

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	173,630,988	112,195,051	61,435,937
	Adjustments			
	Adjusted Net Operating Income (Loss)	173,630,988	112,195,051	61,435,937
E-APL	Electric Net Rate Base	2,371,400,177	1,572,305,840	799,094,337
	RATE OF RETURN	7.322%	7.136%	7.688%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers Percent	3-01-2018 thru 03-31-2018	384,816 100.000%	253,044 65.757%	131,772 34.243%
3	E-OPS	Direct Distribution Operating Expense Percent	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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2018 Ending Balance 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 Percent	3-01-2018 thru 03-31-2018	1,125,817,168	757,710,420	368,106,748	
				100.000%	67.303%	32.697%	
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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	3-01-2018 thru 03-31-2018	2,916,590,577 100.000%	1,934,358,639 66.323%	982,231,938 33.677%
13	E-PLT	Net Electric General Plant Percent	3-01-2018 thru 03-31-2018	248,166,177 100.000%	164,493,061 66.283%	83,673,116 33.717%
14		Net Allocated Schedule M's Percent	04-01-2017 thru 03-31-2018	-136,482,134 100.000%	-87,418,874 64.052%	-49,063,260 35.948%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended March 31, 2018		
Ending Balance 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	(13,562,508)	(12,050,844)	479,794	(8,918,298)	(8,438,504)	1,031,870	(4,644,210)	(3,612,340)
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	79,602,465	81,090,316	2,121,029	51,965,012	54,086,041	(633,178)	27,637,453	27,004,275
TOTAL ELECTRIC REVENUE			809,169,571	178,661,525	987,831,096	545,447,727	116,700,108	662,147,835	263,721,844	61,961,417	325,683,261

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended March 31, 2018		
Ending Balance 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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,561,383	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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended March 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	215,581	215,581	0	141,760	141,760	0	73,821	73,821
2	902000	Meter Reading Expenses	2,985,985	177,598	3,163,583	2,768,682	116,783	2,885,465	217,303	60,815	278,118
2	903XXX	Customer Records & Collection Expenses	2,308,352	7,610,983	9,919,335	1,579,304	5,004,754	6,584,058	729,048	2,606,229	3,335,277
2	904000	Uncollectible Accounts	0	2,671,083	2,671,083	0	1,756,424	1,756,424	0	914,659	914,659
2	905000	Misc Customer Accounts	0	293,773	293,773	0	193,176	193,176	0	100,597	100,597
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,294,337	10,969,018	16,263,355	4,347,986	7,212,897	11,560,883	946,351	3,756,121	4,702,472
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	30,868,945	281,716	31,150,661	22,321,213	185,248	22,506,461	8,547,732	96,468	8,644,200
2	909000	Advertising	17,573	944,912	962,485	17,573	621,346	638,919	0	323,566	323,566
2	910000	Misc Customer Service & Info Exp	0	291,191	291,191	0	191,478	191,478	0	99,713	99,713
TOTAL CUSTOMER SERVICE & INFO EXP			30,886,518	1,517,819	32,404,337	22,338,786	998,072	23,336,858	8,547,732	519,747	9,067,479
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-12E
For Twelve Months Ended March 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,370,921	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	580,121,034	766,272,489	135,782,510	382,195,208	517,977,718	50,368,945	197,925,826	248,294,771
NET OPERATING INCOME (LOSS) BEFORE FIT					221,558,607			144,170,117			77,388,490
E-FIT		FEDERAL INCOME TAX			20,789,942			13,283,080			7,506,862
E-FIT		DEFERRED FEDERAL INCOME TAX			27,518,596			18,940,917			8,577,679
E-FIT		AMORTIZED ITC			(380,919)			(248,931)			(131,988)
ELECTRIC NET OPERATING INCOME (LOSS)					173,630,988			112,195,051			61,435,937

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.757%	34.243%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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-456-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	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-555-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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-557-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,015	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-908-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	402,069	281,716	683,785	306,104	185,248	491,352	95,965	96,468	192,433
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	185,248	22,506,461	8,547,732	96,468	8,644,200

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.757%	34.243%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2018 Ending Balance 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	2,371,400,177	1,572,305,840	799,094,337
	Interest Deduction for FIT Calculation	69,259,055	46,021,392	23,237,663
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended March 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	987,831,096	662,147,835	325,683,261
E-OPS	Less: Operating & Maintenance Expense	560,276,798	370,334,549	189,942,249
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	221,558,607	144,170,117	77,388,490
E-INT	Less: Interest Expense	69,259,055	46,021,392	23,237,663
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(68,189,333)	(45,568,499)	(22,620,834)
	Taxable Net Operating Income	84,110,219	52,722,966	31,387,253
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	17,663,146	11,071,823	6,591,323
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	20,789,942	13,283,080	7,506,862
E-DTE	Deferred FIT	27,518,596	18,940,917	8,577,679
1	411400 Amortized Investment Tax Credit	(380,919)	(248,931)	(131,988)
	Total Net FIT/Deferred FIT	47,927,619	31,975,066	15,952,553

