

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended April 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	173,896,966	111,650,194	62,246,772
	Adjustments			
	Adjusted Net Operating Income (Loss)	173,896,966	111,650,194	62,246,772
E-APL	Electric Net Rate Base	2,366,879,742	1,571,317,424	795,562,318
	RATE OF RETURN	7.347%	7.106%	7.824%

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 April 30, 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	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	05-01-2017 thru 04-30-2018	24,307,608 100.000%	16,156,509 66.467%	8,151,099 33.533%
	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 Percent		400.000%	272.994%	127.006%
				100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
		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	4-01-2018 thru 04-30-2018	1,130,029,129	761,119,059	368,910,070	
				100.000%	67.354%	32.646%	
11		Book Depreciation Percent	05-01-2017 thru 04-30-2018	108,722,912	70,830,092	37,892,820	
				100.000%	65.147%	34.853%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	4-01-2018 thru 04-30-2018	2,916,734,326 100.000%	1,935,018,475 66.342%	981,715,851 33.658%
13	E-PLT	Net Electric General Plant Percent	4-01-2018 thru 04-30-2018	246,524,314 100.000%	163,315,822 66.247%	83,208,492 33.753%
14		Net Allocated Schedule M's Percent	05-01-2017 thru 04-30-2018	-122,576,258 100.000%	-78,444,538 63.997%	-44,131,720 36.003%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2018		
Ending Balance 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	377,328,889	0	377,328,889	253,745,361	0	253,745,361	123,583,528	0	123,583,528
99	442200	Commercial - Firm & Int.	313,724,890	0	313,724,890	220,657,414	0	220,657,414	93,067,476	0	93,067,476
1	442300	Industrial	107,940,164	0	107,940,164	61,804,344	0	61,804,344	46,135,820	0	46,135,820
99	444000	Public Street & Highway Lighting	7,455,762	0	7,455,762	4,823,617	0	4,823,617	2,632,145	0	2,632,145
99	448000	Interdepartmental Revenue	1,304,533	0	1,304,533	1,025,447	0	1,025,447	279,086	0	279,086
99	499XXX	Unbilled Revenue	3,263,844	0	3,263,844	2,566,118	0	2,566,118	697,726	0	697,726
		TOTAL SALES TO ULTIMATE CUSTOMERS	811,018,082	0	811,018,082	544,622,301	0	544,622,301	266,395,781	0	266,395,781
1	447XXX	Sales for Resale	0	103,011,094	103,011,094	0	67,317,750	67,317,750	0	35,693,344	35,693,344
		TOTAL SALES OF ELECTRICITY	811,018,082	103,011,094	914,029,176	544,622,301	67,317,750	611,940,051	266,395,781	35,693,344	302,089,125
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(1,555,410)	0	(1,555,410)	(1,555,410)	0	(1,555,410)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	1,889,147	(16,878,277)	(14,989,130)	673,318	(11,079,239)	(10,405,921)	1,215,829	(5,799,038)	(4,583,209)
99	451000	Miscellaneous Service Revenue	345,622	0	345,622	200,591	0	200,591	145,031	0	145,031
1	453000	Sales of Water & Water Power	0	361,336	361,336	0	236,133	236,133	0	125,203	125,203
1	454000	Rent from Electric Property	2,570,884	110,453	2,681,337	1,660,840	72,181	1,733,021	910,044	38,272	948,316
1	456XXX	Other Electric Revenues	(2,151,859)	91,210,187	89,058,328	726,517	59,605,857	60,332,374	(2,878,376)	31,604,330	28,725,954
		TOTAL OTHER OPERATING REVENUE	1,098,384	74,803,699	75,902,083	1,705,856	48,834,932	50,540,788	(607,472)	25,968,767	25,361,295
		TOTAL ELECTRIC REVENUE	812,116,466	177,814,793	989,931,259	546,328,157	116,152,682	662,480,839	265,788,309	61,662,111	327,450,420

			***** 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	421,924	421,924	0	275,727	275,727	0	146,197	146,197
1	501XXX	Fuel	0	29,560,453	29,560,453	0	19,317,756	19,317,756	0	10,242,697	10,242,697
1	502000	Steam Expense	0	4,113,975	4,113,975	0	2,688,483	2,688,483	0	1,425,492	1,425,492
1	505000	Electric Expense	0	1,226,718	1,226,718	0	801,660	801,660	0	425,058	425,058
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,607,399	2,607,399	0	1,703,935	1,703,935	0	903,464	903,464
1	507000	Rent	0	39,303	39,303	0	25,685	25,685	0	13,618	13,618
MAINTENANCE											
1	510000	Supervision & Engineering	0	495,575	495,575	0	323,858	323,858	0	171,717	171,717
1	511000	Structures	0	681,239	681,239	0	445,190	445,190	0	236,049	236,049
1	512000	Boiler Plant	0	6,530,952	6,530,952	0	4,267,977	4,267,977	0	2,262,975	2,262,975
1	513000	Electric Plant	0	3,006,790	3,006,790	0	1,964,937	1,964,937	0	1,041,853	1,041,853
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,164,880	1,164,880	0	761,249	761,249	0	403,631	403,631
TOTAL STEAM POWER GENERATION EXP			0	49,849,208	49,849,208	0	32,576,457	32,576,457	0	17,272,751	17,272,751
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,674,837	2,674,837	0	1,748,006	1,748,006	0	926,831	926,831
1	536000	Water for Power	0	1,151,280	1,151,280	0	752,361	752,361	0	398,919	398,919
1	537000	Hydraulic Expense	4,453,979	4,248,419	8,702,398	2,921,348	2,776,342	5,697,690	1,532,631	1,472,077	3,004,708
1	538000	Electric Expense	0	7,319,870	7,319,870	0	4,783,535	4,783,535	0	2,536,335	2,536,335
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,056,503	1,056,503	0	690,425	690,425	0	366,078	366,078
1	540000	Rent	0	1,447,114	1,447,114	0	945,689	945,689	0	501,425	501,425
1	540100	MT Trust Funds Land Settlement Rents	4,900,067	0	4,900,067	3,214,588	0	3,214,588	1,685,479	0	1,685,479
MAINTENANCE											
1	541000	Supervision & Engineering	0	910,297	910,297	0	594,879	594,879	0	315,418	315,418
1	542000	Structures	0	452,123	452,123	0	295,462	295,462	0	156,661	156,661
1	543000	Reservoirs, Dams, & Waterways	0	2,993,480	2,993,480	0	1,956,239	1,956,239	0	1,037,241	1,037,241
1	544000	Electric Plant	0	2,868,855	2,868,855	0	1,874,797	1,874,797	0	994,058	994,058
1	545000	Miscellaneous Hydraulic Plant	0	830,144	830,144	0	542,499	542,499	0	287,645	287,645
TOTAL HYDRO POWER GENERATION EXP			9,354,046	25,952,922	35,306,968	6,135,936	16,960,234	23,096,170	3,218,110	8,992,688	12,210,798
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	418,633	418,633	0	273,577	273,577	0	145,056	145,056
1	547XXX	Fuel	0	73,153,718	73,153,718	0	47,805,955	47,805,955	0	25,347,763	25,347,763
1	548000	Generation Expense	0	1,986,293	1,986,293	0	1,298,042	1,298,042	0	688,251	688,251
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	397,320	397,320	0	259,649	259,649	0	137,671	137,671
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
MAINTENANCE											
1	551000	Supervision & Engineering	0	787,729	787,729	0	514,781	514,781	0	272,948	272,948
1	552000	Structures	0	69,100	69,100	0	45,157	45,157	0	23,943	23,943
1	553000	Generating & Electric Equipment	0	3,975,731	3,975,731	0	2,598,140	2,598,140	0	1,377,591	1,377,591
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	572,844	572,844	0	374,354	374,354	0	198,490	198,490
TOTAL OTHER POWER GENERATION EXP			0	81,329,196	81,329,196	0	53,148,631	53,148,631	0	28,180,565	28,180,565

