

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	175,656,050	113,780,171	61,875,879
	Adjustments			
	Adjusted Net Operating Income (Loss)	175,656,050	113,780,171	61,875,879
E-APL	Electric Net Rate Base	2,379,666,334	1,576,472,132	803,194,202
	RATE OF RETURN	7.382%	7.217%	7.704%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers Percent	2-01-2018 thru 02-28-2018	382,769 100.000%	251,082 65.596%	131,687 34.404%
3	E-OPS	Direct Distribution Operating Expense Percent	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: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2018 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended February 28, 2018
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2018
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	2-01-2018 thru 02-28-2018	1,120,077,987	752,530,871	367,547,116	
				100.000%	67.186%	32.814%	
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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended February 28, 2018

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	2-01-2018 thru 02-28-2018	2,908,896,299 100.000%	1,927,599,672 66.266%	981,296,627 33.734%
13	E-PLT	Net Electric General Plant Percent	2-01-2018 thru 02-28-2018	245,950,263 100.000%	162,682,720 66.145%	83,267,543 33.855%
14		Net Allocated Schedule M's Percent	03-01-2017 thru 02-28-2018	-154,191,318 100.000%	-98,987,381 64.198%	-55,203,937 35.802%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	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	(5,974,427)	(5,770,654)	615,399	(3,133,486)	(2,518,087)
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	56,650,912	59,336,501	265,275	30,071,839	30,337,114
TOTAL ELECTRIC REVENUE			808,122,006	182,679,932	990,801,938	544,526,379	119,358,930	663,885,309	263,595,627	63,321,002	326,916,629

			***** 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
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,487,718	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
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	933,151	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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	222,543	222,543	0	145,979	145,979	0	76,564	76,564
2	902000	Meter Reading Expenses	3,004,287	175,812	3,180,099	2,790,250	115,326	2,905,576	214,037	60,486	274,523
2	903XXX	Customer Records & Collection Expenses	2,203,507	7,701,346	9,904,853	1,504,945	5,051,775	6,556,720	698,562	2,649,571	3,348,133
2	904000	Uncollectible Accounts	0	2,698,191	2,698,191	0	1,769,905	1,769,905	0	928,286	928,286
2	905000	Misc Customer Accounts	0	251,960	251,960	0	165,276	165,276	0	86,684	86,684
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,207,794	11,049,852	16,257,646	4,295,195	7,248,261	11,543,456	912,599	3,801,591	4,714,190
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	30,096,671	282,122	30,378,793	21,860,393	185,061	22,045,454	8,236,278	97,061	8,333,339
2	909000	Advertising	17,361	875,866	893,227	17,361	574,533	591,894	0	301,333	301,333
2	910000	Misc Customer Service & Info Exp	0	308,019	308,019	0	202,048	202,048	0	105,971	105,971
TOTAL CUSTOMER SERVICE & INFO EXP			30,114,032	1,466,007	31,580,039	21,877,754	961,642	22,839,396	8,236,278	504,365	8,740,643
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	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
TOTAL ADMIN & GEN OPERATING EXP			4,843,091	68,547,881	73,390,972	3,293,129	46,679,379	49,972,508	1,549,962	21,868,502	23,418,464

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,370,480	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
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,651,213)	36,236,984	34,585,771	491,421	24,731,160	25,222,581	(2,142,634)	11,505,824	9,363,190
		TOTAL ADMIN & GENERAL EXPENSES	3,191,878	104,784,865	107,976,743	3,784,550	71,410,539	75,195,089	(592,672)	33,374,326	32,781,654
		TOTAL EXPENSES BEFORE FIT	184,233,029	579,383,154	763,616,183	133,961,810	381,623,361	515,585,171	50,271,219	197,759,793	248,031,012
		NET OPERATING INCOME (LOSS) BEFORE FIT			227,185,755			148,300,138			78,885,617
E-FIT		FEDERAL INCOME TAX			17,512,084			11,151,682			6,360,402
E-FIT		DEFERRED FEDERAL INCOME TAX			34,387,230			23,609,824			10,777,406
E-FIT		AMORTIZED ITC			(369,609)			(241,539)			(128,070)
		ELECTRIC NET OPERATING INCOME (LOSS)			175,656,050			113,780,171			61,875,879

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	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%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,056	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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	397,364	282,122	679,486	300,249	185,061	485,310	97,115	97,061	194,176
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	185,061	22,045,454	8,236,278	97,061	8,333,339

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended February 28, 2018 Ending Balance 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	2,379,666,334	1,576,472,132	803,194,202
	Interest Deduction for FIT Calculation	69,619,210	46,222,163	23,397,047
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended February 28, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	990,801,938	663,885,309	326,916,629
E-OPS	Less: Operating & Maintenance Expense	557,984,648	368,133,396	189,851,252
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	148,300,138	78,885,617
E-INT	Less: Interest Expense	69,619,210	46,222,163	23,397,047
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(90,649,459)	(60,350,707)	(30,298,752)
	Taxable Net Operating Income	66,917,086	41,870,008	25,047,078
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	14,052,588	8,792,702	5,259,886
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	17,512,084	11,151,682	6,360,402
E-DTE	Deferred FIT	34,387,230	23,609,824	10,777,406
1	411400 Amortized Investment Tax Credit	(369,609)	(241,539)	(128,070)
	Total Net FIT/Deferred FIT	51,529,705	34,519,967	17,009,738

