

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	173,276,128	112,016,406	61,259,722
	Adjustments			
	Adjusted Net Operating Income (Loss)	173,276,128	112,016,406	61,259,722
E-APL	Electric Net Rate Base	2,313,554,859	1,531,990,773	781,564,086
	RATE OF RETURN	7.490%	7.312%	7.838%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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 - AMA Percent	04-01-2017 thru 03-31-2018	380,402 100.000%	249,826 65.674%	130,576 34.326%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2017 thru 03-31-2018	23,989,589 100.000%	15,944,073 66.462%	8,045,516 33.538%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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
		Total		131,059,772	101,480,865	20,380,229	9,198,678
		Percentage		100.000%	77.431%	15.550%	7.019%
		Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
		Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
		Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	0
		Total		91,549,980	67,150,352	16,755,129	7,644,499
		Percentage		100.000%	73.348%	18.302%	8.350%
		Number of Customers at		729,596	382,273	245,616	101,707
		Percentage		100.000%	52.395%	33.665%	13.940%
		Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
		Percentage		100.000%	77.368%	14.679%	7.953%
		Total Percentages		400.000%	280.542%	82.196%	37.262%
		Average (CD AA)		100.000%	70.135%	20.549%	9.316%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	03-01-2017 thru 03-31-2018	1,094,161,336	732,109,980	362,051,356	
				100.000%	66.911%	33.089%	
11		Book Depreciation Percent	04-01-2017 thru 03-31-2018	108,168,040	70,442,925	37,725,115	
				100.000%	65.124%	34.876%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	03-01-2017 thru 03-31-2018	2,835,332,064 100.000%	1,876,135,359 66.170%	959,196,705 33.830%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2017 thru 03-31-2018	238,478,021 100.000%	158,196,388 66.336%	80,281,633 33.664%
14		Net Allocated Schedule M's - AMA Percent	04-01-2017 thru 03-31-2018	-136,482,134 100.000%	-87,434,057 64.063%	-49,048,077 35.937%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	375,313,712	0	375,313,712	252,834,954	0	252,834,954	122,478,758	0	122,478,758
99	442200	Commercial - Firm & Int.	312,270,145	0	312,270,145	219,824,942	0	219,824,942	92,445,203	0	92,445,203
1	442300	Industrial	107,674,603	0	107,674,603	61,858,225	0	61,858,225	45,816,378	0	45,816,378
99	444000	Public Street & Highway Lighting	7,447,877	0	7,447,877	4,827,618	0	4,827,618	2,620,259	0	2,620,259
99	448000	Interdepartmental Revenue	1,290,806	0	1,290,806	1,014,896	0	1,014,896	275,910	0	275,910
99	499XXX	Unbilled Revenue	3,684,577	0	3,684,577	2,966,063	0	2,966,063	718,514	0	718,514
TOTAL SALES TO ULTIMATE CUSTOMERS			807,681,720	0	807,681,720	543,326,698	0	543,326,698	264,355,022	0	264,355,022
1	447XXX	Sales for Resale	0	99,059,060	99,059,060	0	64,735,096	64,735,096	0	34,323,964	34,323,964
TOTAL SALES OF ELECTRICITY			807,681,720	99,059,060	906,740,780	543,326,698	64,735,096	608,061,794	264,355,022	34,323,964	298,678,986
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(1,181,583)	0	(1,181,583)	(1,181,583)	0	(1,181,583)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	1,511,664	(13,562,509)	(12,050,845)	479,794	(8,907,042)	(8,427,248)	1,031,870	(4,655,467)	(3,623,597)
99	451000	Miscellaneous Service Revenue	348,339	0	348,339	201,676	0	201,676	146,663	0	146,663
1	453000	Sales of Water & Water Power	0	361,919	361,919	0	236,514	236,514	0	125,405	125,405
1	454000	Rent from Electric Property	2,567,046	109,446	2,676,492	1,653,465	71,523	1,724,988	913,581	37,923	951,504
1	456XXX	Other Electric Revenues	(1,757,615)	92,693,608	90,935,993	967,677	60,575,273	61,542,950	(2,725,292)	32,118,335	29,393,043
TOTAL OTHER OPERATING REVENUE			1,487,851	79,602,464	81,090,315	2,121,029	51,976,268	54,097,297	(633,178)	27,626,196	26,993,018
TOTAL ELECTRIC REVENUE			809,169,571	178,661,524	987,831,095	545,447,727	116,711,364	662,159,091	263,721,844	61,950,160	325,672,004

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	50000	Supervision & Engineering	0	399,155	399,155	0	260,848	260,848	0	138,307	138,307
1	501XXX	Fuel	0	28,981,414	28,981,414	0	18,939,354	18,939,354	0	10,042,060	10,042,060
1	50200	Steam Expense	0	4,351,967	4,351,967	0	2,844,010	2,844,010	0	1,507,957	1,507,957
1	50500	Electric Expense	0	1,241,187	1,241,187	0	811,116	811,116	0	430,071	430,071
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,575,066	2,575,066	0	1,682,806	1,682,806	0	892,260	892,260
1	50700	Rent	0	38,360	38,360	0	25,068	25,068	0	13,292	13,292
		MAINTENANCE									
1	51000	Supervision & Engineering	0	504,459	504,459	0	329,664	329,664	0	174,795	174,795
1	51100	Structures	0	702,277	702,277	0	458,938	458,938	0	243,339	243,339
1	51200	Boiler Plant	0	6,682,055	6,682,055	0	4,366,723	4,366,723	0	2,315,332	2,315,332
1	51300	Electric Plant	0	3,000,000	3,000,000	0	1,960,500	1,960,500	0	1,039,500	1,039,500
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,174,869	1,174,869	0	767,777	767,777	0	407,092	407,092
		TOTAL STEAM POWER GENERATION EXP	0	49,650,809	49,650,809	0	32,446,804	32,446,804	0	17,204,005	17,204,005
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	53500	Supervision & Engineering	0	2,687,299	2,687,299	0	1,756,150	1,756,150	0	931,149	931,149
1	53600	Water for Power	0	1,143,217	1,143,217	0	747,092	747,092	0	396,125	396,125
1	53700	Hydraulic Expense	4,270,347	4,124,738	8,395,085	2,800,830	2,695,516	5,496,346	1,469,517	1,429,222	2,898,739
1	53800	Electric Expense	0	7,323,566	7,323,566	0	4,785,950	4,785,950	0	2,537,616	2,537,616
1	53900	Miscellaneous Hydraulic Power Generation Exp	0	1,013,873	1,013,873	0	662,566	662,566	0	351,307	351,307
1	54000	Rent	0	1,447,069	1,447,069	0	945,660	945,660	0	501,409	501,409
1	54010	MT Trust Funds Land Settlement Rents	4,890,500	0	4,890,500	3,209,840	0	3,209,840	1,680,660	0	1,680,660
		MAINTENANCE									
1	54100	Supervision & Engineering	0	893,011	893,011	0	583,583	583,583	0	309,428	309,428
1	54200	Structures	0	452,593	452,593	0	295,770	295,770	0	156,823	156,823
1	54300	Reservoirs, Dams, & Waterways	0	3,029,056	3,029,056	0	1,979,488	1,979,488	0	1,049,568	1,049,568
1	54400	Electric Plant	0	3,018,503	3,018,503	0	1,972,592	1,972,592	0	1,045,911	1,045,911
1	54500	Miscellaneous Hydraulic Plant	0	807,884	807,884	0	527,952	527,952	0	279,932	279,932
		TOTAL HYDRO POWER GENERATION EXP	9,160,847	25,940,809	35,101,656	6,010,670	16,952,319	22,962,989	3,150,177	8,988,490	12,138,667
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	54600	Supervision & Engineering	0	415,419	415,419	0	271,476	271,476	0	143,943	143,943
1	547XXX	Fuel	0	71,239,772	71,239,772	0	46,555,191	46,555,191	0	24,684,581	24,684,581
1	54800	Generation Expense	0	1,811,535	1,811,535	0	1,183,838	1,183,838	0	627,697	627,697
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	413,586	413,586	0	270,278	270,278	0	143,308	143,308
1	55000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
		MAINTENANCE									
1	55100	Supervision & Engineering	0	769,851	769,851	0	503,098	503,098	0	266,753	266,753
1	55200	Structures	0	66,158	66,158	0	43,234	43,234	0	22,924	22,924
1	55300	Generating & Electric Equipment	0	4,267,167	4,267,167	0	2,788,594	2,788,594	0	1,478,573	1,478,573
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	585,759	585,759	0	382,794	382,794	0	202,965	202,965
		TOTAL OTHER POWER GENERATION EXP	0	79,537,075	79,537,075	0	51,977,479	51,977,479	0	27,559,596	27,559,596

