

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,309,505	8,895,672	5,413,833
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,309,505	8,895,672	5,413,833
E-APL	Electric Net Rate Base	2,375,533,263	1,574,619,976	800,913,287
	<b>RATE OF RETURN</b>	<b>0.602%</b>	<b>0.565%</b>	<b>0.676%</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 March 31, 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	3-01-2018 thru 03-31-2018	384,816 100.000%	253,044 65.757%	131,772 34.243%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2018 thru 03-31-2018	1,965,004 100.000%	1,490,561 75.855%	474,443 24.145%
	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 March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	02-01-2018 thru 03-31-2018	1,122,947,578	755,403,550	367,544,028	
				100.000%	67.270%	32.730%	
11		Book Depreciation Percent	3-01-2018 thru 03-31-2018	9,202,217	6,002,491	3,199,726	
				100.000%	65.229%	34.771%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2018 thru 03-31-2018	2,912,743,438 100.000%	1,931,262,060 66.304%	981,481,378 33.696%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2018 thru 03-31-2018	247,058,223 100.000%	163,587,890 66.214%	83,470,333 33.786%
14		Net Allocated Schedule M's - AMA Percent	3-01-2018 thru 03-31-2018	1,013,172 100.000%	857,741 84.659%	155,431 15.341%
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 March 31, 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	37,227,632	0	37,227,632	24,606,089	0	24,606,089	12,621,543	0	12,621,543
99	442200	Commercial - Firm & Int.	26,145,586	0	26,145,586	17,908,598	0	17,908,598	8,236,988	0	8,236,988
1	442300	Industrial	6,919,851	0	6,919,851	3,584,431	0	3,584,431	3,335,420	0	3,335,420
99	444000	Public Street & Highway Lighting	619,255	0	619,255	389,855	0	389,855	229,400	0	229,400
99	448000	Interdepartmental Revenue	126,850	0	126,850	97,364	0	97,364	29,486	0	29,486
99	499XXX	Unbilled Revenue	327,340	0	327,340	719,855	0	719,855	(392,515)	0	(392,515)
		TOTAL SALES TO ULTIMATE CUSTOMERS	71,366,514	0	71,366,514	47,306,192	0	47,306,192	24,060,322	0	24,060,322
1	447XXX	Sales for Resale	0	11,198,097	11,198,097	0	7,317,956	7,317,956	0	3,880,141	3,880,141
		TOTAL SALES OF ELECTRICITY	71,366,514	11,198,097	82,564,611	47,306,192	7,317,956	54,624,148	24,060,322	3,880,141	27,940,463
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	692,492	(4,454,596)	(3,762,104)	276,021	(2,929,209)	(2,653,188)	416,471	(1,525,387)	(1,108,916)
99	451000	Miscellaneous Service Revenue	29,227	0	29,227	16,799	0	16,799	12,428	0	12,428
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	207,515	20,210	227,725	128,425	13,207	141,632	79,090	7,003	86,093
1	456XXX	Other Electric Revenues	(1,309,533)	5,853,822	4,544,289	(235,349)	3,825,473	3,590,124	(1,074,184)	2,028,349	954,165
		TOTAL OTHER OPERATING REVENUE	(380,299)	1,449,936	1,069,637	185,896	929,403	1,115,299	(566,195)	520,533	(45,662)
		TOTAL ELECTRIC REVENUE	70,986,215	12,648,033	83,634,248	47,492,088	8,247,359	55,739,447	23,494,127	4,400,674	27,894,801

			***** 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	47,543	47,543	0	31,069	31,069	0	16,474	16,474
1	501XXX	Fuel	0	2,948,210	2,948,210	0	1,926,655	1,926,655	0	1,021,555	1,021,555
1	502000	Steam Expense	0	348,468	348,468	0	227,724	227,724	0	120,744	120,744
1	505000	Electric Expense	0	120,059	120,059	0	78,459	78,459	0	41,600	41,600
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	205,039	205,039	0	133,993	133,993	0	71,046	71,046
1	507000	Rent	0	4,141	4,141	0	2,706	2,706	0	1,435	1,435
MAINTENANCE											
1	510000	Supervision & Engineering	0	39,055	39,055	0	25,522	25,522	0	13,533	13,533
1	511000	Structures	0	49,155	49,155	0	32,123	32,123	0	17,032	17,032
1	512000	Boiler Plant	0	362,607	362,607	0	236,964	236,964	0	125,643	125,643
1	513000	Electric Plant	0	353,540	353,540	0	231,038	231,038	0	122,502	122,502
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	69,511	69,511	0	45,425	45,425	0	24,086	24,086
TOTAL STEAM POWER GENERATION EXP			0	4,547,328	4,547,328	0	2,971,678	2,971,678	0	1,575,650	1,575,650
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	245,160	245,160	0	160,212	160,212	0	84,948	84,948
1	536000	Water for Power	0	90,841	90,841	0	59,365	59,365	0	31,476	31,476
1	537000	Hydraulic Expense	411,527	370,795	782,322	269,935	242,315	512,250	141,592	128,480	270,072
1	538000	Electric Expense	0	604,183	604,183	0	394,834	394,834	0	209,349	209,349
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	140,568	140,568	0	91,861	91,861	0	48,707	48,707
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	87,231	87,231	0	57,005	57,005	0	30,226	30,226
1	542000	Structures	0	49,731	49,731	0	32,499	32,499	0	17,232	17,232
1	543000	Reservoirs, Dams, & Waterways	0	70,608	70,608	0	46,142	46,142	0	24,466	24,466
1	544000	Electric Plant	0	296,185	296,185	0	193,557	193,557	0	102,628	102,628
1	545000	Miscellaneous Hydraulic Plant	0	101,942	101,942	0	66,619	66,619	0	35,323	35,323
TOTAL HYDRO POWER GENERATION EXP			816,993	2,172,516	2,989,509	534,907	1,419,739	1,954,646	282,086	752,777	1,034,863
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	12,702	12,702	0	8,301	8,301	0	4,401	4,401
1	547XXX	Fuel	0	6,313,406	6,313,406	0	4,125,811	4,125,811	0	2,187,595	2,187,595
1	548000	Generation Expense	0	74,323	74,323	0	48,570	48,570	0	25,753	25,753
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	92,826	92,826	0	60,662	60,662	0	32,164	32,164
1	550000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	551000	Supervision & Engineering	0	86,310	86,310	0	56,404	56,404	0	29,906	29,906
1	552000	Structures	0	3,806	3,806	0	2,487	2,487	0	1,319	1,319
1	553000	Generating & Electric Equipment	0	249,847	249,847	0	163,275	163,275	0	86,572	86,572
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	131,968	131,968	0	86,241	86,241	0	45,727	45,727
TOTAL OTHER POWER GENERATION EXP			0	6,962,369	6,962,369	0	4,549,909	4,549,909	0	2,412,460	2,412,460

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 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	12,153,032	12,153,032	0	7,942,007	7,942,007	0	4,211,025	4,211,025
1	556000	System Control & Load Dispatching	0	62,479	62,479	0	40,830	40,830	0	21,649	21,649
E-557	557XXX	Other Expense	2,589,182	4,265,691	6,854,873	1,639,094	2,787,628	4,426,722	950,088	1,478,063	2,428,151
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>2,589,182</b>	<b>16,481,202</b>	<b>19,070,384</b>	<b>1,639,094</b>	<b>10,770,465</b>	<b>12,409,559</b>	<b>950,088</b>	<b>5,710,737</b>	<b>6,660,825</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>3,406,175</b>	<b>30,163,415</b>	<b>33,569,590</b>	<b>2,174,001</b>	<b>19,711,791</b>	<b>21,885,792</b>	<b>1,232,174</b>	<b>10,451,624</b>	<b>11,683,798</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	184,053	184,053	0	120,279	120,279	0	63,774	63,774
1	561000	Load Dispatching	0	305,676	305,676	0	199,759	199,759	0	105,917	105,917
1	562000	Station Expense	0	32,227	32,227	0	21,060	21,060	0	11,167	11,167
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	15,426	15,426	0	10,081	10,081	0	5,345	5,345
1	565XXX	Transmission of Electricity by Others	0	1,516,859	1,516,859	0	991,267	991,267	0	525,592	525,592
1	566000	Miscellaneous Transmission Expense	0	6,907	6,907	0	4,514	4,514	0	2,393	2,393
1	567000	Rent	0	13,579	13,579	0	8,874	8,874	0	4,705	4,705
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	64,889	64,889	0	42,405	42,405	0	22,484	22,484
1	569000	Structures	0	94,439	94,439	0	61,716	61,716	0	32,723	32,723
1	570000	Station Equipment	0	156,105	156,105	0	102,015	102,015	0	54,090	54,090
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	251	4,299	4,550	0	2,809	2,809	251	1,490	1,741
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	27,398	27,398	0	17,905	17,905	0	9,493	9,493
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>251</b>	<b>2,421,857</b>	<b>2,422,108</b>	<b>0</b>	<b>1,582,684</b>	<b>1,582,684</b>	<b>251</b>	<b>839,173</b>	<b>839,424</b>

