	27,398,877	36,809,728
4	398000	Miscellaneous Equipment	14,776	421,471	436,247	3,875	287,650	291,525	10,901	133,821	144,722
		TOTAL GENERAL PLANT	97,410,335	270,854,941	368,265,276	59,293,866	184,855,789	244,149,655	38,116,469	85,999,152	124,115,621
		TOTAL PLANT IN SERVICE	1,704,125,524	2,572,474,708	4,276,600,232	1,107,101,799	1,693,316,661	2,800,418,460	597,023,725	879,158,047	1,476,181,772

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months 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	(297,752,139)	(297,752,139)	0	(194,581,023)	(194,581,023)	0	(103,171,116)	(103,171,116)
E-ADEP		Hydro Production Plant	0	(128,249,201)	(128,249,201)	0	(83,810,853)	(83,810,853)	0	(44,438,348)	(44,438,348)
E-ADEP		Other Production Plant	0	(116,135,009)	(116,135,009)	0	(75,894,228)	(75,894,228)	0	(40,240,781)	(40,240,781)
E-ADEP		Transmission Plant	0	(210,269,558)	(210,269,558)	0	(137,411,156)	(137,411,156)	0	(72,858,402)	(72,858,402)
E-ADEP		Distribution Plant	(516,195,512)	(114,237)	(516,309,749)	(317,420,007)	(75,042)	(317,495,049)	(198,775,505)	(39,195)	(198,814,700)
E-ADEP		General Plant	(35,598,417)	(95,159,905)	(130,758,322)	(21,592,495)	(64,945,683)	(86,538,178)	(14,005,922)	(30,214,222)	(44,220,144)
TOTAL ACCUMULATED DEPRECIATION			(551,793,929)	(847,680,049)	(1,399,473,978)	(339,012,502)	(556,717,985)	(895,730,487)	(212,781,427)	(290,962,064)	(503,743,491)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,287,811)	(12,287,811)	0	(8,030,084)	(8,030,084)	0	(4,257,727)	(4,257,727)
E-AAMT		Distribution-Franchises/Misc Intangibles	(220,784)	0	(220,784)	(220,784)	0	(220,784)	0	0	0
E-AAMT		General Plant - 303000	0	(1,692,473)	(1,692,473)	0	(1,152,988)	(1,152,988)	0	(539,485)	(539,485)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,555,869)	(38,102,670)	(40,658,539)	(2,504,093)	(26,004,691)	(28,508,784)	(51,776)	(12,097,979)	(12,149,755)
E-AAMT		General Plant - 390200, 396200	(1,032)	(99,257)	(100,289)	(591)	(67,742)	(68,333)	(441)	(31,515)	(31,956)
TOTAL ACCUMULATED AMORTIZATION			(2,777,685)	(52,182,211)	(54,959,896)	(2,725,468)	(35,255,505)	(37,980,973)	(52,217)	(16,926,706)	(16,978,923)
TOTAL ACCUMULATED DEPR/AMORT			(554,571,614)	(899,862,260)	(1,454,433,874)	(341,737,970)	(591,973,490)	(933,711,460)	(212,833,644)	(307,888,770)	(520,722,414)
NET ELECTRIC UTILITY PLANT before ADFIT			1,149,553,910	1,672,612,448	2,822,166,358	765,363,829	1,101,343,171	1,866,707,000	384,190,081	571,269,277	955,459,358
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	(5,307)	(5,307)	0	(3,468)	(3,468)	0	(1,839)	(1,839)
12		ADFIT - Electric Plant In Service (282900)	0	(533,083,282)	(533,083,282)	0	(352,602,606)	(352,602,606)	0	(180,480,676)	(180,480,676)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,489,795)	(60,489,795)	0	(41,283,680)	(41,283,680)	0	(19,206,115)	(19,206,115)
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	(10,699,616)	(10,699,616)	0	(6,992,199)	(6,992,199)	0	(3,707,417)	(3,707,417)
1		ADFIT - CDA Settlement Costs (283333)	0	379,865	379,865	0	248,242	248,242	0	131,623	131,623
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,509,095)	(2,509,095)	0	(1,659,616)	(1,659,616)	0	(849,479)	(849,479)
TOTAL ACCUMULATED DFIT			0	(606,407,230)	(606,407,230)	0	(402,293,327)	(402,293,327)	0	(204,113,903)	(204,113,903)
NET ELECTRIC UTILITY PLANT			1,149,553,910	1,066,205,218	2,215,759,128	765,363,829	699,049,844	1,464,413,673	384,190,081	367,155,374	751,345,455

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.690%	34.310%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.144%	33.856%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended February 28, 2018  
Average of Monthly Averages Basis

Report ID:  