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	49,308,646	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	4,375,840	4,375,840	0	2,227,607	2,227,607
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,839)	(9,839)	0	(5,161)	(5,161)
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	833,486	833,486	0	424,303	424,303
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	(2,584,184)	(2,584,184)	0	(1,315,530)	(1,315,530)
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	(1,145,779)	(1,145,779)	0	(583,281)	(583,281)
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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	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	89,934	89,934	0	47,169	47,169
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)	5,974,427	5,770,654	(615,399)	3,133,486	2,518,087
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)
TOTAL SCHEDULE M ADJUSTMENTS			64,153,309	(154,191,318)	(90,649,459)	38,636,673	(98,987,380)	(60,350,707)	24,905,186	(55,203,938)	(30,298,752)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.103%	34.897%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.266%	33.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	38,317,619	38,317,619	0	25,391,553	25,391,553	0	12,926,066	12,926,066
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)	25,391,553	24,785,730	(1,828,297)	12,926,066	11,097,769
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(496,857)	(496,857)	0	(329,247)	(329,247)	0	(167,610)	(167,610)
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)	(329,247)	(1,175,906)	(152,753)	(167,610)	(320,363)
Total Deferred Federal Income Tax Expense			(3,433,532)	37,820,762	34,387,230	(1,452,482)	25,062,306	23,609,824	(1,981,050)	12,758,456	10,777,406

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.266%	33.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,554,784	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-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,316,666	8,316,666	0	5,434,941	5,434,941	0	2,881,725	2,881,725
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	1,173,810	1,173,810	0	767,085	767,085	0	406,725	406,725
1	182381	CDA Settlement Past Storage	0	31,716,572	31,716,572	0	20,726,780	20,726,780	0	10,989,792	10,989,792
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,825,240	17,144,956	319,716	11,177,956	11,497,672	0	5,647,284	5,647,284
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,184,914	66,115,685	69,300,599	3,110,553	45,123,294	48,233,847	74,361	20,992,391	21,066,752
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,506,239	1,506,239	0	1,027,993	1,027,993	0	478,246	478,246
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,462	21,271,462	0	14,517,560	14,517,560	0	6,753,902	6,753,902
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,107,334	264,613,967	268,721,301	4,032,973	177,761,725	181,794,698	74,361	86,852,242	86,926,603
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,338,020	2,338,020	0	1,239,669	1,239,669
1	311XXX	Structures & Improvements	0	135,203,984	135,203,984	0	88,355,804	88,355,804	0	46,848,180	46,848,180
1	312000	Boiler Plant	0	178,576,499	178,576,499	0	116,699,742	116,699,742	0	61,876,757	61,876,757
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,238,330	64,238,330	0	41,979,749	41,979,749	0	22,258,581	22,258,581
1	315000	Accessory Electric Equipment	0	28,362,613	28,362,613	0	18,534,968	18,534,968	0	9,827,645	9,827,645
1	316000	Miscellaneous Power Plant Equipment	0	18,687,302	18,687,302	0	12,212,152	12,212,152	0	6,475,150	6,475,150
		TOTAL STEAM PRODUCTION PLANT	0	428,653,187	428,653,187	0	280,124,859	280,124,859	0	148,528,328	148,528,328
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,867,991	62,867,991	0	41,084,232	41,084,232	0	21,783,759	21,783,759
1	331XXX	Structures & Improvements	0	81,928,748	81,928,748	0	53,540,437	53,540,437	0	28,388,311	28,388,311
1	332XXX	Reservoirs, Dams, & Waterways	0	187,727,752	187,727,752	0	122,680,086	122,680,086	0	65,047,666	65,047,666
1	333000	Waterwheels, Turbines, & Generators	0	226,594,712	226,594,712	0	148,079,644	148,079,644	0	78,515,068	78,515,068
1	334000	Accessory Electric Equipment	0	62,661,051	62,661,051	0	40,948,997	40,948,997	0	21,712,054	21,712,054
1	335XXX	Miscellaneous Power Plant Equipment	0	13,134,445	13,134,445	0	8,583,360	8,583,360	0	4,551,085	4,551,085
1	336000	Roads, Railroads, & Bridges	0	3,662,266	3,662,266	0	2,393,291	2,393,291	0	1,268,975	1,268,975
		TOTAL HYDRAULIC PRODUCTION PLANT	0	638,576,965	638,576,965	0	417,310,047	417,310,047	0	221,266,918	221,266,918
		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	17,078,581	17,078,581	0	11,160,853	11,160,853	0	5,917,728	5,917,728
1	342000	Fuel Holders, Producers, & Accessories	0	21,382,262	21,382,262	0	13,973,308	13,973,308	0	7,408,954	7,408,954
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	219,247,082	219,247,082	0	143,277,968	143,277,968	0	75,969,114	75,969,114
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	20,998,557	20,998,557	0	13,722,557	13,722,557	0	7,276,000	7,276,000
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,745,902	1,745,902	0	1,140,947	1,140,947	0	604,955	604,955
		TOTAL OTHER PRODUCTION PLANT	0	305,449,901	305,449,901	0	199,611,510	199,611,510	0	105,838,391	105,838,391
		TOTAL PRODUCTION PLANT	0	1,372,680,053	1,372,680,053	0	897,046,416	897,046,416	0	475,633,637	475,633,637

