

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,184,875	8,563,001	5,621,874
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,184,875	8,563,001	5,621,874
E-APL	Electric Net Rate Base	2,365,268,802	1,569,125,515	796,143,287
	<b>RATE OF RETURN</b>	<b>0.600%</b>	<b>0.546%</b>	<b>0.706%</b>

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers Percent	4-01-2018 thru 04-30-2018	383,406 100.000%	251,675 65.642%	131,731 34.358%
3	E-OPS	Direct Distribution Operating Expense Percent	4-01-2018 thru 04-30-2018	2,044,415 100.000%	1,407,398 68.841%	637,017 31.159%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended April 30, 2018  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	03-01-2018 thru 04-30-2018	1,127,923,153	759,483,504	368,439,649	
				100.000%	67.335%	32.665%	
11		Book Depreciation Percent	4-01-2018 thru 04-30-2018	9,338,495	6,095,681	3,242,814	
				100.000%	65.275%	34.725%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	03-01-2018 thru 04-30-2018	2,916,662,451 100.000%	1,934,757,319 66.335%	981,905,132 33.665%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2018 thru 04-30-2018	247,345,247 100.000%	163,904,443 66.265%	83,440,804 33.735%
14		Net Allocated Schedule M's - AMA Percent	4-01-2018 thru 04-30-2018	-1,792,307 100.000%	-1,026,922 57.296%	-765,385 42.704%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	31,406,212	0	31,406,212	20,649,107	0	20,649,107	10,757,105	0	10,757,105
99	442200	Commercial - Firm & Int.	25,506,727	0	25,506,727	17,752,311	0	17,752,311	7,754,416	0	7,754,416
1	442300	Industrial	8,654,458	0	8,654,458	4,922,864	0	4,922,864	3,731,594	0	3,731,594
99	444000	Public Street & Highway Lighting	630,737	0	630,737	401,608	0	401,608	229,129	0	229,129
99	448000	Interdepartmental Revenue	114,815	0	114,815	89,883	0	89,883	24,932	0	24,932
99	499XXX	Unbilled Revenue	(3,336,602)	0	(3,336,602)	(2,283,824)	0	(2,283,824)	(1,052,778)	0	(1,052,778)
		TOTAL SALES TO ULTIMATE CUSTOMERS	62,976,347	0	62,976,347	41,531,949	0	41,531,949	21,444,398	0	21,444,398
1	447XXX	Sales for Resale	0	11,240,332	11,240,332	0	7,345,557	7,345,557	0	3,894,775	3,894,775
		TOTAL SALES OF ELECTRICITY	62,976,347	11,240,332	74,216,679	41,531,949	7,345,557	48,877,506	21,444,398	3,894,775	25,339,173
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(373,827)	0	(373,827)	(373,827)	0	(373,827)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	377,484	(3,315,769)	(2,938,285)	193,525	(2,176,537)	(1,983,012)	183,959	(1,139,232)	(955,273)
99	451000	Miscellaneous Service Revenue	28,401	0	28,401	14,961	0	14,961	13,440	0	13,440
1	453000	Sales of Water & Water Power	0	30,500	30,500	0	19,932	19,932	0	10,568	10,568
1	454000	Rent from Electric Property	220,517	12,507	233,024	141,427	8,173	149,600	79,090	4,334	83,424
1	456XXX	Other Electric Revenues	615,930	7,377,149	7,993,079	539,877	4,820,967	5,360,844	76,053	2,556,182	2,632,235
		TOTAL OTHER OPERATING REVENUE	868,505	4,104,387	4,972,892	515,963	2,672,535	3,188,498	352,542	1,431,852	1,784,394
		TOTAL ELECTRIC REVENUE	63,844,852	15,344,719	79,189,571	42,047,912	10,018,092	52,066,004	21,796,940	5,326,627	27,123,567

			***** 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	40,050	40,050	0	26,173	26,173	0	13,877	13,877
1	501XXX	Fuel	0	2,271,674	2,271,674	0	1,484,539	1,484,539	0	787,135	787,135
1	502000	Steam Expense	0	372,684	372,684	0	243,549	243,549	0	129,135	129,135
1	505000	Electric Expense	0	75,420	75,420	0	49,287	49,287	0	26,133	26,133
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	296,303	296,303	0	193,634	193,634	0	102,669	102,669
1	507000	Rent	0	1,925	1,925	0	1,258	1,258	0	667	667
MAINTENANCE											
1	510000	Supervision & Engineering	0	46,571	46,571	0	30,434	30,434	0	16,137	16,137
1	511000	Structures	0	43,324	43,324	0	28,312	28,312	0	15,012	15,012
1	512000	Boiler Plant	0	357,253	357,253	0	233,465	233,465	0	123,788	123,788
1	513000	Electric Plant	0	97,154	97,154	0	63,490	63,490	0	33,664	33,664
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	79,496	79,496	0	51,951	51,951	0	27,545	27,545
TOTAL STEAM POWER GENERATION EXP			0	3,681,854	3,681,854	0	2,406,092	2,406,092	0	1,275,762	1,275,762
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	160,864	160,864	0	105,125	105,125	0	55,739	55,739
1	536000	Water for Power	0	94,352	94,352	0	61,659	61,659	0	32,693	32,693
1	537000	Hydraulic Expense	390,300	366,010	756,310	256,004	239,188	495,192	134,296	126,822	261,118
1	538000	Electric Expense	0	628,456	628,456	0	410,696	410,696	0	217,760	217,760
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	80,008	80,008	0	52,285	52,285	0	27,723	27,723
1	540000	Rent	0	115,272	115,272	0	75,330	75,330	0	39,942	39,942
1	540100	MT Trust Funds Land Settlement Rents	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
MAINTENANCE											
1	541000	Supervision & Engineering	0	75,085	75,085	0	49,068	49,068	0	26,017	26,017
1	542000	Structures	0	12,318	12,318	0	8,050	8,050	0	4,268	4,268
1	543000	Reservoirs, Dams, & Waterways	0	70,137	70,137	0	45,835	45,835	0	24,302	24,302
1	544000	Electric Plant	0	151,851	151,851	0	99,235	99,235	0	52,616	52,616
1	545000	Miscellaneous Hydraulic Plant	0	56,908	56,908	0	37,189	37,189	0	19,719	19,719
TOTAL HYDRO POWER GENERATION EXP			795,766	1,811,261	2,607,027	520,976	1,183,660	1,704,636	274,790	627,601	902,391
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	35,297	35,297	0	23,067	23,067	0	12,230	12,230
1	547XXX	Fuel	0	4,231,002	4,231,002	0	2,764,960	2,764,960	0	1,466,042	1,466,042
1	548000	Generation Expense	0	220,541	220,541	0	144,124	144,124	0	76,417	76,417
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(27,081)	(27,081)	0	(17,697)	(17,697)	0	(9,384)	(9,384)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	551000	Supervision & Engineering	0	57,688	57,688	0	37,699	37,699	0	19,989	19,989
1	552000	Structures	0	3,816	3,816	0	2,494	2,494	0	1,322	1,322
1	553000	Generating & Electric Equipment	0	348,498	348,498	0	227,743	227,743	0	120,755	120,755
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,794	1,794	0	1,172	1,172	0	622	622
TOTAL OTHER POWER GENERATION EXP			0	4,868,736	4,868,736	0	3,181,720	3,181,720	0	1,687,016	1,687,016