**E-APL-12A**

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	1,149,553,910	1,066,205,218	2,215,759,128	765,363,829	699,049,844	1,464,413,673	384,190,081	367,155,374	751,345,455	
	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	(343,896)	0	(343,896)	343,896	0	343,896	
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)	(3,037,437)	0	(3,037,437)	(973,446)	0	(973,446)	(2,063,991)	0	(2,063,991)	
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)	7,945,457	0	7,945,457	5,067,616	0	5,067,616	2,877,841	0	2,877,841	
99	ADFIT - Kettle Falls Disallowed (190420)	70,031	0	70,031	70,031	0	70,031	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)	1,617,548	0	1,617,548	0	0	0	1,617,548	0	1,617,548	
99	ADFIT - Boulder Park Disallowed (190040)	327,538	0	327,538	0	0	0	327,538	0	327,538	
99	Investment in WNP3 Exchange Power (124900, 124930)	4,899,669	0	4,899,669	4,899,669	0	4,899,669	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(880,595)	0	(880,595)	(880,595)	0	(880,595)	0	0	0	
99	CDA Lake Settlement - WA (182382)	494,384	0	494,384	494,384	0	494,384	0	0	0	
99	CDA Lake Settlement - ID (186382)	95,506	0	95,506	0	0	0	95,506	0	95,506	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(197,564)	0	(197,564)	(165,567)	0	(165,567)	(31,997)	0	(31,997)	
99	CDA CDR Fund - Direct (182324)	35,962	0	35,962	35,962	0	35,962	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	254,926	0	254,926	237,053	0	237,053	17,873	0	17,873	
99	ADFIT - Spokane River Relicensing (283322)	(85,353)	0	(85,353)	(79,370)	0	(79,370)	(5,983)	0	(5,983)	
99	Spokane River PM&Es (182323)	233,764	0	233,764	150,527	0	150,527	83,237	0	83,237	
99	ADFIT - Spokane River PM&Es (283323)	(78,319)	0	(78,319)	(50,433)	0	(50,433)	(27,886)	0	(27,886)	
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)	(1,890,800)	(5,780)	(1,896,580)	(639,354)	(3,945)	(643,299)	(1,251,446)	(1,835)	(1,253,281)	
2	Rate Base - Regulatory Liability-Non-plant Excess	(900,742)	0	(900,742)	(628,338)	0	(628,338)	(272,404)	0	(272,404)	
99	Customer Deposits (235199)	(1,906,121)	0	(1,906,121)	(1,906,121)	0	(1,906,121)	0	0	0	
C-WKC	Working Capital	90,938,543	0	90,938,543	61,194,353	0	61,194,353	29,744,190	0	29,744,190	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	<b>TOTAL OTHER ADJUSTMENTS</b>	<b>90,605,223</b>	<b>(5,780)</b>	<b>90,599,443</b>	<b>62,345,749</b>	<b>(3,945)</b>	<b>62,341,804</b>	<b>28,259,474</b>	<b>(1,835)</b>	<b>28,257,639</b>	
	<b>NET RATE BASE</b>	<b>1,240,159,133</b>	<b>1,066,199,438</b>	<b>2,306,358,571</b>	<b>827,709,578</b>	<b>699,045,899</b>	<b>1,526,755,477</b>	<b>412,449,555</b>	<b>367,153,539</b>	<b>779,603,094</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months 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)	8,140,023				8,140,023	8,140,023		5,319,505	5,319,505		2,820,518	2,820,518		
1	Hydro (ED-AN)	11,627,406				11,627,406	11,627,406		7,598,510	7,598,510		4,028,896	4,028,896		
1	Other (ED-AN)	9,720,289				9,720,289	9,720,289		6,352,209	6,352,209		3,368,080	3,368,080		
<b>Total Electric Production</b>		<b>29,487,718</b>				<b>29,487,718</b>	<b>29,487,718</b>		<b>19,270,224</b>	<b>19,270,224</b>		<b>10,217,494</b>	<b>10,217,494</b>		
<b>Electric Transmission</b>															
1	ED-AN	12,422,822				12,422,822	12,422,822		8,118,314	8,118,314		4,304,508	4,304,508		
<b>Total Electric Transmissio</b>		<b>12,422,822</b>				<b>12,422,822</b>	<b>12,422,822</b>		<b>8,118,314</b>	<b>8,118,314</b>		<b>4,304,508</b>	<b>4,304,508</b>		
<b>Electric Distribution</b>															
3	ED-AN	59,038					59,038		38,782	38,782		20,256	20,256		
	ED-ID	17,044,868				17,044,868	17,044,868				17,044,868		17,044,868		
	ED-WA	30,156,285				30,156,285	30,156,285	30,156,285		30,156,285					