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended February 28, 2018
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	27,620,095	27,620,095	0	18,049,732	18,049,732	0	9,570,363	9,570,363
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,045,337	25,045,337	0	16,367,128	16,367,128	0	8,678,209	8,678,209
1	353000	Station Equipment	0	256,186,283	256,186,283	0	167,417,736	167,417,736	0	88,768,547	88,768,547
1	354000	Towers & Fixtures	0	17,175,344	17,175,344	0	11,224,087	11,224,087	0	5,951,257	5,951,257
1	355000	Poles & Fixtures	0	246,094,070	246,094,070	0	160,822,475	160,822,475	0	85,271,595	85,271,595
1	356000	Overhead Conductors & Devices	0	142,017,960	142,017,960	0	92,808,737	92,808,737	0	49,209,223	49,209,223
1	357000	Underground Conduit	0	2,984,455	2,984,455	0	1,950,341	1,950,341	0	1,034,114	1,034,114
1	358000	Underground Conductors & Devices	0	2,333,116	2,333,116	0	1,524,691	1,524,691	0	808,425	808,425
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
		TOTAL TRANSMISSION PLANT	0	721,508,525	721,508,525	0	471,505,821	471,505,821	0	250,002,704	250,002,704
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	23,796,396	0	23,796,396	17,548,774	0	17,548,774	6,247,622	0	6,247,622
3	362000	Station Equipment	127,453,561	3,033,976	130,487,537	83,291,001	1,993,019	85,284,020	44,162,560	1,040,957	45,203,517
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	384,554,779	0	384,554,779	248,281,141	0	248,281,141	136,273,638	0	136,273,638
99	365000	Overhead Conductors & Devices	255,073,833	0	255,073,833	161,854,425	0	161,854,425	93,219,408	0	93,219,408
99	366000	Underground Conduit	113,428,836	0	113,428,836	74,415,201	0	74,415,201	39,013,635	0	39,013,635
99	367000	Underground Conductors & Devices	199,172,419	0	199,172,419	131,165,342	0	131,165,342	68,007,077	0	68,007,077
99	368000	Line Transformers	256,132,694	0	256,132,694	176,088,428	0	176,088,428	80,044,266	0	80,044,266
99	369XXX	Services	167,370,432	0	167,370,432	109,874,777	0	109,874,777	57,495,655	0	57,495,655
99	371XXX	Installations on Customers' Premises	1,307,886	0	1,307,886	1,307,886	0	1,307,886	0	0	0
99	370000	Meters	49,831,744	0	49,831,744	26,894,127	0	26,894,127	22,937,617	0	22,937,617
99	373XXX	Street Light & Signal Systems	60,012,808	0	60,012,808	39,451,041	0	39,451,041	20,561,767	0	20,561,767
		TOTAL DISTRIBUTION PLANT	1,651,256,804	3,033,976	1,654,290,780	1,079,215,436	1,993,019	1,081,208,455	572,041,368	1,040,957	573,082,325
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,428,507	7,229,334	8,657,841	726,439	4,933,948	5,660,387	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,149,128	84,821,699	99,970,827	6,737,192	57,889,961	64,627,153	8,411,936	26,931,738	35,343,674
4	391XXX	Office Furniture & Equipment	1,380,882	55,342,608	56,723,490	1,310,386	37,770,777	39,081,163	70,496	17,571,831	17,642,327
4	392XXX	Transportation Equipment	31,268,831	16,007,569	47,276,400	21,751,745	10,925,006	32,676,751	9,517,086	5,082,563	14,599,649
4	393000	Stores Equipment	331,470	3,665,596	3,997,066	166,506	2,501,733	2,668,239	164,964	1,163,863	1,328,827
4	394000	Tools, Shop & Garage Equipment	1,740,879	13,236,614	14,977,493	751,953	9,033,857	9,785,810	988,926	4,202,757	5,191,683
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	217,423	1,846,672	2,064,095	201,806	1,260,335	1,462,141	15,617	586,337	601,954
4	396XXX	Power Operated Equipment	24,351,724	9,144,877	33,496,601	14,566,718	6,241,287	20,808,005	9,785,006	2,903,590	12,688,596
4	397XXX	Communications Equipment	23,665,853	90,074,797	113,740,650	13,707,882	61,475,148	75,183,030	9,957,971	28,599,649	38,557,620
4	398000	Miscellaneous Equipment	17,383	453,385	470,768	3,875	309,431	313,306	13,508	143,954	157,462
		TOTAL GENERAL PLANT	99,552,080	281,936,993	381,489,073	59,924,502	192,419,179	252,343,681	39,627,578	89,517,814	129,145,392
		TOTAL PLANT IN SERVICE	1,754,916,218	2,643,773,514	4,398,689,732	1,143,172,911	1,740,726,160	2,883,899,071	611,743,307	903,047,354	1,514,790,661