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	131,638,035	131,638,035	0	86,025,456	86,025,456	0	45,612,579	45,612,579
1	556000	System Control & Load Dispatching	0	749,614	749,614	0	489,873	489,873	0	259,741	259,741
E-557	557XXX	Other Expense	10,048,320	66,631,731	76,680,051	5,301,788	43,543,837	48,845,625	4,746,532	23,087,894	27,834,426
TOTAL OTHER POWER SUPPLY EXPENSE			10,048,320	199,019,380	209,067,700	5,301,788	130,059,166	135,360,954	4,746,532	68,960,214	73,706,746
TOTAL PRODUCTION OPERATING EXP			19,209,167	354,148,073	373,357,240	11,312,458	231,435,768	242,748,226	7,896,709	122,712,305	130,609,014
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,779,076	2,779,076	0	1,816,126	1,816,126	0	962,950	962,950
1	561000	Load Dispatching	0	3,807,731	3,807,731	0	2,488,352	2,488,352	0	1,319,379	1,319,379
1	562000	Station Expense	0	338,819	338,819	0	221,418	221,418	0	117,401	117,401
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	445,339	445,339	0	291,029	291,029	0	154,310	154,310
1	565XXX	Transmission of Electricity by Others	0	17,706,773	17,706,773	0	11,571,376	11,571,376	0	6,135,397	6,135,397
1	566000	Miscellaneous Transmission Expense	0	2,269,743	2,269,743	0	1,483,277	1,483,277	0	786,466	786,466
1	567000	Rent	0	178,957	178,957	0	116,948	116,948	0	62,009	62,009
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	812,266	813,537	0	530,816	530,816	1,271	281,450	282,721
1	569000	Structures	1,711	860,116	861,827	0	562,086	562,086	1,711	298,030	299,741
1	570000	Station Equipment	686	1,670,358	1,671,044	0	1,091,579	1,091,579	686	578,779	579,465
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	6,868	1,032,222	1,039,090	(558)	674,557	673,999	7,426	357,665	365,091
1	572000	Underground Lines	0	47	47	0	31	31	0	16	16
1	573000	Service Miscellaneous	0	134,711	134,711	0	88,034	88,034	0	46,677	46,677
TOTAL TRANSMISSION OPERATING EXP			10,536	32,036,158	32,046,694	(558)	20,935,629	20,935,071	11,094	11,100,529	11,111,623

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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-Production	0	29,561,383	29,561,383	0	19,318,363	19,318,363	0	10,243,020	10,243,020
E-DEPX		Depreciation Expense-Transmission	0	12,466,133	12,466,133	0	8,146,618	8,146,618	0	4,319,515	4,319,515
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,154,998	1,154,998	0	754,791	754,791	0	400,207	400,207
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,740)	0	(142,740)	142,740	0	142,740
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,700	141,765	0	69,300	69,300
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,382	21,382	0	11,337	11,337
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,434,069	0	1,434,069	0	0	0	1,434,069	0	1,434,069
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	577,750	577,750	0	306,336	306,336
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	217,796	0	217,796	217,796	0	217,796	0	0	0
99	407395	Optional Renewable Power Revenue Offset	240,754	0	240,754	188,205	0	188,205	52,549	0	52,549
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,440,343)	0	(2,440,343)	(1,585,927)	0	(1,585,927)	(854,416)	0	(854,416)
99	407455	Amortization of Colstrip Refund	(149,987)	0	(149,987)	0	0	0	(149,987)	0	(149,987)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(51,791)	0	(51,791)	0	0	0	(51,791)	0	(51,791)
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	(70,573)	0	(70,573)	(70,573)	0	(70,573)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,499)	(5,499)	0	(2,916)	(2,916)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	23,164,261	23,164,261	0	15,137,844	15,137,844	0	8,026,417	8,026,417
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,540,838	67,455,165	69,996,003	1,190,065	44,081,949	45,272,014	1,350,773	23,373,216	24,723,989
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	21,760,541	453,639,396	475,399,937	12,501,965	296,453,346	308,955,311	9,258,576	157,186,050	166,444,626

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	931,222	2,974,559	3,905,781	627,680	1,976,951	2,604,631	303,542	997,608	1,301,150
3	582000	Station Expense	723,139	46,966	770,105	371,713	31,215	402,928	351,426	15,751	367,177
3	583000	Overhead Line Expense	1,741,037	445,717	2,186,754	1,175,376	296,232	1,471,608	565,661	149,485	715,146
3	584000	Underground Line Expense	1,391,369	0	1,391,369	817,787	0	817,787	573,582	0	573,582
3	584100	Energy Storage Equipment	33,032	0	33,032	33,032	0	33,032	0	0	0
3	585000	Street Light & Signal System Operation Expense	7,162	0	7,162	5,366	0	5,366	1,796	0	1,796
3	586000	Meter Expense	1,730,909	60,893	1,791,802	1,314,470	40,471	1,354,941	416,439	20,422	436,861
3	587000	Customer Installations Expense	669,868	136,180	806,048	455,747	90,508	546,255	214,121	45,672	259,793
3	588000	Miscellaneous Distribution Expense	3,865,886	3,681,465	7,547,351	2,385,303	2,446,775	4,832,078	1,480,583	1,234,690	2,715,273
3	589000	Rent	0	412,788	412,788	0	274,347	274,347	0	138,441	138,441
MAINTENANCE:											
3	590000	Supervision & Engineering	306,519	1,057,402	1,363,921	246,319	702,771	949,090	60,200	354,631	414,831
3	591000	Structures	551,020	4,330	555,350	314,150	2,878	317,028	236,870	1,452	238,322
3	592000	Station Equipment	792,961	238,976	1,031,937	473,994	158,828	632,822	318,967	80,148	399,115
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,485,227	2,799	9,488,026	6,434,305	1,860	6,436,165	3,050,922	939	3,051,861
3	594000	Underground Lines	945,021	0	945,021	676,467	0	676,467	268,554	0	268,554
3	595000	Line Transformers	435,886	0	435,886	355,338	0	355,338	80,548	0	80,548
3	596000	Street Light & Signal System Maintenance Exp	248,652	0	248,652	212,174	0	212,174	36,478	0	36,478
3	597000	Meters	39,854	0	39,854	29,428	0	29,428	10,426	0	10,426
3	598000	Miscellaneous Distribution Expense	90,825	169,985	260,810	15,424	112,975	128,399	75,401	57,010	132,411
TOTAL DISTRIBUTION OPERATING EXP			23,989,589	9,232,060	33,221,649	15,944,073	6,135,811	22,079,884	8,045,516	3,096,249	11,141,765
E-DEPX		Depreciation Expense-Distribution	47,450,304	59,740	47,510,044	30,339,706	39,704	30,379,410	17,110,598	20,036	17,130,634
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,761,435	0	53,761,435	46,788,372	0	46,788,372	6,973,063	0	6,973,063
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			101,241,758	59,740	101,301,498	77,158,097	39,704	77,197,801	24,083,661	20,036	24,103,697
TOTAL DISTRIBUTION EXPENSES			125,231,347	9,291,800	134,523,147	93,102,170	6,175,515	99,277,685	32,129,177	3,116,285	35,245,462

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	215,581	215,581	0	141,581	141,581	0	74,000	74,000
2	902000	Meter Reading Expenses	2,985,985	177,598	3,163,583	2,768,682	116,636	2,885,318	217,303	60,962	278,265
2	903XXX	Customer Records & Collection Expenses	2,308,352	7,610,983	9,919,335	1,579,304	4,998,437	6,577,741	729,048	2,612,546	3,341,594
2	904000	Uncollectible Accounts	0	2,671,083	2,671,083	0	1,754,207	1,754,207	0	916,876	916,876
2	905000	Misc Customer Accounts	0	293,773	293,773	0	192,932	192,932	0	100,841	100,841
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,294,337	10,969,018	16,263,355	4,347,986	7,203,793	11,551,779	946,351	3,765,225	4,711,576
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	30,868,945	281,716	31,150,661	22,321,213	185,014	22,506,227	8,547,732	96,702	8,644,434
2	909000	Advertising	17,573	944,913	962,486	17,573	620,562	638,135	0	324,351	324,351
2	910000	Misc Customer Service & Info Exp	0	291,191	291,191	0	191,237	191,237	0	99,954	99,954
TOTAL CUSTOMER SERVICE & INFO EXP			30,886,518	1,517,820	32,404,338	22,338,786	996,813	23,335,599	8,547,732	521,007	9,068,739
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	554,535	31,982,936	32,537,471	385,548	21,828,034	22,213,582	168,987	10,154,902	10,323,889
4	921000	Office Supplies & Expenses	71,904	4,055,857	4,127,761	71,904	2,768,082	2,839,986	0	1,287,775	1,287,775
4	922000	Admin Exp Transferred--Credit	0	(127,448)	(127,448)	0	(86,982)	(86,982)	0	(40,466)	(40,466)
4	923000	Outside Services Employed	26,939	7,455,139	7,482,078	26,494	5,088,058	5,114,552	445	2,367,081	2,367,526
4	924000	Property Insurance Premium	0	1,256,346	1,256,346	0	857,444	857,444	0	398,902	398,902
4	925XXX	Injuries and Damages	(1,988)	3,332,305	3,330,317	(2,299)	2,274,265	2,271,966	311	1,058,040	1,058,351
4	926XXX	Employee Pensions and Benefits	2,357	1,511,938	1,514,295	2,357	1,031,883	1,034,240	0	480,055	480,055
4	927000	Franchise Requirements	1,321	0	1,321	0	0	0	1,321	0	1,321
1	928000	Regulatory Commission Expenses	3,058,576	3,558,358	6,616,934	2,166,592	2,325,387	4,491,979	891,984	1,232,971	2,124,955
4	930000	Miscellaneous General Expenses	152,664	3,853,940	4,006,604	111,612	2,630,276	2,741,888	41,052	1,223,664	1,264,716
4	931000	Rents	3,064	612,607	615,671	(436)	418,098	417,662	3,500	194,509	198,009
4	935000	Maintenance of General Plant	915,023	10,707,150	11,622,173	469,787	7,307,523	7,777,310	445,236	3,399,627	3,844,863
TOTAL ADMIN & GEN OPERATING EXP			4,784,395	68,199,128	72,983,523	3,231,559	46,442,068	49,673,627	1,552,836	21,757,060	23,309,896