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	11,104,759	11,104,759	0	7,256,960	7,256,960	0	3,847,799	3,847,799
1	556000	System Control & Load Dispatching	0	56,636	56,636	0	37,012	37,012	0	19,624	19,624
E-557	557XXX	Other Expense	2,152,365	5,228,236	7,380,601	1,246,578	3,416,653	4,663,231	905,787	1,811,583	2,717,370
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>2,152,365</b>	<b>16,389,631</b>	<b>18,541,996</b>	<b>1,246,578</b>	<b>10,710,625</b>	<b>11,957,203</b>	<b>905,787</b>	<b>5,679,006</b>	<b>6,584,793</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>2,948,131</b>	<b>26,751,482</b>	<b>29,699,613</b>	<b>1,767,554</b>	<b>17,482,097</b>	<b>19,249,651</b>	<b>1,180,577</b>	<b>9,269,385</b>	<b>10,449,962</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	198,120	198,120	0	129,471	129,471	0	68,649	68,649
1	561000	Load Dispatching	0	263,133	263,133	0	171,957	171,957	0	91,176	91,176
1	562000	Station Expense	0	55,316	55,316	0	36,149	36,149	0	19,167	19,167
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	11,592	11,592	0	7,575	7,575	0	4,017	4,017
1	565XXX	Transmission of Electricity by Others	0	1,455,249	1,455,249	0	951,005	951,005	0	504,244	504,244
1	566000	Miscellaneous Transmission Expense	0	122,678	122,678	0	80,170	80,170	0	42,508	42,508
1	567000	Rent	0	9,455	9,455	0	6,179	6,179	0	3,276	3,276
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	62,152	62,152	0	40,616	40,616	0	21,536	21,536
1	569000	Structures	624	46,402	47,026	0	30,324	30,324	624	16,078	16,702
1	570000	Station Equipment	0	84,778	84,778	0	55,402	55,402	0	29,376	29,376
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	5,805	28,605	34,410	0	18,693	18,693	5,805	9,912	15,717
1	572000	Underground Lines	0	25	25	0	16	16	0	9	9
1	573000	Service Miscellaneous	0	3,365	3,365	0	2,199	2,199	0	1,166	1,166
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>6,429</b>	<b>2,340,870</b>	<b>2,347,299</b>	<b>0</b>	<b>1,529,756</b>	<b>1,529,756</b>	<b>6,429</b>	<b>811,114</b>	<b>817,543</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,496,033	2,496,033	0	1,631,157	1,631,157	0	864,876	864,876
E-DEPX		Depreciation Expense-Transmission	0	1,059,217	1,059,217	0	692,198	692,198	0	367,019	367,019
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,109	96,109	0	62,807	62,807	0	33,302	33,302
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,895)	0	(11,895)	11,895	0	11,895
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,892	11,814	0	5,775	5,775
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	87,450	0	87,450	0	0	0	87,450	0	87,450
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	48,146	0	25,528	25,528
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	20,157	0	20,157	15,818	0	15,818	4,339	0	4,339
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(210,568)	0	(210,568)	(139,851)	0	(139,851)	(70,717)	0	(70,717)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	125,354	0	125,354	0	0	0	125,354	0	125,354
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	12,794	0	12,794	12,794	0	12,794	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(458)	(458)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,225,739	2,225,739	0	1,454,521	1,454,521	0	771,218	771,218
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	315,263	5,969,465	6,284,728	92,141	3,901,045	3,993,186	223,122	2,068,420	2,291,542
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,269,823	35,061,817	38,331,640	1,859,695	22,912,898	24,772,593	1,410,128	12,148,919	13,559,047

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	57,243	247,637	304,880	45,504	170,476	215,980	11,739	77,161	88,900
3	582000	Station Expense	94,376	4,142	98,518	69,483	2,851	72,334	24,893	1,291	26,184
3	583000	Overhead Line Expense	285,904	20,197	306,101	165,301	13,904	179,205	120,603	6,293	126,896
3	584000	Underground Line Expense	117,671	0	117,671	70,476	0	70,476	47,195	0	47,195
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,828	0	2,828	2,828	0	2,828	0	0	0
3	586000	Meter Expense	189,501	7,006	196,507	135,992	4,823	140,815	53,509	2,183	55,692
3	587000	Customer Installations Expense	55,463	11,243	66,706	42,597	7,740	50,337	12,866	3,503	16,369
3	588000	Miscellaneous Distribution Expense	231,773	268,205	499,978	129,742	184,635	314,377	102,031	83,570	185,601
3	589000	Rent	0	29,312	29,312	0	20,179	20,179	0	9,133	9,133
MAINTENANCE:											
3	590000	Supervision & Engineering	12,593	78,995	91,588	9,368	54,381	63,749	3,225	24,614	27,839
3	591000	Structures	35,572	378	35,950	18,745	260	19,005	16,827	118	16,945
3	592000	Station Equipment	63,021	20,241	83,262	30,578	13,934	44,512	32,443	6,307	38,750
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	795,144	0	795,144	618,576	0	618,576	176,568	0	176,568
3	594000	Underground Lines	71,437	0	71,437	50,631	0	50,631	20,806	0	20,806
3	595000	Line Transformers	15,341	0	15,341	10,815	0	10,815	4,526	0	4,526
3	596000	Street Light & Signal System Maintenance Exp	10,953	0	10,953	10,124	0	10,124	829	0	829
3	597000	Meters	2,119	0	2,119	2,109	0	2,109	10	0	10
3	598000	Miscellaneous Distribution Expense	3,476	13,346	16,822	(5,471)	9,188	3,717	8,947	4,158	13,105
TOTAL DISTRIBUTION OPERATING EXP			2,044,415	700,702	2,745,117	1,407,398	482,371	1,889,769	637,017	218,331	855,348
E-DEPX		Depreciation Expense-Distribution	4,091,382	4,998	4,096,380	2,628,594	3,441	2,632,035	1,462,788	1,557	1,464,345
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,547,391	0	4,547,391	3,889,153	0	3,889,153	658,238	0	658,238
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,641,275	4,998	8,646,273	6,520,249	3,441	6,523,690	2,121,026	1,557	2,122,583
TOTAL DISTRIBUTION EXPENSES			10,685,690	705,700	11,391,390	7,927,647	485,812	8,413,459	2,758,043	219,888	2,977,931

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	15,617	15,617	0	10,251	10,251	0	5,366	5,366
2	902000	Meter Reading Expenses	227,182	8,759	235,941	219,112	5,750	224,862	8,070	3,009	11,079
2	903XXX	Customer Records & Collection Expenses	162,853	634,650	797,503	116,728	416,597	533,325	46,125	218,053	264,178
2	904000	Uncollectible Accounts	0	235,778	235,778	0	154,769	154,769	0	81,009	81,009
2	905000	Misc Customer Accounts	0	33,381	33,381	0	21,912	21,912	0	11,469	11,469
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>390,035</b>	<b>928,185</b>	<b>1,318,220</b>	<b>335,840</b>	<b>609,279</b>	<b>945,119</b>	<b>54,195</b>	<b>318,906</b>	<b>373,101</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,641,453	19,448	2,660,901	1,834,006	12,766	1,846,772	807,447	6,682	814,129
2	909000	Advertising	10	60,866	60,876	10	39,954	39,964	0	20,912	20,912
2	910000	Misc Customer Service & Info Exp	0	13,207	13,207	0	8,669	8,669	0	4,538	4,538
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,641,463</b>	<b>93,521</b>	<b>2,734,984</b>	<b>1,834,016</b>	<b>61,389</b>	<b>1,895,405</b>	<b>807,447</b>	<b>32,132</b>	<b>839,579</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	39,946	0	39,946	39,946	0	39,946	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>39,946</b>	<b>0</b>	<b>39,946</b>	<b>39,946</b>	<b>0</b>	<b>39,946</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	51,551	2,977,711	3,029,262	36,797	2,032,258	2,069,055	14,754	945,453	960,207
4	921000	Office Supplies & Expenses	7,749	304,831	312,580	7,749	208,044	215,793	0	96,787	96,787
4	922000	Admin Exp Transferred--Credit	0	(11,885)	(11,885)	0	(8,111)	(8,111)	0	(3,774)	(3,774)
4	923000	Outside Services Employed	2,115	783,966	786,081	2,115	535,049	537,164	0	248,917	248,917
4	924000	Property Insurance Premium	0	106,579	106,579	0	72,739	72,739	0	33,840	33,840
4	925XXX	Injuries and Damages	0	262,321	262,321	0	179,031	179,031	0	83,290	83,290
4	926XXX	Employee Pensions and Benefits	0	175,977	175,977	0	120,103	120,103	0	55,874	55,874
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	180,228	262,882	443,110	127,894	171,793	299,687	52,334	91,089	143,423
4	930000	Miscellaneous General Expenses	8,387	155,892	164,279	3,173	106,395	109,568	5,214	49,497	54,711
4	931000	Rents	1,050	25,510	26,560	0	17,410	17,410	1,050	8,100	9,150
4	935000	Maintenance of General Plant	62,411	909,377	971,788	32,043	620,641	652,684	30,368	288,736	319,104
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>313,591</b>	<b>5,953,161</b>	<b>6,266,752</b>	<b>209,771</b>	<b>4,055,352</b>	<b>4,265,123</b>	<b>103,820</b>	<b>1,897,809</b>	<b>2,001,629</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended April 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	114,752	1,563,857	1,678,609	70,327	1,067,317	1,137,644	44,425	496,540	540,965
E-AMTX		Amortization Expense-General Plant - 303000	0	35,634	35,634	0	24,302	24,302	0	11,332	11,332
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	52,799	1,710,821	1,763,620	51,942	1,167,618	1,219,560	857	543,203	544,060
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,732	2,732	0	1,271	1,271
99	407229	Idaho Earnings Test Amortization	(118,466)	0	(118,466)	0	0	0	(118,466)	0	(118,466)
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - MDM System	(131,956)	0	(131,956)	(131,956)	0	(131,956)	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			(82,871)	3,314,315	3,231,444	(9,687)	2,261,969	2,252,282	(73,184)	1,052,346	979,162
TOTAL ADMIN & GENERAL EXPENSES			230,720	9,267,476	9,498,196	200,084	6,317,321	6,517,405	30,636	2,950,155	2,980,791
TOTAL EXPENSES BEFORE FIT			17,257,677	46,056,699	63,314,376	12,197,228	30,386,699	42,583,927	5,060,449	15,670,000	20,730,449
NET OPERATING INCOME (LOSS) BEFORE FIT					15,875,195			9,482,077			6,393,118
E-FIT		FEDERAL INCOME TAX			3,131,505			1,830,869			1,300,636
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,400,786)			(885,392)			(515,394)
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
ELECTRIC NET OPERATING INCOME (LOSS)					14,184,875			8,563,001			5,621,874