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended February 28, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(299,611,839)	(299,611,839)	0	(195,796,337)	(195,796,337)	0	(103,815,502)	(103,815,502)
E-ADEP		Hydro Production Plant	0	(129,623,962)	(129,623,962)	0	(84,709,259)	(84,709,259)	0	(44,914,703)	(44,914,703)
E-ADEP		Other Production Plant	0	(120,712,730)	(120,712,730)	0	(78,885,769)	(78,885,769)	0	(41,826,961)	(41,826,961)
E-ADEP		Transmission Plant	0	(213,705,495)	(213,705,495)	0	(139,656,541)	(139,656,541)	0	(74,048,954)	(74,048,954)
E-ADEP		Distribution Plant	(534,069,182)	(143,611)	(534,212,793)	(328,583,246)	(94,338)	(328,677,584)	(205,485,936)	(49,273)	(205,535,209)
E-ADEP		General Plant	(37,043,625)	(98,495,185)	(135,538,810)	(22,438,982)	(67,221,979)	(89,660,961)	(14,604,643)	(31,273,206)	(45,877,849)
TOTAL ACCUMULATED DEPRECIATION			(571,112,807)	(862,292,822)	(1,433,405,629)	(351,022,228)	(566,364,223)	(917,386,451)	(220,090,579)	(295,928,599)	(516,019,178)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,866,336)	(12,866,336)	0	(8,408,151)	(8,408,151)	0	(4,458,185)	(4,458,185)
E-AAMT		Distribution-Franchises/Misc Intangibles	(235,352)	0	(235,352)	(235,352)	0	(235,352)	0	0	0
E-AAMT		General Plant - 303000	0	(1,906,283)	(1,906,283)	0	(1,298,802)	(1,298,802)	0	(607,481)	(607,481)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,479,739)	(38,795,164)	(41,274,903)	(2,421,715)	(26,477,312)	(28,899,027)	(58,024)	(12,317,852)	(12,375,876)
E-AAMT		General Plant - 390200, 396200	0	(104,932)	(104,932)	0	(71,615)	(71,615)	0	(33,317)	(33,317)
TOTAL ACCUMULATED AMORTIZATION			(2,715,091)	(53,672,715)	(56,387,806)	(2,657,067)	(36,255,880)	(38,912,947)	(58,024)	(17,416,835)	(17,474,859)
TOTAL ACCUMULATED DEPR/AMORT			(573,827,898)	(915,965,537)	(1,489,793,435)	(353,679,295)	(602,620,103)	(956,299,398)	(220,148,603)	(313,345,434)	(533,494,037)
NET ELECTRIC UTILITY PLANT before ADFIT			1,181,088,320	1,727,807,977	2,908,896,297	789,493,616	1,138,106,057	1,927,599,673	391,594,704	589,701,920	981,296,624
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	22,825	22,825	0	14,916	14,916	0	7,909	7,909
12		ADFIT - Electric Plant In Service (282900)	0	(545,069,349)	(545,069,349)	0	(361,195,655)	(361,195,655)	0	(183,873,694)	(183,873,694)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,665,485)	(60,665,485)	0	(41,403,587)	(41,403,587)	0	(19,261,898)	(19,261,898)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,660,480)	(6,660,480)	0	(4,352,624)	(4,352,624)	0	(2,307,856)	(2,307,856)
1		ADFIT - CDA Settlement Costs (283333)	0	243,511	243,511	0	159,134	159,134	0	84,377	84,377
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,473,021)	(1,473,021)	0	(976,112)	(976,112)	0	(496,909)	(496,909)
TOTAL ACCUMULATED DFIT			0	(613,601,999)	(613,601,999)	0	(407,753,928)	(407,753,928)	0	(205,848,071)	(205,848,071)
NET ELECTRIC UTILITY PLANT			1,181,088,320	1,114,205,978	2,295,294,298	789,493,616	730,352,129	1,519,845,745	391,594,704	383,853,849	775,448,553