<b>Total Electric Distribution</b>		<b>47,260,191</b>				<b>47,201,153</b>	<b>59,038</b>	<b>47,260,191</b>	<b>30,156,285</b>	<b>38,782</b>	<b>30,195,067</b>	<b>17,044,868</b>	<b>20,256</b>	<b>17,065,124</b>	
<b>Gas Underground Storage</b>															
	GD-AN	793,326			793,326										
	GD-OR	138,507					138,507								
<b>Total Gas Underground St</b>		<b>931,833</b>			<b>793,326</b>		<b>138,507</b>								
<b>Gas Distribution</b>															
	GD-AN	64,599			64,599										
	GD-ID	5,243,474			5,243,474										
	GD-WA	10,750,710			10,750,710										
	GD-OR	7,250,601					7,250,601								
<b>Total Gas Distribution</b>		<b>23,309,384</b>			<b>16,058,783</b>		<b>7,250,601</b>								
<b>General Plant</b>															
4	ED-AN	2,754,131			2,754,131		2,754,131		1,879,667	1,879,667		874,464	874,464		
	ED-ID	241,185				241,185	241,185				241,185		241,185		
	ED-WA	637,707				637,707	637,707	637,707		637,707					
7,4	CD-AA	19,313,599			3,968,752	1,799,255	13,545,592	13,545,592	9,244,731	9,244,731		4,300,861	4,300,861		
9,4	CD-AN	994,301			221,580		772,721	772,721	527,374	527,374		245,347	245,347		
9	CD-ID	350,190			78,040		272,150	272,150			272,150		272,150		
9	CD-WA	282,362			62,924		219,438	219,438	219,438	219,438					
8	GD-AA	315,829			216,539	99,290									
	GD-AN	35,164			35,164										
	GD-ID	27,517			27,517										
	GD-WA	192,781			192,781										
	GD-OR	186,177				186,177									
<b>Total General Plant</b>		<b>25,330,943</b>			<b>4,803,297</b>	<b>2,084,722</b>	<b>1,370,480</b>	<b>17,072,444</b>	<b>18,442,924</b>	<b>857,145</b>	<b>11,651,772</b>	<b>12,508,917</b>	<b>513,335</b>	<b>5,420,672</b>	<b>5,934,007</b>
<b>Total Depreciation Expens</b>		<b>138,742,891</b>	<b>107,613,655</b>	<b>21,655,406</b>	<b>9,473,830</b>		<b>48,571,633</b>	<b>59,042,022</b>	<b>107,613,655</b>	<b>31,013,430</b>	<b>39,079,092</b>	<b>70,092,522</b>	<b>17,558,203</b>	<b>19,962,930</b>	<b>37,521,133</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-12A</b>
For Twelve Months 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	65.690%	34.310%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

**RESULTS OF OPERATIONS**  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Twelve Months Ended February 28, 2018  
 Average of Monthly Averages Basis

Report ID:  
**E-AMTX-12A**

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	918,400	918,400		918,400	918,400		600,174	600,174		318,226	318,226	
1	Misc Intangible Plt (303000)	ED-AN	237,025	237,025		237,025	237,025		154,896	154,896		82,129	82,129	
<b>Total Production/Transmission</b>			<b>1,155,425</b>	<b>1,155,425</b>		<b>1,155,425</b>	<b>1,155,425</b>		<b>755,070</b>	<b>755,070</b>		<b>400,355</b>	<b>400,355</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (303000)	ED-WA	5,890	5,890		5,890	5,890	5,890		5,890				
<b>Total Distribution</b>			<b>30,043</b>	<b>30,043</b>		<b>30,043</b>	<b>30,043</b>	<b>30,043</b>		<b>30,043</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	598,927	420,057	123,074	55,796	420,057	420,057		286,685	286,685	133,372	133,372	
9,1		CD-AN	9,729	7,561	2,168		7,561	7,561		4,941	4,941	2,620	2,620	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
<b>Total General Plant - 303000</b>			<b>656,528</b>	<b>427,618</b>	<b>165,046</b>	<b>63,864</b>	<b>427,618</b>	<b>427,618</b>		<b>291,626</b>	<b>291,626</b>	<b>135,992</b>	<b>135,992</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	24,645,514	17,285,131	5,064,407	2,295,976	17,285,131	17,285,131		11,796,929	11,796,929	5,488,202	5,488,202	
9,4		CD-AN	17,377	13,505	3,872		13,505	13,505		9,217	9,217	4,288	4,288	
9,4		CD-ID	18,602	14,457	4,145		14,457	14,457				14,457	14,457	
4		ED-AN	1,390,256	1,390,256			1,390,256	1,390,256		948,836	948,836	441,420	441,420	
		ED-ID	0	0			0	0				0	0	
		ED-WA	692,513	692,513			692,513	692,513	692,513		692,513			