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.642%	34.358%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.841%	31.159%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	6,200	101,965	108,165	6,200	66,634	72,834	0	35,331	35,331
1	456010	Other Electric Rev-Financial	0	1,424,435	1,424,435	0	930,868	930,868	0	493,567	493,567
1	456015	Other Electric Rev-CT Fuel Sales	0	3,601,157	3,601,157	0	2,353,356	2,353,356	0	1,247,801	1,247,801
1	456016	Other Electric Rev-Resource Opt	0	308,392	308,392	0	201,534	201,534	0	106,858	106,858
1	456017	Other Electric Rev-Non Resource	0	5,020	5,020	0	3,281	3,281	0	1,739	1,739
1	456018	Other Electric Rev-Extraction	0	49,440	49,440	0	32,309	32,309	0	17,131	17,131
1	456020	Other Electric Rev-Sale of Excess	0	13,076	13,076	0	8,545	8,545	0	4,531	4,531
1	456100	Transmission Revenue of Others	0	659,155	659,155	0	430,758	430,758	0	228,397	228,397
1	456120	Parallel Capacity Support Revenue	0	77,001	77,001	0	50,320	50,320	0	26,681	26,681
1	456130	Ancillary Services Revenue	0	182,889	182,889	0	119,518	119,518	0	63,371	63,371
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	1,084,026	0	1,084,026	807,146	0	807,146	276,880	0	276,880
1	456329	Amortization Res Decoupling Deferral	(986,801)	0	(986,801)	(740,255)	0	(740,255)	(246,546)	0	(246,546)
1	456338	Non-res Decoupling Deferred Rev	757,284	0	757,284	519,812	0	519,812	237,472	0	237,472
1	456339	Amortization Non-res Decoupling	(257,792)	0	(257,792)	(61,807)	0	(61,807)	(195,985)	0	(195,985)
1	456700	Other Electric Rev-Low Voltage	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	Low Voltage B on A	0	138,578	138,578	0	90,561	90,561	0	48,017	48,017
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(371,923)	(371,923)	0	(243,052)	(243,052)	0	(128,871)	(128,871)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	371,923	371,923	0	243,052	243,052	0	128,871	128,871
1	456730	Other Elec Rev-Intraco Thermal	0	816,042	816,042	0	533,283	533,283	0	282,759	282,759
TOTAL ACCOUNT 456			615,930	7,377,150	7,993,080	539,877	4,820,967	5,360,844	76,053	2,556,183	2,632,236

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	10,798,079	10,798,079	0	7,056,545	7,056,545	0	3,741,534	3,741,534
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(6,171)	(6,171)	0	(4,033)	(4,033)	0	(2,138)	(2,138)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	129,962	129,962	0	84,930	84,930	0	45,032	45,032
1	555710	Intercompany Purchase	0	182,889	182,889	0	119,518	119,518	0	63,371	63,371
TOTAL ACCOUNT 555			0	11,104,759	11,104,759	0	7,256,960	7,256,960	0	3,847,799	3,847,799

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	217	517,238	517,455	217	338,015	338,232	0	179,223	179,223
1	557010	Other Power Supply Expense - Financial	0	1,492,640	1,492,640	0	975,440	975,440	0	517,200	517,200
1	557018	Merchandise Processing Fee	0	3,497	3,497	0	2,285	2,285	0	1,212	1,212
1	557150	Fuel - Economic Dispatch	0	852,918	852,918	0	557,382	557,382	0	295,536	295,536
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(38,442)	0	(38,442)	0	0	0	(38,442)	0	(38,442)
1	557165	Other Resource Costs-CAISO Charges	0	8,212	8,212	0	5,367	5,367	0	2,845	2,845
1	557170	Broker Fees - Power	0	44,067	44,067	0	28,798	28,798	0	15,269	15,269
1	557171	REC Broker Fees	0	4,523	4,523	0	2,956	2,956	0	1,567	1,567
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	1,257,367	0	1,257,367	1,257,367	0	1,257,367	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	198,092	0	198,092	198,092	0	198,092	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(250,556)	0	(250,556)	(250,556)	0	(250,556)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,503,045	0	1,503,045	0	0	0	1,503,045	0	1,503,045
99	557390	Idaho PCA Amortization	(585,581)	0	(585,581)	0	0	0	(585,581)	0	(585,581)
1	557395	Optional Renewable Power Expense Offset	0	30	30	0	20	20	0	10	10
1	557610	Other Expenses - Exposure	0	(773)	(773)	0	(505)	(505)	0	(268)	(268)
1	557700	Turbine Gas Bookout Expense	0	233,130	233,130	0	152,350	152,350	0	80,780	80,780
1	557711	Turbine Gas Bookout Offset	0	(233,130)	(233,130)	0	(152,350)	(152,350)	0	(80,780)	(80,780)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,305,884	2,305,884	0	1,506,895	1,506,895	0	798,989	798,989
TOTAL ACCOUNT 557			2,152,365	5,228,236	7,380,601	1,246,578	3,416,653	4,663,231	905,787	1,811,583	2,717,370

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS			Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>			<b>E-908-1A</b>
For Month Ended April 30, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	37,909	19,448	57,357	31,248	12,766	44,014	6,661	6,682	13,343
99	908600	Public Purpose Tariff Rider Expense Offset	2,754,380	0	2,754,380	1,912,897	0	1,912,897	841,483	0	841,483
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(150,836)	0	(150,836)	(110,139)	0	(110,139)	(40,697)	0	(40,697)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,641,453	19,448	2,660,901	1,834,006	12,766	1,846,772	807,447	6,682	814,129