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)	100.000%	66.266%	33.734%
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
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,181,088,320	1,114,205,978	2,295,294,298	789,493,616	730,352,129	1,519,845,745	391,594,704	383,853,849	775,448,553
	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	(272,526)	0	(272,526)	272,526	0	272,526
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)		(3,086,961)	0	(3,086,961)	(989,318)	0	(989,318)	(2,097,643)	0	(2,097,643)
99	Kettle Falls Disallowed Plant (101030)		(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)		8,055,979	0	8,055,979	5,135,146	0	5,135,146	2,920,833	0	2,920,833
99	ADFIT - Kettle Falls Disallowed (190420)		42,015	0	42,015	42,015	0	42,015	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)		1,673,688	0	1,673,688	0	0	0	1,673,688	0	1,673,688
99	ADFIT - Boulder Park Disallowed (190040)		194,525	0	194,525	0	0	0	194,525	0	194,525
99	Investment in WNP3 Exchange Power (124900, 124930)		3,674,654	0	3,674,654	3,674,654	0	3,674,654	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(660,443)	0	(660,443)	(660,443)	0	(660,443)	0	0	0
99	CDA Lake Settlement - WA (182382)		418,325	0	418,325	418,325	0	418,325	0	0	0
99	CDA Lake Settlement - ID (186382)		80,019	0	80,019	0	0	0	80,019	0	80,019
99	ADFIT - CDA Lake Settlement - Direct (283382)		(104,653)	0	(104,653)	(87,849)	0	(87,849)	(16,804)	0	(16,804)
99	CDA CDR Fund - Direct (182324)		30,429	0	30,429	30,429	0	30,429	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		215,559	0	215,559	200,584	0	200,584	14,975	0	14,975
99	ADFIT - Spokane River Relicensing (283322)		(45,253)	0	(45,253)	(42,111)	0	(42,111)	(3,142)	0	(3,142)
99	Spokane River PM&Es (182323)		197,108	0	197,108	127,369	0	127,369	69,739	0	69,739
99	ADFIT - Spokane River PM&Es (283323)		(41,407)	0	(41,407)	(26,762)	0	(26,762)	(14,645)	0	(14,645)
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)		(1,594,386)	(405)	(1,594,791)	(668,871)	(276)	(669,147)	(925,515)	(129)	(925,644)
2	Rate Base - Regulatory Liability-Non-plant Excess		(7,205,928)	0	(7,205,928)	(5,026,700)	0	(5,026,700)	(2,179,228)	0	(2,179,228)
99	Customer Deposits (235199)		(1,988,697)	0	(1,988,697)	(1,988,697)	0	(1,988,697)	0	0	0
C-WKC	Working Capital		91,849,042	0	91,849,042	60,898,144	0	60,898,144	30,950,898	0	30,950,898
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		84,372,441	(405)	84,372,036	56,626,663	(276)	56,626,387	27,745,778	(129)	27,745,649
	NET RATE BASE		1,265,460,761	1,114,205,573	2,379,666,334	846,120,279	730,351,853	1,576,472,132	419,340,482	383,853,720	803,194,202

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	8,140,023				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		
Total Electric Production		29,487,718				29,487,718	29,487,718		19,270,224	19,270,224		10,217,494	10,217,494		
Electric Transmission															
1	ED-AN	12,422,822				12,422,822	12,422,822		8,118,314	8,118,314		4,304,508	4,304,508		
Total Electric Transmissio		12,422,822				12,422,822	12,422,822		8,118,314	8,118,314		4,304,508	4,304,508		
Electric Distribution															
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			
	ED-WA	30,156,285				30,156,285		30,156,285		30,156,285			17,044,868		
Total Electric Distribution		47,260,191				47,201,153	59,038	47,260,191	30,156,285	38,782	30,195,067	17,044,868	20,256	17,065,124	
Gas Underground Storage															
	GD-AN	793,326		793,326											
	GD-OR	138,507			138,507										
Total Gas Underground St		931,833		793,326	138,507										
Gas Distribution															
	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										
Total Gas Distribution		23,309,384		16,058,783	7,250,601										
General Plant															
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		13,545,592	3,968,752	1,799,255	13,545,592		9,244,731	9,244,731		4,300,861	4,300,861		
9,4	CD-AN	994,301		772,721	221,580		772,721		527,374	527,374		245,347	245,347		
9	CD-ID	350,190		272,150	78,040		272,150				272,150		272,150		
9	CD-WA	282,362		219,438	62,924		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										
Total General Plant		25,330,943		18,442,924	4,803,297	2,084,722	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
Total Depreciation Expens		138,742,891		107,613,655	21,655,406	9,473,830	48,571,633	59,042,022	107,613,655	31,013,430	39,079,092	70,092,522	17,558,203	19,962,930	37,521,133

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	65.690%	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
 Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	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		
Total Production/Transmission			1,155,425	1,155,425		1,155,425	1,155,425		755,070	755,070		400,355	400,355		
Distribution															
	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					
Total Distribution			30,043	30,043		30,043	30,043		30,043	30,043					
General Plant - 303000															
7,4		CD-AA	598,927	420,057	123,074	55,796	420,057	420,057		286,685	286,685		133,372	133,372	
9,1		CD-AN	9,729	7,561	2,168		7,561	7,561		4,941	4,941		2,620	2,620	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
Total General Plant - 303000			656,528	427,618	165,046	63,864	427,618	427,618		291,626	291,626		135,992	135,992	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	24,645,514	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									
Total Miscellaneous IT Intangible Plt - 3031XX			26,901,914	19,395,862	5,166,801	2,339,251	706,970	18,688,892	19,395,862	692,513	12,754,982	13,447,495	14,457	5,933,910	5,948,367
Gas Underground Storage															
		GD-AN	227		227										
Total Gas Underground Storage			227		227										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	48,030	48,030			48,030	48,030		32,780	32,780		15,250	15,250	
		GD-OR	0			0									
Total General Plant - 390200, 396200			48,030	48,030	0	0	48,030	48,030		32,780	32,780		15,250	15,250	
Total Amortization Expense			28,792,167	21,056,978	5,332,074	2,403,115	737,013	20,319,965	21,056,978	722,556	13,834,458	14,557,014	14,457	6,485,507	6,499,964