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	1,370,921	17,160,512	18,531,433	854,912	11,711,878	12,566,790	516,009	5,448,634	5,964,643
E-AMTX		Amortization Expense-General Plant - 303000	0	427,618	427,618	0	291,626	291,626	0	135,992	135,992
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	691,943	18,867,713	19,559,656	677,486	12,877,026	13,554,512	14,457	5,990,687	6,005,144
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(2,426,106)	0	(2,426,106)	0	0	0	(2,426,106)	0	(2,426,106)
99	407414	Regulatory Credit - Deferral - FISERVE	(543,314)	0	(543,314)	(373,227)	0	(373,227)	(170,087)	0	(170,087)
99	407436	Regulatory Credit - MDM System	(899,127)	0	(899,127)	(899,127)	0	(899,127)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(1,805,683)	36,503,873	34,698,190	260,044	24,913,310	25,173,354	(2,065,727)	11,590,563	9,524,836
TOTAL ADMIN & GENERAL EXPENSES			2,978,712	104,703,001	107,681,713	3,491,603	71,355,378	74,846,981	(512,891)	33,347,623	32,834,732
TOTAL EXPENSES BEFORE FIT			186,151,455	580,121,035	766,272,490	135,782,510	382,184,845	517,967,355	50,368,945	197,936,190	248,305,135
NET OPERATING INCOME (LOSS) BEFORE FIT					221,558,605			144,191,736			77,366,869
E-FIT		FEDERAL INCOME TAX			21,144,800			13,532,236			7,612,564
E-FIT		DEFERRED FEDERAL INCOME TAX			27,518,596			18,892,025			8,626,571
E-FIT		AMORTIZED ITC			(380,919)			(248,931)			(131,988)
ELECTRIC NET OPERATING INCOME (LOSS)					173,276,128			112,016,406			61,259,722

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.674%	34.326%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.462%	33.538%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months 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	93,759	1,038,007	1,131,766	92,559	678,338	770,897	1,200	359,669	360,869
1	456010	Other Electric Rev-Financial	0	8,067,182	8,067,182	0	5,271,903	5,271,903	0	2,795,279	2,795,279
1	456015	Other Electric Rev-CT Fuel Sales	0	24,261,767	24,261,767	0	15,855,065	15,855,065	0	8,406,702	8,406,702
1	456016	Other Electric Rev-Resource Opt	0	5,366,653	5,366,653	0	3,507,108	3,507,108	0	1,859,545	1,859,545
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,369	39,369	0	20,875	20,875
1	456018	Other Electric Rev-Extraction	0	182,104	182,104	0	119,005	119,005	0	63,099	63,099
1	456020	Other Electric Rev-Sale of Excess	0	334,722	334,722	0	218,741	218,741	0	115,981	115,981
1	456100	Transmission Revenue of Others	0	12,513,764	12,513,764	0	8,177,745	8,177,745	0	4,336,019	4,336,019
1	456120	Parallel Capacity Support Revenue	0	2,625,001	2,625,001	0	1,715,438	1,715,438	0	909,563	909,563
1	456130	Ancillary Services Revenue	0	2,441,489	2,441,489	0	1,595,513	1,595,513	0	845,976	845,976
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	290,445	0	290,445	0	0	0	290,445	0	290,445
1	456328	Residential Decoupling Deferral	2,683,430	0	2,683,430	3,865,680	0	3,865,680	(1,182,250)	0	(1,182,250)
1	456329	Amortization Res Decoupling Deferral	(10,045,468)	0	(10,045,468)	(8,141,633)	0	(8,141,633)	(1,903,835)	0	(1,903,835)
1	456338	Non-res Decoupling Deferred Rev	4,933,944	0	4,933,944	3,618,723	0	3,618,723	1,315,221	0	1,315,221
1	456339	Amortization Non-res Decoupling	130,121	0	130,121	1,426,975	0	1,426,975	(1,296,854)	0	(1,296,854)
1	456700	Other Electric Rev-Low Voltage	156,154	0	156,154	105,373	0	105,373	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,662,936	1,662,936	0	1,086,729	1,086,729	0	576,207	576,207
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,522,375)	(1,522,375)	0	(994,872)	(994,872)	0	(527,503)	(527,503)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,522,375	1,522,375	0	994,872	994,872	0	527,503	527,503
1	456730	Other Elec Rev-Intraco Thermal	0	34,139,740	34,139,740	0	22,310,320	22,310,320	0	11,829,420	11,829,420
TOTAL ACCOUNT 456			(1,757,615)	92,693,609	90,935,994	967,677	60,575,274	61,542,951	(2,725,292)	32,118,335	29,393,043

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months 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	125,830,444	125,830,444	0	82,230,195	82,230,195	0	43,600,249	43,600,249
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	(51,700)	(51,700)	0	(33,786)	(33,786)	0	(17,914)	(17,914)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,417,802	3,417,802	0	2,233,534	2,233,534	0	1,184,268	1,184,268
1	555710	Intercompany Purchase	0	2,441,489	2,441,489	0	1,595,513	1,595,513	0	845,976	845,976
TOTAL ACCOUNT 555			0	131,638,035	131,638,035	0	86,025,456	86,025,456	0	45,612,579	45,612,579

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months 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	2,015	6,539,616	6,541,631	2,015	4,273,639	4,275,654	0	2,265,977	2,265,977
1	557010	Other Power Supply Expense - Financial	0	20,804,508	20,804,508	0	13,595,746	13,595,746	0	7,208,762	7,208,762
1	557018	Merchandise Processing Fee	0	120,075	120,075	0	78,469	78,469	0	41,606	41,606
1	557150	Fuel - Economic Dispatch	0	(10,653,328)	(10,653,328)	0	(6,961,950)	(6,961,950)	0	(3,691,378)	(3,691,378)
1	557160	Power Supply Expense - Miscellaneous	0	738	738	0	482	482	0	256	256
99	557161	Unbilled Add-Ons	(173,894)	0	(173,894)	0	0	0	(173,894)	0	(173,894)
1	557165	Other Resource Costs-CAISO Charges	0	111,202	111,202	0	72,671	72,671	0	38,531	38,531
1	557170	Broker Fees - Power	0	481,743	481,743	0	314,819	314,819	0	166,924	166,924
1	557171	REC Broker Fees	0	39,577	39,577	0	25,864	25,864	0	13,713	13,713
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,696	0	818,696	497,498	0	497,498	321,198	0	321,198
99	557280	Washington ERM Deferred	4,134,214	0	4,134,214	4,134,214	0	4,134,214	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,471,014	0	3,471,014	3,471,014	0	3,471,014	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,802,953)	0	(2,802,953)	(2,802,953)	0	(2,802,953)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	8,389,620	0	8,389,620	0	0	0	8,389,620	0	8,389,620
99	557390	Idaho PCA Amortization	(3,790,392)	0	(3,790,392)	0	0	0	(3,790,392)	0	(3,790,392)
1	557395	Optional Renewable Power Expense Offset	0	483	483	0	316	316	0	167	167
1	557610	Other Expenses - Exposure	0	24,468	24,468	0	15,990	15,990	0	8,478	8,478
1	557700	Turbine Gas Bookout Expense	0	2,821,671	2,821,671	0	1,843,962	1,843,962	0	977,709	977,709
1	557711	Turbine Gas Bookout Offset	0	(2,821,671)	(2,821,671)	0	(1,843,962)	(1,843,962)	0	(977,709)	(977,709)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,162,649	49,162,649	0	32,127,791	32,127,791	0	17,034,858	17,034,858
TOTAL ACCOUNT 557			10,048,320	66,631,731	76,680,051	5,301,788	43,543,837	48,845,625	4,746,532	23,087,894	27,834,426

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months 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	402,069	281,716	683,785	306,104	185,014	491,118	95,965	96,702	192,667
99	908600	Public Purpose Tariff Rider Expense Offset	29,816,946	0	29,816,946	21,514,158	0	21,514,158	8,302,788	0	8,302,788
99	908610	Limited Income Tax Refund Program	173,316	0	173,316	173,316	0	173,316	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	476,614	0	476,614	327,635	0	327,635	148,979	0	148,979
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	30,868,945	281,716	31,150,661	22,321,213	185,014	22,506,227	8,547,732	96,702	8,644,434

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.674%	34.326%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months 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	2,313,554,859	1,531,990,773	781,564,086
	Interest Deduction for FIT Calculation	67,569,254	44,841,370	22,727,884
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months 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	987,831,095	662,159,091	325,672,004
E-OPS	Less: Operating & Maintenance Expense	560,276,799	370,324,186	189,952,613
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	129,069,995	85,716,953	43,353,042
E-OTX	Less: Taxes Other than FIT	76,925,696	61,926,216	14,999,480
	Net Operating Income Before FIT	221,558,605	144,191,736	77,366,869
E-INT	Less: Interest Expense	67,569,254	44,841,370	22,727,884
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(68,189,332)	(45,583,681)	(22,605,651)
	Taxable Net Operating Income	85,800,019	53,909,425	31,890,594
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	18,018,004	11,320,979	6,697,025
99	Federal Income Tax on 2017 Income at 35%	3,126,796	2,211,257	915,539
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	21,144,800	13,532,236	7,612,564
E-DTE	Deferred FIT	27,518,596	18,892,025	8,626,571
1	411400 Amortized Investment Tax Credit	(380,919)	(248,931)	(131,988)
	Total Net FIT/Deferred FIT	48,282,477	32,175,330	16,107,147