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	132,821,879	132,821,879	0	86,799,099	86,799,099	0	46,022,780	46,022,780
1	556000	System Control & Load Dispatching	0	744,545	744,545	0	486,560	486,560	0	257,985	257,985
E-557	557XXX	Other Expense	9,639,074	65,739,852	75,378,926	5,098,697	42,960,994	48,059,691	4,540,377	22,778,858	27,319,235
TOTAL OTHER POWER SUPPLY EXPENSE			9,639,074	199,306,276	208,945,350	5,098,697	130,246,653	135,345,350	4,540,377	69,059,623	73,600,000
TOTAL PRODUCTION OPERATING EXP			18,993,120	356,437,602	375,430,722	11,234,633	232,931,975	244,166,608	7,758,487	123,505,627	131,264,114
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,808,509	2,808,509	0	1,835,361	1,835,361	0	973,148	973,148
1	561000	Load Dispatching	0	3,827,255	3,827,255	0	2,501,111	2,501,111	0	1,326,144	1,326,144
1	562000	Station Expense	0	380,407	380,407	0	248,596	248,596	0	131,811	131,811
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	444,472	444,472	0	290,462	290,462	0	154,010	154,010
1	565XXX	Transmission of Electricity by Others	0	17,744,395	17,744,395	0	11,595,962	11,595,962	0	6,148,433	6,148,433
1	566000	Miscellaneous Transmission Expense	0	2,385,656	2,385,656	0	1,559,026	1,559,026	0	826,630	826,630
1	567000	Rent	0	178,121	178,121	0	116,402	116,402	0	61,719	61,719
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	808,752	810,023	0	528,519	528,519	1,271	280,233	281,504
1	569000	Structures	2,335	854,584	856,919	0	558,471	558,471	2,335	296,113	298,448
1	570000	Station Equipment	686	1,655,608	1,656,294	0	1,081,940	1,081,940	686	573,668	574,354
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	12,856	1,045,680	1,058,536	(558)	683,352	682,794	13,414	362,328	375,742
1	572000	Underground Lines	0	72	72	0	47	47	0	25	25
1	573000	Service Miscellaneous	0	132,802	132,802	0	86,786	86,786	0	46,016	46,016
TOTAL TRANSMISSION OPERATING EXP			17,148	32,266,313	32,283,461	(558)	21,086,035	21,085,477	17,706	11,180,278	11,197,984

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,624,583	29,624,583	0	19,359,665	19,359,665	0	10,264,918	10,264,918
E-DEPX		Depreciation Expense-Transmission	0	12,504,797	12,504,797	0	8,171,885	8,171,885	0	4,332,912	4,332,912
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,150,718	1,150,718	0	751,994	751,994	0	398,724	398,724
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	1,391,328	0	1,391,328	0	0	0	1,391,328	0	1,391,328
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	193,596	0	193,596	193,596	0	193,596	0	0	0
99	407395	Optional Renewable Power Revenue Offset	242,089	0	242,089	189,278	0	189,278	52,811	0	52,811
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	(2,509,340)	0	(2,509,340)	(1,637,850)	0	(1,637,850)	(871,490)	0	(871,490)
99	407455	Amortization of Colstrip Refund	(133,322)	0	(133,322)	0	0	0	(133,322)	0	(133,322)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	71,236	0	71,236	0	0	0	71,236	0	71,236
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	(65,122)	0	(65,122)	(65,122)	0	(65,122)	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	23,794,032	23,794,032	0	15,549,399	15,549,399	0	8,244,633	8,244,633
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,551,378	68,182,520	70,733,898	1,120,466	44,557,276	45,677,742	1,430,912	23,625,244	25,056,156
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	21,561,646	456,886,435	478,448,081	12,354,541	298,575,286	310,929,827	9,207,105	158,311,149	167,518,254

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2018	
Ending Balance 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	913,752	2,999,723	3,913,475	618,151	1,993,826	2,611,977	295,601	1,005,897	1,301,498
3	582000	Station Expense	757,823	48,529	806,352	408,083	32,256	440,339	349,740	16,273	366,013
3	583000	Overhead Line Expense	1,907,559	435,371	2,342,930	1,252,918	289,378	1,542,296	654,641	145,993	800,634
3	584000	Underground Line Expense	1,399,196	0	1,399,196	825,683	0	825,683	573,513	0	573,513
3	584100	Energy Storage Equipment	37,310	0	37,310	37,310	0	37,310	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,637	0	9,637	7,841	0	7,841	1,796	0	1,796
3	586000	Meter Expense	1,784,621	62,264	1,846,885	1,348,924	41,385	1,390,309	435,697	20,879	456,576
3	587000	Customer Installations Expense	673,355	136,801	810,156	469,772	90,928	560,700	203,583	45,873	249,456
3	588000	Miscellaneous Distribution Expense	3,805,608	3,673,406	7,479,014	2,336,014	2,441,603	4,777,617	1,469,594	1,231,803	2,701,397
3	589000	Rent	0	419,108	419,108	0	278,569	278,569	0	140,539	140,539
MAINTENANCE:											
3	590000	Supervision & Engineering	310,178	1,044,994	1,355,172	245,776	694,576	940,352	64,402	350,418	414,820
3	591000	Structures	563,245	4,708	567,953	325,642	3,129	328,771	237,603	1,579	239,182
3	592000	Station Equipment	803,775	246,425	1,050,200	485,362	163,791	649,153	318,413	82,634	401,047
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,660,763	2,799	9,663,562	6,577,869	1,860	6,579,729	3,082,894	939	3,083,833
3	594000	Underground Lines	902,009	0	902,009	623,428	0	623,428	278,581	0	278,581
3	595000	Line Transformers	425,483	0	425,483	347,437	0	347,437	78,046	0	78,046
3	596000	Street Light & Signal System Maintenance Exp	252,190	0	252,190	218,941	0	218,941	33,249	0	33,249
3	597000	Meters	40,305	0	40,305	30,459	0	30,459	9,846	0	9,846
3	598000	Miscellaneous Distribution Expense	60,799	166,452	227,251	(3,101)	110,636	107,535	63,900	55,816	119,716
TOTAL DISTRIBUTION OPERATING EXP			24,307,608	9,240,580	33,548,188	16,156,509	6,141,937	22,298,446	8,151,099	3,098,643	11,249,742
E-DEPX		Depreciation Expense-Distribution	47,706,971	59,764	47,766,735	30,528,851	39,723	30,568,574	17,178,120	20,041	17,198,161
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,179,988	0	54,179,988	47,282,157	0	47,282,157	6,897,831	0	6,897,831
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			101,916,978	59,764	101,976,742	77,841,027	39,723	77,880,750	24,075,951	20,041	24,095,992
TOTAL DISTRIBUTION EXPENSES			126,224,586	9,300,344	135,524,930	93,997,536	6,181,660	100,179,196	32,227,050	3,118,684	35,345,734