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.642%	34.358%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.51%	52.51%
2	Cost of Debt		5.578%	5.544%
	Total Weighted Cost		2.929%	2.911%
E-APL	Net Rate Base	2,365,268,802	1,569,125,515	796,143,287
	Interest Deduction for FIT Calculation	69,135,417	45,959,686	23,175,731
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	79,189,571	52,066,004	27,123,567	
E-OPS	Less: Operating & Maintenance Expense	45,151,931	29,814,769	15,337,162	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,389,315	7,425,484	3,963,831	
E-OTX	Less: Taxes Other than FIT	6,773,130	5,343,674	1,429,456	
	Net Operating Income Before FIT	15,875,195	9,482,077	6,393,118	
E-INT	Less: Monthly Interest Expense	5,761,285	3,829,974	1,931,311	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895	
E-SCM	Plus: Schedule M Adjustments	4,798,016	3,054,425	1,743,591	
	Taxable Net Operating Income	14,911,926	8,718,423	6,193,503	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	3,131,505	1,830,869	1,300,636	
99	Federal Income Tax on 2017 Income at 35%	0	0	0	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	3,131,505	1,830,869	1,300,636	
E-DTE	Deferred FIT	(1,400,786)	(885,392)	(515,394)	
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)	
	Total Net FIT/Deferred FIT	1,690,320	919,076	771,244	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,261,436	6,970,672	11,232,108	2,753,365	4,651,572	7,404,937	1,508,071	2,319,100	3,827,171
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	283,159	283,159	0	143,703	143,703
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	(60,565)	(60,565)	0	(41,335)	(41,335)	0	(19,230)	(19,230)
99	997007 Idaho PCA	917,464	0	917,464	0	0	0	917,464	0	917,464
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	103,724	103,724	0	68,805	68,805	0	34,919	34,919
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	192,402	0	192,402	155,950	0	155,950	36,452	0	36,452
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	791,021	791,021	0	539,864	539,864	0	251,157	251,157
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(596,716)	0	(596,716)	(524,896)	0	(524,896)	(71,820)	0	(71,820)
12	997032 Interest Rate Swaps	0	206,021	206,021	0	136,664	136,664	0	69,357	69,357
4	997033 BPA Residential Exchange	61,809	0	61,809	44,381	0	44,381	17,428	0	17,428
99	997034 Montana Hydro Settlement	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	1,266,488	0	1,266,488	1,266,488	0	1,266,488	0	0	0
1	997044 Non-Monetary Power Costs	0	(6,171)	(6,171)	0	(4,033)	(4,033)	0	(2,138)	(2,138)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,931	0	24,931	(1,834)	0	(1,834)	26,765	0	26,765
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(208,648)	(208,648)	0	(138,407)	(138,407)	0	(70,241)	(70,241)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,179,303)	(8,179,303)	0	(4,351,226)	(4,351,226)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,146	60,823	2,581	25,528	28,109
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(146,513)	0	(146,513)	(79,407)	0	(79,407)	(67,106)	0	(67,106)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,917	108,917	0	57,750	57,750
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	622,725	622,725	0	406,484	406,484	0	216,241	216,241
4	997081	Deferred Compensation	0	(65,919)	(65,919)	0	(44,989)	(44,989)	0	(20,930)	(20,930)
4	997082	Meal Disallowances	0	33,475	33,475	0	22,846	22,846	0	10,629	10,629
4	997083	Paid Time Off	0	141,770	141,770	0	96,757	96,757	0	45,013	45,013
2	997084	Customer Uncollectibles	0	(15,772)	(15,772)	0	(10,353)	(10,353)	0	(5,419)	(5,419)
99	997088	Deferred O&M Colstrip & CS2	212,804	0	212,804	0	0	0	212,804	0	212,804
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	(61,585)	0	(61,585)	(61,585)	0	(61,585)	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	373,827	0	373,827	373,827	0	373,827	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(627)	(627)	0	(410)	(410)	0	(217)	(217)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(1,756,364)	(1,756,364)	0	(1,147,784)	(1,147,784)	0	(608,580)	(608,580)
1	997102	Amort Idaho Earnings Test (254229)	(122,393)	0	(122,393)	0	0	0	(122,393)	0	(122,393)
99	997103	Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104	Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(131,956)	0	(131,956)	(131,956)	0	(131,956)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	(377,484)	3,315,769	2,938,285	(193,525)	2,176,537	1,983,012	(183,959)	1,139,232	955,273
2	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>7,034,278</b>	<b>(1,792,307)</b>	<b>4,798,016</b>	<b>4,081,348</b>	<b>(1,026,923)</b>	<b>3,054,425</b>	<b>2,508,975</b>	<b>(765,384)</b>	<b>1,743,591</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.642%	34.358%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.275%	34.725%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.335%	33.665%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(998,186)	(998,186)	0	(662,147)	(662,147)	0	(336,039)	(336,039)
99	410100	Deferred Federal Income Tax Expense - Washin	(150,000)	0	(150,000)	(150,000)	0	(150,000)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(167,566)	0	(167,566)	0	0	0	(167,566)	0	(167,566)
	410100	Total	(317,566)	(998,186)	(1,315,752)	(150,000)	(662,147)	(812,147)	(167,566)	(336,039)	(503,605)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(16,785)	(16,785)	0	(11,134)	(11,134)	0	(5,651)	(5,651)
99	411100	Deferred Federal Income Tax Expense - Washin	(62,111)	0	(62,111)	(62,111)	0	(62,111)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(6,138)	0	(6,138)	0	0	0	(6,138)	0	(6,138)
	411100	Total	(68,249)	(16,785)	(85,034)	(62,111)	(11,134)	(73,245)	(6,138)	(5,651)	(11,789)
		Total Deferred Federal Income Tax Expense	(385,815)	(1,014,971)	(1,400,786)	(212,111)	(673,281)	(885,392)	(173,704)	(341,690)	(515,394)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.335%	33.665%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	176,567	176,567	0	115,387	115,387	0	61,180	61,180
1	408150	R&P Property Tax--Production	0	1,434,661	1,434,661	0	937,551	937,551	0	497,110	497,110
1	408180	R&P Property Tax--Transmission	0	531,419	531,419	0	347,282	347,282	0	184,137	184,137
1	409100	State Income Tax--Montana & Oregon	0	83,092	83,092	0	54,301	54,301	0	28,791	28,791
TOTAL PRODUCTION & TRANSMISSION			0	2,225,739	2,225,739	0	1,454,521	1,454,521	0	771,218	771,218
DISTRIBUTION											
99	408110	State Excise Tax	1,719,334	0	1,719,334	1,719,334	0	1,719,334	0	0	0
99	408120	Municipal Occupation & License Tax	1,814,788	0	1,814,788	1,507,021	0	1,507,021	307,767	0	307,767
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	955,657	0	955,657	662,798	0	662,798	292,859	0	292,859
99	409100	State Income Tax--Idaho	57,612	0	57,612	0	0	0	57,612	0	57,612
TOTAL DISTRIBUTION			4,547,391	0	4,547,391	3,889,153	0	3,889,153	658,238	0	658,238
TOTAL TAXES OTHER THAN FIT			4,547,391	2,225,739	6,773,130	3,889,153	1,454,521	5,343,674	658,238	771,218	1,429,456

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,291,666	8,291,666	0	5,418,604	5,418,604	0	2,873,062	2,873,062
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	1,169,720	1,169,720	0	764,412	764,412	0	405,308	405,308
1	182381	CDA Settlement Past Storage	0	31,606,061	31,606,061	0	20,654,561	20,654,561	0	10,951,500	10,951,500
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)	3,180,748	67,741,283	70,922,031	3,106,387	46,232,748	49,339,135	74,361	21,508,535	21,582,896
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,540,359	1,540,359	0	1,051,280	1,051,280	0	489,079	489,079
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	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
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	4,103,168	266,134,223	270,237,391	4,028,807	178,803,332	182,832,139	74,361	87,330,891	87,405,252
		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	135,227,755	135,227,755	0	88,371,338	88,371,338	0	46,856,417	46,856,417
1	312000	Boiler Plant	0	178,667,287	178,667,287	0	116,759,072	116,759,072	0	61,908,215	61,908,215
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,301,181	64,301,181	0	42,020,822	42,020,822	0	22,280,359	22,280,359
1	315000	Accessory Electric Equipment	0	28,367,471	28,367,471	0	18,538,142	18,538,142	0	9,829,329	9,829,329
1	316000	Miscellaneous Power Plant Equipment	0	18,700,150	18,700,150	0	12,220,548	12,220,548	0	6,479,602	6,479,602
		TOTAL STEAM PRODUCTION PLANT	0	428,848,303	428,848,303	0	280,252,366	280,252,366	0	148,595,937	148,595,937
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,867,160	62,867,160	0	41,083,689	41,083,689	0	21,783,471	21,783,471
1	331XXX	Structures & Improvements	0	82,079,380	82,079,380	0	53,638,875	53,638,875	0	28,440,505	28,440,505
1	332XXX	Reservoirs, Dams, & Waterways	0	187,441,553	187,441,553	0	122,493,055	122,493,055	0	64,948,498	64,948,498
1	333000	Waterwheels, Turbines, & Generators	0	228,361,419	228,361,419	0	149,234,187	149,234,187	0	79,127,232	79,127,232
1	334000	Accessory Electric Equipment	0	64,142,614	64,142,614	0	41,917,198	41,917,198	0	22,225,416	22,225,416
1	335XXX	Miscellaneous Power Plant Equipment	0	13,133,223	13,133,223	0	8,582,561	8,582,561	0	4,550,662	4,550,662
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	641,687,615	641,687,615	0	419,342,856	419,342,856	0	222,344,759	222,344,759
		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	17,072,046	17,072,046	0	11,156,582	11,156,582	0	5,915,464	5,915,464
1	342000	Fuel Holders, Producers, & Accessories	0	21,383,477	21,383,477	0	13,974,102	13,974,102	0	7,409,375	7,409,375
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	219,301,839	219,301,839	0	143,313,752	143,313,752	0	75,988,087	75,988,087
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	21,001,005	21,001,005	0	13,724,157	13,724,157	0	7,276,848	7,276,848
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	1,746,324	1,746,324	0	1,141,223	1,141,223	0	605,101	605,101
		TOTAL OTHER PRODUCTION PLANT	0	305,502,208	305,502,208	0	199,645,693	199,645,693	0	105,856,515	105,856,515
		TOTAL PRODUCTION PLANT	0	1,376,038,126	1,376,038,126	0	899,240,915	899,240,915	0	476,797,211	476,797,211