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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	49,543,187	79,746,127	129,289,314	31,902,123	53,172,786	85,074,909	17,641,064	26,573,341	44,214,405
12	997001 Contributions In Aid of Construction	0	6,738,270	6,738,270	0	4,458,713	4,458,713	0	2,279,557	2,279,557
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,851)	(9,851)	0	(5,149)	(5,149)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,011,054	2,011,054	0	1,372,524	1,372,524	0	638,530	638,530
99	997007 Idaho PCA	4,599,228	0	4,599,228	0	0	0	4,599,228	0	4,599,228
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(42,278)	(42,278)	0	(27,629)	(27,629)	0	(14,649)	(14,649)
4	997015 Airplane Lease Payments	0	2,145,055	2,145,055	0	1,463,979	1,463,979	0	681,076	681,076
12	997016 Redemption Expense Amortization	0	1,256,760	1,256,760	0	831,598	831,598	0	425,162	425,162
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	703,401	39	703,440	(455,096)	27	(455,069)	1,158,497	12	1,158,509
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	392,014	392,014	0	267,546	267,546	0	124,468	124,468
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	4,474,740	0	4,474,740	1,697,467	0	1,697,467	2,777,273	0	2,777,273
12	997032 Interest Rate Swaps	0	(3,883,044)	(3,883,044)	0	(2,569,410)	(2,569,410)	0	(1,313,634)	(1,313,634)
4	997033 BPA Residential Exchange	(545,137)	0	(545,137)	(297,312)	0	(297,312)	(247,825)	0	(247,825)
99	997034 Montana Hydro Settlement	6,078,200	0	6,078,200	3,990,516	0	3,990,516	2,087,684	0	2,087,684
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	4,228,589	0	4,228,589	4,228,589	0	4,228,589	0	0	0
1	997044 Non-Monetary Power Costs	0	(51,700)	(51,700)	0	(33,786)	(33,786)	0	(17,914)	(17,914)
1	997045 Section 199 Manufacturing Deduction	0	(2,200,000)	(2,200,000)	0	(1,437,700)	(1,437,700)	0	(762,300)	(762,300)
99	997046 Nez Perce Settlement	(16,802)	0	(16,802)	(22,008)	0	(22,008)	5,206	0	5,206
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,612,500)	(1,612,500)	0	(1,066,991)	(1,066,991)	0	(545,509)	(545,509)
11	997049 Tax Depreciation	0	(216,096,686)	(216,096,686)	0	(140,730,806)	(140,730,806)	0	(75,365,880)	(75,365,880)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(149,987)	0	(149,987)	0	0	0	(149,987)	0	(149,987)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	224,597	0	224,597	220,057	0	220,057	4,540	0	4,540
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	7,915,807	7,915,807	0	5,155,090	5,155,090	0	2,760,717	2,760,717
4	997081 Deferred Compensation	0	468,621	468,621	0	319,829	319,829	0	148,792	148,792
4	997082 Meal Disallowances	0	445,222	445,222	0	303,860	303,860	0	141,362	141,362
4	997083 Paid Time Off	0	160,727	160,727	0	109,695	109,695	0	51,032	51,032
2	997084 Customer Uncollectibles	0	137,018	137,018	0	89,985	89,985	0	47,033	47,033
99	997088 Deferred O&M Colstrip & CS2	1,382,278	0	1,382,278	0	0	0	1,382,278	0	1,382,278
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	573,686	0	573,686	573,686	0	573,686	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,383	21,383	0	11,338	11,338
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(2,781,202)	0	(2,781,202)	(1,294,121)	0	(1,294,121)	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	(96,325)	(96,325)	0	(62,948)	(62,948)	0	(33,377)	(33,377)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(28,380,629)	(28,380,629)	0	(18,546,741)	(18,546,741)	0	(9,833,888)	(9,833,888)
1	997102 Amort Idaho Earnings Test (254229)	(979,786)	0	(979,786)	0	0	0	(979,786)	0	(979,786)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	335,019	0	335,019	217,796	0	217,796	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(899,127)	0	(899,127)	(899,127)	0	(899,127)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	(1,511,664)	13,562,509	12,050,845	(479,794)	8,907,042	8,427,248	(1,031,870)	4,655,467	3,623,597
2	997109 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110 FISERVE	(173,310)	0	(173,310)	(119,214)	0	(119,214)	(54,096)	0	(54,096)
	TOTAL SCHEDULE M ADJUSTMENTS	69,873,292	(136,482,132)	(68,189,332)	41,850,374	(87,434,055)	(45,583,681)	26,442,426	(49,048,077)	(22,605,651)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.674%	34.326%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.124%	34.876%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.170%	33.830%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months 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	32,231,720	32,231,720	0	21,327,729	21,327,729	0	10,903,991	10,903,991
99	410100	Deferred Federal Income Tax Expense - Washin	(1,373,631)	0	(1,373,631)	(1,373,631)	0	(1,373,631)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,026,849)	0	(2,026,849)	0	0	0	(2,026,849)	0	(2,026,849)
	410100	Total	(3,400,480)	32,231,720	28,831,240	(1,373,631)	21,327,729	19,954,098	(2,026,849)	10,903,991	8,877,142
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(276,487)	(276,487)	0	(182,951)	(182,951)	0	(93,536)	(93,536)
99	411100	Deferred Federal Income Tax Expense - Washin	(879,122)	0	(879,122)	(879,122)	0	(879,122)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(157,035)	0	(157,035)	0	0	0	(157,035)	0	(157,035)
	411100	Total	(1,036,157)	(276,487)	(1,312,644)	(879,122)	(182,951)	(1,062,073)	(157,035)	(93,536)	(250,571)
Total Deferred Federal Income Tax Expense			(4,436,637)	31,955,233	27,518,596	(2,252,753)	21,144,778	18,892,025	(2,183,884)	10,810,455	8,626,571

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.170%	33.830%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months 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	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,538,576	1,538,576	0	1,005,459	1,005,459	0	533,117	533,117
1	408150	R&P Property Tax--Production	0	16,242,922	16,242,922	0	10,614,750	10,614,750	0	5,628,172	5,628,172
1	408180	R&P Property Tax--Transmission	0	5,823,713	5,823,713	0	3,805,796	3,805,796	0	2,017,917	2,017,917
1	409100	State Income Tax--Montana & Oregon	0	(454,825)	(454,825)	0	(297,228)	(297,228)	0	(157,597)	(157,597)
TOTAL PRODUCTION & TRANSMISSION			0	23,164,261	23,164,261	0	15,137,844	15,137,844	0	8,026,417	8,026,417
DISTRIBUTION											
99	408110	State Excise Tax	21,068,923	0	21,068,923	21,068,923	0	21,068,923	0	0	0
99	408120	Municipal Occupation & License Tax	22,307,802	0	22,307,802	18,669,354	0	18,669,354	3,638,448	0	3,638,448
99	408160	Miscellaneous State or Local Tax--WA & ID	199	0	199	0	0	0	199	0	199
99	408170	R&P Property Tax--Distribution	10,322,854	0	10,322,854	7,050,095	0	7,050,095	3,272,759	0	3,272,759
99	409100	State Income Tax--Idaho	61,657	0	61,657	0	0	0	61,657	0	61,657
TOTAL DISTRIBUTION			53,761,435	0	53,761,435	46,788,372	0	46,788,372	6,973,063	0	6,973,063
TOTAL TAXES OTHER THAN FIT			53,761,435	23,164,261	76,925,696	46,788,372	15,137,844	61,926,216	6,973,063	8,026,417	14,999,480