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	49,543,187	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	4,469,023	4,469,023	0	2,269,247	2,269,247
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,864)	(9,864)	0	(5,136)	(5,136)
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	833,521	833,521	0	423,239	423,239
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	(2,575,351)	(2,575,351)	0	(1,307,693)	(1,307,693)
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	(1,069,458)	(1,069,458)	0	(543,042)	(543,042)
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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	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	90,099	90,099	0	46,919	46,919
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)	13,562,508	12,050,844	(479,794)	8,918,298	8,438,504	(1,031,870)	4,644,210	3,612,340
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	(136,482,133)	(68,189,333)	41,850,374	(87,418,873)	(45,568,499)	26,442,426	(49,063,260)	(22,620,834)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.757%	34.243%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.124%	34.876%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.323%	33.677%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	32,231,720	32,231,720	0	21,377,044	21,377,044	0	10,854,676	10,854,676
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)	21,377,044	20,003,413	(2,026,849)	10,854,676	8,827,827
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(276,487)	(276,487)	0	(183,374)	(183,374)	0	(93,113)	(93,113)
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)	(183,374)	(1,062,496)	(157,035)	(93,113)	(250,148)
Total Deferred Federal Income Tax Expense			(4,436,637)	31,955,233	27,518,596	(2,252,753)	21,193,670	18,940,917	(2,183,884)	10,761,563	8,577,679

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.323%	33.677%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,538,576	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-12E
For Twelve Months Ended March 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,300,000	8,300,000	0	5,424,050	5,424,050	0	2,875,950	2,875,950
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	1,171,083	1,171,083	0	765,303	765,303	0	405,780	405,780
1	182381	CDA Settlement Past Storage	0	31,642,898	31,642,898	0	20,678,634	20,678,634	0	10,964,264	10,964,264
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,825,240	17,144,956	319,716	11,177,956	11,497,672	0	5,647,284	5,647,284
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,184,914	66,344,341	69,529,255	3,110,553	45,279,349	48,389,902	74,361	21,064,992	21,139,353
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,504,259	1,504,259	0	1,026,642	1,026,642	0	477,617	477,617
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,107,334	264,747,715	268,855,049	4,032,973	177,855,705	181,888,678	74,361	86,892,010	86,966,371
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,338,020	2,338,020	0	1,239,669	1,239,669
1	311XXX	Structures & Improvements	0	135,221,556	135,221,556	0	88,367,287	88,367,287	0	46,854,269	46,854,269
1	312000	Boiler Plant	0	178,663,513	178,663,513	0	116,756,606	116,756,606	0	61,906,907	61,906,907
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,294,217	64,294,217	0	42,016,271	42,016,271	0	22,277,946	22,277,946
1	315000	Accessory Electric Equipment	0	28,367,468	28,367,468	0	18,538,140	18,538,140	0	9,829,328	9,829,328
1	316000	Miscellaneous Power Plant Equipment	0	18,698,297	18,698,297	0	12,219,337	12,219,337	0	6,478,960	6,478,960
		TOTAL STEAM PRODUCTION PLANT	0	428,829,510	428,829,510	0	280,240,085	280,240,085	0	148,589,425	148,589,425
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,867,991	62,867,991	0	41,084,232	41,084,232	0	21,783,759	21,783,759
1	331XXX	Structures & Improvements	0	82,038,551	82,038,551	0	53,612,193	53,612,193	0	28,426,358	28,426,358
1	332XXX	Reservoirs, Dams, & Waterways	0	187,397,659	187,397,659	0	122,464,370	122,464,370	0	64,933,289	64,933,289
1	333000	Waterwheels, Turbines, & Generators	0	228,229,919	228,229,919	0	149,148,252	149,148,252	0	79,081,667	79,081,667
1	334000	Accessory Electric Equipment	0	64,116,946	64,116,946	0	41,900,424	41,900,424	0	22,216,522	22,216,522
1	335XXX	Miscellaneous Power Plant Equipment	0	13,134,587	13,134,587	0	8,583,453	8,583,453	0	4,551,134	4,551,134
1	336000	Roads, Railroads, & Bridges	0	3,662,266	3,662,266	0	2,393,291	2,393,291	0	1,268,975	1,268,975
		TOTAL HYDRAULIC PRODUCTION PLANT	0	641,447,919	641,447,919	0	419,186,215	419,186,215	0	222,261,704	222,261,704
		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	17,071,792	17,071,792	0	11,156,416	11,156,416	0	5,915,376	5,915,376
1	342000	Fuel Holders, Producers, & Accessories	0	21,382,860	21,382,860	0	13,973,699	13,973,699	0	7,409,161	7,409,161
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	219,261,143	219,261,143	0	143,287,157	143,287,157	0	75,973,986	75,973,986
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	20,999,910	20,999,910	0	13,723,441	13,723,441	0	7,276,469	7,276,469
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,746,015	1,746,015	0	1,141,021	1,141,021	0	604,994	604,994
		TOTAL OTHER PRODUCTION PLANT	0	305,459,237	305,459,237	0	199,617,611	199,617,611	0	105,841,626	105,841,626
		TOTAL PRODUCTION PLANT	0	1,375,736,666	1,375,736,666	0	899,043,911	899,043,911	0	476,692,755	476,692,755