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended April 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	27,620,095	27,620,095	0	18,049,732	18,049,732	0	9,570,363	9,570,363
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,935,935	24,935,935	0	16,295,634	16,295,634	0	8,640,301	8,640,301
1	353000	Station Equipment	0	255,392,223	255,392,223	0	166,898,818	166,898,818	0	88,493,405	88,493,405
1	354000	Towers & Fixtures	0	17,210,304	17,210,304	0	11,246,934	11,246,934	0	5,963,370	5,963,370
1	355000	Poles & Fixtures	0	245,037,757	245,037,757	0	160,132,174	160,132,174	0	84,905,583	84,905,583
1	356000	Overhead Conductors & Devices	0	141,448,549	141,448,549	0	92,436,627	92,436,627	0	49,011,922	49,011,922
1	357000	Underground Conduit	0	3,014,756	3,014,756	0	1,970,143	1,970,143	0	1,044,613	1,044,613
1	358000	Underground Conductors & Devices	0	2,363,417	2,363,417	0	1,544,493	1,544,493	0	818,924	818,924
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	719,074,901	719,074,901	0	469,915,449	469,915,449	0	249,159,452	249,159,452
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	23,825,702	0	23,825,702	17,595,217	0	17,595,217	6,230,485	0	6,230,485
3	362000	Station Equipment	128,214,748	3,044,511	131,259,259	84,208,809	2,095,872	86,304,681	44,005,939	948,639	44,954,578
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	390,287,466	0	390,287,466	252,802,730	0	252,802,730	137,484,736	0	137,484,736
99	365000	Overhead Conductors & Devices	255,549,169	0	255,549,169	162,412,231	0	162,412,231	93,136,938	0	93,136,938
99	366000	Underground Conduit	114,270,713	0	114,270,713	74,997,650	0	74,997,650	39,273,063	0	39,273,063
99	367000	Underground Conductors & Devices	200,264,027	0	200,264,027	131,809,189	0	131,809,189	68,454,838	0	68,454,838
99	368000	Line Transformers	258,092,047	0	258,092,047	177,664,750	0	177,664,750	80,427,297	0	80,427,297
99	369XXX	Services	168,158,163	0	168,158,163	110,391,913	0	110,391,913	57,766,250	0	57,766,250
99	371XXX	Installations on Customers' Premises	1,436,271	0	1,436,271	1,436,271	0	1,436,271	0	0	0
99	370000	Meters	49,832,434	0	49,832,434	26,875,056	0	26,875,056	22,957,378	0	22,957,378
99	373XXX	Street Light & Signal Systems	60,623,289	0	60,623,289	39,717,187	0	39,717,187	20,906,102	0	20,906,102
TOTAL DISTRIBUTION PLANT			1,663,675,445	3,044,511	1,666,719,956	1,088,954,296	2,095,872	1,091,050,168	574,721,149	948,639	575,669,788
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	15,146,549	84,213,064	99,359,613	6,723,289	57,474,574	64,197,863	8,423,260	26,738,490	35,161,750
4	391XXX	Office Furniture & Equipment	1,124,146	56,429,486	57,553,632	1,064,490	38,512,560	39,577,050	59,656	17,916,926	17,976,582
4	392XXX	Transportation Equipment	31,962,422	19,964,720	51,927,142	22,409,971	13,625,722	36,035,693	9,552,451	6,338,998	15,891,449
4	393000	Stores Equipment	422,962	3,714,312	4,137,274	255,892	2,534,981	2,790,873	167,070	1,179,331	1,346,401
4	394000	Tools, Shop & Garage Equipment	1,740,879	13,316,611	15,057,490	751,953	9,088,454	9,840,407	988,926	4,228,157	5,217,083
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	327,419	1,874,357	2,201,776	311,802	1,279,230	1,591,032	15,617	595,127	610,744
4	396XXX	Power Operated Equipment	24,351,724	9,145,097	33,496,821	14,566,718	6,241,437	20,808,155	9,785,006	2,903,660	12,688,666
4	397XXX	Communications Equipment	23,803,944	89,820,695	113,624,639	13,824,779	61,301,726	75,126,505	9,979,165	28,518,969	38,498,134
4	398000	Miscellaneous Equipment	17,383	468,262	485,645	3,875	319,584	323,459	13,508	148,678	162,186
TOTAL GENERAL PLANT			100,325,935	286,289,780	386,615,715	60,639,208	195,389,912	256,029,120	39,686,727	90,899,868	130,586,595
TOTAL PLANT IN SERVICE			1,768,104,548	2,650,581,541	4,418,686,089	1,153,622,311	1,745,445,480	2,899,067,791	614,482,237	905,136,061	1,519,618,298

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended April 30, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(300,609,458)	(300,609,458)	0	(196,448,281)	(196,448,281)	0	(104,161,177)	(104,161,177)
E-ADEP		Hydro Production Plant	0	(130,185,976)	(130,185,976)	0	(85,076,535)	(85,076,535)	0	(45,109,441)	(45,109,441)
E-ADEP		Other Production Plant	0	(121,925,544)	(121,925,544)	0	(79,678,343)	(79,678,343)	0	(42,247,201)	(42,247,201)
E-ADEP		Transmission Plant	0	(212,058,886)	(212,058,886)	0	(138,580,482)	(138,580,482)	0	(73,478,404)	(73,478,404)
E-ADEP		Distribution Plant	(538,645,704)	(151,099)	(538,796,803)	(331,462,646)	(104,018)	(331,566,664)	(207,183,058)	(47,081)	(207,230,139)
E-ADEP		General Plant	(37,474,102)	(101,796,366)	(139,270,468)	(22,649,675)	(69,475,002)	(92,124,677)	(14,824,427)	(32,321,364)	(47,145,791)
TOTAL ACCUMULATED DEPRECIATION			(576,119,806)	(866,727,329)	(1,442,847,135)	(354,112,321)	(569,362,661)	(923,474,982)	(222,007,485)	(297,364,668)	(519,372,153)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,010,499)	(13,010,499)	0	(8,502,361)	(8,502,361)	0	(4,508,138)	(4,508,138)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(239,104)	0	(239,104)	(239,104)	0	(239,104)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,959,735)	(1,959,735)	0	(1,335,256)	(1,335,256)	0	(624,479)	(624,479)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,555,119)	(41,301,103)	(43,856,222)	(2,495,462)	(28,187,590)	(30,683,052)	(59,657)	(13,113,513)	(13,173,170)
E-AAAMT		General Plant - 390200, 396200	0	(110,935)	(110,935)	0	(75,712)	(75,712)	0	(35,223)	(35,223)
TOTAL ACCUMULATED AMORTIZATION			(2,794,223)	(56,382,272)	(59,176,495)	(2,734,566)	(38,100,919)	(40,835,485)	(59,657)	(18,281,353)	(18,341,010)
TOTAL ACCUMULATED DEPR/AMORT			(578,914,029)	(923,109,601)	(1,502,023,630)	(356,846,887)	(607,463,580)	(964,310,467)	(222,067,142)	(315,646,021)	(537,713,163)
NET ELECTRIC UTILITY PLANT before ADFIT			1,189,190,519	1,727,471,940	2,916,662,459	796,775,424	1,137,981,900	1,934,757,324	392,415,095	589,490,040	981,905,135
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	29,077	29,077	0	19,002	19,002	0	10,075	10,075
12		ADFIT - Electric Plant In Service (282900)	0	(545,149,466)	(545,149,466)	0	(361,624,898)	(361,624,898)	0	(183,524,568)	(183,524,568)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,659,790)	(60,659,790)	0	(41,399,700)	(41,399,700)	0	(19,260,090)	(19,260,090)
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	(6,637,273)	(6,637,273)	0	(4,337,458)	(4,337,458)	0	(2,299,815)	(2,299,815)
1		ADFIT - CDA Settlement Costs (283333)	0	244,370	244,370	0	159,696	159,696	0	84,674	84,674
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,446,550)	(1,446,550)	0	(959,569)	(959,569)	0	(486,981)	(486,981)
TOTAL ACCUMULATED DFIT			0	(613,619,632)	(613,619,632)	0	(408,142,927)	(408,142,927)	0	(205,476,705)	(205,476,705)
NET ELECTRIC UTILITY PLANT			1,189,190,519	1,113,852,308	2,303,042,827	796,775,424	729,838,973	1,526,614,397	392,415,095	384,013,335	776,428,430