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2018		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	216,898	216,898	0	142,376	142,376	0	74,522	74,522
2	902000	Meter Reading Expenses	2,992,954	171,549	3,164,503	2,776,374	112,608	2,888,982	216,580	58,941	275,521
2	903XXX	Customer Records & Collection Expenses	2,316,644	7,683,961	10,000,605	1,599,824	5,043,906	6,643,730	716,820	2,640,055	3,356,875
2	904000	Uncollectible Accounts	0	2,643,976	2,643,976	0	1,735,559	1,735,559	0	908,417	908,417
2	905000	Misc Customer Accounts	0	319,391	319,391	0	209,655	209,655	0	109,736	109,736
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,309,598	11,035,775	16,345,373	4,376,198	7,244,104	11,620,302	933,400	3,791,671	4,725,071
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	31,588,177	284,133	31,872,310	22,720,345	186,511	22,906,856	8,867,832	97,622	8,965,454
2	909000	Advertising	13,448	966,093	979,541	13,448	634,163	647,611	0	331,930	331,930
2	910000	Misc Customer Service & Info Exp	0	295,936	295,936	0	194,258	194,258	0	101,678	101,678
TOTAL CUSTOMER SERVICE & INFO EXP			31,601,625	1,546,162	33,147,787	22,733,793	1,014,932	23,748,725	8,867,832	531,230	9,399,062
SALES EXPENSES:											
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
TOTAL SALES EXPENSES			39,946	0	39,946	39,946	0	39,946	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	561,571	32,195,031	32,756,602	391,432	21,972,787	22,364,219	170,139	10,222,244	10,392,383
4	921000	Office Supplies & Expenses	72,049	4,066,688	4,138,737	72,049	2,775,474	2,847,523	0	1,291,214	1,291,214
4	922000	Admin Exp Transferred--Credit	0	(127,816)	(127,816)	0	(87,233)	(87,233)	0	(40,583)	(40,583)
4	923000	Outside Services Employed	18,573	7,476,660	7,495,233	18,184	5,102,746	5,120,930	389	2,373,914	2,374,303
4	924000	Property Insurance Premium	0	1,264,373	1,264,373	0	862,922	862,922	0	401,451	401,451
4	925XXX	Injuries and Damages	(2,221)	3,302,160	3,299,939	(2,377)	2,253,691	2,251,314	156	1,048,469	1,048,625
4	926XXX	Employee Pensions and Benefits	2,357	1,598,106	1,600,463	2,357	1,090,691	1,093,048	0	507,415	507,415
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,008,166	3,555,243	6,563,409	2,115,384	2,323,351	4,438,735	892,782	1,231,892	2,124,674
4	930000	Miscellaneous General Expenses	157,897	3,540,999	3,698,896	114,334	2,416,696	2,531,030	43,563	1,124,303	1,167,866
4	931000	Rents	4,200	554,148	558,348	0	378,200	378,200	4,200	175,948	180,148
4	935000	Maintenance of General Plant	911,314	10,823,004	11,734,318	467,798	7,386,592	7,854,390	443,516	3,436,412	3,879,928
TOTAL ADMIN & GEN OPERATING EXP			4,735,106	68,248,596	72,983,702	3,179,161	46,475,917	49,655,078	1,555,945	21,772,679	23,328,624

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,371,156	17,356,594	18,727,750	852,523	11,845,702	12,698,225	518,633	5,510,892	6,029,525
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	676,567	19,112,729	19,789,296	662,458	13,044,246	13,706,704	14,109	6,068,483	6,082,592
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	(2,336,474)	0	(2,336,474)	0	0	0	(2,336,474)	0	(2,336,474)
99	407414	Regulatory Credit - Deferral - FISERVE	(543,314)	0	(543,314)	(373,227)	0	(373,227)	(170,087)	0	(170,087)
99	407436	Regulatory Credit - MDM System	(1,031,084)	0	(1,031,084)	(1,031,084)	0	(1,031,084)	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			(1,863,149)	36,944,971	35,081,822	110,670	25,214,354	25,325,024	(1,973,819)	11,730,617	9,756,798
TOTAL ADMIN & GENERAL EXPENSES			2,871,957	105,193,567	108,065,524	3,289,831	71,690,271	74,980,102	(417,874)	33,503,296	33,085,422
TOTAL EXPENSES BEFORE FIT			187,609,358	583,962,283	771,571,641	136,791,845	384,706,253	521,498,098	50,817,513	199,256,030	250,073,543
NET OPERATING INCOME (LOSS) BEFORE FIT					218,359,618			140,982,741			77,376,877
E-FIT		FEDERAL INCOME TAX			23,047,473			14,514,066			8,533,407
E-FIT		DEFERRED FEDERAL INCOME TAX			21,807,639			15,074,954			6,732,685
E-FIT		AMORTIZED ITC			(392,460)			(256,473)			(135,987)
ELECTRIC NET OPERATING INCOME (LOSS)					173,896,966			111,650,194			62,246,772

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%	66.467%	33.533%
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 April 30, 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	96,329	1,067,402	1,163,731	95,129	697,547	792,676	1,200	369,855	371,055
1	456010	Other Electric Rev-Financial	0	8,656,157	8,656,157	0	5,656,799	5,656,799	0	2,999,358	2,999,358
1	456015	Other Electric Rev-CT Fuel Sales	0	24,153,117	24,153,117	0	15,784,062	15,784,062	0	8,369,055	8,369,055
1	456016	Other Electric Rev-Resource Opt	0	4,994,444	4,994,444	0	3,263,869	3,263,869	0	1,730,575	1,730,575
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,369	39,369	0	20,875	20,875
1	456018	Other Electric Rev-Extraction	0	231,543	231,543	0	151,313	151,313	0	80,230	80,230
1	456020	Other Electric Rev-Sale of Excess	0	266,665	266,665	0	174,266	174,266	0	92,399	92,399
1	456100	Transmission Revenue of Others	0	12,027,952	12,027,952	0	7,860,267	7,860,267	0	4,167,685	4,167,685
1	456120	Parallel Capacity Support Revenue	0	2,436,000	2,436,000	0	1,591,926	1,591,926	0	844,074	844,074
1	456130	Ancillary Services Revenue	0	2,450,163	2,450,163	0	1,601,182	1,601,182	0	848,981	848,981
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	232,735	0	232,735	0	0	0	232,735	0	232,735
1	456328	Residential Decoupling Deferral	3,345,968	0	3,345,968	4,149,780	0	4,149,780	(803,812)	0	(803,812)
1	456329	Amortization Res Decoupling Deferral	(10,595,962)	0	(10,595,962)	(8,445,581)	0	(8,445,581)	(2,150,381)	0	(2,150,381)
1	456338	Non-res Decoupling Deferred Rev	4,960,471	0	4,960,471	3,676,531	0	3,676,531	1,283,940	0	1,283,940
1	456339	Amortization Non-res Decoupling	(347,554)	0	(347,554)	1,145,285	0	1,145,285	(1,492,839)	0	(1,492,839)
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	(1,894,298)	(1,894,298)	0	(1,237,924)	(1,237,924)	0	(656,374)	(656,374)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,894,298	1,894,298	0	1,237,924	1,237,924	0	656,374	656,374
1	456730	Other Elec Rev-Intraco Thermal	0	33,203,564	33,203,564	0	21,698,529	21,698,529	0	11,505,035	11,505,035
TOTAL ACCOUNT 456			(2,151,859)	91,210,187	89,058,328	726,517	59,605,858	60,332,375	(2,878,376)	31,604,329	28,725,953

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	126,960,437	126,960,437	0	82,968,646	82,968,646	0	43,991,791	43,991,791
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	(40,484)	(40,484)	0	(26,456)	(26,456)	0	(14,028)	(14,028)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,451,763	3,451,763	0	2,255,727	2,255,727	0	1,196,036	1,196,036
1	555710	Intercompany Purchase	0	2,450,163	2,450,163	0	1,601,182	1,601,182	0	848,981	848,981
TOTAL ACCOUNT 555			0	132,821,879	132,821,879	0	86,799,099	86,799,099	0	46,022,780	46,022,780

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 April 30, 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	2,205	6,603,016	6,605,221	2,205	4,315,071	4,317,276	0	2,287,945	2,287,945
1	557010	Other Power Supply Expense - Financial	0	20,796,320	20,796,320	0	13,590,395	13,590,395	0	7,205,925	7,205,925
1	557018	Merchandise Processing Fee	0	123,572	123,572	0	80,754	80,754	0	42,818	42,818
1	557150	Fuel - Economic Dispatch	0	(11,854,483)	(11,854,483)	0	(7,746,905)	(7,746,905)	0	(4,107,578)	(4,107,578)
1	557160	Power Supply Expense - Miscellaneous	0	738	738	0	482	482	0	256	256
99	557161	Unbilled Add-Ons	(214,347)	0	(214,347)	0	0	0	(214,347)	0	(214,347)
1	557165	Other Resource Costs-CAISO Charges	0	103,138	103,138	0	67,401	67,401	0	35,737	35,737
1	557170	Broker Fees - Power	0	496,901	496,901	0	324,725	324,725	0	172,176	172,176
1	557171	REC Broker Fees	0	42,541	42,541	0	27,801	27,801	0	14,740	14,740
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,694	0	818,694	497,498	0	497,498	321,196	0	321,196
99	557280	Washington ERM Deferred	4,275,517	0	4,275,517	4,275,517	0	4,275,517	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	3,226,438	0	3,226,438	3,226,438	0	3,226,438	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,902,961)	0	(2,902,961)	(2,902,961)	0	(2,902,961)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	8,769,178	0	8,769,178	0	0	0	8,769,178	0	8,769,178
99	557390	Idaho PCA Amortization	(4,335,650)	0	(4,335,650)	0	0	0	(4,335,650)	0	(4,335,650)
1	557395	Optional Renewable Power Expense Offset	0	492	492	0	322	322	0	170	170
1	557610	Other Expenses - Exposure	0	27,418	27,418	0	17,918	17,918	0	9,500	9,500
1	557700	Turbine Gas Bookout Expense	0	3,054,801	3,054,801	0	1,996,312	1,996,312	0	1,058,489	1,058,489
1	557711	Turbine Gas Bookout Offset	0	(3,054,801)	(3,054,801)	0	(1,996,312)	(1,996,312)	0	(1,058,489)	(1,058,489)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,400,199	49,400,199	0	32,283,030	32,283,030	0	17,117,169	17,117,169
TOTAL ACCOUNT 557			9,639,074	65,739,852	75,378,926	5,098,697	42,960,994	48,059,691	4,540,377	22,778,858	27,319,235