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	27,620,095	27,620,095	0	18,049,732	18,049,732	0	9,570,363	9,570,363
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,995,985	24,995,985	0	16,334,876	16,334,876	0	8,661,109	8,661,109
1	353000	Station Equipment	0	255,988,003	255,988,003	0	167,288,160	167,288,160	0	88,699,843	88,699,843
1	354000	Towers & Fixtures	0	17,175,352	17,175,352	0	11,224,093	11,224,093	0	5,951,259	5,951,259
1	355000	Poles & Fixtures	0	245,041,715	245,041,715	0	160,134,761	160,134,761	0	84,906,954	84,906,954
1	356000	Overhead Conductors & Devices	0	141,449,380	141,449,380	0	92,437,170	92,437,170	0	49,012,210	49,012,210
1	357000	Underground Conduit	0	2,993,182	2,993,182	0	1,956,044	1,956,044	0	1,037,138	1,037,138
1	358000	Underground Conductors & Devices	0	2,341,844	2,341,844	0	1,530,395	1,530,395	0	811,449	811,449
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
		TOTAL TRANSMISSION PLANT	0	719,657,421	719,657,421	0	470,296,125	470,296,125	0	249,361,296	249,361,296
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	23,844,326	0	23,844,326	17,595,217	0	17,595,217	6,249,109	0	6,249,109
3	362000	Station Equipment	127,698,966	3,044,415	130,743,381	83,526,820	2,023,379	85,550,199	44,172,146	1,021,036	45,193,182
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	389,708,760	0	389,708,760	252,471,333	0	252,471,333	137,237,427	0	137,237,427
99	365000	Overhead Conductors & Devices	255,066,055	0	255,066,055	162,187,167	0	162,187,167	92,878,888	0	92,878,888
99	366000	Underground Conduit	113,820,385	0	113,820,385	74,620,310	0	74,620,310	39,200,075	0	39,200,075
99	367000	Underground Conductors & Devices	200,042,798	0	200,042,798	131,684,414	0	131,684,414	68,358,384	0	68,358,384
99	368000	Line Transformers	257,171,334	0	257,171,334	176,953,534	0	176,953,534	80,217,800	0	80,217,800
99	369XXX	Services	167,932,319	0	167,932,319	110,245,408	0	110,245,408	57,686,911	0	57,686,911
99	371XXX	Installations on Customers' Premises	1,425,928	0	1,425,928	1,425,928	0	1,425,928	0	0	0
99	370000	Meters	49,820,019	0	49,820,019	26,869,794	0	26,869,794	22,950,225	0	22,950,225
99	373XXX	Street Light & Signal Systems	60,451,329	0	60,451,329	39,618,025	0	39,618,025	20,833,304	0	20,833,304
		TOTAL DISTRIBUTION PLANT	1,660,103,635	3,044,415	1,663,148,050	1,086,241,243	2,023,379	1,088,264,622	573,862,392	1,021,036	574,883,428
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,428,507	7,229,334	8,657,841	726,439	4,933,948	5,660,387	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,136,412	84,217,435	99,353,847	6,723,289	57,477,557	64,200,846	8,413,123	26,739,878	35,153,001
4	391XXX	Office Furniture & Equipment	1,124,146	56,406,504	57,530,650	1,064,490	38,496,875	39,561,365	59,656	17,909,629	17,969,285
4	392XXX	Transportation Equipment	31,965,475	19,938,985	51,904,460	22,406,692	13,608,158	36,014,850	9,558,783	6,330,827	15,889,610
4	393000	Stores Equipment	420,750	3,692,268	4,113,018	253,680	2,519,936	2,773,616	167,070	1,172,332	1,339,402
4	394000	Tools, Shop & Garage Equipment	1,740,879	13,275,413	15,016,292	751,953	9,060,337	9,812,290	988,926	4,215,076	5,204,002
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	327,419	1,850,451	2,177,870	311,802	1,262,914	1,574,716	15,617	587,537	603,154
4	396XXX	Power Operated Equipment	24,351,724	9,145,097	33,496,821	14,566,718	6,241,437	20,808,155	9,785,006	2,903,660	12,688,666
4	397XXX	Communications Equipment	23,913,969	89,594,191	113,508,160	13,925,821	61,147,139	75,072,960	9,988,148	28,447,052	38,435,200
4	398000	Miscellaneous Equipment	17,383	465,047	482,430	3,875	317,390	321,265	13,508	147,657	161,165
		TOTAL GENERAL PLANT	100,426,664	285,928,567	386,355,231	60,734,759	195,143,387	255,878,146	39,691,905	90,785,180	130,477,085
		TOTAL PLANT IN SERVICE	1,764,637,633	2,649,114,784	4,413,752,417	1,151,008,975	1,744,362,507	2,895,371,482	613,628,658	904,752,277	1,518,380,935