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended 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	8,400,000	8,400,000	0	5,489,400	5,489,400	0	2,910,600	2,910,600
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	1,187,443	1,187,443	0	775,994	775,994	0	411,449	411,449
1	182381	CDA Settlement Past Storage	0	32,084,941	32,084,941	0	20,967,509	20,967,509	0	11,117,432	11,117,432
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)	320,373	16,812,396	17,132,769	320,373	11,169,563	11,489,936	0	5,642,833	5,642,833
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,522,636	61,899,587	65,422,223	3,448,275	42,245,849	45,694,124	74,361	19,653,738	19,728,099
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,803,285	3,803,285	0	2,595,704	2,595,704	0	1,207,581	1,207,581
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	9,468,571	9,468,571	0	6,462,205	6,462,205	0	3,006,366	3,006,366
4	303121	Misc Intangible Plant-AMI Software	0	345,416	345,416	0	235,743	235,743	0	109,673	109,673
		TOTAL INTANGIBLE PLANT	4,445,713	250,768,822	255,214,535	4,371,352	168,299,435	172,670,787	74,361	82,469,387	82,543,748
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,693	3,577,693	0	2,338,022	2,338,022	0	1,239,671	1,239,671
1	311XXX	Structures & Improvements	0	134,371,437	134,371,437	0	87,811,734	87,811,734	0	46,559,703	46,559,703
1	312000	Boiler Plant	0	177,978,390	177,978,390	0	116,308,878	116,308,878	0	61,669,512	61,669,512
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	61,502,086	61,502,086	0	40,191,613	40,191,613	0	21,310,473	21,310,473
1	315000	Accessory Electric Equipment	0	28,135,524	28,135,524	0	18,386,565	18,386,565	0	9,748,959	9,748,959
1	316000	Miscellaneous Power Plant Equipment	0	18,290,913	18,290,913	0	11,953,112	11,953,112	0	6,337,801	6,337,801
		TOTAL STEAM PRODUCTION PLANT	0	423,862,813	423,862,813	0	276,994,348	276,994,348	0	146,868,465	146,868,465
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,359,048	62,359,048	0	40,751,638	40,751,638	0	21,607,410	21,607,410
1	331XXX	Structures & Improvements	0	79,335,486	79,335,486	0	51,845,740	51,845,740	0	27,489,746	27,489,746
1	332XXX	Reservoirs, Dams, & Waterways	0	182,725,276	182,725,276	0	119,410,968	119,410,968	0	63,314,308	63,314,308
1	333000	Waterwheels, Turbines, & Generators	0	226,228,626	226,228,626	0	147,840,407	147,840,407	0	78,388,219	78,388,219
1	334000	Accessory Electric Equipment	0	61,546,260	61,546,260	0	40,220,481	40,220,481	0	21,325,779	21,325,779
1	335XXX	Miscellaneous Power Plant Equipment	0	12,870,188	12,870,188	0	8,410,668	8,410,668	0	4,459,520	4,459,520
1	336000	Roads, Railroads, & Bridges	0	3,240,600	3,240,600	0	2,117,732	2,117,732	0	1,122,868	1,122,868
		TOTAL HYDRAULIC PRODUCTION PLANT	0	628,305,484	628,305,484	0	410,597,634	410,597,634	0	217,707,850	217,707,850
		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	17,054,275	17,054,275	0	11,144,969	11,144,969	0	5,909,306	5,909,306
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,398	21,378,398	0	13,970,783	13,970,783	0	7,407,615	7,407,615
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	218,804,871	218,804,871	0	142,988,983	142,988,983	0	75,815,888	75,815,888
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	20,690,358	20,690,358	0	13,521,149	13,521,149	0	7,169,209	7,169,209
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	1,741,613	1,741,613	0	1,138,144	1,138,144	0	603,469	603,469
		TOTAL OTHER PRODUCTION PLANT	0	304,667,032	304,667,032	0	199,099,905	199,099,905	0	105,567,127	105,567,127
		TOTAL PRODUCTION PLANT	0	1,356,835,329	1,356,835,329	0	886,691,887	886,691,887	0	470,143,442	470,143,442

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	26,160,938	26,160,938	0	17,096,173	17,096,173	0	9,064,765	9,064,765
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,873,972	24,873,972	0	16,255,141	16,255,141	0	8,618,831	8,618,831
1	353000	Station Equipment	0	255,190,029	255,190,029	0	166,766,684	166,766,684	0	88,423,345	88,423,345
1	354000	Towers & Fixtures	0	17,175,054	17,175,054	0	11,223,898	11,223,898	0	5,951,156	5,951,156
1	355000	Poles & Fixtures	0	229,500,585	229,500,585	0	149,978,632	149,978,632	0	79,521,953	79,521,953
1	356000	Overhead Conductors & Devices	0	139,875,904	139,875,904	0	91,408,903	91,408,903	0	48,467,001	48,467,001
1	357000	Underground Conduit	0	3,031,799	3,031,799	0	1,981,281	1,981,281	0	1,050,518	1,050,518
1	358000	Underground Conductors & Devices	0	2,369,138	2,369,138	0	1,548,232	1,548,232	0	820,906	820,906
1	359000	Roads & Trails	0	2,092,851	2,092,851	0	1,367,678	1,367,678	0	725,173	725,173
TOTAL TRANSMISSION PLANT			0	700,270,270	700,270,270	0	457,626,622	457,626,622	0	242,643,648	242,643,648
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,432,185	0	7,432,185	5,968,469	0	5,968,469	1,463,716	0	1,463,716
99	360400	Land Easements	2,580,293	0	2,580,293	340,896	0	340,896	2,239,397	0	2,239,397
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	22,642,690	0	22,642,690	16,210,030	0	16,210,030	6,432,660	0	6,432,660
3	362000	Station Equipment	125,858,649	3,032,471	128,891,120	82,015,008	2,015,441	84,030,449	43,843,641	1,017,030	44,860,671
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	374,957,497	0	374,957,497	241,444,181	0	241,444,181	133,513,316	0	133,513,316
99	365000	Overhead Conductors & Devices	247,003,291	0	247,003,291	156,493,998	0	156,493,998	90,509,293	0	90,509,293
99	366000	Underground Conduit	109,097,213	0	109,097,213	70,910,763	0	70,910,763	38,186,450	0	38,186,450
99	367000	Underground Conductors & Devices	193,110,798	0	193,110,798	126,474,257	0	126,474,257	66,636,541	0	66,636,541
99	368000	Line Transformers	251,624,092	0	251,624,092	172,812,145	0	172,812,145	78,811,947	0	78,811,947
99	369XXX	Services	163,730,735	0	163,730,735	107,357,070	0	107,357,070	56,373,665	0	56,373,665
99	371XXX	Installations on Customers' Premises	847,495	0	847,495	847,495	0	847,495	0	0	0
99	370000	Meters	49,647,444	0	49,647,444	26,779,441	0	26,779,441	22,868,003	0	22,868,003
99	373XXX	Street Light & Signal Systems	58,881,485	0	58,881,485	39,174,187	0	39,174,187	19,707,298	0	19,707,298
TOTAL DISTRIBUTION PLANT			1,610,379,562	3,032,471	1,613,412,033	1,049,425,785	2,015,441	1,051,441,226	560,953,777	1,017,030	561,970,807
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,425,934	7,228,792	8,654,726	723,866	4,933,578	5,657,444	702,068	2,295,214	2,997,282
4	390XXX	Structures & Improvements	14,795,607	83,490,769	98,286,376	6,635,050	56,981,615	63,616,665	8,160,557	26,509,154	34,669,711
4	391XXX	Office Furniture & Equipment	1,303,176	51,760,133	53,063,309	1,236,587	35,325,773	36,562,360	66,589	16,434,360	16,500,949
4	392XXX	Transportation Equipment	30,341,575	16,141,000	46,482,575	21,425,376	11,016,071	32,441,447	8,916,199	5,124,929	14,041,128
4	393000	Stores Equipment	278,628	3,575,887	3,854,515	133,516	2,440,507	2,574,023	145,112	1,135,380	1,280,492
4	394000	Tools, Shop & Garage Equipment	1,816,523	12,965,980	14,782,503	808,057	8,849,152	9,657,209	1,008,466	4,116,828	5,125,294
4	394100	Electric Charging Stations	0	89,503	89,503	0	61,085	61,085	0	28,418	28,418
4	395000	Laboratory Equipment	239,030	1,395,311	1,634,341	214,368	952,286	1,166,654	24,662	443,025	467,687
4	396XXX	Power Operated Equipment	24,454,718	8,807,090	33,261,808	14,651,251	6,010,751	20,662,002	9,803,467	2,796,339	12,599,806
4	397XXX	Communications Equipment	22,999,770	86,824,005	109,823,775	13,523,751	59,256,515	72,780,266	9,476,019	27,567,490	37,043,509
4	398000	Miscellaneous Equipment	15,331	424,997	440,328	3,875	290,056	293,931	11,456	134,941	146,397
TOTAL GENERAL PLANT			97,670,292	272,703,467	370,373,759	59,355,697	186,117,389	245,473,086	38,314,595	86,586,078	124,900,673
TOTAL PLANT IN SERVICE			1,712,495,567	2,583,610,359	4,296,105,926	1,113,152,834	1,700,750,774	2,813,903,608	599,342,733	882,859,585	1,482,202,318