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.841%	31.159%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.335%	33.665%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,189,190,519	1,113,852,308	2,303,042,827	796,775,424	729,838,973	1,526,614,397	392,415,095	384,013,335	776,428,430
	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	(254,683)	0	(254,683)	254,683	0	254,683
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)	(3,099,342)	0	(3,099,342)	(993,286)	0	(993,286)	(2,106,056)	0	(2,106,056)
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)	8,083,610	0	8,083,610	5,152,029	0	5,152,029	2,931,581	0	2,931,581
99	ADFIT - Kettle Falls Disallowed (190420)	35,045	0	35,045	35,045	0	35,045	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)	1,687,723	0	1,687,723	0	0	0	1,687,723	0	1,687,723
99	ADFIT - Boulder Park Disallowed (190040)	191,578	0	191,578	0	0	0	191,578	0	191,578
99	Investment in WNP3 Exchange Power (124900, 124930)	3,368,400	0	3,368,400	3,368,400	0	3,368,400	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(605,405)	0	(605,405)	(605,405)	0	(605,405)	0	0	0
99	CDA Lake Settlement - WA (182382)	399,310	0	399,310	399,310	0	399,310	0	0	0
99	CDA Lake Settlement - ID (186382)	76,147	0	76,147	0	0	0	76,147	0	76,147
99	ADFIT - CDA Lake Settlement - Direct (283382)	(99,847)	0	(99,847)	(83,856)	0	(83,856)	(15,991)	0	(15,991)
99	CDA CDR Fund - Direct (182324)	29,046	0	29,046	29,046	0	29,046	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	205,716	0	205,716	191,466	0	191,466	14,250	0	14,250
99	ADFIT - Spokane River Relicensing (283322)	(43,186)	0	(43,186)	(40,197)	0	(40,197)	(2,989)	0	(2,989)
99	Spokane River PM&Es (182323)	187,944	0	187,944	121,580	0	121,580	66,364	0	66,364
99	ADFIT - Spokane River PM&Es (283323)	(39,483)	0	(39,483)	(25,546)	0	(25,546)	(13,937)	0	(13,937)
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)	(1,604,452)	(234)	(1,604,686)	(682,182)	(160)	(682,342)	(922,270)	(74)	(922,344)
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)	(2,010,548)	0	(2,010,548)	(2,010,548)	0	(2,010,548)	0	0	0
C-WKC	Working Capital	70,001,055	0	70,001,055	47,073,531	0	47,073,531	22,927,524	0	22,927,524
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	62,226,209	(234)	62,225,975	42,511,278	(160)	42,511,118	19,714,931	(74)	19,714,857
	NET RATE BASE	1,251,416,728	1,113,852,074	2,365,268,802	839,286,702	729,838,813	1,569,125,515	412,130,026	384,013,261	796,143,287

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	68.841%	31.159%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	76,533	76,533			76,533	76,533		50,014	50,014		26,519	26,519			
1	Misc Intangible Plt (30300)	ED-AN	19,576	19,576			19,576	19,576		12,793	12,793		6,783	6,783			
<b>Total Production/Transmission</b>			<b>96,109</b>	<b>96,109</b>			<b>96,109</b>	<b>96,109</b>		<b>62,807</b>	<b>62,807</b>		<b>33,302</b>	<b>33,302</b>			
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489			489	489	489		489						
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>			<b>2,502</b>	<b>2,502</b>	<b>2,502</b>		<b>2,502</b>						
<b>General Plant - 303000</b>																	
7,4		CD-AA	49,910	35,004	10,256	4,650	35,004	35,004		23,890	23,890		11,114	11,114			
9,1		CD-AN	811	630	181		630	630		412	412		218	218			
		GD-ID	1,245		1,245												
		GD-WA	2,072		2,072												
		GD-OR	672			672											
<b>Total General Plant - 303000</b>			<b>54,710</b>	<b>35,634</b>	<b>13,754</b>	<b>5,322</b>		<b>35,634</b>	<b>35,634</b>		<b>24,302</b>	<b>24,302</b>		<b>11,332</b>	<b>11,332</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	2,215,986	1,554,182	455,363	206,441	1,554,182	1,554,182		1,060,714	1,060,714		493,468	493,468			
9,4		CD-AN	1,450	1,127	323		1,127	1,127		769	769		358	358			
9,4		CD-ID	1,103	857	246		857	857				857		857			
4		ED-AN	155,512	155,512			155,512	155,512		106,135	106,135		49,377	49,377			
		ED-ID	0	0			0	0				0		0			
		ED-WA	51,942	51,942			51,942	51,942	51,942		51,942						
8		GD-AA	10,718		7,348	3,370											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>2,436,711</b>	<b>1,763,620</b>	<b>463,280</b>	<b>209,811</b>		<b>52,799</b>	<b>1,710,821</b>	<b>1,763,620</b>		<b>51,942</b>	<b>1,167,618</b>	<b>1,219,560</b>	<b>857</b>	<b>543,203</b>	<b>544,060</b>
<b>Gas Underground Storage</b>																	
		GD-AN	19		19												
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>												
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0			
4		ED-AN	4,003	4,003			4,003	4,003		2,732	2,732		1,271	1,271			
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>		<b>4,003</b>	<b>4,003</b>		<b>2,732</b>	<b>2,732</b>		<b>1,271</b>	<b>1,271</b>		
<b>Total Amortization Expense</b>			<b>2,594,054</b>	<b>1,901,868</b>	<b>477,053</b>	<b>215,133</b>		<b>55,301</b>	<b>1,846,567</b>	<b>1,901,868</b>		<b>54,444</b>	<b>1,257,459</b>	<b>1,311,903</b>	<b>857</b>	<b>589,108</b>	<b>589,965</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(300,609,458)	(300,609,458)			(300,609,458)	(300,609,458)		(196,448,281)	(196,448,281)		(104,161,177)	(104,161,177)	
1	Hydro (ED-AN)	(130,185,976)	(130,185,976)			(130,185,976)	(130,185,976)		(85,076,535)	(85,076,535)		(45,109,441)	(45,109,441)	
1	Other (ED-AN)	(121,925,544)	(121,925,544)			(121,925,544)	(121,925,544)		(79,678,343)	(79,678,343)		(42,247,201)	(42,247,201)	
<b>Total Electric Production</b>		<b>(552,720,978)</b>	<b>(552,720,978)</b>			<b>(552,720,978)</b>	<b>(552,720,978)</b>		<b>(361,203,159)</b>	<b>(361,203,159)</b>		<b>(191,517,819)</b>	<b>(191,517,819)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(212,058,886)	(212,058,886)			(212,058,886)	(212,058,886)		(138,580,482)	(138,580,482)		(73,478,404)	(73,478,404)	
<b>Total Electric Transmissic</b>		<b>(212,058,886)</b>	<b>(212,058,886)</b>			<b>(212,058,886)</b>	<b>(212,058,886)</b>		<b>(138,580,482)</b>	<b>(138,580,482)</b>		<b>(73,478,404)</b>	<b>(73,478,404)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(151,099)	(151,099)			(151,099)	(151,099)		(104,018)	(104,018)		(47,081)	(47,081)	
	ED-ID	(207,183,058)	(207,183,058)			(207,183,058)	(207,183,058)				(207,183,058)		(207,183,058)	
	ED-WA	(331,462,646)	(331,462,646)			(331,462,646)	(331,462,646)	(331,462,646)			(331,462,646)			
<b>Total Electric Distribution</b>		<b>(538,796,803)</b>	<b>(538,796,803)</b>			<b>(538,645,704)</b>	<b>(151,099)</b>	<b>(538,796,803)</b>	<b>(331,462,646)</b>	<b>(104,018)</b>	<b>(331,566,664)</b>	<b>(207,183,058)</b>	<b>(47,081)</b>	<b>(207,230,139)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(15,562,214)		(15,562,214)										
	GD-OR	(1,054,700)			(1,054,700)									
<b>Total Gas Underground S</b>		<b>(16,616,914)</b>		<b>(15,562,214)</b>	<b>(1,054,700)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,755,296)		(1,755,296)										
	GD-ID	(74,536,075)		(74,536,075)										
	GD-WA	(142,286,919)		(142,286,919)										
	GD-OR	(108,226,902)			(108,226,902)									
<b>Total Gas Distribution</b>		<b>(326,805,192)</b>		<b>(218,578,290)</b>	<b>(108,226,902)</b>									
<b>General Plant</b>														
4	ED-AN	(45,945,725)	(45,945,725)			(45,945,725)	(45,945,725)		(31,357,498)	(31,357,498)		(14,588,227)	(14,588,227)	
	ED-ID	(10,087,027)	(10,087,027)			(10,087,027)	(10,087,027)				(10,087,027)		(10,087,027)	
	ED-WA	(19,373,710)	(19,373,710)			(19,373,710)	(19,373,710)	(19,373,710)			(19,373,710)			
7,4	CD-AA	(65,730,523)	(46,100,102)	(13,506,965)	(6,123,456)	(46,100,102)	(46,100,102)		(31,462,859)	(31,462,859)		(14,637,243)	(14,637,243)	
9,4	CD-AN	(12,546,534)	(9,750,539)	(2,795,995)		(9,750,539)	(9,750,539)		(6,654,645)	(6,654,645)		(3,095,894)	(3,095,894)	
9	CD-ID	(6,095,863)	(4,737,400)	(1,358,463)		(4,737,400)	(4,737,400)				(4,737,400)		(4,737,400)	
9	CD-WA	(4,215,357)	(3,275,965)	(939,392)		(3,275,965)	(3,275,965)	(3,275,965)			(3,275,965)			
8	GD-AA	(2,145,280)		(1,470,847)	(674,433)									
	GD-AN	(2,960,616)		(2,960,616)										
	GD-ID	(1,826,686)		(1,826,686)										
	GD-WA	(6,534,852)		(6,534,852)										
	GD-OR	(4,470,297)			(4,470,297)									
<b>Total General Plant</b>		<b>(181,932,470)</b>	<b>(139,270,468)</b>	<b>(31,393,816)</b>	<b>(11,268,186)</b>	<b>(37,474,102)</b>	<b>(101,796,366)</b>	<b>(139,270,468)</b>	<b>(22,649,675)</b>	<b>(69,475,002)</b>	<b>(92,124,677)</b>	<b>(14,824,427)</b>	<b>(32,321,364)</b>	<b>(47,145,791)</b>
<b>Total Accumulated Depr</b>		<b>(1,828,931,243)</b>	<b>(1,442,847,135)</b>	<b>(265,534,320)</b>	<b>(120,549,788)</b>	<b>(576,119,806)</b>	<b>(866,727,329)</b>	<b>(1,442,847,135)</b>	<b>(354,112,321)</b>	<b>(569,362,661)</b>	<b>(923,474,982)</b>	<b>(222,007,485)</b>	<b>(297,364,668)</b>	<b>(519,372,153)</b>