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,492,247	2,492,247	0	1,628,684	1,628,684	0	863,563	863,563
E-DEPX		Depreciation Expense-Transmission	0	1,061,539	1,061,539	0	693,716	693,716	0	367,823	367,823
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,110	96,110	0	62,808	62,808	0	33,302	33,302
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,895)	0	(11,895)	11,895	0	11,895
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,892	11,814	0	5,775	5,775
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	87,450	0	87,450	0	0	0	87,450	0	87,450
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	48,146	0	25,528	25,528
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	20,527	0	20,527	16,247	0	16,247	4,280	0	4,280
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	(276,926)	0	(276,926)	(185,332)	0	(185,332)	(91,594)	0	(91,594)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	34,660	0	34,660	0	0	0	34,660	0	34,660
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	(12,696)	0	(12,696)	(12,696)	0	(12,696)	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	2,163,477	2,163,477	0	1,413,832	1,413,832	0	749,645	749,645
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	133,091	5,905,740	6,038,831	21,599	3,859,402	3,881,001	111,492	2,046,338	2,157,830
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,539,517	38,491,012	42,030,529	2,195,600	25,153,877	27,349,477	1,343,917	13,337,135	14,681,052

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	82,364	218,953	301,317	62,369	166,087	228,456	19,995	52,866	72,861
3	582000	Station Expense	72,400	3,087	75,487	26,313	2,342	28,655	46,087	745	46,832
3	583000	Overhead Line Expense	130,713	36,975	167,688	90,554	28,047	118,601	40,159	8,928	49,087
3	584000	Underground Line Expense	95,814	0	95,814	63,522	0	63,522	32,292	0	32,292
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	644	0	644	644	0	644	0	0	0
3	586000	Meter Expense	173,957	3,451	177,408	134,404	2,618	137,022	39,553	833	40,386
3	587000	Customer Installations Expense	54,275	8,742	63,017	36,727	6,631	43,358	17,548	2,111	19,659
3	588000	Miscellaneous Distribution Expense	413,223	299,821	713,044	370,976	227,429	598,405	42,247	72,392	114,639
3	589000	Rent	0	23,875	23,875	0	18,110	18,110	0	5,765	5,765
		MAINTENANCE:									
3	590000	Supervision & Engineering	8,462	84,112	92,574	3,534	63,803	67,337	4,928	20,309	25,237
3	591000	Structures	26,172	2,528	28,700	11,314	1,918	13,232	14,858	610	15,468
3	592000	Station Equipment	53,422	16,664	70,086	38,483	12,640	51,123	14,939	4,024	18,963
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	726,461	0	726,461	567,677	0	567,677	158,784	0	158,784
3	594000	Underground Lines	83,632	0	83,632	54,367	0	54,367	29,265	0	29,265
3	595000	Line Transformers	22,629	0	22,629	15,404	0	15,404	7,225	0	7,225
3	596000	Street Light & Signal System Maintenance Exp	24,298	0	24,298	18,707	0	18,707	5,591	0	5,591
3	597000	Meters	3,095	0	3,095	3,015	0	3,015	80	0	80
3	598000	Miscellaneous Distribution Expense	(6,557)	11,298	4,741	(7,449)	8,570	1,121	892	2,728	3,620
		TOTAL DISTRIBUTION OPERATING EXP	1,965,004	709,506	2,674,510	1,490,561	538,195	2,028,756	474,443	171,311	645,754
E-DEPX		Depreciation Expense-Distribution	4,072,440	4,990	4,077,430	2,614,683	3,785	2,618,468	1,457,757	1,205	1,458,962
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	4,787,533	0	4,787,533	4,129,176	0	4,129,176	658,357	0	658,357
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,862,475	4,990	8,867,465	6,746,361	3,785	6,750,146	2,116,114	1,205	2,117,319
		TOTAL DISTRIBUTION EXPENSES	10,827,479	714,496	11,541,975	8,236,922	541,980	8,778,902	2,590,557	172,516	2,763,073

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	15,324	15,324	0	10,077	10,077	0	5,247	5,247
2	902000	Meter Reading Expenses	251,402	17,706	269,108	232,050	11,643	243,693	19,352	6,063	25,415
2	903XXX	Customer Records & Collection Expenses	279,816	637,234	917,050	196,713	419,026	615,739	83,103	218,208	301,311
2	904000	Uncollectible Accounts	0	235,778	235,778	0	155,041	155,041	0	80,737	80,737
2	905000	Misc Customer Accounts	0	55,592	55,592	0	36,556	36,556	0	19,036	19,036
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>531,218</b>	<b>961,634</b>	<b>1,492,852</b>	<b>428,763</b>	<b>632,343</b>	<b>1,061,106</b>	<b>102,455</b>	<b>329,291</b>	<b>431,746</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	3,005,671	21,830	3,027,501	2,107,717	14,355	2,122,072	897,954	7,475	905,429
2	909000	Advertising	2,967	145,079	148,046	2,967	95,400	98,367	0	49,679	49,679
2	910000	Misc Customer Service & Info Exp	0	7,160	7,160	0	4,708	4,708	0	2,452	2,452
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,008,638</b>	<b>174,069</b>	<b>3,182,707</b>	<b>2,110,684</b>	<b>114,463</b>	<b>2,225,147</b>	<b>897,954</b>	<b>59,606</b>	<b>957,560</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	48,823	2,601,197	2,650,020	36,348	1,775,291	1,811,639	12,475	825,906	838,381
4	921000	Office Supplies & Expenses	2,926	408,445	411,371	2,926	278,760	281,686	0	129,685	129,685
4	922000	Admin Exp Transferred--Credit	0	(10,103)	(10,103)	0	(6,895)	(6,895)	0	(3,208)	(3,208)
4	923000	Outside Services Employed	3,151	679,270	682,421	3,132	463,595	466,727	19	215,675	215,694
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	165,412	165,412	0	112,892	112,892	0	52,520	52,520
4	926XXX	Employee Pensions and Benefits	512	101,721	102,233	512	69,424	69,936	0	32,297	32,297
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	197,062	262,339	459,401	138,932	171,439	310,371	58,130	90,900	149,030
4	930000	Miscellaneous General Expenses	15,371	331,269	346,640	14,434	226,088	240,522	937	105,181	106,118
4	931000	Rents	0	39,162	39,162	0	26,728	26,728	0	12,434	12,434
4	935000	Maintenance of General Plant	103,557	954,825	1,058,382	49,947	651,659	701,606	53,610	303,166	356,776
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>371,502</b>	<b>5,640,116</b>	<b>6,011,618</b>	<b>246,231</b>	<b>3,841,720</b>	<b>4,087,951</b>	<b>125,271</b>	<b>1,798,396</b>	<b>1,923,667</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	116,268	1,446,483	1,562,751	71,771	987,210	1,058,981	44,497	459,273	503,770
E-AMTX		Amortization Expense-General Plant - 303000	0	35,634	35,634	0	24,302	24,302	0	11,332	11,332
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	53,147	1,650,529	1,703,676	51,942	1,126,469	1,178,411	1,205	524,060	525,265
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	(128,433)	0	(128,433)	0	0	0	(128,433)	0	(128,433)
99	407414	Regulatory Credit - Deferral - FISERVE	(120,992)	0	(120,992)	(82,758)	0	(82,758)	(38,234)	0	(38,234)
99	407436	Regulatory Credit - MDM System	(131,360)	0	(131,360)	(131,360)	0	(131,360)	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			(211,370)	3,136,649	2,925,279	(90,405)	2,140,713	2,050,308	(120,965)	995,936	874,971
TOTAL ADMIN & GENERAL EXPENSES			160,132	8,776,765	8,936,897	155,826	5,982,433	6,138,259	4,306	2,794,332	2,798,638
TOTAL EXPENSES BEFORE FIT			18,066,984	49,117,976	67,184,960	13,127,795	32,425,096	45,552,891	4,939,189	16,692,880	21,632,069
NET OPERATING INCOME (LOSS) BEFORE FIT					16,449,288			10,186,556			6,262,732
E-FIT		FEDERAL INCOME TAX			4,130,785			2,447,591			1,683,194
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,950,603)			(1,130,306)			(820,297)
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
ELECTRIC NET OPERATING INCOME (LOSS)					14,309,505			8,895,672			5,413,833