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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	(297,996,207)	(297,996,207)	0	(194,740,521)	(194,740,521)	0	(103,255,686)	(103,255,686)
E-ADEP		Hydro Production Plant	0	(128,645,336)	(128,645,336)	0	(84,069,727)	(84,069,727)	0	(44,575,609)	(44,575,609)
E-ADEP		Other Production Plant	0	(116,914,974)	(116,914,974)	0	(76,403,936)	(76,403,936)	0	(40,511,038)	(40,511,038)
E-ADEP		Transmission Plant	0	(210,710,722)	(210,710,722)	0	(137,699,457)	(137,699,457)	0	(73,011,265)	(73,011,265)
E-ADEP		Distribution Plant	(519,131,561)	(119,136)	(519,250,697)	(319,252,066)	(79,180)	(319,331,246)	(199,879,495)	(39,956)	(199,919,451)
E-ADEP		General Plant	(35,835,182)	(96,060,556)	(131,895,738)	(21,716,329)	(65,560,369)	(87,276,698)	(14,118,853)	(30,500,187)	(44,619,040)
TOTAL ACCUMULATED DEPRECIATION			(554,966,743)	(850,446,931)	(1,405,413,674)	(340,968,395)	(558,553,190)	(899,521,585)	(213,998,348)	(291,893,741)	(505,892,089)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,384,373)	(12,384,373)	0	(8,093,188)	(8,093,188)	0	(4,291,185)	(4,291,185)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(222,991)	0	(222,991)	(222,991)	0	(222,991)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,728,108)	(1,728,108)	0	(1,177,291)	(1,177,291)	0	(550,817)	(550,817)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,539,365)	(38,394,198)	(40,933,563)	(2,487,365)	(26,203,656)	(28,691,021)	(52,000)	(12,190,542)	(12,242,542)
E-AAAMT		General Plant - 390200, 396200	(344)	(90,806)	(91,150)	(197)	(61,974)	(62,171)	(147)	(28,832)	(28,979)
TOTAL ACCUMULATED AMORTIZATION			(2,762,700)	(52,597,485)	(55,360,185)	(2,710,553)	(35,536,109)	(38,246,662)	(52,147)	(17,061,376)	(17,113,523)
TOTAL ACCUMULATED DEPR/AMORT			(557,729,443)	(903,044,416)	(1,460,773,859)	(343,678,948)	(594,089,299)	(937,768,247)	(214,050,495)	(308,955,117)	(523,005,612)
NET ELECTRIC UTILITY PLANT before ADFIT			1,154,766,124	1,680,565,943	2,835,332,067	769,473,886	1,106,661,475	1,876,135,361	385,292,238	573,904,468	959,196,706
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	256	256	0	167	167	0	89	89
12		ADFIT - Electric Plant In Service (282900)	0	(535,782,123)	(535,782,123)	0	(354,527,031)	(354,527,031)	0	(181,255,092)	(181,255,092)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,929,536)	(60,929,536)	0	(41,583,799)	(41,583,799)	0	(19,345,737)	(19,345,737)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(10,304,233)	(10,304,233)	0	(6,733,816)	(6,733,816)	0	(3,570,417)	(3,570,417)
1		ADFIT - CDA Settlement Costs (283333)	0	367,275	367,275	0	240,014	240,014	0	127,261	127,261
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,398,093)	(2,398,093)	0	(1,586,818)	(1,586,818)	0	(811,275)	(811,275)
TOTAL ACCUMULATED DFIT			0	(609,046,454)	(609,046,454)	0	(404,191,283)	(404,191,283)	0	(204,855,171)	(204,855,171)
NET ELECTRIC UTILITY PLANT			1,154,766,124	1,071,519,489	2,226,285,613	769,473,886	702,470,192	1,471,944,078	385,292,238	369,049,297	754,341,535

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.462%	33.538%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.170%	33.830%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,154,766,124	1,071,519,489	2,226,285,613	769,473,886	702,470,192	1,471,944,078	385,292,238	369,049,297	754,341,535	
	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	(332,001)	0	(332,001)	332,001	0	332,001	
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)	(3,045,692)	0	(3,045,692)	(976,092)	0	(976,092)	(2,069,600)	0	(2,069,600)	
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)	
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,963,878	0	7,963,878	5,078,871	0	5,078,871	2,885,007	0	2,885,007	
99	ADFIT - Kettle Falls Disallowed (190420)	65,361	0	65,361	65,361	0	65,361	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)	1,626,904	0	1,626,904	0	0	0	1,626,904	0	1,626,904	
99	ADFIT - Boulder Park Disallowed (190040)	313,511	0	313,511	0	0	0	313,511	0	313,511	
99	Investment in WNP3 Exchange Power (124900, 12493)	4,695,500	0	4,695,500	4,695,500	0	4,695,500	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(843,903)	0	(843,903)	(843,903)	0	(843,903)	0	0	0	
99	CDA Lake Settlement - WA (182382)	481,707	0	481,707	481,707	0	481,707	0	0	0	
99	CDA Lake Settlement - ID (186382)	92,925	0	92,925	0	0	0	92,925	0	92,925	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(186,499)	0	(186,499)	(156,324)	0	(156,324)	(30,175)	0	(30,175)	
99	CDA CDR Fund - Direct (182324)	35,039	0	35,039	35,039	0	35,039	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	248,365	0	248,365	230,975	0	230,975	17,390	0	17,390	
99	ADFIT - Spokane River Relicensing (283322)	(80,580)	0	(80,580)	(74,938)	0	(74,938)	(5,642)	0	(5,642)	
99	Spokane River PM&Es (182323)	227,655	0	227,655	146,668	0	146,668	80,987	0	80,987	
99	ADFIT - Spokane River PM&Es (283323)	(73,916)	0	(73,916)	(47,618)	0	(47,618)	(26,298)	0	(26,298)	
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)	(1,841,495)	(5,383)	(1,846,878)	(639,911)	(3,674)	(643,585)	(1,201,584)	(1,709)	(1,203,293)	
2	Rate Base - Regulatory Liability-Non-plant Excess	(1,501,235)	0	(1,501,235)	(1,047,229)	0	(1,047,229)	(454,006)	0	(454,006)	
99	Customer Deposits (235199)	(1,918,238)	0	(1,918,238)	(1,918,238)	0	(1,918,238)	0	0	0	
C-WKC	Working Capital	88,346,516	0	88,346,516	59,489,228	0	59,489,228	28,857,288	0	28,857,288	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	87,274,629	(5,383)	87,269,246	60,050,369	(3,674)	60,046,695	27,224,260	(1,709)	27,222,551	
	NET RATE BASE	1,242,040,753	1,071,514,106	2,313,554,859	829,524,255	702,466,518	1,531,990,773	412,516,498	369,047,588	781,564,086	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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		
Electric Production															
1	Steam (ED-AN)	8,160,692				8,160,692	8,160,692		5,333,012	5,333,012		2,827,680	2,827,680		
1	Hydro (ED-AN)	11,676,045				11,676,045	11,676,045		7,630,295	7,630,295		4,045,750	4,045,750		
1	Other (ED-AN)	9,724,646				9,724,646	9,724,646		6,355,056	6,355,056		3,369,590	3,369,590		
Total Electric Production		29,561,383				29,561,383	29,561,383		19,318,363	19,318,363		10,243,020	10,243,020		
Electric Transmission															
1	ED-AN	12,466,133				12,466,133	12,466,133		8,146,618	8,146,618		4,319,515	4,319,515		
Total Electric Transmissio		12,466,133				12,466,133	12,466,133		8,146,618	8,146,618		4,319,515	4,319,515		
Electric Distribution															
3	ED-AN	59,740					59,740		39,704	39,704		20,036	20,036		
	ED-ID	17,110,598				17,110,598	17,110,598				17,110,598		17,110,598		
	ED-WA	30,339,706				30,339,706	30,339,706	30,339,706		30,339,706					
Total Electric Distribution		47,510,044				47,450,304	47,510,044	30,339,706	39,704	30,379,410	17,110,598	20,036	17,130,634		
Gas Underground Storage															
	GD-AN	800,523		800,523											
	GD-OR	139,327			139,327										
Total Gas Underground St		939,850		800,523	139,327										
Gas Distribution															
	GD-AN	64,600		64,600											
	GD-ID	5,274,689		5,274,689											
	GD-WA	10,827,728		10,827,728											
	GD-OR	7,293,874			7,293,874										
Total Gas Distribution		23,460,891		16,167,017	7,293,874										
General Plant															
4	ED-AN	2,697,191		2,697,191			2,697,191		1,840,806	1,840,806		856,385	856,385		
	ED-ID	243,021		243,021		243,021	243,021				243,021		243,021		
	ED-WA	633,733		633,733		633,733	633,733	633,733		633,733					
7,4	CD-AA	19,521,417		13,691,346	4,011,456	1,818,615	13,691,346	13,691,346	9,344,207	9,344,207		4,347,139	4,347,139		
9,4	CD-AN	993,340		771,975	221,365		771,975	771,975	526,865	526,865		245,110	245,110		
9	CD-ID	351,268		272,988	78,280		272,988	272,988			272,988		272,988		
9	CD-WA	284,603		221,179	63,424		221,179	221,179	221,179	221,179					
8	GD-AA	320,166		219,512	100,654										
	GD-AN	34,682		34,682											
	GD-ID	27,374		27,374											
	GD-WA	195,979		195,979											
	GD-OR	185,919			185,919										
Total General Plant		25,488,693		18,531,433	4,852,072	2,105,188	1,370,921	17,160,512	18,531,433	854,912	11,711,878	12,566,790	516,009	5,448,634	5,964,643
Total Depreciation Expens		139,426,994		108,068,993	21,819,612	9,538,389	48,821,225	59,247,768	108,068,993	31,194,618	39,216,563	70,411,181	17,626,607	20,031,205	37,657,812