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 April 30, 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	414,306	284,133	698,439	316,562	186,511	503,073	97,744	97,622	195,366
99	908600	Public Purpose Tariff Rider Expense Offset	30,569,525	0	30,569,525	21,936,446	0	21,936,446	8,633,079	0	8,633,079
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	431,030	0	431,030	294,021	0	294,021	137,009	0	137,009
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,588,177	284,133	31,872,310	22,720,345	186,511	22,906,856	8,867,832	97,622	8,965,454

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: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended April 30, 2018 Ending Balance 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	2,366,879,742	1,571,317,424	795,562,318
	Interest Deduction for FIT Calculation	69,182,706	46,023,887	23,158,819
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 April 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	989,931,259	662,480,839	327,450,420
E-OPS	Less: Operating & Maintenance Expense	563,779,179	372,614,582	191,164,597
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	129,818,442	86,051,960	43,766,482
E-OTX	Less: Taxes Other than FIT	77,974,020	62,831,556	15,142,464
	Net Operating Income Before FIT	218,359,618	140,982,741	77,376,877
E-INT	Less: Interest Expense	69,182,706	46,023,887	23,158,819
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(53,180,935)	(35,719,653)	(17,461,282)
	Taxable Net Operating Income	95,995,977	59,381,941	36,614,036
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	20,159,156	12,470,208	7,688,948
99	Federal Income Tax on 2017 Income at 35%	2,888,317	2,043,858	844,459
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	23,047,473	14,514,066	8,533,407
E-DTE	Deferred FIT	21,807,639	15,074,954	6,732,685
1	411400 Amortized Investment Tax Credit	(392,460)	(256,473)	(135,987)
	Total Net FIT/Deferred FIT	44,462,652	29,332,547	15,130,105

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 April 30, 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	49,784,712	80,284,835	130,069,547	32,073,851	53,537,623	85,611,474	17,710,861	26,747,212	44,458,073
12	997001 Contributions In Aid of Construction	0	6,873,094	6,873,094	0	4,559,748	4,559,748	0	2,313,346	2,313,346
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,846)	(9,846)	0	(5,154)	(5,154)
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	1,763,900	1,763,900	0	1,203,844	1,203,844	0	560,056	560,056
99	997007 Idaho PCA	4,433,528	0	4,433,528	0	0	0	4,433,528	0	4,433,528
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(45,096)	(45,096)	0	(29,470)	(29,470)	0	(15,626)	(15,626)
4	997015 Airplane Lease Payments	0	561,520	561,520	0	383,232	383,232	0	178,288	178,288
12	997016 Redemption Expense Amortization	0	1,255,496	1,255,496	0	832,921	832,921	0	422,575	422,575
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	1,093,197	39	1,093,236	(110,636)	27	(110,609)	1,203,833	12	1,203,845
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	391,910	391,910	0	267,475	267,475	0	124,435	124,435
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	4,871,555	0	4,871,555	1,941,197	0	1,941,197	2,930,358	0	2,930,358
12	997032 Interest Rate Swaps	0	(3,866,374)	(3,866,374)	0	(2,565,030)	(2,565,030)	0	(1,301,344)	(1,301,344)
4	997033 BPA Residential Exchange	(465,220)	0	(465,220)	(249,086)	0	(249,086)	(216,134)	0	(216,134)
99	997034 Montana Hydro Settlement	6,483,667	0	6,483,667	4,255,488	0	4,255,488	2,228,179	0	2,228,179
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	4,354,366	0	4,354,366	4,354,366	0	4,354,366	0	0	0
1	997044 Non-Monetary Power Costs	0	(40,484)	(40,484)	0	(26,456)	(26,456)	0	(14,028)	(14,028)
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	(16,804)	0	(16,804)	(22,008)	0	(22,008)	5,204	0	5,204
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,495,940)	(1,495,940)	0	(992,437)	(992,437)	0	(503,503)	(503,503)
11	997049 Tax Depreciation	0	(203,584,589)	(203,584,589)	0	(132,629,252)	(132,629,252)	0	(70,955,337)	(70,955,337)
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	(133,322)	0	(133,322)	0	0	0	(133,322)	0	(133,322)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended April 30, 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	152,043	0	152,043	200,586	0	200,586	(48,543)	0	(48,543)
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	7,297,039	7,297,039	0	4,753,802	4,753,802	0	2,543,237	2,543,237
4	997081	Deferred Compensation	0	444,257	444,257	0	303,201	303,201	0	141,056	141,056
4	997082	Meal Disallowances	0	464,405	464,405	0	316,952	316,952	0	147,453	147,453
4	997083	Paid Time Off	0	249,409	249,409	0	170,219	170,219	0	79,190	79,190
2	997084	Customer Uncollectibles	0	23,505	23,505	0	15,429	15,429	0	8,076	8,076
99	997088	Deferred O&M Colstrip & CS2	1,462,564	0	1,462,564	0	0	0	1,462,564	0	1,462,564
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	244,628	0	244,628	244,628	0	244,628	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	(2,407,375)	0	(2,407,375)	(920,294)	0	(920,294)	(1,487,081)	0	(1,487,081)
1	997099	Kettle Falls Diesel Leak	0	(96,313)	(96,313)	0	(62,941)	(62,941)	0	(33,372)	(33,372)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(28,636,955)	(28,636,955)	0	(18,714,250)	(18,714,250)	0	(9,922,705)	(9,922,705)
1	997102	Amort Idaho Earnings Test (254229)	(886,384)	0	(886,384)	0	0	0	(886,384)	0	(886,384)
99	997103	Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104	Spokane River TDG	310,819	0	310,819	193,596	0	193,596	117,223	0	117,223
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(1,031,084)	0	(1,031,084)	(1,031,084)	0	(1,031,084)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	(1,889,147)	16,878,277	14,989,130	(673,318)	11,079,239	10,405,921	(1,215,829)	5,799,038	4,583,209
2	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(173,310)	0	(173,310)	(119,214)	0	(119,214)	(54,096)	0	(54,096)
TOTAL SCHEDULE M ADJUSTMENTS			71,509,455	(122,576,258)	(53,180,935)	42,724,884	(78,444,537)	(35,719,653)	26,670,439	(44,131,721)	(17,461,282)

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%	65.147%	34.853%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.342%	33.658%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended April 30, 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 April 30, 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	26,414,342	26,414,342	0	17,523,803	17,523,803	0	8,890,539	8,890,539
99	410100	Deferred Federal Income Tax Expense - Washin	(1,390,707)	0	(1,390,707)	(1,390,707)	0	(1,390,707)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,921,764)	0	(1,921,764)	0	0	0	(1,921,764)	0	(1,921,764)
	410100	Total	(3,312,471)	26,414,342	23,101,871	(1,390,707)	17,523,803	16,133,096	(1,921,764)	8,890,539	6,968,775
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(248,079)	(248,079)	0	(164,581)	(164,581)	0	(83,498)	(83,498)
99	411100	Deferred Federal Income Tax Expense - Washin	(893,561)	0	(893,561)	(893,561)	0	(893,561)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(152,592)	0	(152,592)	0	0	0	(152,592)	0	(152,592)
	411100	Total	(1,046,153)	(248,079)	(1,294,232)	(893,561)	(164,581)	(1,058,142)	(152,592)	(83,498)	(236,090)
Total Deferred Federal Income Tax Expense			(4,358,624)	26,166,263	21,807,639	(2,284,268)	17,359,222	15,074,954	(2,074,356)	8,807,041	6,732,685