8		GD-AA	137,652		94,377	43,275								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>26,901,914</b>	<b>19,395,862</b>	<b>5,166,801</b>	<b>2,339,251</b>	<b>706,970</b>	<b>18,688,892</b>	<b>19,395,862</b>	<b>692,513</b>	<b>12,754,982</b>	<b>13,447,495</b>	<b>14,457</b>	<b>5,933,910</b>
<b>Gas Underground Storage</b>														
		GD-AN	227		227									
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0		0	0	0	0	
4		ED-AN	48,030	48,030			48,030	48,030		32,780	32,780	15,250	15,250	
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>	<b>48,030</b>	<b>48,030</b>		<b>32,780</b>	<b>32,780</b>	<b>15,250</b>	<b>15,250</b>	
<b>Total Amortization Expense</b>			<b>28,792,167</b>	<b>21,056,978</b>	<b>5,332,074</b>	<b>2,403,115</b>	<b>737,013</b>	<b>20,319,965</b>	<b>21,056,978</b>	<b>722,556</b>	<b>13,834,458</b>	<b>14,557,014</b>	<b>14,457</b>	<b>6,485,507</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 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-12A</b>
For Twelve Months 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)	(297,752,139)	(297,752,139)			(297,752,139)	(297,752,139)		(194,581,023)	(194,581,023)		(103,171,116)	(103,171,116)	
1	Hydro (ED-AN)	(128,249,201)	(128,249,201)			(128,249,201)	(128,249,201)		(83,810,853)	(83,810,853)		(44,438,348)	(44,438,348)	
1	Other (ED-AN)	(116,135,009)	(116,135,009)			(116,135,009)	(116,135,009)		(75,894,228)	(75,894,228)		(40,240,781)	(40,240,781)	
<b>Total Electric Production</b>		<b>(542,136,349)</b>	<b>(542,136,349)</b>			<b>(542,136,349)</b>	<b>(542,136,349)</b>		<b>(354,286,104)</b>	<b>(354,286,104)</b>		<b>(187,850,245)</b>	<b>(187,850,245)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(210,269,558)	(210,269,558)			(210,269,558)	(210,269,558)		(137,411,156)	(137,411,156)		(72,858,402)	(72,858,402)	
<b>Total Electric Transmissic</b>		<b>(210,269,558)</b>	<b>(210,269,558)</b>			<b>(210,269,558)</b>	<b>(210,269,558)</b>		<b>(137,411,156)</b>	<b>(137,411,156)</b>		<b>(72,858,402)</b>	<b>(72,858,402)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(114,237)	(114,237)				(114,237)			(75,042)	(75,042)		(39,195)	
	ED-ID	(198,775,505)	(198,775,505)			(198,775,505)	(198,775,505)					(198,775,505)	(198,775,505)	
	ED-WA	(317,420,007)	(317,420,007)			(317,420,007)	(317,420,007)		(317,420,007)	(317,420,007)				
<b>Total Electric Distribution</b>		<b>(516,309,749)</b>	<b>(516,309,749)</b>			<b>(516,195,512)</b>	<b>(114,237)</b>	<b>(516,309,749)</b>	<b>(317,420,007)</b>	<b>(75,042)</b>	<b>(317,495,049)</b>	<b>(198,775,505)</b>	<b>(39,195)</b>	<b>(198,814,700)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(15,072,476)		(15,072,476)										
	GD-OR	(966,502)					(966,502)							
<b>Total Gas Underground S</b>		<b>(16,038,978)</b>		<b>(15,072,476)</b>			<b>(966,502)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,714,921)		(1,714,921)										
	GD-ID	(71,556,775)		(71,556,775)										
	GD-WA	(137,118,149)		(137,118,149)										
	GD-OR	(105,244,709)					(105,244,709)							
<b>Total Gas Distribution</b>		<b>(315,634,554)</b>		<b>(210,389,845)</b>			<b>(105,244,709)</b>							
<b>General Plant</b>														
4	ED-AN	(46,818,282)	(46,818,282)			(46,818,282)	(46,818,282)		(31,953,009)	(31,953,009)		(14,865,273)	(14,865,273)	
	ED-ID	(9,422,202)	(9,422,202)			(9,422,202)	(9,422,202)				(9,422,202)		(9,422,202)	
	ED-WA	(18,503,218)	(18,503,218)			(18,503,218)	(18,503,218)		(18,503,218)	(18,503,218)				
7,4	CD-AA	(55,623,709)	(39,011,688)	(11,430,116)	(5,181,905)	(39,011,688)	(39,011,688)		(26,625,087)	(26,625,087)		(12,386,601)	(12,386,601)	
9,4	CD-AN	(12,005,321)	(9,329,935)	(2,675,386)		(9,329,935)	(9,329,935)		(6,367,587)	(6,367,587)		(2,962,348)	(2,962,348)	