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended March 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(300,270,208)	(300,270,208)	0	(196,226,581)	(196,226,581)	0	(104,043,627)	(104,043,627)
E-ADEP		Hydro Production Plant	0	(129,704,984)	(129,704,984)	0	(84,762,207)	(84,762,207)	0	(44,942,777)	(44,942,777)
E-ADEP		Other Production Plant	0	(121,518,937)	(121,518,937)	0	(79,412,625)	(79,412,625)	0	(42,106,312)	(42,106,312)
E-ADEP		Transmission Plant	0	(211,918,040)	(211,918,040)	0	(138,488,439)	(138,488,439)	0	(73,429,601)	(73,429,601)
E-ADEP		Distribution Plant	(537,182,283)	(148,599)	(537,330,882)	(330,455,440)	(98,762)	(330,554,202)	(206,726,843)	(49,837)	(206,776,680)
E-ADEP		General Plant	(37,254,951)	(100,934,103)	(138,189,054)	(22,498,569)	(68,886,516)	(91,385,085)	(14,756,382)	(32,047,587)	(46,803,969)
TOTAL ACCUMULATED DEPRECIATION			(574,437,234)	(864,494,871)	(1,438,932,105)	(352,954,009)	(567,875,130)	(920,829,139)	(221,483,225)	(296,619,741)	(518,102,966)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,962,445)	(12,962,445)	0	(8,470,958)	(8,470,958)	0	(4,491,487)	(4,491,487)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(237,854)	0	(237,854)	(237,854)	0	(237,854)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,941,917)	(1,941,917)	0	(1,323,104)	(1,323,104)	0	(618,813)	(618,813)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,532,885)	(40,445,694)	(42,978,579)	(2,473,657)	(27,603,781)	(30,077,438)	(59,228)	(12,841,913)	(12,901,141)
E-AAAMT		General Plant - 390200, 396200	0	(108,934)	(108,934)	0	(74,346)	(74,346)	0	(34,588)	(34,588)
TOTAL ACCUMULATED AMORTIZATION			(2,770,739)	(55,458,990)	(58,229,729)	(2,711,511)	(37,472,189)	(40,183,700)	(59,228)	(17,986,801)	(18,046,029)
TOTAL ACCUMULATED DEPR/AMORT			(577,207,973)	(919,953,861)	(1,497,161,834)	(355,665,520)	(605,347,319)	(961,012,839)	(221,542,453)	(314,606,542)	(536,148,995)
NET ELECTRIC UTILITY PLANT before ADFIT			1,187,429,660	1,729,160,923	2,916,590,583	795,343,455	1,139,015,188	1,934,358,643	392,086,205	590,145,735	982,231,940
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	26,993	26,993	0	17,640	17,640	0	9,353	9,353
12		ADFIT - Electric Plant In Service (282900)	0	(545,122,760)	(545,122,760)	0	(361,541,768)	(361,541,768)	0	(183,580,992)	(183,580,992)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,661,688)	(60,661,688)	0	(41,400,995)	(41,400,995)	0	(19,260,693)	(19,260,693)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,645,009)	(6,645,009)	0	(4,342,513)	(4,342,513)	0	(2,302,496)	(2,302,496)
1		ADFIT - CDA Settlement Costs (283333)	0	244,084	244,084	0	159,509	159,509	0	84,575	84,575
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,455,358)	(1,455,358)	0	(965,237)	(965,237)	0	(490,121)	(490,121)
TOTAL ACCUMULATED DFIT			0	(613,613,738)	(613,613,738)	0	(408,073,364)	(408,073,364)	0	(205,540,374)	(205,540,374)
NET ELECTRIC UTILITY PLANT			1,187,429,660	1,115,547,185	2,302,976,845	795,343,455	730,941,824	1,526,285,279	392,086,205	384,605,361	776,691,566