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.342%	33.658%
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 April 30, 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	1,552,304	1,552,304	0	1,014,431	1,014,431	0	537,873	537,873
1	408150	R&P Property Tax--Production	0	16,568,072	16,568,072	0	10,827,235	10,827,235	0	5,740,837	5,740,837
1	408180	R&P Property Tax--Transmission	0	6,031,514	6,031,514	0	3,941,594	3,941,594	0	2,089,920	2,089,920
1	409100	State Income Tax--Montana & Oregon	0	(371,733)	(371,733)	0	(242,928)	(242,928)	0	(128,805)	(128,805)
TOTAL PRODUCTION & TRANSMISSION			0	23,794,032	23,794,032	0	15,549,399	15,549,399	0	8,244,633	8,244,633
DISTRIBUTION											
99	408110	State Excise Tax	21,012,132	0	21,012,132	21,012,132	0	21,012,132	0	0	0
99	408120	Municipal Occupation & License Tax	22,386,211	0	22,386,211	18,722,636	0	18,722,636	3,663,575	0	3,663,575
99	408160	Miscellaneous State or Local Tax--WA & ID	199	0	199	0	0	0	199	0	199
99	408170	R&P Property Tax--Distribution	10,837,845	0	10,837,845	7,547,389	0	7,547,389	3,290,456	0	3,290,456
99	409100	State Income Tax--Idaho	(56,399)	0	(56,399)	0	0	0	(56,399)	0	(56,399)
TOTAL DISTRIBUTION			54,179,988	0	54,179,988	47,282,157	0	47,282,157	6,897,831	0	6,897,831
TOTAL TAXES OTHER THAN FIT			54,179,988	23,794,032	77,974,020	47,282,157	15,549,399	62,831,556	6,897,831	8,244,633	15,142,464

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 April 30, 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	8,283,333	8,283,333	0	5,413,158	5,413,158	0	2,870,175	2,870,175
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	1,168,356	1,168,356	0	763,521	763,521	0	404,835	404,835
1	182381	CDA Settlement Past Storage	0	31,569,224	31,569,224	0	20,630,488	20,630,488	0	10,938,736	10,938,736
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)	3,176,582	69,138,225	72,314,807	3,102,221	47,186,147	50,288,368	74,361	21,952,078	22,026,439
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,576,460	1,576,460	0	1,075,918	1,075,918	0	500,542	500,542
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	4,099,002	267,520,732	271,619,734	4,024,641	179,750,959	183,775,600	74,361	87,769,773	87,844,134
		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	135,233,956	135,233,956	0	88,375,390	88,375,390	0	46,858,566	46,858,566
1	312000	Boiler Plant	0	178,671,060	178,671,060	0	116,761,538	116,761,538	0	61,909,522	61,909,522
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,308,147	64,308,147	0	42,025,374	42,025,374	0	22,282,773	22,282,773
1	315000	Accessory Electric Equipment	0	28,367,474	28,367,474	0	18,538,144	18,538,144	0	9,829,330	9,829,330
1	316000	Miscellaneous Power Plant Equipment	0	18,702,003	18,702,003	0	12,221,759	12,221,759	0	6,480,244	6,480,244
		TOTAL STEAM PRODUCTION PLANT	0	428,867,099	428,867,099	0	280,264,649	280,264,649	0	148,602,450	148,602,450
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,866,329	62,866,329	0	41,083,146	41,083,146	0	21,783,183	21,783,183
1	331XXX	Structures & Improvements	0	82,120,208	82,120,208	0	53,665,556	53,665,556	0	28,454,652	28,454,652
1	332XXX	Reservoirs, Dams, & Waterways	0	187,485,446	187,485,446	0	122,521,739	122,521,739	0	64,963,707	64,963,707
1	333000	Waterwheels, Turbines, & Generators	0	228,492,920	228,492,920	0	149,320,123	149,320,123	0	79,172,797	79,172,797
1	334000	Accessory Electric Equipment	0	64,168,282	64,168,282	0	41,933,972	41,933,972	0	22,234,310	22,234,310
1	335XXX	Miscellaneous Power Plant Equipment	0	13,131,859	13,131,859	0	8,581,670	8,581,670	0	4,550,189	4,550,189
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	641,927,310	641,927,310	0	419,499,497	419,499,497	0	222,427,813	222,427,813
		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	17,072,298	17,072,298	0	11,156,747	11,156,747	0	5,915,551	5,915,551
1	342000	Fuel Holders, Producers, & Accessories	0	21,384,093	21,384,093	0	13,974,505	13,974,505	0	7,409,588	7,409,588
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	219,342,534	219,342,534	0	143,340,346	143,340,346	0	76,002,188	76,002,188
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	21,002,101	21,002,101	0	13,724,873	13,724,873	0	7,277,228	7,277,228
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	1,746,634	1,746,634	0	1,141,425	1,141,425	0	605,209	605,209
		TOTAL OTHER PRODUCTION PLANT	0	305,545,177	305,545,177	0	199,673,773	199,673,773	0	105,871,404	105,871,404
		TOTAL PRODUCTION PLANT	0	1,376,339,586	1,376,339,586	0	899,437,919	899,437,919	0	476,901,667	476,901,667

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended April 30, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	27,620,095	27,620,095	0	18,049,732	18,049,732	0	9,570,363	9,570,363
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,875,885	24,875,885	0	16,256,391	16,256,391	0	8,619,494	8,619,494
1	353000	Station Equipment	0	254,796,444	254,796,444	0	166,509,476	166,509,476	0	88,286,968	88,286,968
1	354000	Towers & Fixtures	0	17,245,256	17,245,256	0	11,269,775	11,269,775	0	5,975,481	5,975,481
1	355000	Poles & Fixtures	0	245,033,800	245,033,800	0	160,129,588	160,129,588	0	84,904,212	84,904,212
1	356000	Overhead Conductors & Devices	0	141,447,719	141,447,719	0	92,436,084	92,436,084	0	49,011,635	49,011,635
1	357000	Underground Conduit	0	3,036,329	3,036,329	0	1,984,241	1,984,241	0	1,052,088	1,052,088
1	358000	Underground Conductors & Devices	0	2,384,990	2,384,990	0	1,558,591	1,558,591	0	826,399	826,399
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	718,492,383	718,492,383	0	469,534,772	469,534,772	0	248,957,611	248,957,611
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	23,807,077	0	23,807,077	17,595,217	0	17,595,217	6,211,860	0	6,211,860
3	362000	Station Equipment	128,730,530	3,044,607	131,775,137	84,890,798	2,023,659	86,914,457	43,839,732	1,020,948	44,860,680
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	390,866,172	0	390,866,172	253,134,127	0	253,134,127	137,732,045	0	137,732,045
99	365000	Overhead Conductors & Devices	256,032,281	0	256,032,281	162,637,294	0	162,637,294	93,394,987	0	93,394,987
99	366000	Underground Conduit	114,721,040	0	114,721,040	75,374,989	0	75,374,989	39,346,051	0	39,346,051
99	367000	Underground Conductors & Devices	200,485,254	0	200,485,254	131,933,963	0	131,933,963	68,551,291	0	68,551,291
99	368000	Line Transformers	259,012,758	0	259,012,758	178,375,965	0	178,375,965	80,636,793	0	80,636,793
99	369XXX	Services	168,384,007	0	168,384,007	110,538,418	0	110,538,418	57,845,589	0	57,845,589
99	371XXX	Installations on Customers' Premises	1,446,614	0	1,446,614	1,446,614	0	1,446,614	0	0	0
99	370000	Meters	49,844,848	0	49,844,848	26,880,317	0	26,880,317	22,964,531	0	22,964,531
99	373XXX	Street Light & Signal Systems	60,795,248	0	60,795,248	39,816,349	0	39,816,349	20,978,899	0	20,978,899
TOTAL DISTRIBUTION PLANT			1,667,247,245	3,044,607	1,670,291,852	1,091,667,344	2,023,659	1,093,691,003	575,579,901	1,020,948	576,600,849
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	15,156,687	84,208,693	99,365,380	6,723,289	57,471,591	64,194,880	8,433,398	26,737,102	35,170,500
4	391XXX	Office Furniture & Equipment	1,124,146	56,452,468	57,576,614	1,064,490	38,528,245	39,592,735	59,656	17,924,223	17,983,879
4	392XXX	Transportation Equipment	31,959,368	19,990,456	51,949,824	22,413,250	13,643,286	36,056,536	9,546,118	6,347,170	15,893,288
4	393000	Stores Equipment	425,174	3,736,357	4,161,531	258,104	2,550,026	2,808,130	167,070	1,186,331	1,353,401
4	394000	Tools, Shop & Garage Equipment	1,740,879	13,357,810	15,098,689	751,953	9,116,572	9,868,525	988,926	4,241,238	5,230,164
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	1,898,262	2,225,681	311,802	1,295,545	1,607,347	15,617	602,717	618,334
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	23,693,918	90,047,199	113,741,117	13,723,736	61,456,313	75,180,049	9,970,182	28,590,886	38,561,068
4	398000	Miscellaneous Equipment	17,383	471,475	488,858	3,875	321,777	325,652	13,508	149,698	163,206
TOTAL GENERAL PLANT			100,225,205	286,650,993	386,876,198	60,543,656	195,636,436	256,180,092	39,681,549	91,014,557	130,696,106
TOTAL PLANT IN SERVICE			1,771,571,452	2,652,048,301	4,423,619,753	1,156,235,641	1,746,383,745	2,902,619,386	615,335,811	905,664,556	1,521,000,367