9	CD-ID	(5,898,115)	(4,583,720)	(1,314,395)		(4,583,720)	(4,583,720)				(4,583,720)		(4,583,720)	
9	CD-WA	(3,975,136)	(3,089,277)	(885,859)		(3,089,277)	(3,089,277)		(3,089,277)	(3,089,277)				
8	GD-AA	(2,287,496)		(1,568,353)	(719,143)									
	GD-AN	(2,727,157)		(2,727,157)										
	GD-ID	(1,626,001)		(1,626,001)										
	GD-WA	(5,993,532)		(5,993,532)										
	GD-OR	(4,798,014)			(4,798,014)									
<b>Total General Plant</b>		<b>(169,678,183)</b>	<b>(130,758,322)</b>	<b>(28,220,799)</b>	<b>(10,699,062)</b>	<b>(35,598,417)</b>	<b>(95,159,905)</b>	<b>(130,758,322)</b>	<b>(21,592,495)</b>	<b>(64,945,683)</b>	<b>(86,538,178)</b>	<b>(14,005,922)</b>	<b>(30,214,222)</b>	<b>(44,220,144)</b>
<b>Total Accumulated Depr</b>		<b>(1,770,067,371)</b>	<b>(1,399,473,978)</b>	<b>(253,683,120)</b>	<b>(116,910,273)</b>	<b>(551,793,929)</b>	<b>(847,680,049)</b>	<b>(1,399,473,978)</b>	<b>(339,012,502)</b>	<b>(556,717,985)</b>	<b>(895,730,487)</b>	<b>(212,781,427)</b>	<b>(290,962,064)</b>	<b>(503,743,491)</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	65.690%	34.310%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4 Jurisdictional 4-Factor Ratio	68.249%	31.751%



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months 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	(10,753,621)	(10,753,621)			(10,753,621)	(10,753,621)		(7,027,491)	(7,027,491)		(3,726,130)	(3,726,130)	
1	Misc Intangible Plt (3030 ED-AN)	(1,534,190)	(1,534,190)			(1,534,190)	(1,534,190)		(1,002,593)	(1,002,593)		(531,597)	(531,597)	
<b>Total Production/Transmission</b>		<b>(12,287,811)</b>	<b>(12,287,811)</b>			<b>(12,287,811)</b>	<b>(12,287,811)</b>		<b>(8,030,084)</b>	<b>(8,030,084)</b>		<b>(4,257,727)</b>	<b>(4,257,727)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(185,490)	(185,490)			(185,490)	(185,490)	(185,490)		(185,490)				
	Misc Intangible Plt (3030 ED-WA)	(35,294)	(35,294)			(35,294)	(35,294)	(35,294)		(35,294)				
<b>Total Distribution</b>		<b>(220,784)</b>	<b>(220,784)</b>			<b>(220,784)</b>	<b>(220,784)</b>	<b>(220,784)</b>		<b>(220,784)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,309,532)	(1,619,790)	(474,586)	(215,156)		(1,619,790)	(1,619,790)		(1,105,490)	(1,105,490)	(514,300)	(514,300)	
9,1	CD-AN	(93,525)	(72,683)	(20,842)			(72,683)	(72,683)		(47,498)	(47,498)	(25,185)	(25,185)	
	GD-ID	(81,408)		(81,408)										
	GD-WA	(183,003)		(183,003)										
	GD-OR	(85,997)			(85,997)									
<b>Total General Plant - 303000</b>		<b>(2,753,465)</b>	<b>(1,692,473)</b>	<b>(759,839)</b>	<b>(301,153)</b>		<b>(1,692,473)</b>	<b>(1,692,473)</b>		<b>(1,152,988)</b>	<b>(1,152,988)</b>	<b>(539,485)</b>	<b>(539,485)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(51,530,721)	(36,141,072)	(10,589,048)	(4,800,601)		(36,141,072)	(36,141,072)		(24,665,920)	(24,665,920)	(11,475,152)	(11,475,152)	
9,4	CD-AN	(46,428)	(36,081)	(10,347)			(36,081)	(36,081)		(24,625)	(24,625)	(11,456)	(11,456)	
9	CD-ID	(65,362)	(50,796)	(14,566)		(50,796)	(50,796)	(50,796)				(50,796)	(50,796)	
4	ED-AN	(1,925,517)	(1,925,517)				(1,925,517)	(1,925,517)		(1,314,146)	(1,314,146)	(611,371)	(611,371)	
	ED-ID	(980)	(980)			(980)	(980)	(980)				(980)	(980)	
	ED-WA	(2,504,093)	(2,504,093)			(2,504,093)	(2,504,093)	(2,504,093)						
8	GD-AA	(434,341)		(297,793)	(136,548)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(56,507,442)</b>	<b>(40,658,539)</b>	<b>(10,911,754)</b>	<b>(4,937,149)</b>		<b>(2,555,869)</b>	<b>(38,102,670)</b>	<b>(40,658,539)</b>	<b>(2,504,093)</b>	<b>(26,004,691)</b>	<b>(28,508,784)</b>	<b>(51,776)</b>	<b>(12,097,979)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,466)		(240,466)										
<b>Total Gas Underground Storage</b>		<b>(240,466)</b>		<b>(240,466)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(14,428)	(10,119)	(2,965)	(1,344)		(10,119)	(10,119)		(6,906)	(6,906)	(3,213)	(3,213)	