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(299,611,839)	(299,611,839)			(299,611,839)	(299,611,839)		(195,796,337)	(195,796,337)		(103,815,502)	(103,815,502)	
1	Hydro (ED-AN)	(129,623,962)	(129,623,962)			(129,623,962)	(129,623,962)		(84,709,259)	(84,709,259)		(44,914,703)	(44,914,703)	
1	Other (ED-AN)	(120,712,730)	(120,712,730)			(120,712,730)	(120,712,730)		(78,885,769)	(78,885,769)		(41,826,961)	(41,826,961)	
Total Electric Production		(549,948,531)	(549,948,531)			(549,948,531)	(549,948,531)		(359,391,365)	(359,391,365)		(190,557,166)	(190,557,166)	
Electric Transmission														
1	ED-AN	(213,705,495)	(213,705,495)			(213,705,495)	(213,705,495)		(139,656,541)	(139,656,541)		(74,048,954)	(74,048,954)	
Total Electric Transmissic		(213,705,495)	(213,705,495)			(213,705,495)	(213,705,495)		(139,656,541)	(139,656,541)		(74,048,954)	(74,048,954)	
Electric Distribution														
3	ED-AN	(143,611)	(143,611)			(143,611)	(143,611)		(94,338)	(94,338)		(49,273)	(49,273)	
	ED-ID	(205,485,936)	(205,485,936)			(205,485,936)	(205,485,936)					(205,485,936)	(205,485,936)	
	ED-WA	(328,583,246)	(328,583,246)			(328,583,246)	(328,583,246)		(328,583,246)	(328,583,246)				
Total Electric Distribution		(534,212,793)	(534,212,793)			(534,069,182)	(143,611)	(534,212,793)	(328,583,246)	(94,338)	(328,677,584)	(205,485,936)	(49,273)	(205,535,209)
Gas Underground Storage														
	GD-AN	(15,455,125)	(15,455,125)											
	GD-OR	(1,036,489)		(1,036,489)										
Total Gas Underground S		(16,491,614)		(15,455,125)	(1,036,489)									
Gas Distribution														
	GD-AN	(1,747,221)	(1,747,221)											
	GD-ID	(74,023,199)	(74,023,199)											
	GD-WA	(141,583,420)	(141,583,420)											
	GD-OR	(107,688,225)		(107,688,225)										
Total Gas Distribution		(325,042,065)		(217,353,840)	(107,688,225)									
General Plant														
4	ED-AN	(45,506,882)	(45,506,882)			(45,506,882)	(45,506,882)		(31,057,992)	(31,057,992)		(14,448,890)	(14,448,890)	
	ED-ID	(9,897,999)	(9,897,999)			(9,897,999)	(9,897,999)					(9,897,999)	(9,897,999)	
	ED-WA	(19,229,036)	(19,229,036)			(19,229,036)	(19,229,036)		(19,229,036)	(19,229,036)				
7,4	CD-AA	(61,846,058)	(43,375,733)	(12,708,746)	(5,761,579)	(43,375,733)	(43,375,733)		(29,603,504)	(29,603,504)		(13,772,229)	(13,772,229)	
9,4	CD-AN	(12,369,003)	(9,612,570)	(2,756,433)		(9,612,570)	(9,612,570)		(6,560,483)	(6,560,483)		(3,052,087)	(3,052,087)	
9	CD-ID	(6,056,288)	(4,706,644)	(1,349,644)		(4,706,644)	(4,706,644)					(4,706,644)	(4,706,644)	
9	CD-WA	(4,130,407)	(3,209,946)	(920,461)		(3,209,946)	(3,209,946)		(3,209,946)	(3,209,946)				
8	GD-AA	(2,101,945)		(1,441,136)	(660,809)									
	GD-AN	(2,936,893)		(2,936,893)										
	GD-ID	(1,778,432)		(1,778,432)										
	GD-WA	(6,379,639)		(6,379,639)										
	GD-OR	(4,431,115)		(4,431,115)										
Total General Plant		(176,663,697)	(135,538,810)	(30,271,384)	(10,853,503)	(37,043,625)	(98,495,185)	(135,538,810)	(22,438,982)	(67,221,979)	(89,660,961)	(14,604,643)	(31,273,206)	(45,877,849)
Total Accumulated Depr		(1,816,064,195)	(1,433,405,629)	(263,080,349)	(119,578,217)	(571,112,807)	(862,292,822)	(1,433,405,629)	(351,022,228)	(566,364,223)	(917,386,451)	(220,090,579)	(295,928,599)	(516,019,178)