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended April 30, 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	(300,948,708)	(300,948,708)	0	(196,669,981)	(196,669,981)	0	(104,278,727)	(104,278,727)
E-ADEP		Hydro Production Plant	0	(130,666,967)	(130,666,967)	0	(85,390,863)	(85,390,863)	0	(45,276,104)	(45,276,104)
E-ADEP		Other Production Plant	0	(122,332,152)	(122,332,152)	0	(79,944,061)	(79,944,061)	0	(42,388,091)	(42,388,091)
E-ADEP		Transmission Plant	0	(212,199,730)	(212,199,730)	0	(138,672,524)	(138,672,524)	0	(73,527,206)	(73,527,206)
E-ADEP		Distribution Plant	(540,109,125)	(153,598)	(540,262,723)	(332,469,852)	(102,092)	(332,571,944)	(207,639,273)	(51,506)	(207,690,779)
E-ADEP		General Plant	(37,693,255)	(102,658,629)	(140,351,884)	(22,800,782)	(70,063,488)	(92,864,270)	(14,892,473)	(32,595,141)	(47,487,614)
TOTAL ACCUMULATED DEPRECIATION			(577,802,380)	(868,959,784)	(1,446,762,164)	(355,270,634)	(570,843,009)	(926,113,643)	(222,531,746)	(298,116,775)	(520,648,521)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,058,554)	(13,058,554)	0	(8,533,765)	(8,533,765)	0	(4,524,789)	(4,524,789)
E-AAMT		Distribution-Franchises/Misc Intangibles	(240,355)	0	(240,355)	(240,355)	0	(240,355)	0	0	0
E-AAMT		General Plant - 303000	0	(1,977,552)	(1,977,552)	0	(1,347,406)	(1,347,406)	0	(630,146)	(630,146)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,577,353)	(42,156,513)	(44,733,866)	(2,517,267)	(28,771,399)	(31,288,666)	(60,086)	(13,385,114)	(13,445,200)
E-AAMT		General Plant - 390200, 396200	0	(112,936)	(112,936)	0	(77,078)	(77,078)	0	(35,858)	(35,858)
TOTAL ACCUMULATED AMORTIZATION			(2,817,708)	(57,305,555)	(60,123,263)	(2,757,622)	(38,729,648)	(41,487,270)	(60,086)	(18,575,907)	(18,635,993)
TOTAL ACCUMULATED DEPR/AMORT			(580,620,088)	(926,265,339)	(1,506,885,427)	(358,028,256)	(609,572,657)	(967,600,913)	(222,591,832)	(316,692,682)	(539,284,514)
NET ELECTRIC UTILITY PLANT before ADFIT			1,190,951,364	1,725,782,962	2,916,734,326	798,207,385	1,136,811,088	1,935,018,473	392,743,979	588,971,874	981,715,853
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	31,161	31,161	0	20,364	20,364	0	10,797	10,797
12		ADFIT - Electric Plant In Service (282900)	0	(545,176,171)	(545,176,171)	0	(361,680,775)	(361,680,775)	0	(183,495,396)	(183,495,396)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,657,891)	(60,657,891)	0	(41,398,404)	(41,398,404)	0	(19,259,487)	(19,259,487)
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	(6,629,538)	(6,629,538)	0	(4,332,403)	(4,332,403)	0	(2,297,135)	(2,297,135)
1		ADFIT - CDA Settlement Costs (283333)	0	244,656	244,656	0	159,883	159,883	0	84,773	84,773
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,437,744)	(1,437,744)	0	(953,828)	(953,828)	0	(483,916)	(483,916)
TOTAL ACCUMULATED DFIT			0	(613,625,527)	(613,625,527)	0	(408,185,163)	(408,185,163)	0	(205,440,364)	(205,440,364)
NET ELECTRIC UTILITY PLANT			1,190,951,364	1,112,157,435	2,303,108,799	798,207,385	728,625,925	1,526,833,310	392,743,979	383,531,510	776,275,489

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.467%	33.533%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.342%	33.658%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended April 30, 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		1,190,951,364	1,112,157,435	2,303,108,799	798,207,385	728,625,925	1,526,833,310	392,743,979	383,531,510	776,275,489
	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	(248,736)	0	(248,736)	248,736	0	248,736
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)		(3,103,469)	0	(3,103,469)	(994,608)	0	(994,608)	(2,108,861)	0	(2,108,861)
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)		8,092,819	0	8,092,819	5,157,656	0	5,157,656	2,935,163	0	2,935,163
99	ADFIT - Kettle Falls Disallowed (190420)		32,710	0	32,710	32,710	0	32,710	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)		1,692,401	0	1,692,401	0	0	0	1,692,401	0	1,692,401
99	ADFIT - Boulder Park Disallowed (190040)		190,595	0	190,595	0	0	0	190,595	0	190,595
99	Investment in WNP3 Exchange Power (124900, 124930)		3,266,315	0	3,266,315	3,266,315	0	3,266,315	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(587,059)	0	(587,059)	(587,059)	0	(587,059)	0	0	0
99	CDA Lake Settlement - WA (182382)		392,972	0	392,972	392,972	0	392,972	0	0	0
99	CDA Lake Settlement - ID (186382)		74,856	0	74,856	0	0	0	74,856	0	74,856
99	ADFIT - CDA Lake Settlement - Direct (283382)		(98,245)	0	(98,245)	(82,525)	0	(82,525)	(15,720)	0	(15,720)
99	CDA CDR Fund - Direct (182324)		28,585	0	28,585	28,585	0	28,585	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		202,436	0	202,436	188,427	0	188,427	14,009	0	14,009
99	ADFIT - Spokane River Relicensing (283322)		(42,497)	0	(42,497)	(39,558)	0	(39,558)	(2,939)	0	(2,939)
99	Spokane River PM&Es (182323)		184,890	0	184,890	119,650	0	119,650	65,240	0	65,240
99	ADFIT - Spokane River PM&Es (283323)		(38,841)	0	(38,841)	(25,141)	0	(25,141)	(13,700)	0	(13,700)
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)		(1,620,930)	(405)	(1,621,335)	(681,637)	(276)	(681,913)	(939,293)	(129)	(939,422)
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)		(2,015,191)	0	(2,015,191)	(2,015,191)	0	(2,015,191)	0	0	0
C-WKC	Working Capital		71,656,103	0	71,656,103	49,135,956	0	49,135,956	22,520,147	0	22,520,147
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		63,771,348	(405)	63,770,943	44,484,390	(276)	44,484,114	19,286,958	(129)	19,286,829
	NET RATE BASE		1,254,722,712	1,112,157,030	2,366,879,742	842,691,775	728,625,649	1,571,317,424	412,030,937	383,531,381	795,562,318