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.350%	34.650%
E-ALL	2	Number of Customers	100.000%		65.757%	34.243%
E-ALL	3	Direct Distribution Operating Expense	100.000%		75.855%	24.145%
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 March 31, 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	(16,563)	49,038	32,475	(16,563)	32,046	15,483	0	16,992	16,992
1	456010	Other Electric Rev-Financial	0	712,744	712,744	0	465,778	465,778	0	246,966	246,966
1	456015	Other Electric Rev-CT Fuel Sales	0	2,469,784	2,469,784	0	1,614,004	1,614,004	0	855,780	855,780
1	456016	Other Electric Rev-Resource Opt	0	345,931	345,931	0	226,066	226,066	0	119,865	119,865
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	182,104	182,104	0	119,005	119,005	0	63,099	63,099
1	456020	Other Electric Rev-Sale of Excess	0	(6)	(6)	0	(4)	(4)	0	(2)	(2)
1	456100	Transmission Revenue of Others	0	658,705	658,705	0	430,464	430,464	0	228,241	228,241
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	197,702	197,702	0	129,198	129,198	0	68,504	68,504
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	90,706	0	90,706	636,727	0	636,727	(546,021)	0	(546,021)
1	456329	Amortization Res Decoupling Deferral	(1,297,025)	0	(1,297,025)	(978,281)	0	(978,281)	(318,744)	0	(318,744)
1	456338	Non-res Decoupling Deferred Rev	172,498	0	172,498	177,793	0	177,793	(5,295)	0	(5,295)
1	456339	Amortization Non-res Decoupling	(272,162)	0	(272,162)	(63,806)	0	(63,806)	(208,356)	0	(208,356)
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	(27,125)	(27,125)	0	(17,726)	(17,726)	0	(9,399)	(9,399)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	27,125	27,125	0	17,726	17,726	0	9,399	9,399
1	456730	Other Elec Rev-Intraco Thermal	0	1,017,222	1,017,222	0	664,755	664,755	0	352,467	352,467
TOTAL ACCOUNT 456			(1,309,533)	5,853,823	4,544,290	(235,349)	3,825,474	3,590,125	(1,074,184)	2,028,349	954,165

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 March 31, 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	11,644,593	11,644,593	0	7,609,742	7,609,742	0	4,034,851	4,034,851
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	6,656	6,656	0	4,350	4,350	0	2,306	2,306
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	304,081	304,081	0	198,717	198,717	0	105,364	105,364
1	555710	Intercompany Purchase	0	197,702	197,702	0	129,198	129,198	0	68,504	68,504
TOTAL ACCOUNT 555			0	12,153,032	12,153,032	0	7,942,007	7,942,007	0	4,211,025	4,211,025

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>E-557-1A</b>
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>			
For Month Ended March 31, 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	56	614,667	614,723	56	401,685	401,741	0	212,982	212,982
1	557010	Other Power Supply Expense - Financial	0	1,377,218	1,377,218	0	900,012	900,012	0	477,206	477,206
1	557018	Merchandise Processing Fee	0	3,615	3,615	0	2,362	2,362	0	1,253	1,253
1	557150	Fuel - Economic Dispatch	0	363,762	363,762	0	237,718	237,718	0	126,044	126,044
1	557160	Power Supply Expense - Miscellaneous	0	176	176	0	115	115	0	61	61
99	557161	Unbilled Add-Ons	6,678	0	6,678	0	0	0	6,678	0	6,678
1	557165	Other Resource Costs-CAISO Charges	0	6,923	6,923	0	4,524	4,524	0	2,399	2,399
1	557170	Broker Fees - Power	0	45,913	45,913	0	30,004	30,004	0	15,909	15,909
1	557171	REC Broker Fees	0	4,038	4,038	0	2,639	2,639	0	1,399	1,399
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	1,630,247	0	1,630,247	1,630,247	0	1,630,247	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	222,880	0	222,880	222,880	0	222,880	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(255,547)	0	(255,547)	(255,547)	0	(255,547)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,531,742	0	1,531,742	0	0	0	1,531,742	0	1,531,742
99	557390	Idaho PCA Amortization	(615,097)	0	(615,097)	0	0	0	(615,097)	0	(615,097)
1	557395	Optional Renewable Power Expense Offset	0	34	34	0	22	22	0	12	12
1	557610	Other Expenses - Exposure	0	6,404	6,404	0	4,185	4,185	0	2,219	2,219
1	557700	Turbine Gas Bookout Expense	0	49,615	49,615	0	32,423	32,423	0	17,192	17,192
1	557711	Turbine Gas Bookout Offset	0	(49,615)	(49,615)	0	(32,423)	(32,423)	0	(17,192)	(17,192)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,842,941	1,842,941	0	1,204,362	1,204,362	0	638,579	638,579
TOTAL ACCOUNT 557			2,589,182	4,265,691	6,854,873	1,639,094	2,787,628	4,426,722	950,088	1,478,063	2,428,151

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 March 31, 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	35,586	21,830	57,416	29,171	14,355	43,526	6,415	7,475	13,890
99	908600	Public Purpose Tariff Rider Expense Offset	2,933,257	0	2,933,257	2,025,151	0	2,025,151	908,106	0	908,106
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	36,828	0	36,828	53,395	0	53,395	(16,567)	0	(16,567)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,005,671	21,830	3,027,501	2,107,717	14,355	2,122,072	897,954	7,475	905,429

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.757%	34.243%
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 March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.57%	52.57%
2	Cost of Debt		5.567%	5.532%
	Total Weighted Cost		2.927%	2.908%
E-APL	Net Rate Base	2,375,533,263	1,574,619,976	800,913,287
	Interest Deduction for FIT Calculation	69,379,685	46,089,127	23,290,558
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 March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	83,634,248	55,739,447	27,894,801	
E-OPS	Less: Operating & Maintenance Expense	49,353,385	32,871,436	16,481,949	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,880,565	7,138,447	3,742,118	
E-OTX	Less: Taxes Other than FIT	6,951,010	5,543,008	1,408,002	
	Net Operating Income Before FIT	16,449,288	10,186,556	6,262,732	
E-INT	Less: Monthly Interest Expense	5,781,641	3,840,761	1,940,880	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895	
E-SCM	Plus: Schedule M Adjustments	9,002,760	5,297,507	3,705,253	
	Taxable Net Operating Income	19,670,407	11,655,197	8,015,210	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	4,130,785	2,447,591	1,683,194	
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	4,130,785	2,447,591	1,683,194	
E-DTE	Deferred FIT	(1,950,603)	(1,130,306)	(820,297)	
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)	
	Total Net FIT/Deferred FIT	2,139,783	1,290,884	848,899	
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 March 31, 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	4,244,354	6,791,531	11,035,885	2,740,896	4,529,703	7,270,599	1,503,458	2,261,828	3,765,286
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	283,027	283,027	0	143,835	143,835
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	60,596	60,596	0	41,356	41,356	0	19,240	19,240
99	997007 Idaho PCA	916,645	0	916,645	0	0	0	916,645	0	916,645
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	1,583,395	1,583,395	0	1,080,651	1,080,651	0	502,744	502,744
12	997016 Redemption Expense Amortization	0	103,958	103,958	0	68,928	68,928	0	35,030	35,030
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	46,431	37,432	83,863	(194,508)	25,547	(168,961)	240,939	11,885	252,824
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	726,498	726,498	0	495,828	495,828	0	230,670	230,670
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	1,297,492	0	1,297,492	219,076	0	219,076	1,078,416	0	1,078,416
12	997032 Interest Rate Swaps	0	206,021	206,021	0	136,600	136,600	0	69,421	69,421
4	997033 BPA Residential Exchange	63,192	0	63,192	45,200	0	45,200	17,992	0	17,992
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	1,638,029	0	1,638,029	1,638,029	0	1,638,029	0	0	0
1	997044 Non-Monetary Power Costs	0	6,656	6,656	0	4,350	4,350	0	2,306	2,306
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	(138,342)	(138,342)	0	(70,306)	(70,306)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,173,539)	(8,173,539)	0	(4,356,990)	(4,356,990)
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 March 31, 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	36,501	0	36,501	42,955	0	42,955	(6,454)	0	(6,454)
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	818,940	818,940	0	534,186	534,186	0	284,754	284,754
4	997081	Deferred Compensation	0	(373,549)	(373,549)	0	(254,943)	(254,943)	0	(118,606)	(118,606)
4	997082	Meal Disallowances	0	36,711	36,711	0	25,055	25,055	0	11,656	11,656
4	997083	Paid Time Off	0	200,945	200,945	0	137,143	137,143	0	63,802	63,802
2	997084	Customer Uncollectibles	0	243,152	243,152	0	159,889	159,889	0	83,263	83,263
99	997088	Deferred O&M Colstrip & CS2	122,110	0	122,110	0	0	0	122,110	0	122,110
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	(40,449)	0	(40,449)	(40,449)	0	(40,449)	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(55,281)	(55,281)	0	(36,126)	(36,126)	0	(19,155)	(19,155)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(1,756,364)	(1,756,364)	0	(1,147,784)	(1,147,784)	0	(608,580)	(608,580)
1	997102	Amort Idaho Earnings Test (254229)	(130,612)	0	(130,612)	0	0	0	(130,612)	0	(130,612)
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	(131,360)	0	(131,360)	(131,360)	0	(131,360)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	(692,492)	4,454,596	3,762,104	(276,021)	2,929,209	2,653,188	(416,471)	1,525,387	1,108,916
2	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(120,992)	0	(120,992)	(82,758)	0	(82,758)	(38,234)	0	(38,234)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>8,868,948</b>	<b>1,013,171</b>	<b>9,002,760</b>	<b>4,439,766</b>	<b>857,741</b>	<b>5,297,507</b>	<b>3,549,823</b>	<b>155,430</b>	<b>3,705,253</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.757%	34.243%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.229%	34.771%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.304%	33.696%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended March 31, 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 March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(1,248,360)	(1,248,360)	0	(827,713)	(827,713)	0	(420,647)	(420,647)
99	410100	Deferred Federal Income Tax Expense - Washin	(195,760)	0	(195,760)	(195,760)	0	(195,760)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(371,311)	0	(371,311)	0	0	0	(371,311)	0	(371,311)
	410100	Total	(567,071)	(1,248,360)	(1,815,431)	(195,760)	(827,713)	(1,023,473)	(371,311)	(420,647)	(791,958)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(18,983)	(18,983)	0	(12,586)	(12,586)	0	(6,397)	(6,397)
99	411100	Deferred Federal Income Tax Expense - Washin	(94,247)	0	(94,247)	(94,247)	0	(94,247)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(21,942)	0	(21,942)	0	0	0	(21,942)	0	(21,942)
	411100	Total	(116,189)	(18,983)	(135,172)	(94,247)	(12,586)	(106,833)	(21,942)	(6,397)	(28,339)
		Total Deferred Federal Income Tax Expense	(683,260)	(1,267,343)	(1,950,603)	(290,007)	(840,299)	(1,130,306)	(393,253)	(427,044)	(820,297)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.304%	33.696%
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 March 31, 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	149,230	149,230	0	97,522	97,522	0	51,708	51,708
1	408150	R&P Property Tax--Production	0	1,434,658	1,434,658	0	937,549	937,549	0	497,109	497,109
1	408180	R&P Property Tax--Transmission	0	531,419	531,419	0	347,282	347,282	0	184,137	184,137
1	409100	State Income Tax--Montana & Oregon	0	48,170	48,170	0	31,479	31,479	0	16,691	16,691
TOTAL PRODUCTION & TRANSMISSION			0	2,163,477	2,163,477	0	1,413,832	1,413,832	0	749,645	749,645
DISTRIBUTION											
99	408110	State Excise Tax	1,836,847	0	1,836,847	1,836,847	0	1,836,847	0	0	0
99	408120	Municipal Occupation & License Tax	1,974,187	0	1,974,187	1,629,531	0	1,629,531	344,656	0	344,656
99	408160	Miscellaneous State or Local Tax--WA & ID	73	0	73	0	0	0	73	0	73
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	20,769	0	20,769	0	0	0	20,769	0	20,769
TOTAL DISTRIBUTION			4,787,533	0	4,787,533	4,129,176	0	4,129,176	658,357	0	658,357
TOTAL TAXES OTHER THAN FIT			4,787,533	2,163,477	6,951,010	4,129,176	1,413,832	5,543,008	658,357	749,645	1,408,002