<b>Allocation Ratios:</b>													
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	68.841%		31.159%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(11,327,621)	(11,327,621)			(11,327,621)	(11,327,621)		(7,402,600)	(7,402,600)		(3,925,021)	(3,925,021)	
1	Misc Intangible Plt (3030 ED-AN)	(1,682,878)	(1,682,878)			(1,682,878)	(1,682,878)		(1,099,761)	(1,099,761)		(583,117)	(583,117)	
<b>Total Production/Transmission</b>		<b>(13,010,499)</b>	<b>(13,010,499)</b>			<b>(13,010,499)</b>	<b>(13,010,499)</b>		<b>(8,502,361)</b>	<b>(8,502,361)</b>		<b>(4,508,138)</b>	<b>(4,508,138)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(200,586)	(200,586)			(200,586)	(200,586)		(200,586)	(200,586)				
	Misc Intangible Plt (3030 ED-WA)	(38,518)	(38,518)			(38,518)	(38,518)		(38,518)	(38,518)				
<b>Total Distribution</b>		<b>(239,104)</b>	<b>(239,104)</b>			<b>(239,104)</b>	<b>(239,104)</b>		<b>(239,104)</b>	<b>(239,104)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,683,862)	(1,882,326)	(551,507)	(250,029)		(1,882,326)	(1,882,326)		(1,284,669)	(1,284,669)	(597,657)	(597,657)	
9,1	CD-AN	(99,607)	(77,409)	(22,198)			(77,409)	(77,409)		(50,587)	(50,587)	(26,822)	(26,822)	
	GD-ID	(90,747)		(90,747)										
	GD-WA	(198,542)		(198,542)										
	GD-OR	(91,039)			(91,039)									
<b>Total General Plant - 303000</b>		<b>(3,163,797)</b>	<b>(1,959,735)</b>	<b>(862,994)</b>	<b>(341,068)</b>		<b>(1,959,735)</b>	<b>(1,959,735)</b>		<b>(1,335,256)</b>	<b>(1,335,256)</b>	<b>(624,479)</b>	<b>(624,479)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(54,794,929)	(38,430,425)	(11,259,809)	(5,104,695)		(38,430,425)	(38,430,425)		(26,228,381)	(26,228,381)	(12,202,044)	(12,202,044)	
9,4	CD-AN	(57,296)	(44,527)	(12,769)			(44,527)	(44,527)		(30,389)	(30,389)	(14,138)	(14,138)	
9	CD-ID	(76,764)	(59,657)	(17,107)		(59,657)	(59,657)	(59,657)				(59,657)	(59,657)	
4	ED-AN	(2,826,151)	(2,826,151)			(2,826,151)	(2,826,151)		(1,928,820)	(1,928,820)		(897,331)	(897,331)	
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(2,495,462)	(2,495,462)			(2,495,462)	(2,495,462)	(2,495,462)						
8	GD-AA	(420,778)		(288,494)	(132,284)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(60,671,380)</b>	<b>(43,856,222)</b>	<b>(11,578,179)</b>	<b>(5,236,979)</b>		<b>(2,555,119)</b>	<b>(41,301,103)</b>	<b>(43,856,222)</b>	<b>(2,495,462)</b>	<b>(28,187,590)</b>	<b>(30,683,052)</b>	<b>(59,657)</b>	<b>(13,113,513)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,608)		(240,608)										
<b>Total Gas Underground Storage</b>		<b>(240,608)</b>		<b>(240,608)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0		0	0	0	0	
4	ED-AN	(110,935)	(110,935)			(110,935)	(110,935)		(75,712)	(75,712)		(35,223)	(35,223)	
	ED-WA	0	0			0	0	0		0	0			
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(110,935)</b>	<b>(110,935)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(110,935)</b>	<b>(110,935)</b>	<b>0</b>	<b>(75,712)</b>	<b>(75,712)</b>	<b>0</b>	<b>(35,223)</b>
<b>Total Accumulated Amortization</b>		<b>(77,436,323)</b>	<b>(59,176,495)</b>	<b>(12,681,781)</b>	<b>(5,578,047)</b>		<b>(2,794,223)</b>	<b>(56,382,272)</b>	<b>(59,176,495)</b>	<b>(2,734,566)</b>	<b>(38,100,919)</b>	<b>(40,835,485)</b>	<b>(59,657)</b>	<b>(18,281,353)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,600,110</b>	<b>726,439</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,657,840</b>	<b>2,960,615</b>	<b>97,436</b>	<b>2,109,983</b>	<b>5,168,034</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
390XXX Structures & Improvements													
99	ED-WA / ID / AN	8,292,327	1,105,624	2,554,226	4,632,477	8,292,327	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,428,592	0	0	0	0	3,428,592	0	0	3,428,592	0	0	0
99	GD-OR / AS	3,659,264	0	0	0	0	0	0	0	0	3,659,264	0	3,659,264
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,684,418	0	0	71,316,367	71,316,367	0	0	20,895,131	20,895,131	0	9,472,920	9,472,920
9	CD-WA / ID / AN	25,414,552	5,617,665	5,869,034	8,264,220	19,750,919	1,610,882	1,682,962	2,369,789	5,663,633	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>142,479,153</b>	<b>6,723,289</b>	<b>8,423,260</b>	<b>84,213,064</b>	<b>99,359,613</b>	<b>5,039,474</b>	<b>1,682,962</b>	<b>23,264,920</b>	<b>29,987,356</b>	<b>3,659,264</b>	<b>9,472,920</b>	<b>13,132,184</b>
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	2,832,776	725,950	0	2,106,826	2,832,776	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	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7	CD-AA	77,350,196	0	0	54,249,560	54,249,560	0	0	15,894,692	15,894,692	0	7,205,944	7,205,944
9	CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>81,148,235</b>	<b>1,064,490</b>	<b>59,656</b>	<b>56,429,486</b>	<b>57,553,632</b>	<b>99,540</b>	<b>17,107</b>	<b>16,159,980</b>	<b>16,276,627</b>	<b>0</b>	<b>7,317,976</b>	<b>7,317,976</b>
392XXX Transportation Equipment													
99	ED-WA / ID / AN	42,641,316	20,496,443	8,798,294	13,346,579	42,641,316	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,767,462	0	0	0	0	8,628,055	2,427,799	1,711,608	12,767,462	0	0	0
99	GD-OR / AS	3,774,636	0	0	0	0	0	0	0	0	3,774,636	0	3,774,636
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	6,580,284	0	0	4,615,082	4,615,082	0	0	1,352,183	1,352,183	0	613,019	613,019
9	CD-WA / ID / AN	6,010,094	1,913,528	754,157	2,003,059	4,670,744	548,710	216,257	574,383	1,339,350	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>71,773,792</b>	<b>22,409,971</b>	<b>9,552,451</b>	<b>19,964,720</b>	<b>51,927,142</b>	<b>9,176,765</b>	<b>2,644,056</b>	<b>3,638,174</b>	<b>15,458,995</b>	<b>3,774,636</b>	<b>613,019</b>	<b>4,387,655</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	0		
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,809,915	245,431	152,708	3,339,887	3,738,026	70,378	43,789	957,722	1,071,889	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,321,967</b>	<b>255,892</b>	<b>167,071</b>	<b>3,714,313</b>	<b>4,137,276</b>	<b>158,538</b>	<b>43,789</b>	<b>957,722</b>	<b>1,160,049</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,000,842	739,855	233,715	4,027,272	5,000,842	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	870,969	0	0	0	0	0	0	0	0	870,969	0	
8		GD-AA	4,281,222	0	0	0	0	0	0	2,935,291	2,935,291	0	1,345,931	
7		CD-AA	13,040,633	0	0	9,146,048	9,146,048	0	0	2,679,720	2,679,720	0	1,214,865	
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
		<b>TOTAL ACCOUNT</b>	<b>26,891,975</b>	<b>751,953</b>	<b>988,926</b>	<b>13,316,611</b>	<b>15,057,490</b>	<b>1,855,602</b>	<b>516,217</b>	<b>6,030,901</b>	<b>8,402,720</b>	<b>870,969</b>	<b>2,560,796</b>	<b>3,431,765</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,311,108	311,802	15,617	983,689	1,311,108	0	0	0	0	0	0	
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,876,439</b>	<b>311,802</b>	<b>15,617</b>	<b>1,874,356</b>	<b>2,201,775</b>	<b>0</b>	<b>0</b>	<b>464,959</b>	<b>464,959</b>	<b>40,917</b>	<b>168,788</b>	<b>209,705</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,032,983</b>	<b>14,566,718</b>	<b>9,785,006</b>	<b>9,145,097</b>	<b>33,496,821</b>	<b>2,456,517</b>	<b>936,160</b>	<b>1,050,418</b>	<b>4,443,095</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