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)	100.000%	66.323%	33.677%
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
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,187,429,660	1,115,547,185	2,302,976,845	795,343,455	730,941,824	1,526,285,279	392,086,205	384,605,361	776,691,566
	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	(260,631)	0	(260,631)	260,631	0	260,631
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)		(3,095,215)	0	(3,095,215)	(991,963)	0	(991,963)	(2,103,252)	0	(2,103,252)
99	Kettle Falls Disallowed Plant (101030)		(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)		8,074,399	0	8,074,399	5,146,401	0	5,146,401	2,927,998	0	2,927,998
99	ADFIT - Kettle Falls Disallowed (190420)		37,345	0	37,345	37,345	0	37,345	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)		1,683,045	0	1,683,045	0	0	0	1,683,045	0	1,683,045
99	ADFIT - Boulder Park Disallowed (190040)		192,560	0	192,560	0	0	0	192,560	0	192,560
99	Investment in WNP3 Exchange Power (124900, 124930)		3,470,484	0	3,470,484	3,470,484	0	3,470,484	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(623,751)	0	(623,751)	(623,751)	0	(623,751)	0	0	0
99	CDA Lake Settlement - WA (182382)		405,648	0	405,648	405,648	0	405,648	0	0	0
99	CDA Lake Settlement - ID (186382)		77,437	0	77,437	0	0	0	77,437	0	77,437
99	ADFIT - CDA Lake Settlement - Direct (283382)		(101,449)	0	(101,449)	(85,187)	0	(85,187)	(16,262)	0	(16,262)
99	CDA CDR Fund - Direct (182324)		29,507	0	29,507	29,507	0	29,507	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		208,997	0	208,997	194,505	0	194,505	14,492	0	14,492
99	ADFIT - Spokane River Relicensing (283322)		(43,875)	0	(43,875)	(40,835)	0	(40,835)	(3,040)	0	(3,040)
99	Spokane River PM&Es (182323)		190,999	0	190,999	123,510	0	123,510	67,489	0	67,489
99	ADFIT - Spokane River PM&Es (283323)		(40,125)	0	(40,125)	(25,952)	0	(25,952)	(14,173)	0	(14,173)
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)		(1,587,973)	(63)	(1,588,036)	(682,726)	(43)	(682,769)	(905,247)	(20)	(905,267)
2	Rate Base - Regulatory Liability-Non-plant Excess		(7,205,928)	0	(7,205,928)	(5,026,700)	0	(5,026,700)	(2,179,228)	0	(2,179,228)
99	Customer Deposits (235199)		(2,005,906)	0	(2,005,906)	(2,005,906)	0	(2,005,906)	0	0	0
C-WKC	Working Capital		76,088,370	0	76,088,370	50,493,581	0	50,493,581	25,594,789	0	25,594,789
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		68,423,395	(63)	68,423,332	46,020,604	(43)	46,020,561	22,402,791	(20)	22,402,771
	NET RATE BASE		1,255,853,055	1,115,547,122	2,371,400,177	841,364,059	730,941,781	1,572,305,840	414,488,996	384,605,341	799,094,337

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	8,160,692				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	59,740	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		
	ED-WA	633,733				633,733	633,733	633,733			633,733				
7,4	CD-AA	19,521,417			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			221,365		771,975	771,975		526,865	526,865		245,110	245,110	
9	CD-ID	351,268			78,280		272,988	272,988				272,988	272,988		
9	CD-WA	284,603			63,424		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			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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	66.462%	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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,174	600,174		318,226	318,226				
1	Misc Intangible Plt (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	133,372			
9,1		CD-AN	9,729	7,561	2,168		7,561			4,941	4,941		2,620	2,620			
		GD-ID	14,942		14,942												
		GD-WA	24,862		24,862												
		GD-OR	8,068			8,068											
Total General Plant - 303000			656,528	427,618	165,046	63,864		427,618	427,618		291,626	291,626		135,992	135,992		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	24,791,758	17,387,699	5,094,459	2,309,600		17,387,699	17,387,699		11,866,931	11,866,931		5,520,768	5,520,768		
9,4		CD-AN	17,387	13,512	3,875			13,512	13,512		9,222	9,222		4,290	4,290		
9,4		CD-ID	18,602	14,457	4,145		14,457	14,457				14,457		14,457			
4		ED-AN	1,466,502	1,466,502			1,466,502	1,466,502		1,000,873	1,000,873		465,629	465,629			
		ED-ID	0	0			0	0				0		0			
		ED-WA	677,486	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	14,457	5,990,687	6,005,144
Gas Underground Storage																	
		GD-AN	227		227												
Total Gas Underground Storage			227		227												
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0		
4		ED-AN	48,030	48,030			48,030	48,030		32,780	32,780		15,250	15,250			
		GD-OR	0			0											
Total General Plant - 390200, 396200			48,030	48,030	0	0		48,030	48,030		32,780	32,780		15,250	15,250		
Total Amortization Expense			28,997,582	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	14,457	6,542,136	6,556,593