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 March 31, 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	8,308,333	8,308,333	0	5,429,496	5,429,496	0	2,878,837	2,878,837
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	1,172,447	1,172,447	0	766,194	766,194	0	406,253	406,253
1	182381	CDA Settlement Past Storage	0	31,679,735	31,679,735	0	20,702,707	20,702,707	0	10,977,028	10,977,028
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,825,240	17,144,956	319,716	11,177,956	11,497,672	0	5,647,284	5,647,284
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,184,914	66,230,013	69,414,927	3,110,553	45,201,322	48,311,875	74,361	21,028,691	21,103,052
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,505,248	1,505,248	0	1,027,317	1,027,317	0	477,931	477,931
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	21,271,532	21,271,532	0	14,517,608	14,517,608	0	6,753,924	6,753,924
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,107,334	264,680,841	268,788,175	4,032,973	177,808,716	181,841,689	74,361	86,872,125	86,946,486
		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	135,212,770	135,212,770	0	88,361,545	88,361,545	0	46,851,225	46,851,225
1	312000	Boiler Plant	0	178,620,006	178,620,006	0	116,728,174	116,728,174	0	61,891,832	61,891,832
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,266,274	64,266,274	0	41,998,010	41,998,010	0	22,268,264	22,268,264
1	315000	Accessory Electric Equipment	0	28,365,041	28,365,041	0	18,536,554	18,536,554	0	9,828,487	9,828,487
1	316000	Miscellaneous Power Plant Equipment	0	18,692,799	18,692,799	0	12,215,744	12,215,744	0	6,477,055	6,477,055
		TOTAL STEAM PRODUCTION PLANT	0	428,741,349	428,741,349	0	280,182,471	280,182,471	0	148,558,878	148,558,878
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,867,991	62,867,991	0	41,084,232	41,084,232	0	21,783,759	21,783,759
1	331XXX	Structures & Improvements	0	81,983,649	81,983,649	0	53,576,315	53,576,315	0	28,407,334	28,407,334
1	332XXX	Reservoirs, Dams, & Waterways	0	187,562,705	187,562,705	0	122,572,228	122,572,228	0	64,990,477	64,990,477
1	333000	Waterwheels, Turbines, & Generators	0	227,412,315	227,412,315	0	148,613,948	148,613,948	0	78,798,367	78,798,367
1	334000	Accessory Electric Equipment	0	63,388,999	63,388,999	0	41,424,711	41,424,711	0	21,964,288	21,964,288
1	335XXX	Miscellaneous Power Plant Equipment	0	13,134,517	13,134,517	0	8,583,407	8,583,407	0	4,551,110	4,551,110
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	640,012,442	640,012,442	0	418,248,132	418,248,132	0	221,764,310	221,764,310
		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	17,075,186	17,075,186	0	11,158,634	11,158,634	0	5,916,552	5,916,552
1	342000	Fuel Holders, Producers, & Accessories	0	21,382,560	21,382,560	0	13,973,503	13,973,503	0	7,409,057	7,409,057
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	219,254,112	219,254,112	0	143,282,562	143,282,562	0	75,971,550	75,971,550
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	20,999,233	20,999,233	0	13,722,999	13,722,999	0	7,276,234	7,276,234
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,745,959	1,745,959	0	1,140,984	1,140,984	0	604,975	604,975
		TOTAL OTHER PRODUCTION PLANT	0	305,454,567	305,454,567	0	199,614,559	199,614,559	0	105,840,008	105,840,008
		TOTAL PRODUCTION PLANT	0	1,374,208,358	1,374,208,358	0	898,045,162	898,045,162	0	476,163,196	476,163,196