9	CD-ID	(567)	(441)	(126)		(441)	(441)				(441)	(441)	(441)	
9	CD-WA	(760)	(591)	(169)		(591)	(591)	(591)			(591)			
4	ED-AN	(89,138)	(89,138)				(89,138)	(89,138)		(60,836)	(60,836)	(28,302)	(28,302)	
	ED-WA	0	0			0		0		0	0			
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(104,893)</b>	<b>(100,289)</b>	<b>(3,260)</b>	<b>(1,344)</b>		<b>(1,032)</b>	<b>(99,257)</b>	<b>(100,289)</b>	<b>(591)</b>	<b>(67,742)</b>	<b>(68,333)</b>	<b>(441)</b>	<b>(31,515)</b>
<b>Total Accumulated Amortization</b>		<b>(72,114,861)</b>	<b>(54,959,896)</b>	<b>(11,915,319)</b>	<b>(5,239,646)</b>		<b>(2,777,685)</b>	<b>(52,182,211)</b>	<b>(54,959,896)</b>	<b>(2,725,468)</b>	<b>(35,255,505)</b>	<b>(37,980,973)</b>	<b>(52,217)</b>	<b>(16,926,706)</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-12A</b>
For Twelve Months 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	2,516,532	0	0	0	0	2,516,532	0	0	2,516,532	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	9,934,265	0	0	6,967,397	6,967,397	0	0	2,041,392	2,041,392	0	925,476	925,476
9	CD-WA / ID / AN	1,654,595	708,541	339,789	237,538	1,285,868	203,176	97,436	68,115	368,727	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,352,600</b>	<b>722,152</b>	<b>702,068</b>	<b>7,227,709</b>	<b>8,651,929</b>	<b>2,719,708</b>	<b>97,436</b>	<b>2,109,507</b>	<b>4,926,651</b>	<b>848,544</b>	<b>925,476</b>	<b>1,774,020</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,170,491	1,055,221	2,524,020	4,591,250	8,170,491	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,593,672	0	0	0	0	2,593,672	0	0	2,593,672	0	0	0
99	GD-OR / AS	3,647,344	0	0	0	0	0	0	0	0	3,647,344	0	3,647,344
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,389,095	0	0	70,407,892	70,407,892	0	0	20,628,955	20,628,955	0	9,352,248	9,352,248
9	CD-WA / ID / AN	25,000,130	5,567,505	5,599,442	8,261,904	19,428,851	1,596,498	1,605,656	2,369,125	5,571,279	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>139,800,732</b>	<b>6,622,726</b>	<b>8,123,462</b>	<b>83,261,046</b>	<b>98,007,234</b>	<b>4,190,170</b>	<b>1,605,656</b>	<b>22,998,080</b>	<b>28,793,906</b>	<b>3,647,344</b>	<b>9,352,248</b>	<b>12,999,592</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	5,935,825	1,008,661	0	4,927,164	5,935,825	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,714	0	0	0	0	329	0	1,385	1,714	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	604,408	0	0	0	0	0	0	414,394	414,394	0	190,014	190,014
7	CD-AA	65,693,292	0	0	46,073,990	46,073,990	0	0	13,499,315	13,499,315	0	6,119,987	6,119,987
9	CD-WA / ID / AN	518,677	241,642	66,677	94,771	403,090	69,291	19,120	27,176	115,587	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>72,753,916</b>	<b>1,250,303</b>	<b>66,677</b>	<b>51,095,925</b>	<b>52,412,905</b>	<b>69,620</b>	<b>19,120</b>	<b>13,942,270</b>	<b>14,031,010</b>	<b>0</b>	<b>6,310,001</b>	<b>6,310,001</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	40,530,419	19,246,499	8,013,182	13,270,738	40,530,419	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,280,465	0	0	0	0	8,197,001	2,380,390	1,703,074	12,280,465	0	0	0
99	GD-OR / AS	4,071,852	0	0	0	0	0	0	0	0	4,071,852	0	4,071,852
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	945,832	0	0	663,359	663,359	0	0	194,359	194,359	0	88,114	88,114
9	CD-WA / ID / AN	6,278,028	2,065,049	812,524	2,001,396	4,878,969	592,159	232,994	573,906	1,399,059	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>64,106,596</b>	<b>21,311,548</b>	<b>8,825,706</b>	<b>15,935,493</b>	<b>46,072,747</b>	<b>8,789,160</b>	<b>2,613,384</b>	<b>2,471,339</b>	<b>13,873,883</b>	<b>4,071,852</b>	<b>88,114</b>	<b>4,159,966</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	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	45,561	0	0	0	0	0	0	0	45,561	45,561