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months 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	66.462%	33.538%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months 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	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,174	600,174		318,226	318,226	
1	Misc Intangible Plt (303000)	ED-AN	236,598	236,598		236,598	236,598		154,617	154,617		81,981	81,981	
Total Production/Transmission			1,154,998	1,154,998		1,154,998	1,154,998		754,791	754,791		400,207	400,207	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866				
Total Distribution			30,019	30,019		30,019	30,019	30,019		30,019				
General Plant - 303000														
7,4		CD-AA	598,927	420,057	123,074	55,796				286,685	286,685		133,372	
9,1		CD-AN	9,729	7,561	2,168		7,561			4,941	4,941		2,620	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			656,528	427,618	165,046	63,864		427,618	427,618		291,626	291,626		135,992
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	24,791,758	17,387,699	5,094,459	2,309,600				11,866,931	11,866,931		5,520,768	
9,4		CD-AN	17,387	13,512	3,875					9,222	9,222		4,290	
9,4		CD-ID	18,602	14,457	4,145			14,457				14,457	14,457	
4		ED-AN	1,466,502	1,466,502				1,466,502		1,000,873	1,000,873		465,629	
		ED-ID	0	0				0				0	0	
		ED-WA	677,486	677,486				677,486		677,486	677,486			
8		GD-AA	136,045		93,275	42,770								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			27,107,780	19,559,656	5,195,754	2,352,370		691,943	18,867,713	19,559,656		677,486	12,877,026	13,554,512
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0		0	0		0	
4		ED-AN	48,030	48,030			48,030			32,780	32,780		15,250	
		GD-OR	0			0								
Total General Plant - 390200, 396200			48,030	48,030	0	0		48,030	48,030		32,780	32,780		15,250
Total Amortization Expense			28,997,582	21,220,321	5,361,027	2,416,234		721,962	20,498,359	21,220,321		707,505	13,956,223	14,663,728

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(297,996,207)	(297,996,207)			(297,996,207)	(297,996,207)		(194,740,521)	(194,740,521)		(103,255,686)	(103,255,686)	
1	Hydro (ED-AN)	(128,645,336)	(128,645,336)			(128,645,336)	(128,645,336)		(84,069,727)	(84,069,727)		(44,575,609)	(44,575,609)	
1	Other (ED-AN)	(116,914,974)	(116,914,974)			(116,914,974)	(116,914,974)		(76,403,936)	(76,403,936)		(40,511,038)	(40,511,038)	
Total Electric Production		(543,556,517)	(543,556,517)			(543,556,517)	(543,556,517)		(355,214,184)	(355,214,184)		(188,342,333)	(188,342,333)	
Electric Transmission														
1	ED-AN	(210,710,722)	(210,710,722)			(210,710,722)	(210,710,722)		(137,699,457)	(137,699,457)		(73,011,265)	(73,011,265)	
Total Electric Transmissic		(210,710,722)	(210,710,722)			(210,710,722)	(210,710,722)		(137,699,457)	(137,699,457)		(73,011,265)	(73,011,265)	
Electric Distribution														
3	ED-AN	(119,136)	(119,136)				(119,136)		(79,180)	(79,180)		(39,956)	(39,956)	
	ED-ID	(199,879,495)	(199,879,495)			(199,879,495)	(199,879,495)				(199,879,495)		(199,879,495)	
	ED-WA	(319,252,066)	(319,252,066)			(319,252,066)	(319,252,066)	(319,252,066)			(319,252,066)			
Total Electric Distribution		(519,250,697)	(519,250,697)			(519,131,561)	(119,136)	(519,250,697)	(319,252,066)	(79,180)	(319,331,246)	(199,879,495)	(39,956)	(199,919,451)
Gas Underground Storage														
	GD-AN	(15,133,049)		(15,133,049)										
	GD-OR	(978,079)			(978,079)									
Total Gas Underground S		(16,111,128)		(15,133,049)	(978,079)									
Gas Distribution														
	GD-AN	(1,720,305)		(1,720,305)										
	GD-ID	(71,963,384)		(71,963,384)										
	GD-WA	(137,839,791)		(137,839,791)										
	GD-OR	(105,631,932)			(105,631,932)									
Total Gas Distribution		(317,155,412)		(211,523,480)	(105,631,932)									
General Plant														
4	ED-AN	(46,815,506)	(46,815,506)			(46,815,506)	(46,815,506)		(31,951,115)	(31,951,115)		(14,864,391)	(14,864,391)	
	ED-ID	(9,510,188)	(9,510,188)			(9,510,188)	(9,510,188)				(9,510,188)		(9,510,188)	
	ED-WA	(18,598,551)	(18,598,551)			(18,598,551)	(18,598,551)	(18,598,551)			(18,598,551)			
7,4	CD-AA	(56,820,284)	(39,850,906)	(11,676,000)	(5,293,378)	(39,850,906)	(39,850,906)		(27,197,845)	(27,197,845)		(12,653,061)	(12,653,061)	
9,4	CD-AN	(12,087,942)	(9,394,144)	(2,693,798)		(9,394,144)	(9,394,144)		(6,411,409)	(6,411,409)		(2,982,735)	(2,982,735)	
9	CD-ID	(5,930,213)	(4,608,665)	(1,321,548)		(4,608,665)	(4,608,665)				(4,608,665)		(4,608,665)	
9	CD-WA	(4,011,810)	(3,117,778)	(894,032)		(3,117,778)	(3,117,778)	(3,117,778)			(3,117,778)			
8	GD-AA	(2,279,296)		(1,562,731)	(716,565)									
	GD-AN	(2,762,397)		(2,762,397)										
	GD-ID	(1,654,205)		(1,654,205)										
	GD-WA	(6,068,953)		(6,068,953)										
	GD-OR	(4,777,230)			(4,777,230)									
Total General Plant		(171,316,575)	(131,895,738)	(28,633,664)	(10,787,173)	(35,835,182)	(96,060,556)	(131,895,738)	(21,716,329)	(65,560,369)	(87,276,698)	(14,118,853)	(30,500,187)	(44,619,040)
Total Accumulated Depr		(1,778,101,051)	(1,405,413,674)	(255,290,193)	(117,397,184)	(554,966,743)	(850,446,931)	(1,405,413,674)	(340,968,395)	(558,553,190)	(899,521,585)	(213,998,348)	(291,893,741)	(505,892,089)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%		34.650%				
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expense	66.462%		33.538%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months 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	
Production/Transmission														
1	Franchises (302000) ED-AN	(10,830,154)	(10,830,154)			(10,830,154)	(10,830,154)		(7,077,506)	(7,077,506)		(3,752,648)	(3,752,648)	
1	Misc Intangible Plt (3030 ED-AN)	(1,554,219)	(1,554,219)			(1,554,219)	(1,554,219)		(1,015,682)	(1,015,682)		(538,537)	(538,537)	
Total Production/Transmission		(12,384,373)	(12,384,373)			(12,384,373)	(12,384,373)		(8,093,188)	(8,093,188)		(4,291,185)	(4,291,185)	
Distribution														
	Franchises (302000) ED-WA	(187,503)	(187,503)			(187,503)	(187,503)		(187,503)	(187,503)				
	Misc Intangible Plt (3030 ED-WA)	(35,488)	(35,488)			(35,488)	(35,488)		(35,488)	(35,488)				
Total Distribution		(222,991)	(222,991)			(222,991)	(222,991)		(222,991)	(222,991)				
General Plant - 303000														
7,4	CD-AA	(2,359,443)	(1,654,795)	(484,842)	(219,806)	(1,654,795)	(1,654,795)		(1,129,381)	(1,129,381)		(525,414)	(525,414)	
9,1	CD-AN	(94,336)	(73,313)	(21,023)		(73,313)	(73,313)		(47,910)	(47,910)		(25,403)	(25,403)	
	GD-ID	(82,653)		(82,653)										
	GD-WA	(185,075)		(185,075)										
	GD-OR	(86,669)			(86,669)									
Total General Plant - 303000		(2,808,176)	(1,728,108)	(773,593)	(306,475)	(1,728,108)	(1,728,108)		(1,177,291)	(1,177,291)		(550,817)	(550,817)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(51,807,924)	(36,335,487)	(10,646,011)	(4,826,426)	(36,335,487)	(36,335,487)		(24,798,606)	(24,798,606)		(11,536,881)	(11,536,881)	
9,4	CD-AN	(47,877)	(37,208)	(10,669)		(37,208)	(37,208)		(25,394)	(25,394)		(11,814)	(11,814)	
9	CD-ID	(66,911)	(52,000)	(14,911)		(52,000)	(52,000)					(52,000)	(52,000)	
4	ED-AN	(2,021,503)	(2,021,503)			(2,021,503)	(2,021,503)		(1,379,656)	(1,379,656)		(641,847)	(641,847)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,487,365)	(2,487,365)			(2,487,365)	(2,487,365)		(2,487,365)	(2,487,365)				
8	GD-AA	(415,036)		(284,557)	(130,479)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(56,846,616)	(40,933,563)	(10,956,148)	(4,956,905)	(2,539,365)	(38,394,198)	(40,933,563)	(2,487,365)	(26,203,656)	(28,691,021)	(52,000)	(12,190,542)	(12,242,542)
Gas Underground Storage														
	GD-AN	(240,485)		(240,485)										
Total Gas Underground Storage		(240,485)		(240,485)										
General Plant - 390200, 396200														
7,4	CD-AA	(4,487)	(3,147)	(922)	(418)	(3,147)	(3,147)		(2,148)	(2,148)		(999)	(999)	
9	CD-ID	(189)	(147)	(42)		(147)	(147)					(147)	(147)	
9	CD-WA	(253)	(197)	(56)		(197)	(197)		(197)	(197)				
4	ED-AN	(87,659)	(87,659)			(87,659)	(87,659)		(59,826)	(59,826)		(27,833)	(27,833)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(92,588)	(91,150)	(1,020)	(418)	(344)	(90,806)	(91,150)	(197)	(61,974)	(62,171)	(147)	(28,832)	(28,979)
Total Accumulated Amortization		(72,595,229)	(55,360,185)	(11,971,246)	(5,263,798)	(2,762,700)	(52,597,485)	(55,360,185)	(2,710,553)	(35,536,109)	(38,246,662)	(52,147)	(17,061,376)	(17,113,523)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	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	2,527,914	0	0	0	0	2,527,914	0	0	2,527,914	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	9,935,809	0	0	6,968,480	6,968,480	0	0	2,041,709	2,041,709	0	925,620	925,620
9	CD-WA / ID / AN	1,656,802	710,256	339,789	237,538	1,287,583	203,668	97,436	68,115	369,219	0	0	0
	TOTAL ACCOUNT	15,367,733	723,867	702,068	7,228,792	8,654,727	2,731,582	97,436	2,109,824	4,938,842	848,544	925,620	1,774,164
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,188,122	1,060,236	2,536,103	4,591,783	8,188,122	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,691,501	0	0	0	0	2,691,501	0	0	2,691,501	0	0	0
99	GD-OR / AS	3,649,607	0	0	0	0	0	0	0	0	3,649,607	0	3,649,607
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,719,399	0	0	70,639,551	70,639,551	0	0	20,696,829	20,696,829	0	9,383,019	9,383,019
9	CD-WA / ID / AN	25,038,545	5,574,814	5,624,455	8,259,436	19,458,705	1,598,594	1,612,829	2,368,417	5,579,840	0	0	0
	TOTAL ACCOUNT	140,287,174	6,635,050	8,160,558	83,490,770	98,286,378	4,290,095	1,612,829	23,065,246	28,968,170	3,649,607	9,383,019	13,032,626
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	5,619,881	993,591	0	4,626,290	5,619,881	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,366	0	0	0	0	535	0	831	1,366	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	583,120	0	0	0	0	0	0	399,799	399,799	0	183,321	183,321
7	CD-AA	67,071,917	0	0	47,040,889	47,040,889	0	0	13,782,608	13,782,608	0	6,248,420	6,248,420
9	CD-WA / ID / AN	517,968	242,995	66,589	92,954	402,538	69,680	19,095	26,655	115,430	0	0	0
	TOTAL ACCOUNT	73,794,252	1,236,586	66,589	51,760,133	53,063,308	70,215	19,095	14,209,893	14,299,203	0	6,431,741	6,431,741
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	40,784,574	19,377,901	8,109,791	13,296,882	40,784,574	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,336,817	0	0	0	0	8,246,910	2,385,548	1,704,359	12,336,817	0	0	0
99	GD-OR / AS	4,042,948	0	0	0	0	0	0	0	0	4,042,948	0	4,042,948
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	1,190,926	0	0	835,256	835,256	0	0	244,723	244,723	0	110,947	110,947
9	CD-WA / ID / AN	6,257,151	2,047,475	806,408	2,008,862	4,862,745	587,119	231,240	576,047	1,394,406	0	0	0
	TOTAL ACCOUNT	64,612,416	21,425,376	8,916,199	16,141,000	46,482,575	8,834,029	2,616,788	2,525,129	13,975,946	4,042,948	110,947	4,153,895