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	27,620,095	27,620,095	0	18,049,732	18,049,732	0	9,570,363	9,570,363
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,020,661	25,020,661	0	16,351,002	16,351,002	0	8,669,659	8,669,659
1	353000	Station Equipment	0	256,087,143	256,087,143	0	167,352,948	167,352,948	0	88,734,195	88,734,195
1	354000	Towers & Fixtures	0	17,175,348	17,175,348	0	11,224,090	11,224,090	0	5,951,258	5,951,258
1	355000	Poles & Fixtures	0	245,567,893	245,567,893	0	160,478,618	160,478,618	0	85,089,275	85,089,275
1	356000	Overhead Conductors & Devices	0	141,733,671	141,733,671	0	92,622,954	92,622,954	0	49,110,717	49,110,717
1	357000	Underground Conduit	0	2,988,819	2,988,819	0	1,953,193	1,953,193	0	1,035,626	1,035,626
1	358000	Underground Conductors & Devices	0	2,337,480	2,337,480	0	1,527,543	1,527,543	0	809,937	809,937
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	720,582,975	720,582,975	0	470,900,974	470,900,974	0	249,682,001	249,682,001
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	23,820,362	0	23,820,362	17,571,996	0	17,571,996	6,248,366	0	6,248,366
3	362000	Station Equipment	127,576,264	3,039,196	130,615,460	83,408,911	2,305,382	85,714,293	44,167,353	733,814	44,901,167
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	387,131,769	0	387,131,769	250,376,237	0	250,376,237	136,755,532	0	136,755,532
99	365000	Overhead Conductors & Devices	255,069,944	0	255,069,944	162,020,796	0	162,020,796	93,049,148	0	93,049,148
99	366000	Underground Conduit	113,624,610	0	113,624,610	74,517,755	0	74,517,755	39,106,855	0	39,106,855
99	367000	Underground Conductors & Devices	199,607,609	0	199,607,609	131,424,878	0	131,424,878	68,182,731	0	68,182,731
99	368000	Line Transformers	256,652,014	0	256,652,014	176,520,981	0	176,520,981	80,131,033	0	80,131,033
99	369XXX	Services	167,651,375	0	167,651,375	110,060,092	0	110,060,092	57,591,283	0	57,591,283
99	371XXX	Installations on Customers' Premises	1,366,907	0	1,366,907	1,366,907	0	1,366,907	0	0	0
99	370000	Meters	49,825,881	0	49,825,881	26,881,960	0	26,881,960	22,943,921	0	22,943,921
99	373XXX	Street Light & Signal Systems	60,232,069	0	60,232,069	39,534,533	0	39,534,533	20,697,536	0	20,697,536
		TOTAL DISTRIBUTION PLANT	1,655,680,220	3,039,196	1,658,719,416	1,082,728,339	2,305,382	1,085,033,721	572,951,881	733,814	573,685,695
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	15,142,770	84,519,567	99,662,337	6,730,240	57,683,759	64,413,999	8,412,530	26,835,808	35,248,338
4	391XXX	Office Furniture & Equipment	1,252,514	55,874,556	57,127,070	1,187,438	38,133,826	39,321,264	65,076	17,740,730	17,805,806
4	392XXX	Transportation Equipment	31,617,153	17,973,277	49,590,430	22,079,218	12,266,582	34,345,800	9,537,935	5,706,695	15,244,630
4	393000	Stores Equipment	376,110	3,678,932	4,055,042	210,093	2,510,834	2,720,927	166,017	1,168,098	1,334,115
4	394000	Tools, Shop & Garage Equipment	1,740,879	13,256,014	14,996,893	751,953	9,047,097	9,799,050	988,926	4,208,917	5,197,843
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	272,421	1,848,562	2,120,983	256,804	1,261,625	1,518,429	15,617	586,937	602,554
4	396XXX	Power Operated Equipment	24,351,724	9,144,987	33,496,711	14,566,718	6,241,362	20,808,080	9,785,006	2,903,625	12,688,631
4	397XXX	Communications Equipment	23,789,912	89,834,494	113,624,406	13,816,852	61,311,144	75,127,996	9,973,060	28,523,350	38,496,410
4	398000	Miscellaneous Equipment	17,383	459,216	476,599	3,875	313,410	317,285	13,508	145,806	159,314
		TOTAL GENERAL PLANT	99,989,373	283,932,781	383,922,154	60,329,630	193,781,283	254,110,913	39,659,743	90,151,498	129,811,241
		TOTAL PLANT IN SERVICE	1,759,776,927	2,646,444,151	4,406,221,078	1,147,090,942	1,742,841,517	2,889,932,459	612,685,985	903,602,634	1,516,288,619

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended March 31, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(299,941,024)	(299,941,024)	0	(196,011,459)	(196,011,459)	0	(103,929,565)	(103,929,565)
E-ADEP		Hydro Production Plant	0	(129,664,473)	(129,664,473)	0	(84,735,733)	(84,735,733)	0	(44,928,740)	(44,928,740)
E-ADEP		Other Production Plant	0	(121,115,833)	(121,115,833)	0	(79,149,197)	(79,149,197)	0	(41,966,636)	(41,966,636)
E-ADEP		Transmission Plant	0	(212,811,768)	(212,811,768)	0	(139,072,490)	(139,072,490)	0	(73,739,278)	(73,739,278)
E-ADEP		Distribution Plant	(535,625,733)	(146,105)	(535,771,838)	(329,519,343)	(110,828)	(329,630,171)	(206,106,390)	(35,277)	(206,141,667)
E-ADEP		General Plant	(37,149,287)	(99,714,644)	(136,863,931)	(22,468,775)	(68,054,248)	(90,523,023)	(14,680,512)	(31,660,396)	(46,340,908)
TOTAL ACCUMULATED DEPRECIATION			(572,775,020)	(863,393,847)	(1,436,168,867)	(351,988,118)	(567,133,955)	(919,122,073)	(220,786,902)	(296,259,892)	(517,046,794)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,914,390)	(12,914,390)	0	(8,439,554)	(8,439,554)	0	(4,474,836)	(4,474,836)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(236,602)	0	(236,602)	(236,602)	0	(236,602)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,924,100)	(1,924,100)	0	(1,310,953)	(1,310,953)	0	(613,147)	(613,147)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,506,312)	(39,620,428)	(42,126,740)	(2,447,686)	(27,040,546)	(29,488,232)	(58,626)	(12,579,882)	(12,638,508)
E-AAAMT		General Plant - 390200, 396200	0	(106,932)	(106,932)	0	(72,980)	(72,980)	0	(33,952)	(33,952)
TOTAL ACCUMULATED AMORTIZATION			(2,742,914)	(54,565,850)	(57,308,764)	(2,684,288)	(36,864,033)	(39,548,321)	(58,626)	(17,701,817)	(17,760,443)
TOTAL ACCUMULATED DEPR/AMORT			(575,517,934)	(917,959,697)	(1,493,477,631)	(354,672,406)	(603,997,988)	(958,670,394)	(220,845,528)	(313,961,709)	(534,807,237)
NET ELECTRIC UTILITY PLANT before ADFIT			1,184,258,993	1,728,484,454	2,912,743,447	792,418,536	1,138,843,529	1,931,262,065	391,840,457	589,640,925	981,481,382
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	24,909	24,909	0	16,278	16,278	0	8,631	8,631
12		ADFIT - Electric Plant In Service (282900)	0	(545,096,055)	(545,096,055)	0	(361,420,488)	(361,420,488)	0	(183,675,567)	(183,675,567)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,663,586)	(60,663,586)	0	(41,402,291)	(41,402,291)	0	(19,261,295)	(19,261,295)
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	(6,652,744)	(6,652,744)	0	(4,347,568)	(4,347,568)	0	(2,305,176)	(2,305,176)
1		ADFIT - CDA Settlement Costs (283333)	0	243,798	243,798	0	159,322	159,322	0	84,476	84,476
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,464,189)	(1,464,189)	0	(970,816)	(970,816)	0	(493,373)	(493,373)
TOTAL ACCUMULATED DFIT			0	(613,607,867)	(613,607,867)	0	(407,965,563)	(407,965,563)	0	(205,642,304)	(205,642,304)
NET ELECTRIC UTILITY PLANT			1,184,258,993	1,114,876,587	2,299,135,580	792,418,536	730,877,966	1,523,296,502	391,840,457	383,998,621	775,839,078

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	75.855%	24.145%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.304%	33.696%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Month Ended March 31, 2018  
Average of Monthly Averages Basis