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%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,212,821)	(11,212,821)			(11,212,821)	(11,212,821)		(7,327,579)	(7,327,579)		(3,885,242)	(3,885,242)	
1	Misc Intangible Plt (3030 ED-AN)	(1,653,515)	(1,653,515)			(1,653,515)	(1,653,515)		(1,080,572)	(1,080,572)		(572,943)	(572,943)	
Total Production/Transmission		(12,866,336)	(12,866,336)			(12,866,336)	(12,866,336)		(8,408,151)	(8,408,151)		(4,458,185)	(4,458,185)	
Distribution														
	Franchises (302000) ED-WA	(197,567)	(197,567)			(197,567)	(197,567)		(197,567)	(197,567)				
	Misc Intangible Plt (3030 ED-WA)	(37,785)	(37,785)			(37,785)	(37,785)		(37,785)	(37,785)				
Total Distribution		(235,352)	(235,352)			(235,352)	(235,352)		(235,352)	(235,352)				
General Plant - 303000														
7,4	CD-AA	(2,608,996)	(1,829,819)	(536,123)	(243,054)		(1,829,819)	(1,829,819)		(1,248,833)	(1,248,833)		(580,986)	(580,986)
9,1	CD-AN	(98,390)	(76,464)	(21,926)			(76,464)	(76,464)		(49,969)	(49,969)		(26,495)	(26,495)
	GD-ID	(88,879)		(88,879)										
	GD-WA	(195,434)		(195,434)										
	GD-OR	(90,031)			(90,031)									
Total General Plant - 303000		(3,081,730)	(1,906,283)	(842,362)	(333,085)		(1,906,283)	(1,906,283)		(1,298,802)	(1,298,802)		(607,481)	(607,481)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(51,537,473)	(36,145,807)	(10,590,435)	(4,801,231)		(36,145,807)	(36,145,807)		(24,669,152)	(24,669,152)		(11,476,655)	(11,476,655)
9,4	CD-AN	(55,121)	(42,837)	(12,284)			(42,837)	(42,837)		(29,236)	(29,236)		(13,601)	(13,601)
9	CD-ID	(74,662)	(58,024)	(16,638)		(58,024)	(58,024)	(58,024)				(58,024)	(58,024)	
4	ED-AN	(2,606,520)	(2,606,520)				(2,606,520)	(2,606,520)		(1,778,924)	(1,778,924)		(827,596)	(827,596)
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(2,421,715)	(2,421,715)			(2,421,715)	(2,421,715)	(2,421,715)						
8	GD-AA	(404,700)		(277,470)	(127,230)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(57,100,191)	(41,274,903)	(10,896,827)	(4,928,461)		(2,479,739)	(38,795,164)	(41,274,903)	(2,421,715)	(26,477,312)	(28,899,027)	(58,024)	(12,317,852)
Gas Underground Storage														
	GD-AN	(240,579)		(240,579)										
Total Gas Underground Storage		(240,579)		(240,579)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	
9	CD-ID	0	0	0		0	0	0		0	0		0	
9	CD-WA	0	0	0		0	0	0		0	0		0	
4	ED-AN	(104,932)	(104,932)				(104,932)	(104,932)		(71,615)	(71,615)		(33,317)	
	ED-WA	0	0			0	0	0		0	0		0	
	GD-WA	0		0						0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(104,932)	(104,932)	0	0		0	(104,932)	(104,932)	0	(71,615)	(71,615)	0	(33,317)
Total Accumulated Amortization		(73,629,120)	(56,387,806)	(11,979,768)	(5,261,546)		(2,715,091)	(53,672,715)	(56,387,806)	(2,657,067)	(36,255,880)	(38,912,947)	(58,024)	(17,416,835)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights													
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	TOTAL ACCOUNT	15,362,664	726,439	702,068	7,229,333	8,657,840	2,723,169	97,436	2,109,983	4,930,588	848,544	925,692	1,774,236
390XXX Structures & Improvements													
99	ED-WA / ID / AN	8,306,281	1,119,578	2,554,226	4,632,477	8,306,281	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,425,174	0	0	0	0	3,425,174	0	0	3,425,174	0	0	0
99	GD-OR / AS	3,683,209	0	0	0	0	0	0	0	0	3,683,209	0	3,683,209
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,552,223	0	0	71,925,002	71,925,002	0	0	21,073,456	21,073,456	0	9,553,765	9,553,765
9	CD-WA / ID / AN	25,399,915	5,617,614	5,857,710	8,264,220	19,739,544	1,610,867	1,679,715	2,369,789	5,660,371	0	0	0
	TOTAL ACCOUNT	143,366,802	6,737,192	8,411,936	84,821,699	99,970,827	5,036,041	1,679,715	23,443,245	30,159,001	3,683,209	9,553,765	13,236,974
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	3,078,101	971,846	0	2,106,255	3,078,101	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,327	0	0	0	0	0	0	244,305	244,305	0	112,022	112,022
7	CD-AA	75,801,316	0	0	53,163,253	53,163,253	0	0	15,576,412	15,576,412	0	7,061,651	7,061,651
9	CD-WA / ID / AN	620,390	338,540	70,496	73,100	482,136	97,077	20,215	20,962	138,254	0	0	0
	TOTAL ACCOUNT	79,858,597	1,310,386	70,496	55,342,608	56,723,490	99,540	20,215	15,841,679	15,961,434	0	7,173,673	7,173,673
392XXX Transportation Equipment													
99	ED-WA / ID / AN	41,859,688	19,838,217	8,762,930	13,258,541	41,859,688	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,780,337	0	0	0	0	8,640,930	2,427,799	1,711,608	12,780,337	0	0	0
99	GD-OR / AS	3,773,514	0	0	0	0	0	0	0	0	3,773,514	0	3,773,514
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	1,072,396	0	0	752,125	752,125	0	0	220,367	220,367	0	99,904	99,904
9	CD-WA / ID / AN	6,002,171	1,913,528	754,157	1,996,902	4,664,587	548,710	216,257	572,617	1,337,584	0	0	0
	TOTAL ACCOUNT	65,488,106	21,751,745	9,517,087	16,007,568	47,276,400	9,189,640	2,644,056	2,504,592	14,338,288	3,773,514	99,904	3,873,418