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	4,407,108	114,838	127,582	3,182,564	3,424,984	32,930	36,585	912,609	982,124	0
		<b>TOTAL ACCOUNT</b>	<b>4,940,079</b>	<b>125,299</b>	<b>141,945</b>	<b>3,556,990</b>	<b>3,824,234</b>	<b>121,090</b>	<b>36,585</b>	<b>912,609</b>	<b>1,070,284</b>	<b>45,561</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	4,353,473	799,610	254,504	3,299,359	4,353,473	0	0	0	0	0
99		GD-WA / ID / AN	2,585,829	0	0	0	0	1,882,685	317,939	385,205	2,585,829	0
99		GD-OR / AS	913,317	0	0	0	0	0	0	0	913,317	913,317
8		GD-AA	3,870,810	0	0	0	0	0	0	2,653,905	2,653,905	1,216,905
7		CD-AA	13,434,340	0	0	9,422,174	9,422,174	0	0	2,760,623	2,760,623	0
9		CD-WA / ID / AN	1,192,305	14,352	755,319	156,928	926,599	4,116	216,590	45,000	265,706	0
		<b>TOTAL ACCOUNT</b>	<b>26,350,074</b>	<b>813,962</b>	<b>1,009,823</b>	<b>12,878,461</b>	<b>14,702,246</b>	<b>1,886,801</b>	<b>534,529</b>	<b>5,844,733</b>	<b>8,266,063</b>	<b>913,317</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	86,259	0	0	86,259	86,259	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>86,259</b>	<b>0</b>	<b>0</b>	<b>86,259</b>	<b>86,259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,218,261	209,486	25,251	983,524	1,218,261	0	0	0	0	0
99		GD-WA / ID / AN	133,066	0	0	0	0	12,902	4,208	115,956	133,066	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	50,710
7		CD-AA	469,640	0	0	329,382	329,382	0	0	96,506	96,506	43,752
9		CD-WA / ID / AN	25,713	1,139	364	18,480	19,983	327	104	5,299	5,730	0
		<b>TOTAL ACCOUNT</b>	<b>2,048,899</b>	<b>210,625</b>	<b>25,615</b>	<b>1,331,386</b>	<b>1,567,626</b>	<b>13,229</b>	<b>4,312</b>	<b>328,353</b>	<b>345,894</b>	<b>40,917</b>
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,905,746	14,441,044	9,490,882	7,973,820	31,905,746	0	0	0	0	0
99		GD-WA / ID / AN	3,970,112	0	0	0	0	2,385,594	760,214	824,304	3,970,112	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	43,834
8		GD-AA	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	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
		<b>TOTAL ACCOUNT</b>	<b>37,713,277</b>	<b>14,692,905</b>	<b>9,799,422</b>	<b>8,767,245</b>	<b>33,259,572</b>	<b>2,457,816</b>	<b>848,689</b>	<b>1,054,133</b>	<b>4,360,638</b>	<b>43,834</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
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RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,022,379	12,050,319	6,470,906	45,501,154	64,022,379	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,178,202	0	0	0	0	685,366	492,836	0	1,178,202	0	0	
99		GD-OR / AS	1,217,812	0	0	0	0	0	0	0	0	1,217,812	0	
8		GD-AA	1,052,245	0	0	0	0	0	0	721,440	721,440	0	330,805	
7		CD-AA	47,890,592	0	0	33,588,066	33,588,066	0	0	9,841,038	9,841,038	0	4,461,488	
9		CD-WA/ ID / AN	14,969,867	1,490,151	2,939,945	7,203,736	11,633,832	427,305	843,038	2,065,692	3,336,035	0	0	
		<b>TOTAL ACCOUNT</b>	<b>130,331,097</b>	<b>13,540,470</b>	<b>9,410,851</b>	<b>86,292,956</b>	<b>109,244,277</b>	<b>1,112,671</b>	<b>1,335,874</b>	<b>12,628,170</b>	<b>15,076,715</b>	<b>1,217,812</b>	<b>4,792,293</b>	<b>6,010,105</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	392,427	0	0	275,229	275,229	0	0	80,640	80,640	0	36,558	
9		CD-WA/ ID / AN	14,571	3,875	4,055	3,394	11,324	1,111	1,163	973	3,247	0	0	
		<b>TOTAL ACCOUNT</b>	<b>559,059</b>	<b>3,875</b>	<b>10,901</b>	<b>421,471</b>	<b>436,247</b>	<b>1,111</b>	<b>1,163</b>	<b>81,613</b>	<b>83,887</b>	<b>2,367</b>	<b>36,558</b>	<b>38,925</b>
		<b>TOTAL GENERAL PLANT</b>	<b>494,042,588</b>	<b>59,293,865</b>	<b>38,116,470</b>	<b>270,854,941</b>	<b>368,265,276</b>	<b>21,361,376</b>	<b>7,096,748</b>	<b>62,370,807</b>	<b>90,828,931</b>	<b>10,831,548</b>	<b>24,116,833</b>	<b>34,948,381</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-12A</b>