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

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		1,184,258,993	1,114,876,587	2,299,135,580	792,418,536	730,877,966	1,523,296,502	391,840,457	383,998,621	775,839,078
	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	(266,578)	0	(266,578)	266,578	0	266,578
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)		(3,091,088)	0	(3,091,088)	(990,640)	0	(990,640)	(2,100,448)	0	(2,100,448)
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)		8,065,190	0	8,065,190	5,140,774	0	5,140,774	2,924,416	0	2,924,416
99	ADFIT - Kettle Falls Disallowed (190420)		39,680	0	39,680	39,680	0	39,680	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)		1,678,366	0	1,678,366	0	0	0	1,678,366	0	1,678,366
99	ADFIT - Boulder Park Disallowed (190040)		193,543	0	193,543	0	0	0	193,543	0	193,543
99	Investment in WNP3 Exchange Power (124900, 124930)		3,572,569	0	3,572,569	3,572,569	0	3,572,569	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(642,097)	0	(642,097)	(642,097)	0	(642,097)	0	0	0
99	CDA Lake Settlement - WA (182382)		411,986	0	411,986	411,986	0	411,986	0	0	0
99	CDA Lake Settlement - ID (186382)		78,728	0	78,728	0	0	0	78,728	0	78,728
99	ADFIT - CDA Lake Settlement - Direct (283382)		(103,051)	0	(103,051)	(86,518)	0	(86,518)	(16,533)	0	(16,533)
99	CDA CDR Fund - Direct (182324)		29,968	0	29,968	29,968	0	29,968	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		212,278	0	212,278	197,545	0	197,545	14,733	0	14,733
99	ADFIT - Spokane River Relicensing (283322)		(44,564)	0	(44,564)	(41,473)	0	(41,473)	(3,091)	0	(3,091)
99	Spokane River PM&Es (182323)		194,053	0	194,053	125,439	0	125,439	68,614	0	68,614
99	ADFIT - Spokane River PM&Es (283323)		(40,766)	0	(40,766)	(26,357)	0	(26,357)	(14,409)	0	(14,409)
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)		(1,591,180)	(234)	(1,591,414)	(675,799)	(160)	(675,959)	(915,381)	(74)	(915,455)
2	Rate Base - Regulatory Liability-Non-plant Excess		(7,205,928)	0	(7,205,928)	(5,026,700)	0	(5,026,700)	(2,179,228)	0	(2,179,228)
99	Customer Deposits (235199)		(1,997,301)	0	(1,997,301)	(1,997,301)	0	(1,997,301)	0	0	0
C-WKC	Working Capital		83,968,705	0	83,968,705	55,695,862	0	55,695,862	28,272,843	0	28,272,843
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER ADJUSTMENTS</b>		<b>76,397,917</b>	<b>(234)</b>	<b>76,397,683</b>	<b>51,323,634</b>	<b>(160)</b>	<b>51,323,474</b>	<b>25,074,283</b>	<b>(74)</b>	<b>25,074,209</b>
	<b>NET RATE BASE</b>		<b>1,260,656,910</b>	<b>1,114,876,353</b>	<b>2,375,533,263</b>	<b>843,742,170</b>	<b>730,877,806</b>	<b>1,574,619,976</b>	<b>416,914,740</b>	<b>383,998,547</b>	<b>800,913,287</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	689,010				689,010	689,010		450,268	450,268		238,742	238,742		
1	Hydro (ED-AN)	990,148				990,148	990,148		647,062	647,062		343,086	343,086		
1	Other (ED-AN)	813,089				813,089	813,089		531,354	531,354		281,735	281,735		
<b>Total Electric Production</b>		<b>2,492,247</b>				<b>2,492,247</b>	<b>2,492,247</b>		<b>1,628,684</b>	<b>1,628,684</b>		<b>863,563</b>	<b>863,563</b>		
<b>Electric Transmission</b>															
1	ED-AN	1,061,539				1,061,539	1,061,539		693,716	693,716		367,823	367,823		
<b>Total Electric Transmissio</b>		<b>1,061,539</b>				<b>1,061,539</b>	<b>1,061,539</b>		<b>693,716</b>	<b>693,716</b>		<b>367,823</b>	<b>367,823</b>		
<b>Electric Distribution</b>															
3	ED-AN	4,990					4,990		3,785	3,785		1,205	1,205		
	ED-ID	1,457,757				1,457,757	1,457,757				1,457,757		1,457,757		
	ED-WA	2,614,683				2,614,683	2,614,683	2,614,683		2,614,683					
<b>Total Electric Distribution</b>		<b>4,077,430</b>				<b>4,072,440</b>	<b>4,990</b>	<b>4,077,430</b>	<b>2,614,683</b>	<b>3,785</b>	<b>2,618,468</b>	<b>1,457,757</b>	<b>1,205</b>	<b>1,458,962</b>	
<b>Gas Underground Storage</b>															
	GD-AN	71,002		71,002											
	GD-OR	12,097				12,097									
<b>Total Gas Underground St</b>		<b>83,099</b>		<b>71,002</b>		<b>12,097</b>									
<b>Gas Distribution</b>															
	GD-AN	5,383		5,383											
	GD-ID	453,961		453,961											
	GD-WA	937,443		937,443											
	GD-OR	627,661				627,661									
<b>Total Gas Distribution</b>		<b>2,024,448</b>		<b>1,396,787</b>		<b>627,661</b>									
<b>General Plant</b>															
4	ED-AN	182,561		182,561			182,561	182,561	124,596	124,596		57,965	57,965		
	ED-ID	21,260		21,260		21,260	21,260				21,260		21,260		
	ED-WA	50,945		50,945		50,945	50,945	50,945		50,945					
7,4	CD-AA	1,711,120		1,200,094	351,618	159,408	1,200,094	1,200,094	819,052	819,052		381,042	381,042		
9,4	CD-AN	82,131		63,828	18,303		63,828	63,828	43,562	43,562		20,266	20,266		
9	CD-ID	29,900		23,237	6,663		23,237	23,237			23,237		23,237		
9	CD-WA	26,798		20,826	5,972		20,826	20,826	20,826	20,826					
8	GD-AA	28,778		19,731	9,047										
	GD-AN	2,552		2,552											
	GD-ID	2,172		2,172											
	GD-WA	18,262		18,262											
	GD-OR	15,306				15,306									
<b>Total General Plant</b>		<b>2,171,785</b>		<b>1,562,751</b>	<b>425,273</b>	<b>183,761</b>	<b>116,268</b>	<b>1,446,483</b>	<b>1,562,751</b>	<b>71,771</b>	<b>987,210</b>	<b>1,058,981</b>	<b>44,497</b>	<b>459,273</b>	<b>503,770</b>
<b>Total Depreciation Expens</b>		<b>11,910,548</b>		<b>9,193,967</b>	<b>1,893,062</b>	<b>823,519</b>	<b>4,188,708</b>	<b>5,005,259</b>	<b>9,193,967</b>	<b>2,686,454</b>	<b>3,313,395</b>	<b>5,999,849</b>	<b>1,502,254</b>	<b>1,691,864</b>	<b>3,194,118</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended March 31, 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	75.855%	24.145%
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 March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		50,015	50,015		26,519	26,519			
1	Misc Intangible Plt (30300)	ED-AN	19,576	19,576			19,576	19,576		12,793	12,793		6,783	6,783			
<b>Total Production/Transmission</b>			<b>96,110</b>	<b>96,110</b>			<b>96,110</b>	<b>96,110</b>		<b>62,808</b>	<b>62,808</b>		<b>33,302</b>	<b>33,302</b>			
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489			489	489	489		489						
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>			<b>2,502</b>	<b>2,502</b>	<b>2,502</b>		<b>2,502</b>						
<b>General Plant - 303000</b>																	
7,4		CD-AA	49,910	35,004	10,256	4,650	35,004	35,004		23,890	23,890		11,114	11,114			
9,1		CD-AN	811	630	181		630	630		412	412		218	218			
		GD-ID	1,245		1,245												
		GD-WA	2,072		2,072												
		GD-OR	672			672											
<b>Total General Plant - 303000</b>			<b>54,710</b>	<b>35,634</b>	<b>13,754</b>	<b>5,322</b>		<b>35,634</b>	<b>35,634</b>		<b>24,302</b>	<b>24,302</b>		<b>11,332</b>	<b>11,332</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	2,149,464	1,507,527	441,693	200,244	1,507,527	1,507,527		1,028,872	1,028,872		478,655	478,655			
9,4		CD-AN	1,450	1,127	323		1,127	1,127		769	769		358	358			
9,4		CD-ID	1,550	1,205	345		1,205	1,205				1,205		1,205			
4		ED-AN	141,875	141,875			141,875	141,875		96,828	96,828		45,047	45,047			
		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>2,356,999</b>	<b>1,703,676</b>	<b>449,709</b>	<b>203,614</b>		<b>53,147</b>	<b>1,650,529</b>	<b>1,703,676</b>		<b>51,942</b>	<b>1,126,469</b>	<b>1,178,411</b>	<b>1,205</b>	<b>524,060</b>	<b>525,265</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>2,514,343</b>	<b>1,841,925</b>	<b>463,482</b>	<b>208,936</b>		<b>55,649</b>	<b>1,786,276</b>	<b>1,841,925</b>		<b>54,444</b>	<b>1,216,311</b>	<b>1,270,755</b>	<b>1,205</b>	<b>569,965</b>	<b>571,170</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(299,941,024)	(299,941,024)			(299,941,024)	(299,941,024)		(196,011,459)	(196,011,459)		(103,929,565)	(103,929,565)	
1	Hydro (ED-AN)	(129,664,473)	(129,664,473)			(129,664,473)	(129,664,473)		(84,735,733)	(84,735,733)		(44,928,740)	(44,928,740)	
1	Other (ED-AN)	(121,115,833)	(121,115,833)			(121,115,833)	(121,115,833)		(79,149,197)	(79,149,197)		(41,966,636)	(41,966,636)	
<b>Total Electric Production</b>		<b>(550,721,330)</b>	<b>(550,721,330)</b>			<b>(550,721,330)</b>	<b>(550,721,330)</b>		<b>(359,896,389)</b>	<b>(359,896,389)</b>		<b>(190,824,941)</b>	<b>(190,824,941)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(212,811,768)	(212,811,768)			(212,811,768)	(212,811,768)		(139,072,490)	(139,072,490)		(73,739,278)	(73,739,278)	
<b>Total Electric Transmissic</b>		<b>(212,811,768)</b>	<b>(212,811,768)</b>			<b>(212,811,768)</b>	<b>(212,811,768)</b>		<b>(139,072,490)</b>	<b>(139,072,490)</b>		<b>(73,739,278)</b>	<b>(73,739,278)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(146,105)	(146,105)				(146,105)		(110,828)	(110,828)		(35,277)	(35,277)	
	ED-ID	(206,106,390)	(206,106,390)			(206,106,390)	(206,106,390)				(206,106,390)		(206,106,390)	