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(300,270,208)	(300,270,208)			(300,270,208)	(300,270,208)		(196,226,581)	(196,226,581)		(104,043,627)	(104,043,627)	
1	Hydro (ED-AN)	(129,704,984)	(129,704,984)			(129,704,984)	(129,704,984)		(84,762,207)	(84,762,207)		(44,942,777)	(44,942,777)	
1	Other (ED-AN)	(121,518,937)	(121,518,937)			(121,518,937)	(121,518,937)		(79,412,625)	(79,412,625)		(42,106,312)	(42,106,312)	
Total Electric Production		(551,494,129)	(551,494,129)			(551,494,129)	(551,494,129)		(360,401,413)	(360,401,413)		(191,092,716)	(191,092,716)	
Electric Transmission														
1	ED-AN	(211,918,040)	(211,918,040)			(211,918,040)	(211,918,040)		(138,488,439)	(138,488,439)		(73,429,601)	(73,429,601)	
Total Electric Transmissic		(211,918,040)	(211,918,040)			(211,918,040)	(211,918,040)		(138,488,439)	(138,488,439)		(73,429,601)	(73,429,601)	
Electric Distribution														
3	ED-AN	(148,599)	(148,599)			(148,599)	(148,599)		(98,762)	(98,762)		(49,837)	(49,837)	
	ED-ID	(206,726,843)	(206,726,843)			(206,726,843)	(206,726,843)				(206,726,843)	(206,726,843)	(206,726,843)	
	ED-WA	(330,455,440)	(330,455,440)			(330,455,440)	(330,455,440)	(330,455,440)		(330,455,440)			(206,726,843)	
Total Electric Distribution		(537,330,882)	(537,330,882)			(537,182,283)	(148,599)	(537,330,882)	(330,455,440)	(98,762)	(330,554,202)	(206,726,843)	(49,837)	(206,776,680)
Gas Underground Storage														
	GD-AN	(15,526,128)	(15,526,128)											
	GD-OR	(1,048,586)		(1,048,586)										
Total Gas Underground S		(16,574,714)		(15,526,128)		(1,048,586)								
Gas Distribution														
	GD-AN	(1,752,604)	(1,752,604)											
	GD-ID	(74,337,425)	(74,337,425)											
	GD-WA	(141,928,988)	(141,928,988)											
	GD-OR	(108,038,574)		(108,038,574)										
Total Gas Distribution		(326,057,591)		(218,019,017)		(108,038,574)								
General Plant														
4	ED-AN	(45,796,129)	(45,796,129)			(45,796,129)	(45,796,129)		(31,255,400)	(31,255,400)		(14,540,729)	(14,540,729)	
	ED-ID	(10,033,638)	(10,033,638)			(10,033,638)	(10,033,638)				(10,033,638)		(10,033,638)	
	ED-WA	(19,245,045)	(19,245,045)			(19,245,045)	(19,245,045)	(19,245,045)		(19,245,045)				
7,4	CD-AA	(64,780,034)	(45,433,477)	(13,311,649)	(6,034,908)	(45,433,477)	(45,433,477)		(31,007,894)	(31,007,894)		(14,425,583)	(14,425,583)	
9,4	CD-AN	(12,487,290)	(9,704,497)	(2,782,793)		(9,704,497)	(9,704,497)		(6,623,222)	(6,623,222)		(3,081,275)	(3,081,275)	
9	CD-ID	(6,077,004)	(4,722,744)	(1,354,260)		(4,722,744)	(4,722,744)				(4,722,744)		(4,722,744)	
9	CD-WA	(4,186,481)	(3,253,524)	(932,957)		(3,253,524)	(3,253,524)	(3,253,524)		(3,253,524)				
8	GD-AA	(2,130,724)		(1,460,867)	(669,857)									
	GD-AN	(2,951,693)		(2,951,693)										
	GD-ID	(1,810,705)		(1,810,705)										
	GD-WA	(6,496,336)		(6,496,336)										
	GD-OR	(4,449,233)		(4,449,233)										
Total General Plant		(180,444,312)	(138,189,054)	(31,101,260)	(11,153,998)	(37,254,951)	(100,934,103)	(138,189,054)	(22,498,569)	(68,886,516)	(91,385,085)	(14,756,382)	(32,047,587)	(46,803,969)
Total Accumulated Depr		(1,823,819,668)	(1,438,932,105)	(264,646,405)	(120,241,158)	(574,437,234)	(864,494,871)	(1,438,932,105)	(352,954,009)	(567,875,130)	(920,829,139)	(221,483,225)	(296,619,741)	(518,102,966)