For Twelve Months 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	10,675,147	321,686	0	10,353,461	10,675,147	0	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	0
99		GD-OR / AS	426,123	0	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	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	836,941
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,081,435</b>	<b>321,686</b>	<b>0</b>	<b>16,805,137</b>	<b>17,126,823</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	10,325,267	3,522,244	980	6,802,043	10,325,267	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	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	732,667	0	0	0	0	0	0	502,331	502,331	0	230,336	230,336
7		CD-AA	76,786,331	0	0	53,854,093	53,854,093	0	0	15,778,823	15,778,823	0	7,153,415	7,153,415
9		CD-WA / ID / AN	183,863	0	74,361	68,528	142,889	0	21,323	19,651	40,974	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>88,028,128</b>	<b>3,522,244</b>	<b>75,341</b>	<b>60,724,664</b>	<b>64,322,249</b>	<b>0</b>	<b>21,323</b>	<b>16,300,805</b>	<b>16,322,128</b>	<b>0</b>	<b>7,383,751</b>	<b>7,383,751</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	5,807,963	0	0	4,073,415	4,073,415	0	0	1,193,478	1,193,478	0	541,070	541,070
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,807,963</b>	<b>0</b>	<b>0</b>	<b>4,073,415</b>	<b>4,073,415</b>	<b>0</b>	<b>0</b>	<b>1,193,478</b>	<b>1,193,478</b>	<b>0</b>	<b>541,070</b>	<b>541,070</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	0	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	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	9,393,435
9		CD-WA / ID / AN	0	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-12A</b>
For Twelve Months 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	10,973,044	0	0	7,695,944	7,695,944	0	0	2,254,851	2,254,851	0	1,022,249	1,022,249
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>10,973,044</b>	<b>0</b>	<b>0</b>	<b>7,695,944</b>	<b>7,695,944</b>	<b>0</b>	<b>0</b>	<b>2,254,851</b>	<b>2,254,851</b>	<b>0</b>	<b>1,022,249</b>	<b>1,022,249</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	383,057	0	0	268,657	268,657	0	0	78,714	78,714	0	35,686	35,686
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>383,057</b>	<b>0</b>	<b>0</b>	<b>268,657</b>	<b>268,657</b>	<b>0</b>	<b>0</b>	<b>78,714</b>	<b>78,714</b>	<b>0</b>	<b>35,686</b>	<b>35,686</b>
	<b>TOTAL</b>		<b>228,104,830</b>	<b>3,843,930</b>	<b>75,341</b>	<b>160,285,781</b>	<b>164,205,052</b>	<b>1,022,594</b>	<b>800,928</b>	<b>42,437,001</b>	<b>44,260,523</b>	<b>426,123</b>	<b>19,213,132</b>	<b>19,639,255</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-12A</b>
For Twelve Months 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	(85,455,232)	(59,934,027)	(17,560,196)	(7,961,009)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(715,136)	(555,768)	(159,368)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(86,170,368)</u>	<u>(60,489,795)</u>	<u>(17,719,564)</u>	<u>(7,961,009)</u>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,221,992	3,221,992	0	0	0	0	3,221,992
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	431	431	0	0	0	0	431
7/4	154550 Supply Chain Average Cost Variance	0	0	(7)	(7)	0	0	0	0	(7)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(10)	(10)	0	0	0	0	(10)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,358,089	35,753,178	0	111,111,267	61,194,353	29,744,190	14,163,736	6,008,988	0
<b>TOTAL</b>		<b>75,358,089</b>	<b>35,753,178</b>	<b>3,222,406</b>	<b>114,333,673</b>	<b>61,194,353</b>	<b>29,744,190</b>	<b>14,163,736</b>	<b>6,008,988</b>	<b>3,222,406</b>

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