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	4,629,500	156,045	150,601	3,291,170	3,597,816	44,746	43,185	943,753	1,031,684	0	0	
	TOTAL ACCOUNT	5,141,552	166,506	164,964	3,665,596	3,997,066	132,906	43,185	943,753	1,119,844	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,947,965	739,855	233,715	3,974,395	4,947,965	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0	0	
99	GD-OR / AS	869,782	0	0	0	0	0	0	0	0	869,782	0	
8	GD-AA	4,164,723	0	0	0	0	0	0	2,855,417	2,855,417	0	1,309,306	
7	CD-AA	13,001,965	0	0	9,118,928	9,118,928	0	0	2,671,774	2,671,774	0	1,211,263	
9	CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
	TOTAL ACCOUNT	26,682,744	751,953	988,926	13,236,614	14,977,493	1,855,602	516,217	5,943,081	8,314,900	869,782	2,520,569	3,390,351
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,173,428	201,806	15,617	956,005	1,173,428	0	0	0	0	0	0	
99	GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7	CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9	CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
	TOTAL ACCOUNT	2,738,759	201,806	15,617	1,846,672	2,064,095	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,142,776	14,314,857	9,476,466	8,351,453	32,142,776	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9	CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
	TOTAL ACCOUNT	38,032,764	14,566,718	9,785,006	9,144,878	33,496,602	2,456,517	936,160	1,050,418	4,443,095	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,755,068	12,106,972	7,016,256	45,631,840	64,755,068	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	
99		GD-OR / AS	1,212,403	0	0	0	0	0	0	0	0	1,212,403	0	
8		GD-AA	1,151,237	0	0	0	0	0	0	789,311	789,311	0	361,926	
7		CD-AA	53,173,572	0	0	37,293,285	37,293,285	0	0	10,926,637	10,926,637	0	4,953,650	
9		CD-WA/ ID / AN	15,045,097	1,600,911	2,941,715	7,149,671	11,692,297	459,066	843,545	2,050,189	3,352,800	0	0	
		TOTAL ACCOUNT	136,515,057	13,707,883	9,957,971	90,074,796	113,740,650	1,144,432	1,335,859	13,766,137	16,246,428	1,212,403	5,315,576	6,527,979
	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	442,770	0	0	310,537	310,537	0	0	90,985	90,985	0	41,248	
9		CD-WA/ ID / AN	13,560	3,875	6,663	0	10,538	1,111	1,911	0	3,022	0	0	
		TOTAL ACCOUNT	608,391	3,875	13,509	453,385	470,769	1,111	1,911	90,985	94,007	2,367	41,248	43,615
		TOTAL GENERAL PLANT	513,909,277	59,924,503	39,627,580	281,936,990	381,489,073	22,638,958	7,274,754	66,158,832	96,072,544	10,499,212	25,848,448	36,347,660

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,720,207	3,110,553	0	8,609,654	11,720,207	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,234	0	0	0	0	0	0	447,185	447,185	0	205,049	
7		CD-AA	81,895,580	0	0	57,437,465	57,437,465	0	0	16,828,723	16,828,723	0	7,629,392	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	94,451,934	3,110,553	74,361	66,115,686	69,300,600	0	21,323	17,295,570	17,316,893	0	7,834,441	7,834,441
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,147,627	0	0	1,506,238	1,506,238	0	0	441,316	441,316	0	200,073	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,147,627	0	0	1,506,238	1,506,238	0	0	441,316	441,316	0	200,073	200,073
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	30,329,311	0	0	21,271,462	21,271,462	0	0	6,232,370	6,232,370	0	2,825,479	2,825,479
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,311	0	0	21,271,462	21,271,462	0	0	6,232,370	6,232,370	0	2,825,479	2,825,479
	303121	Misc Intangible Plant--AMI 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	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	251,172,982	3,430,269	74,361	177,357,700	180,862,330	1,022,594	800,928	46,848,287	48,671,809	426,123	21,212,720	21,638,843

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,679,545)	(60,091,349)	(17,606,290)	(7,981,906)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(738,771)	(574,136)	(164,635)	0
7	283750	CD-AA	0	0	0	0
		Total	(86,418,316)	(60,665,485)	(17,770,925)	(7,981,906)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,270,545	3,270,545	0	0	0	0	3,270,545
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	(24)	(24)	0	0	0	0	(24)
7/4	154550 Supply Chain Average Cost Variance	0	0	(641)	(641)	0	0	0	0	(641)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(34)	(34)	0	0	0	0	(34)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	76,179,853	37,803,529	0	113,983,382	60,898,144	30,950,898	15,281,709	6,852,631	0
TOTAL		76,179,853	37,803,529	3,269,846	117,253,228	60,898,144	30,950,898	15,281,709	6,852,631	3,269,846

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						