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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,289,354)	(11,289,354)			(11,289,354)	(11,289,354)		(7,377,593)	(7,377,593)		(3,911,761)	(3,911,761)	
1	Misc Intangible Plt (3030 ED-AN)	(1,673,091)	(1,673,091)			(1,673,091)	(1,673,091)		(1,093,365)	(1,093,365)		(579,726)	(579,726)	
Total Production/Transmission		(12,962,445)	(12,962,445)			(12,962,445)	(12,962,445)		(8,470,958)	(8,470,958)		(4,491,487)	(4,491,487)	
Distribution														
	Franchises (302000) ED-WA	(199,580)	(199,580)			(199,580)	(199,580)		(199,580)	(199,580)				
	Misc Intangible Plt (3030 ED-WA)	(38,274)	(38,274)			(38,274)	(38,274)		(38,274)	(38,274)				
Total Distribution		(237,854)	(237,854)			(237,854)	(237,854)		(237,854)	(237,854)				
General Plant - 303000														
7,4	CD-AA	(2,658,906)	(1,864,823)	(546,379)	(247,704)	(1,864,823)	(1,864,823)		(1,272,723)	(1,272,723)		(592,100)	(592,100)	
9,1	CD-AN	(99,201)	(77,094)	(22,107)		(77,094)	(77,094)		(50,381)	(50,381)		(26,713)	(26,713)	
	GD-ID	(90,124)		(90,124)										
	GD-WA	(197,506)		(197,506)										
	GD-OR	(90,703)			(90,703)									
Total General Plant - 303000		(3,136,440)	(1,941,917)	(856,116)	(338,407)	(1,941,917)	(1,941,917)		(1,323,104)	(1,323,104)		(618,813)	(618,813)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(53,686,940)	(37,653,335)	(11,032,130)	(5,001,475)	(37,653,335)	(37,653,335)		(25,698,024)	(25,698,024)		(11,955,311)	(11,955,311)	
9,4	CD-AN	(56,570)	(43,964)	(12,606)		(43,964)	(43,964)		(30,005)	(30,005)		(13,959)	(13,959)	
9	CD-ID	(76,212)	(59,228)	(16,984)		(59,228)	(59,228)					(59,228)	(59,228)	
4	ED-AN	(2,748,395)	(2,748,395)			(2,748,395)	(2,748,395)		(1,875,752)	(1,875,752)		(872,643)	(872,643)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,473,657)	(2,473,657)			(2,473,657)	(2,473,657)		(2,473,657)	(2,473,657)				
8	GD-AA	(415,418)		(284,819)	(130,599)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(59,457,192)	(42,978,579)	(11,346,539)	(5,132,074)	(2,532,885)	(40,445,694)	(42,978,579)	(2,473,657)	(27,603,781)	(30,077,438)	(59,228)	(12,841,913)	(12,901,141)
Gas Underground Storage														
	GD-AN	(240,598)		(240,598)										
Total Gas Underground Storage		(240,598)		(240,598)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0					0	0	
9	CD-WA	0	0	0		0	0		0	0				
4	ED-AN	(108,934)	(108,934)			(108,934)	(108,934)		(74,346)	(74,346)		(34,588)	(34,588)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(108,934)	(108,934)	0	0	0	(108,934)	(108,934)	0	(74,346)	(74,346)	0	(34,588)	(34,588)
Total Accumulated Amortization		(76,143,463)	(58,229,729)	(12,443,253)	(5,470,481)	(2,770,739)	(55,458,990)	(58,229,729)	(2,711,511)	(37,472,189)	(40,183,700)	(59,228)	(17,986,801)	(18,046,029)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	TOTAL ACCOUNT	15,600,110	726,439	702,068	7,229,333	8,657,840	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,292,327	1,105,624	2,554,226	4,632,477	8,292,327	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,428,261	0	0	0	0	3,428,261	0	0	3,428,261	0	0	0
99	GD-OR / AS	3,659,264	0	0	0	0	0	0	0	0	3,659,264	0	3,659,264
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,690,651	0	0	71,320,738	71,320,738	0	0	20,896,412	20,896,412	0	9,473,501	9,473,501
9	CD-WA / ID / AN	25,401,509	5,617,665	5,858,897	8,264,220	19,740,782	1,610,882	1,680,056	2,369,789	5,660,727	0	0	0
	TOTAL ACCOUNT	142,472,012	6,723,289	8,413,123	84,217,435	99,353,847	5,039,143	1,680,056	23,266,201	29,985,400	3,659,264	9,473,501	13,132,765
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,832,205	725,950	0	2,106,255	2,832,205	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7	CD-AA	77,318,241	0	0	54,227,149	54,227,149	0	0	15,888,125	15,888,125	0	7,202,967	7,202,967
9	CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	0
	TOTAL ACCOUNT	81,115,709	1,064,490	59,656	56,406,504	57,530,650	99,540	17,107	16,153,413	16,270,060	0	7,314,999	7,314,999
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,624,791	20,493,164	8,804,626	13,327,001	42,624,791	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,781,732	0	0	0	0	8,642,325	2,427,799	1,711,608	12,781,732	0	0	0
99	GD-OR / AS	3,774,636	0	0	0	0	0	0	0	0	3,774,636	0	3,774,636
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	6,580,284	0	0	4,615,082	4,615,082	0	0	1,352,183	1,352,183	0	613,019	613,019
9	CD-WA / ID / AN	6,002,171	1,913,528	754,157	1,996,902	4,664,587	548,710	216,257	572,617	1,337,584	0	0	0
	TOTAL ACCOUNT	71,763,614	22,406,692	9,558,783	19,938,985	51,904,460	9,191,035	2,644,056	3,636,408	15,471,499	3,774,636	613,019	4,387,655