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	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	43,575	0	0	0	0	0	0	0	43,575	0	43,575	
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	4,446,073	123,055	130,749	3,201,462	3,455,266	35,286	37,493	918,028	990,807	0	0	
		TOTAL ACCOUNT	4,977,058	133,516	145,112	3,575,888	3,854,516	123,446	37,493	918,028	1,078,967	43,575	0	43,575
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,434,281	793,919	253,157	3,387,205	4,434,281	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,581,739	0	0	0	0	1,880,636	316,198	384,905	2,581,739	0	0	
99		GD-OR / AS	909,220	0	0	0	0	0	0	0	0	909,220	909,220	
8		GD-AA	3,943,090	0	0	0	0	0	0	2,703,461	2,703,461	0	1,239,629	
7		CD-AA	13,435,725	0	0	9,423,146	9,423,146	0	0	2,760,907	2,760,907	0	1,251,672	
9		CD-WA / ID / AN	1,190,344	14,138	755,309	155,629	925,076	4,054	216,587	44,627	265,268	0	0	
		TOTAL ACCOUNT	26,494,399	808,057	1,008,466	12,965,980	14,782,503	1,884,690	532,785	5,893,900	8,311,375	909,220	2,491,301	3,400,521
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	89,504	0	0	89,504	89,504	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	89,504	0	0	89,504	89,504	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,233,423	213,337	24,333	995,753	1,233,423	0	0	0	0	0	0	
99		GD-WA / ID / AN	129,289	0	0	0	0	11,673	3,807	113,809	129,289	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	545,625	0	0	382,674	382,674	0	0	112,121	112,121	0	50,830	
9		CD-WA / ID / AN	23,476	1,031	329	16,884	18,244	296	94	4,842	5,232	0	0	
		TOTAL ACCOUNT	2,134,032	214,368	24,662	1,395,311	1,634,341	11,969	3,901	341,364	357,234	40,917	101,540	142,457
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,907,982	14,399,389	9,494,927	8,013,666	31,907,982	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,977,156	0	0	0	0	2,385,134	768,544	823,478	3,977,156	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
		TOTAL ACCOUNT	37,722,557	14,651,250	9,803,467	8,807,091	33,261,808	2,457,356	857,019	1,053,307	4,367,682	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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		
	397XXX	Communication Equipment														
99		ED-WA / ID / AN	64,075,743	12,010,904	6,535,832	45,529,007	64,075,743	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,715	0	0	0	0	685,086	492,629	0	1,177,715	0	0	0	0	0
99		GD-OR / AS	1,218,194	0	0	0	0	0	0	0	0	1,218,194	0	0	1,218,194	
8		GD-AA	1,065,439	0	0	0	0	0	0	730,486	730,486	0	334,953	0	334,953	
7		CD-AA	48,634,082	0	0	34,109,513	34,109,513	0	0	9,993,818	9,993,818	0	4,530,751	0	4,530,751	
9		CD-WA/ ID / AN	14,975,896	1,512,847	2,940,187	7,185,484	11,638,518	433,813	843,107	2,060,458	3,337,378	0	0	0	0	
		TOTAL ACCOUNT	131,147,069	13,523,751	9,476,019	86,824,004	109,823,774	1,118,899	1,335,736	12,784,762	15,239,397	1,218,194	4,865,704	6,083,898		
	398000	Miscellaneous Equipment														
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	397,914	0	0	279,077	279,077	0	0	81,767	81,767	0	37,070	0	37,070	
9		CD-WA/ ID / AN	14,870	3,875	4,610	3,071	11,556	1,111	1,322	881	3,314	0	0	0	0	
		TOTAL ACCOUNT	564,845	3,875	11,456	424,996	440,327	1,111	1,322	82,648	85,081	2,367	37,070	39,437		
		TOTAL GENERAL PLANT	497,191,039	59,355,696	38,314,596	272,703,469	370,373,761	21,523,392	7,114,404	62,984,101	91,621,897	10,799,206	24,396,175	35,195,381		

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,681,093	320,373	0	10,360,720	10,681,093	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	836,941
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	0
		TOTAL ACCOUNT	22,087,381	320,373	0	16,812,396	17,132,769	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	10,654,513	3,448,275	0	7,206,238	10,654,513	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	704,053	0	0	0	0	0	0	482,713	482,713	0	221,340	221,340
7		CD-AA	77,885,205	0	0	54,624,788	54,624,788	0	0	16,004,631	16,004,631	0	7,255,786	7,255,786
9		CD-WA / ID / AN	183,906	0	74,361	68,562	142,923	0	21,323	19,660	40,983	0	0	0
		TOTAL ACCOUNT	89,427,677	3,448,275	74,361	61,899,588	65,422,224	0	21,323	16,507,004	16,528,327	0	7,477,126	7,477,126
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,422,806	0	0	3,803,285	3,803,285	0	0	1,114,332	1,114,332	0	505,189	505,189
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,422,806	0	0	3,803,285	3,803,285	0	0	1,114,332	1,114,332	0	505,189	505,189
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	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	13,500,494	0	0	9,468,571	9,468,571	0	0	2,774,217	2,774,217	0	1,257,706	1,257,706
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	13,500,494	0	0	9,468,571	9,468,571	0	0	2,774,217	2,774,217	0	1,257,706	1,257,706
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	492,501	0	0	345,416	345,416	0	0	101,204	101,204	0	45,881	45,881
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	492,501	0	0	345,416	345,416	0	0	101,204	101,204	0	45,881	45,881
	TOTAL		231,762,062	3,768,648	74,361	163,047,220	166,890,229	1,022,594	800,928	43,105,910	44,929,432	426,123	19,516,278	19,942,401

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(86,077,662)	(60,370,568)	(17,688,099)	(8,018,995)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(719,254)	(558,968)	(160,286)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(86,796,916)</u>	<u>(60,929,536)</u>	<u>(17,848,385)</u>	<u>(8,018,995)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended March 31, 2018
Average of Monthly Averages Basis

Report ID: C-WKC-12A

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	3,224,762	3,224,762	0	0	0	0	3,224,762
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	430	430	0	0	0	0	430
7/4	154550 Supply Chain Average Cost Variance	0	0	(33)	(33)	0	0	0	0	(33)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(11)	(11)	0	0	0	0	(11)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	73,014,411	34,558,231	0	107,572,642	59,489,228	28,857,288	13,525,183	5,700,943	0
TOTAL		73,014,411	34,558,231	3,225,148	110,797,790	59,489,228	28,857,288	13,525,183	5,700,943	3,225,148

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						