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 April 30, 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	66.467%	33.533%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,174	600,174		318,226	318,226				
1	Misc Intangible Plt (30300)	ED-AN	232,318	232,318		232,318	232,318		151,820	151,820		80,498	80,498				
Total Production/Transmission			1,150,718	1,150,718		1,150,718	1,150,718		751,994	751,994		398,724	398,724				
Distribution																	
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153							
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866							
Total Distribution			30,019	30,019		30,019	30,019	30,019		30,019							
General Plant - 303000																	
7,4		CD-AA	598,927	420,057	123,074	55,796			286,685	286,685		133,372	133,372				
9,1		CD-AN	9,729	7,561	2,168		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	25,013,630	17,543,309	5,140,051	2,330,270		17,543,309	17,543,309		11,973,133	11,973,133	5,570,176	5,570,176			
9,4		CD-AN	17,389	13,514	3,875		13,514	13,514		9,223	9,223		4,291	4,291			
9,4		CD-ID	18,155	14,109	4,046		14,109	14,109				14,109	14,109				
4		ED-AN	1,555,906	1,555,906			1,555,906	1,555,906		1,061,890	1,061,890		494,016	494,016			
		ED-ID	0	0			0	0				0	0				
		ED-WA	662,458	662,458			662,458	662,458	662,458	662,458							
8		GD-AA	134,437		92,173	42,264											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			27,401,975	19,789,296	5,240,145	2,372,534		676,567	19,112,729	19,789,296		662,458	13,044,246	13,706,704	14,109	6,068,483	6,082,592
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				
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			29,287,497	21,445,681	5,405,418	2,436,398		706,586	20,739,095	21,445,681		692,477	14,120,646	14,813,123	14,109	6,618,449	6,632,558

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 April 30, 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)	(300,948,708)	(300,948,708)			(300,948,708)	(300,948,708)		(196,669,981)	(196,669,981)		(104,278,727)	(104,278,727)	
1	Hydro (ED-AN)	(130,666,967)	(130,666,967)			(130,666,967)	(130,666,967)		(85,390,863)	(85,390,863)		(45,276,104)	(45,276,104)	
1	Other (ED-AN)	(122,332,152)	(122,332,152)			(122,332,152)	(122,332,152)		(79,944,061)	(79,944,061)		(42,388,091)	(42,388,091)	
Total Electric Production		(553,947,827)	(553,947,827)			(553,947,827)	(553,947,827)		(362,004,905)	(362,004,905)		(191,942,922)	(191,942,922)	
Electric Transmission														
1	ED-AN	(212,199,730)	(212,199,730)			(212,199,730)	(212,199,730)		(138,672,524)	(138,672,524)		(73,527,206)	(73,527,206)	
Total Electric Transmissic		(212,199,730)	(212,199,730)			(212,199,730)	(212,199,730)		(138,672,524)	(138,672,524)		(73,527,206)	(73,527,206)	
Electric Distribution														
3	ED-AN	(153,598)	(153,598)				(153,598)		(102,092)	(102,092)		(51,506)	(51,506)	
	ED-ID	(207,639,273)	(207,639,273)			(207,639,273)	(207,639,273)				(207,639,273)		(207,639,273)	
	ED-WA	(332,469,852)	(332,469,852)			(332,469,852)	(332,469,852)	(332,469,852)		(332,469,852)				
Total Electric Distribution		(540,262,723)	(540,262,723)			(540,109,125)	(153,598)	(540,262,723)	(332,469,852)	(102,092)	(332,571,944)	(207,639,273)	(51,506)	(207,690,779)
Gas Underground Storage														
	GD-AN	(15,598,300)		(15,598,300)										
	GD-OR	(1,060,815)			(1,060,815)									
Total Gas Underground S		(16,659,115)		(15,598,300)	(1,060,815)									
Gas Distribution														
	GD-AN	(1,757,988)		(1,757,988)										
	GD-ID	(74,734,725)		(74,734,725)										
	GD-WA	(142,644,850)		(142,644,850)										
	GD-OR	(108,415,230)			(108,415,230)									
Total Gas Distribution		(327,552,793)		(219,137,563)	(108,415,230)									
General Plant														
4	ED-AN	(46,095,320)	(46,095,320)			(46,095,320)	(46,095,320)		(31,459,595)	(31,459,595)		(14,635,725)	(14,635,725)	
	ED-ID	(10,140,417)	(10,140,417)			(10,140,417)	(10,140,417)				(10,140,417)		(10,140,417)	
	ED-WA	(19,502,376)	(19,502,376)			(19,502,376)	(19,502,376)	(19,502,376)						
7,4	CD-AA	(66,681,012)	(46,766,728)	(13,702,281)	(6,212,003)	(46,766,728)	(46,766,728)		(31,917,824)	(31,917,824)		(14,848,904)	(14,848,904)	
9,4	CD-AN	(12,605,779)	(9,796,581)	(2,809,198)		(9,796,581)	(9,796,581)		(6,686,069)	(6,686,069)		(3,110,512)	(3,110,512)	
9	CD-ID	(6,114,722)	(4,752,056)	(1,362,666)		(4,752,056)	(4,752,056)				(4,752,056)		(4,752,056)	
9	CD-WA	(4,244,233)	(3,298,406)	(945,827)		(3,298,406)	(3,298,406)	(3,298,406)		(3,298,406)				
8	GD-AA	(2,159,836)		(1,480,827)	(679,009)									
	GD-AN	(2,969,538)		(2,969,538)										
	GD-ID	(1,842,668)		(1,842,668)										
	GD-WA	(6,573,367)		(6,573,367)										
	GD-OR	(4,491,361)			(4,491,361)									
Total General Plant		(183,420,629)	(140,351,884)	(31,686,372)	(11,382,373)	(37,693,255)	(102,658,629)	(140,351,884)	(22,800,782)	(70,063,488)	(92,864,270)	(14,892,473)	(32,595,141)	(47,487,614)
Total Accumulated Depr		(1,834,042,817)	(1,446,762,164)	(266,422,235)	(120,858,418)	(577,802,380)	(868,959,784)	(1,446,762,164)	(355,270,634)	(570,843,009)	(926,113,643)	(222,531,746)	(298,116,775)	(520,648,521)