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

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	64,896,721	12,156,180	7,037,000	45,703,541	64,896,721	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,161,982	0	0	0	0	669,822	492,160	0	1,161,982	0	0	0	0
99		GD-OR / AS	1,237,736	0	0	0	0	0	0	0	0	1,237,736	0	1,237,736	
8		GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	361,935	
7		CD-AA	52,709,081	0	0	36,967,514	36,967,514	0	0	10,831,189	10,831,189	0	4,910,378	4,910,378	
9		CD-WA/ ID / AN	15,132,733	1,668,599	2,942,165	7,149,640	11,760,404	478,475	843,674	2,050,180	3,372,329	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>136,289,519</b>	<b>13,824,779</b>	<b>9,979,165</b>	<b>89,820,695</b>	<b>113,624,639</b>	<b>1,148,297</b>	<b>1,335,834</b>	<b>13,670,700</b>	<b>16,154,831</b>	<b>1,237,736</b>	<b>5,272,313</b>	<b>6,510,049</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	463,980	0	0	325,413	325,413	0	0	95,343	95,343	0	43,224	43,224	
9		CD-WA/ ID / AN	13,560	3,875	6,663	0	10,538	1,111	1,911	0	3,022	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>629,601</b>	<b>3,875</b>	<b>13,509</b>	<b>468,261</b>	<b>485,645</b>	<b>1,111</b>	<b>1,911</b>	<b>95,343</b>	<b>98,365</b>	<b>2,367</b>	<b>43,224</b>	<b>45,591</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>521,157,615</b>	<b>60,639,208</b>	<b>39,686,729</b>	<b>286,289,777</b>	<b>386,615,714</b>	<b>22,896,459</b>	<b>7,275,472</b>	<b>67,443,100</b>	<b>97,615,031</b>	<b>10,502,909</b>	<b>26,423,961</b>	<b>36,926,870</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	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	12,796,449	3,106,387	0	9,690,062	12,796,449	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	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	82,672,921	0	0	57,982,653	57,982,653	0	0	16,988,459	16,988,459	0	7,701,809	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	96,305,520	3,106,387	74,361	67,741,282	70,922,030	0	21,323	17,455,308	17,476,631	0	7,906,859	7,906,859
	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	2,196,277	0	0	1,540,359	1,540,359	0	0	451,313	451,313	0	204,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,196,277	0	0	1,540,359	1,540,359	0	0	451,313	451,313	0	204,605	204,605
	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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,271,601</b>	<b>21,271,601</b>	<b>0</b>	<b>0</b>	<b>6,232,411</b>	<b>6,232,411</b>	<b>0</b>	<b>2,825,497</b>	<b>2,825,497</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>1,313,339</b>	<b>0</b>	<b>0</b>	<b>921,110</b>	<b>921,110</b>	<b>0</b>	<b>0</b>	<b>269,878</b>	<b>269,878</b>	<b>0</b>	<b>122,351</b>	<b>122,351</b>
		<b>TOTAL</b>	<b>253,075,416</b>	<b>3,426,103</b>	<b>74,361</b>	<b>179,017,556</b>	<b>182,518,020</b>	<b>1,022,594</b>	<b>800,928</b>	<b>47,018,063</b>	<b>48,841,585</b>	<b>426,123</b>	<b>21,289,688</b>	<b>21,715,811</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)						
7	282900	CD-AA	(85,666,996)	(60,082,548)	(17,603,711)	(7,980,737)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(742,767)	(577,241)	(165,526)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(86,409,763)</u>	<u>(60,659,789)</u>	<u>(17,769,237)</u>	<u>(7,980,737)</u>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended April 30, 2018
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	3,314,261	3,314,261	0	0	0	0	3,314,261
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(6,608)	(6,608)	0	0	0	0	(6,608)
7/4	154560 Supply Chain Invoice Price Variance	0	0	21	21	0	0	0	0	21
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	53,586,380	26,462,828	0	80,049,208	47,073,531	22,927,524	6,512,849	3,535,304	0
<b>TOTAL</b>		<b>53,586,380</b>	<b>26,462,828</b>	<b>3,307,674</b>	<b>83,356,882</b>	<b>47,073,531</b>	<b>22,927,524</b>	<b>6,512,849</b>	<b>3,535,304</b>	<b>3,307,674</b>

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