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	4,778,704	243,219	152,708	3,317,843	3,713,770	69,744	43,789	951,401	1,064,934	0	0	
	TOTAL ACCOUNT	5,290,756	253,680	167,071	3,692,269	4,113,020	157,904	43,789	951,401	1,153,094	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,976,936	739,855	233,715	4,003,366	4,976,936	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0	0	
99	GD-OR / AS	870,969	0	0	0	0	0	0	0	0	870,969	0	
8	GD-AA	4,239,714	0	0	0	0	0	0	2,906,833	2,906,833	0	1,332,881	
7	CD-AA	13,015,976	0	0	9,128,755	9,128,755	0	0	2,674,653	2,674,653	0	1,212,568	
9	CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
	TOTAL ACCOUNT	26,801,904	751,953	988,926	13,275,412	15,016,291	1,855,602	516,217	5,997,376	8,369,195	870,969	2,545,449	3,416,418
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,287,203	311,802	15,617	959,784	1,287,203	0	0	0	0	0	0	
99	GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7	CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9	CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
	TOTAL ACCOUNT	2,852,534	311,802	15,617	1,850,451	2,177,870	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9	CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
	TOTAL ACCOUNT	38,032,983	14,566,718	9,785,006	9,145,097	33,496,821	2,456,517	936,160	1,050,418	4,443,095	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,900,426	12,163,918	7,046,095	45,690,413	64,900,426	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,170,957	0	0	0	0	678,643	492,314	0	1,170,957	0	0	
99	GD-OR / AS	1,236,991	0	0	0	0	0	0	0	0	1,236,991	0	
8	GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	
7	CD-AA	52,404,801	0	0	36,754,107	36,754,107	0	0	10,768,663	10,768,663	0	4,882,031	
9	CD-WA/ ID / AN	15,252,688	1,761,903	2,942,052	7,149,671	11,853,626	505,231	843,642	2,050,189	3,399,062	0	0	
	TOTAL ACCOUNT	136,117,129	13,925,821	9,988,147	89,594,191	113,508,159	1,183,874	1,335,956	13,608,183	16,128,013	1,236,991	5,243,966	6,480,957
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	459,399	0	0	322,199	322,199	0	0	94,402	94,402	0	42,798	
9	CD-WA/ ID / AN	13,560	3,875	6,663	0	10,538	1,111	1,911	0	3,022	0	0	
	TOTAL ACCOUNT	625,020	3,875	13,509	465,047	482,431	1,111	1,911	94,402	97,424	2,367	42,798	45,165
	TOTAL GENERAL PLANT	520,785,612	60,734,759	39,691,906	285,928,565	386,355,230	22,945,341	7,272,688	67,332,744	97,550,773	10,502,164	26,377,445	36,879,609

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,723,337	3,110,553	0	8,612,784	11,723,337	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	82,217,138	0	0	57,662,989	57,662,989	0	0	16,894,800	16,894,800	0	7,659,349	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	94,776,625	3,110,553	74,361	66,344,340	69,529,254	0	21,323	17,361,649	17,382,972	0	7,864,399	7,864,399
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,144,805	0	0	1,504,259	1,504,259	0	0	440,736	440,736	0	199,810	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,144,805	0	0	1,504,259	1,504,259	0	0	440,736	440,736	0	199,810	199,810
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	251,495,049	3,430,269	74,361	177,584,514	181,089,144	1,022,594	800,928	46,913,827	48,737,349	426,123	21,242,433	21,668,556

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,671,180)	(60,085,482)	(17,604,571)	(7,981,127)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(741,435)	(576,206)	(165,229)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(86,412,615)</u>	<u>(60,661,688)</u>	<u>(17,769,800)</u>	<u>(7,981,127)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,292,422	3,292,422	0	0	0	0	3,292,422
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	22	22	0	0	0	0	22
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,656,737	30,224,178	0	90,880,915	50,493,581	25,594,789	10,163,156	4,629,389	0
TOTAL		60,656,737	30,224,178	3,292,444	94,173,359	50,493,581	25,594,789	10,163,156	4,629,389	3,292,444

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						