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	66.467%		33.533%				
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 April 30, 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	(11,365,888)	(11,365,888)			(11,365,888)	(11,365,888)		(7,427,608)	(7,427,608)		(3,938,280)	(3,938,280)	
1	Misc Intangible Plt (3030 ED-AN)	(1,692,666)	(1,692,666)			(1,692,666)	(1,692,666)		(1,106,157)	(1,106,157)		(586,509)	(586,509)	
Total Production/Transmission		(13,058,554)	(13,058,554)			(13,058,554)	(13,058,554)		(8,533,765)	(8,533,765)		(4,524,789)	(4,524,789)	
Distribution														
	Franchises (302000) ED-WA	(201,592)	(201,592)			(201,592)	(201,592)		(201,592)	(201,592)				
	Misc Intangible Plt (3030 ED-WA)	(38,763)	(38,763)			(38,763)	(38,763)		(38,763)	(38,763)				
Total Distribution		(240,355)	(240,355)			(240,355)	(240,355)		(240,355)	(240,355)				
General Plant - 303000														
7,4	CD-AA	(2,708,817)	(1,899,829)	(556,635)	(252,353)		(1,899,829)	(1,899,829)		(1,296,614)	(1,296,614)	(603,215)	(603,215)	
9,1	CD-AN	(100,010)	(77,723)	(22,287)			(77,723)	(77,723)		(50,792)	(50,792)	(26,931)	(26,931)	
	GD-ID	(91,369)		(91,369)										
	GD-WA	(199,578)		(199,578)										
	GD-OR	(91,376)			(91,376)									
Total General Plant - 303000		(3,191,150)	(1,977,552)	(869,869)	(343,729)		(1,977,552)	(1,977,552)		(1,347,406)	(1,347,406)	(630,146)	(630,146)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(55,902,926)	(39,207,516)	(11,487,493)	(5,207,917)		(39,207,516)	(39,207,516)		(26,758,738)	(26,758,738)	(12,448,778)	(12,448,778)	
9,4	CD-AN	(58,021)	(45,091)	(12,930)			(45,091)	(45,091)		(30,774)	(30,774)	(14,317)	(14,317)	
9	CD-ID	(77,316)	(60,086)	(17,230)		(60,086)	(60,086)	(60,086)				(60,086)	(60,086)	
4	ED-AN	(2,903,906)	(2,903,906)			(2,903,906)	(2,903,906)		(1,981,887)	(1,981,887)		(922,019)	(922,019)	
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(2,517,267)	(2,517,267)			(2,517,267)	(2,517,267)	(2,517,267)						
8	GD-AA	(426,136)		(292,167)	(133,969)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(61,885,572)	(44,733,866)	(11,809,820)	(5,341,886)		(2,577,353)	(42,156,513)	(44,733,866)	(2,517,267)	(28,771,399)	(31,288,666)	(60,086)	(13,385,114)
Gas Underground Storage														
	GD-AN	(240,617)		(240,617)										
Total Gas Underground Storage		(240,617)		(240,617)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(112,936)	(112,936)			(112,936)	(112,936)		(77,078)	(77,078)		(35,858)	(35,858)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0					0					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(112,936)	(112,936)	0	0	0	(112,936)	(112,936)	0	(77,078)	(77,078)	0	(35,858)	
Total Accumulated Amortization		(78,729,184)	(60,123,263)	(12,920,306)	(5,685,615)		(2,817,708)	(57,305,555)	(60,123,263)	(2,757,622)	(38,729,648)	(41,487,270)	(60,086)	(18,575,907)

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 April 30, 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	
99	GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	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	
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	
	TOTAL ACCOUNT	15,600,110	726,439	702,068	7,229,333	8,657,840	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	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	
99	GD-WA / ID / AN	3,428,923	0	0	0	0	3,428,923	0	0	3,428,923	0	0	
99	GD-OR / AS	3,659,264	0	0	0	0	0	0	0	0	3,659,264	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	101,678,187	0	0	71,311,996	71,311,996	0	0	20,893,851	20,893,851	0	9,472,340	
9	CD-WA / ID / AN	25,427,597	5,617,665	5,879,172	8,264,220	19,761,057	1,610,882	1,685,869	2,369,789	5,666,540	0	0	
	TOTAL ACCOUNT	142,486,298	6,723,289	8,433,398	84,208,693	99,365,380	5,039,805	1,685,869	23,263,640	29,989,314	3,659,264	9,472,340	13,131,604
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,833,347	725,950	0	2,107,397	2,833,347	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	
99	GD-OR / AS	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	
7	CD-AA	77,382,150	0	0	54,271,971	54,271,971	0	0	15,901,258	15,901,258	0	7,208,921	
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	
	TOTAL ACCOUNT	81,180,760	1,064,490	59,656	56,452,468	57,576,614	99,540	17,107	16,166,546	16,283,193	0	7,320,953	7,320,953
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,657,841	20,499,722	8,791,961	13,366,158	42,657,841	0	0	0	0	0	0	
99	GD-WA / ID / AN	12,753,192	0	0	0	0	8,613,785	2,427,799	1,711,608	12,753,192	0	0	
99	GD-OR / AS	3,774,636	0	0	0	0	0	0	0	0	3,774,636	0	
8	GD-AA	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	
9	CD-WA / ID / AN	6,018,016	1,913,528	754,157	2,009,216	4,676,901	548,710	216,257	576,148	1,341,115	0	0	
	TOTAL ACCOUNT	71,783,969	22,413,250	9,546,118	19,990,456	51,949,824	9,162,495	2,644,056	3,639,939	15,446,490	3,774,636	613,019	4,387,655

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 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
	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	4,841,126	247,643	152,708	3,361,931	3,762,282	71,012	43,789	964,043	1,078,844	0	0	
	TOTAL ACCOUNT	5,353,178	258,104	167,071	3,736,357	4,161,532	159,172	43,789	964,043	1,167,004	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,024,748	739,855	233,715	4,051,178	5,024,748	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	4,322,730	0	0	0	0	0	0	2,963,750	2,963,750	0	1,358,980	
7	CD-AA	13,065,289	0	0	9,163,341	9,163,341	0	0	2,684,786	2,684,786	0	1,217,162	
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	26,982,045	751,953	988,926	13,357,810	15,098,689	1,855,602	516,217	6,064,426	8,436,245	870,969	2,576,142	3,447,111
	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	1,335,014	311,802	15,617	1,007,595	1,335,014	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	2,900,345	311,802	15,617	1,898,262	2,225,681	0	0	464,959	464,959	40,917	168,788	209,705
	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	
	TOTAL ACCOUNT	38,032,983	14,566,718	9,785,006	9,145,097	33,496,821	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 April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 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	64,893,017	12,148,442	7,027,905	45,716,670	64,893,017	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,153,007	0	0	0	0	661,002	492,005	0	1,153,007	0	0	0
99	GD-OR / AS	1,238,481	0	0	0	0	0	0	0	0	1,238,481	0	1,238,481
8	GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	361,935
7	CD-AA	53,013,362	0	0	37,180,921	37,180,921	0	0	10,893,716	10,893,716	0	4,938,725	4,938,725
9	CD-WA/ ID / AN	15,012,777	1,575,294	2,942,277	7,149,609	11,667,180	451,720	843,706	2,050,171	3,345,597	0	0	0
	TOTAL ACCOUNT	136,461,910	13,723,736	9,970,182	90,047,200	113,741,118	1,112,722	1,335,711	13,733,218	16,181,651	1,238,481	5,300,660	6,539,141
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9	CD-WA/ ID / AN	13,560	3,875	6,663	0	10,538	1,111	1,911	0	3,022	0	0	0
	TOTAL ACCOUNT	634,185	3,875	13,509	471,476	488,860	1,111	1,911	96,285	99,307	2,367	43,651	46,018
	TOTAL GENERAL PLANT	521,529,624	60,543,656	39,681,551	286,650,993	386,876,200	22,847,579	7,278,256	67,553,457	97,679,292	10,503,654	26,470,478	36,974,132

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 April 30, 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	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		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	13,869,562	3,102,221	0	10,767,341	13,869,562	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	83,128,705	0	0	58,302,317	58,302,317	0	0	17,082,118	17,082,118	0	7,744,270	
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	97,834,417	3,102,221	74,361	69,138,225	72,314,807	0	21,323	17,548,967	17,570,290	0	7,949,320	7,949,320
	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	2,247,750	0	0	1,576,460	1,576,460	0	0	461,890	461,890	0	209,400	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,247,750	0	0	1,576,460	1,576,460	0	0	461,890	461,890	0	209,400	209,400
	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 April 30, 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	30,329,509	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
		TOTAL ACCOUNT	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
	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	254,655,786	3,421,937	74,361	180,450,600	183,946,898	1,022,594	800,928	47,122,299	48,945,821	426,123	21,336,944	21,763,067

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 April 30, 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	(85,662,814)	(60,079,614)	(17,602,852)	(7,980,348)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(744,098)	(578,276)	(165,822)	0
7	283750	CD-AA	0	0	0	0
		Total	(86,406,912)	(60,657,890)	(17,768,674)	(7,980,348)

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
COMMON WORKING CAPITAL
 For Twelve Months Ended April 30, 2018
 Ending Balance Basis

Report ID:
C-WKC-12E

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	3,336,099	3,336,099	0	0	0	0	3,336,099
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	(13,216)	(13,216)	0	0	0	0	(13,216)
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	54,981,668	25,505,122	0	80,486,790	49,135,956	22,520,147	5,845,712	2,984,975	0
TOTAL		54,981,668	25,505,122	3,322,904	83,809,694	49,135,956	22,520,147	5,845,712	2,984,975	3,322,904

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						