	ED-WA	(329,519,343)	(329,519,343)			(329,519,343)	(329,519,343)	(329,519,343)		(329,519,343)				
<b>Total Electric Distribution</b>		<b>(535,771,838)</b>	<b>(535,771,838)</b>			<b>(535,625,733)</b>	<b>(146,105)</b>	<b>(535,771,838)</b>	<b>(329,519,343)</b>	<b>(110,828)</b>	<b>(329,630,171)</b>	<b>(206,106,390)</b>	<b>(35,277)</b>	<b>(206,141,667)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(15,490,626)		(15,490,626)										
	GD-OR	(1,042,537)			(1,042,537)									
<b>Total Gas Underground S</b>		<b>(16,533,163)</b>		<b>(15,490,626)</b>	<b>(1,042,537)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,749,913)		(1,749,913)										
	GD-ID	(74,180,312)		(74,180,312)										
	GD-WA	(141,756,204)		(141,756,204)										
	GD-OR	(107,863,399)			(107,863,399)									
<b>Total Gas Distribution</b>		<b>(325,549,828)</b>		<b>(217,686,429)</b>	<b>(107,863,399)</b>									
<b>General Plant</b>														
4	ED-AN	(45,651,505)	(45,651,505)			(45,651,505)	(45,651,505)		(31,156,696)	(31,156,696)		(14,494,809)	(14,494,809)	
	ED-ID	(9,965,818)	(9,965,818)			(9,965,818)	(9,965,818)				(9,965,818)		(9,965,818)	
	ED-WA	(19,237,040)	(19,237,040)			(19,237,040)	(19,237,040)	(19,237,040)			(19,237,040)			
7,4	CD-AA	(63,313,046)	(44,404,605)	(13,010,198)	(5,898,243)	(44,404,605)	(44,404,605)		(30,305,699)	(30,305,699)		(14,098,906)	(14,098,906)	
9,4	CD-AN	(12,428,146)	(9,658,534)	(2,769,612)		(9,658,534)	(9,658,534)		(6,591,853)	(6,591,853)		(3,066,681)	(3,066,681)	
9	CD-ID	(6,066,646)	(4,714,694)	(1,351,952)		(4,714,694)	(4,714,694)				(4,714,694)		(4,714,694)	
9	CD-WA	(4,158,444)	(3,231,735)	(926,709)		(3,231,735)	(3,231,735)	(3,231,735)		(3,231,735)				
8	GD-AA	(2,116,334)		(1,451,001)	(665,333)									
	GD-AN	(2,944,293)		(2,944,293)										
	GD-ID	(1,794,568)		(1,794,568)										
	GD-WA	(6,437,988)		(6,437,988)										
	GD-OR	(4,440,174)			(4,440,174)									
<b>Total General Plant</b>		<b>(178,554,002)</b>	<b>(136,863,931)</b>	<b>(30,686,321)</b>	<b>(11,003,750)</b>	<b>(37,149,287)</b>	<b>(99,714,644)</b>	<b>(136,863,931)</b>	<b>(22,468,775)</b>	<b>(68,054,248)</b>	<b>(90,523,023)</b>	<b>(14,680,512)</b>	<b>(31,660,396)</b>	<b>(46,340,908)</b>
<b>Total Accumulated Depr</b>		<b>(1,819,941,929)</b>	<b>(1,436,168,867)</b>	<b>(263,863,376)</b>	<b>(119,909,686)</b>	<b>(572,775,020)</b>	<b>(863,393,847)</b>	<b>(1,436,168,867)</b>	<b>(351,988,118)</b>	<b>(567,133,955)</b>	<b>(919,122,073)</b>	<b>(220,786,902)</b>	<b>(296,259,892)</b>	<b>(517,046,794)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 Production/Transmission Ratio	65.350%	34.650%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3 Direct Distribution Operating Expense	75.855%	24.145%
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 March 31, 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	(11,251,088)	(11,251,088)			(11,251,088)	(11,251,088)		(7,352,586)	(7,352,586)		(3,898,502)	(3,898,502)		
1	Misc Intangible Plt (3030 ED-AN)	(1,663,302)	(1,663,302)			(1,663,302)	(1,663,302)		(1,086,968)	(1,086,968)		(576,334)	(576,334)		
<b>Total Production/Transmission</b>		<b>(12,914,390)</b>	<b>(12,914,390)</b>			<b>(12,914,390)</b>	<b>(12,914,390)</b>		<b>(8,439,554)</b>	<b>(8,439,554)</b>		<b>(4,474,836)</b>	<b>(4,474,836)</b>		
<b>Distribution</b>															
	Franchises (302000) ED-WA	(198,573)	(198,573)			(198,573)	(198,573)		(198,573)	(198,573)					
	Misc Intangible Plt (3030 ED-WA)	(38,029)	(38,029)			(38,029)	(38,029)		(38,029)	(38,029)					
<b>Total Distribution</b>		<b>(236,602)</b>	<b>(236,602)</b>			<b>(236,602)</b>	<b>(236,602)</b>		<b>(236,602)</b>	<b>(236,602)</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA	(2,633,951)	(1,847,321)	(541,251)	(245,379)		(1,847,321)	(1,847,321)		(1,260,778)	(1,260,778)	(586,543)	(586,543)		
9,1	CD-AN	(98,796)	(76,779)	(22,017)			(76,779)	(76,779)		(50,175)	(50,175)	(26,604)	(26,604)		
	GD-ID	(89,502)		(89,502)											
	GD-WA	(196,470)		(196,470)											
	GD-OR	(90,367)			(90,367)										
<b>Total General Plant - 303000</b>		<b>(3,109,086)</b>	<b>(1,924,100)</b>	<b>(849,240)</b>	<b>(335,746)</b>		<b>(1,924,100)</b>	<b>(1,924,100)</b>		<b>(1,310,953)</b>	<b>(1,310,953)</b>	<b>(613,147)</b>	<b>(613,147)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>															
7,4	CD-AA	(52,612,204)	(36,899,570)	(10,811,281)	(4,901,353)		(36,899,570)	(36,899,570)		(25,183,587)	(25,183,587)	(11,715,983)	(11,715,983)		
9,4	CD-AN	(55,846)	(43,401)	(12,445)			(43,401)	(43,401)		(29,621)	(29,621)	(13,780)	(13,780)		
9	CD-ID	(75,437)	(58,626)	(16,811)			(58,626)	(58,626)				(58,626)	(58,626)		
4	ED-AN	(2,677,457)	(2,677,457)				(2,677,457)	(2,677,457)		(1,827,338)	(1,827,338)	(850,119)	(850,119)		
	ED-ID	0	0				0	0				0	0		
	ED-WA	(2,447,686)	(2,447,686)				(2,447,686)	(2,447,686)		(2,447,686)	(2,447,686)				
8	GD-AA	(410,060)		(281,145)	(128,915)										
	GD-AN	0		0											
	GD-OR	0			0										
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(58,278,690)</b>	<b>(42,126,740)</b>	<b>(11,121,682)</b>	<b>(5,030,268)</b>		<b>(2,506,312)</b>	<b>(39,620,428)</b>	<b>(42,126,740)</b>	<b>(2,447,686)</b>	<b>(27,040,546)</b>	<b>(29,488,232)</b>	<b>(58,626)</b>	<b>(12,579,882)</b>	<b>(12,638,508)</b>
<b>Gas Underground Storage</b>															
	GD-AN	(240,589)		(240,589)											
<b>Total Gas Underground Storage</b>		<b>(240,589)</b>		<b>(240,589)</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		
9	CD-WA	0	0	0			0	0		0	0				
4	ED-AN	(106,932)	(106,932)				(106,932)	(106,932)		(72,980)	(72,980)	(33,952)	(33,952)		
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0						0					
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(106,932)</b>	<b>(106,932)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(106,932)</b>	<b>(106,932)</b>	<b>0</b>	<b>(72,980)</b>	<b>(72,980)</b>	<b>0</b>	<b>(33,952)</b>	<b>(33,952)</b>
<b>Total Accumulated Amortization</b>		<b>(74,886,289)</b>	<b>(57,308,764)</b>	<b>(12,211,511)</b>	<b>(5,366,014)</b>		<b>(2,742,914)</b>	<b>(54,565,850)</b>	<b>(57,308,764)</b>	<b>(2,684,288)</b>	<b>(36,864,033)</b>	<b>(39,548,321)</b>	<b>(58,626)</b>	<b>(17,701,817)</b>	<b>(17,760,443)</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:
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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	2,637,487	0	0	0	0	2,637,487	0	0	2,637,487	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>15,481,387</b>	<b>726,439</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,657,840</b>	<b>2,841,892</b>	<b>97,436</b>	<b>2,109,983</b>	<b>5,049,311</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,299,304	1,112,601	2,554,226	4,632,477	8,299,304	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,426,717	0	0	0	0	3,426,717	0	0	3,426,717	0	0	0
99	GD-OR / AS	3,671,237	0	0	0	0	0	0	0	0	3,671,237	0	3,671,237
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,121,437	0	0	71,622,870	71,622,870	0	0	20,984,934	20,984,934	0	9,513,633	9,513,633
9	CD-WA / ID / AN	25,400,711	5,617,640	5,858,303	8,264,220	19,740,163	1,610,874	1,679,885	2,369,789	5,660,548	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>142,919,406</b>	<b>6,730,241</b>	<b>8,412,529</b>	<b>84,519,567</b>	<b>99,662,337</b>	<b>5,037,591</b>	<b>1,679,885</b>	<b>23,354,723</b>	<b>30,072,199</b>	<b>3,671,237</b>	<b>9,513,633</b>	<b>13,184,870</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,955,153	848,898	0	2,106,255	2,955,153	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	356,342	0	0	0	0	0	0	244,315	244,315	0	112,027	112,027
7	CD-AA	76,559,779	0	0	53,695,201	53,695,201	0	0	15,732,269	15,732,269	0	7,132,309	7,132,309
9	CD-WA / ID / AN	613,416	338,540	65,076	73,100	476,716	97,077	18,661	20,962	136,700	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>80,487,153</b>	<b>1,187,438</b>	<b>65,076</b>	<b>55,874,556</b>	<b>57,127,070</b>	<b>99,540</b>	<b>18,661</b>	<b>15,997,546</b>	<b>16,115,747</b>	<b>0</b>	<b>7,244,336</b>	<b>7,244,336</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,242,239	20,165,690	8,783,778	13,292,771	42,242,239	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,781,035	0	0	0	0	8,641,628	2,427,799	1,711,608	12,781,035	0	0	0
99	GD-OR / AS	3,774,075	0	0	0	0	0	0	0	0	3,774,075	0	3,774,075
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	3,826,341	0	0	2,683,604	2,683,604	0	0	786,275	786,275	0	356,462	356,462
9	CD-WA / ID / AN	6,002,171	1,913,528	754,157	1,996,902	4,664,587	548,710	216,257	572,617	1,337,584	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>68,625,861</b>	<b>22,079,218</b>	<b>9,537,935</b>	<b>17,973,277</b>	<b>49,590,430</b>	<b>9,190,338</b>	<b>2,644,056</b>	<b>3,070,500</b>	<b>14,904,894</b>	<b>3,774,075</b>	<b>356,462</b>	<b>4,130,537</b>

RESULTS OF OPERATIONS	Report ID:
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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	24,642	0	24,642	
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	4,704,102	199,632	151,654	3,304,507	3,655,793	57,245	43,487	947,577	1,048,309	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,216,154</b>	<b>210,093</b>	<b>166,017</b>	<b>3,678,933</b>	<b>4,055,043</b>	<b>145,405</b>	<b>43,487</b>	<b>947,577</b>	<b>1,136,469</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,962,451	739,855	233,715	3,988,881	4,962,451	0	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	0
99		GD-OR / AS	870,375	0	0	0	0	0	0	0	0	870,375	0	870,375
8		GD-AA	4,202,219	0	0	0	0	0	0	2,881,125	2,881,125	0	1,321,094	1,321,094
7		CD-AA	13,008,971	0	0	9,123,842	9,123,842	0	0	2,673,213	2,673,213	0	1,211,916	1,211,916
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	0
		<b>TOTAL ACCOUNT</b>	<b>26,742,325</b>	<b>751,953</b>	<b>988,926</b>	<b>13,256,014</b>	<b>14,996,893</b>	<b>1,855,602</b>	<b>516,217</b>	<b>5,970,228</b>	<b>8,342,047</b>	<b>870,375</b>	<b>2,533,010</b>	<b>3,403,385</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	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	0	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	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	1,230,315	256,804	15,617	957,894	1,230,315	0	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	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	50,710
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	118,078
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,795,646</b>	<b>256,804</b>	<b>15,617</b>	<b>1,848,561</b>	<b>2,120,982</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	32,142,886	14,314,857	9,476,466	8,351,563	32,142,886	0	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	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	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	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	0
		<b>TOTAL ACCOUNT</b>	<b>38,032,874</b>	<b>14,566,718</b>	<b>9,785,006</b>	<b>9,144,988</b>	<b>33,496,712</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>
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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

RESULTS OF OPERATIONS	Report ID:
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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	64,827,748	12,135,445	7,031,176	45,661,127	64,827,748	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,174,318	0	0	0	0	682,004	492,314	0	1,174,318	0	0	0
99	GD-OR / AS	1,224,697	0	0	0	0	0	0	0	0	1,224,697	0	1,224,697
8	GD-AA	1,151,252	0	0	0	0	0	0	789,321	789,321	0	361,931	361,931
7	CD-AA	52,789,187	0	0	37,023,696	37,023,696	0	0	10,847,650	10,847,650	0	4,917,841	4,917,841
9	CD-WA/ ID / AN	15,148,893	1,681,407	2,941,884	7,149,671	11,772,962	482,148	843,594	2,050,189	3,375,931	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>136,316,095</b>	<b>13,816,852</b>	<b>9,973,060</b>	<b>89,834,494</b>	<b>113,624,406</b>	<b>1,164,152</b>	<b>1,335,908</b>	<b>13,687,160</b>	<b>16,187,220</b>	<b>1,224,697</b>	<b>5,279,772</b>	<b>6,504,469</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	451,084	0	0	316,368	316,368	0	0	92,693	92,693	0	42,023	42,023
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>616,705</b>	<b>3,875</b>	<b>13,509</b>	<b>459,216</b>	<b>476,600</b>	<b>1,111</b>	<b>1,911</b>	<b>92,693</b>	<b>95,715</b>	<b>2,367</b>	<b>42,023</b>	<b>44,390</b>
	<b>TOTAL GENERAL PLANT</b>	<b>517,347,447</b>	<b>60,329,631</b>	<b>39,659,743</b>	<b>283,932,780</b>	<b>383,922,154</b>	<b>22,792,148</b>	<b>7,273,721</b>	<b>66,745,787</b>	<b>96,811,656</b>	<b>10,500,688</b>	<b>26,112,949</b>	<b>36,613,637</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%

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COMMON INTANGIBLE PLANT	C-IPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,721,772	3,110,553	0	8,611,219	11,721,772	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	652,236	0	0	0	0	0	0	447,186	447,186	0	205,050	
7		CD-AA	82,056,358	0	0	57,550,227	57,550,227	0	0	16,861,761	16,861,761	0	7,644,370	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	94,614,279	3,110,553	74,361	66,230,013	69,414,927	0	21,323	17,328,609	17,349,932	0	7,849,420	7,849,420
	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	2,146,216	0	0	1,505,249	1,505,249	0	0	441,026	441,026	0	199,941	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,146,216	0	0	1,505,249	1,505,249	0	0	441,026	441,026	0	199,941	199,941
	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 March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,410	0	0	21,271,532	21,271,532	0	0	6,232,390	6,232,390	0	2,825,488	2,825,488
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,329,410</b>	<b>0</b>	<b>0</b>	<b>21,271,532</b>	<b>21,271,532</b>	<b>0</b>	<b>0</b>	<b>6,232,390</b>	<b>6,232,390</b>	<b>0</b>	<b>2,825,488</b>	<b>2,825,488</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,313,339</b>	<b>0</b>	<b>0</b>	<b>921,110</b>	<b>921,110</b>	<b>0</b>	<b>0</b>	<b>269,878</b>	<b>269,878</b>	<b>0</b>	<b>122,351</b>	<b>122,351</b>
		<b>TOTAL</b>	<b>251,334,015</b>	<b>3,430,269</b>	<b>74,361</b>	<b>177,471,108</b>	<b>180,975,738</b>	<b>1,022,594</b>	<b>800,928</b>	<b>46,881,056</b>	<b>48,704,578</b>	<b>426,123</b>	<b>21,227,576</b>	<b>21,653,699</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended March 31, 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	(85,675,363)	(60,088,416)	(17,605,430)	(7,981,517)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(740,103)	(575,171)	(164,932)	0
7	283750	CD-AA	0	0	0	0
		Total	(86,415,466)	(60,663,587)	(17,770,362)	(7,981,517)

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 March 31, 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	3,281,484	3,281,484	0	0	0	0	3,281,484
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	(12)	(12)	0	0	0	0	(12)
7/4	154550 Supply Chain Average Cost Variance	0	0	(321)	(321)	0	0	0	0	(321)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(6)	(6)	0	0	0	0	(6)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	68,418,295	34,013,853	0	102,432,148	55,695,862	28,272,843	12,722,433	5,741,010	0
<b>TOTAL</b>		<b>68,418,295</b>	<b>34,013,853</b>	<b>3,281,145</b>	<b>105,713,293</b>	<b>55,695,862</b>	<b>28,272,843</b>	<b>12,722,433</b>	<b>5,741,010</b>	<b>3,281,145</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						