

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	177,101,236	115,124,849	61,976,387
	Adjustments			
	Adjusted Net Operating Income (Loss)	177,101,236	115,124,849	61,976,387
E-APL	Electric Net Rate Base	2,392,539,466	1,587,810,216	804,729,250
	RATE OF RETURN	7.402%	7.251%	7.702%

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 June 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers	6-01-2018 thru 06-30-2018	383,533	251,763	131,770
		Percent		100.000%	65.643%	34.357%
3	E-OPS	Direct Distribution Operating Expense	07-01-2017 thru 06-30-2018	24,341,437	16,183,031	8,158,406
		Percent		100.000%	66.483%	33.517%
	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 June 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended June 30, 2018

Ending Balance Basis

Report ID:
E-ALL-12E

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 June 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		116,722,139	98,016,028	18,706,111	0
		Total		100.000%	83.974%	16.026%	0.000%
		Percentage					
		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		627,889	382,273	245,616	0
		Percentage		100.000%	60.882%	39.118%	0.000%
		Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
		Percentage		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	6-01-2018 thru 06-30-2018	1,141,220,918	770,527,135	370,693,783	
		Percent		100.000%	67.518%	32.482%	
11		Book Depreciation	07-01-2017 thru 06-30-2018	109,898,835	71,654,990	38,243,845	
		Percent		100.000%	65.201%	34.799%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2018
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	6-01-2018 thru 06-30-2018	2,945,023,750 100.000%	1,955,695,153 66.407%	989,328,597 33.593%
13	E-PLT	Net Electric General Plant Percent	6-01-2018 thru 06-30-2018	251,944,339 100.000%	166,981,822 66.277%	84,962,517 33.723%
14		Net Allocated Schedule M's Percent	07-01-2017 thru 06-30-2018	-133,492,749 100.000%	-85,948,556 64.384%	-47,544,193 35.616%
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 June 30, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	377,878,421	0	377,878,421	254,074,843	0	254,074,843	123,803,578	0	123,803,578
99	442200	Commercial - Firm & Int.	314,753,348	0	314,753,348	221,197,571	0	221,197,571	93,555,777	0	93,555,777
1	442300	Industrial	104,046,628	0	104,046,628	60,948,426	0	60,948,426	43,098,202	0	43,098,202
99	444000	Public Street & Highway Lighting	7,505,091	0	7,505,091	4,853,226	0	4,853,226	2,651,865	0	2,651,865
99	448000	Interdepartmental Revenue	1,329,876	0	1,329,876	1,042,764	0	1,042,764	287,112	0	287,112
99	499XXX	Unbilled Revenue	6,263,681	0	6,263,681	3,950,818	0	3,950,818	2,312,863	0	2,312,863
		TOTAL SALES TO ULTIMATE CUSTOMERS	811,777,045	0	811,777,045	546,067,648	0	546,067,648	265,709,397	0	265,709,397
1	447XXX	Sales for Resale	0	106,174,495	106,174,495	0	69,385,032	69,385,032	0	36,789,463	36,789,463
		TOTAL SALES OF ELECTRICITY	811,777,045	106,174,495	917,951,540	546,067,648	69,385,032	615,452,680	265,709,397	36,789,463	302,498,860
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(1,425,255)	0	(1,425,255)	(1,425,255)	0	(1,425,255)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(13,587,000)	0	(13,587,000)	(7,869,000)	0	(7,869,000)	(5,718,000)	0	(5,718,000)
99	451000	Miscellaneous Service Revenue	332,203	0	332,203	194,609	0	194,609	137,594	0	137,594
1	453000	Sales of Water & Water Power	0	360,170	360,170	0	235,371	235,371	0	124,799	124,799
1	454000	Rent from Electric Property	2,437,692	114,257	2,551,949	1,551,410	74,667	1,626,077	886,282	39,590	925,872
1	454100	Rent from Trnsmmission Joint Use	16,810	0	16,810	7,501	0	7,501	9,309	0	9,309
1	456XXX	Other Electric Revenues	(3,429,682)	89,680,047	86,250,365	(173,212)	58,605,911	58,432,699	(3,256,470)	31,074,136	27,817,666
		TOTAL OTHER OPERATING REVENUE	(15,655,232)	90,154,474	74,499,242	(7,713,947)	58,915,949	51,202,002	(7,941,285)	31,238,525	23,297,240
		TOTAL ELECTRIC REVENUE	796,121,813	196,328,969	992,450,782	538,353,701	128,300,981	666,654,682	257,768,112	68,027,988	325,796,100

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	434,654	434,654	0	284,046	284,046	0	150,608	150,608
1	501XXX	Fuel	0	30,393,337	30,393,337	0	19,862,046	19,862,046	0	10,531,291	10,531,291
1	502000	Steam Expense	0	4,285,783	4,285,783	0	2,800,759	2,800,759	0	1,485,024	1,485,024
1	505000	Electric Expense	0	1,179,549	1,179,549	0	770,835	770,835	0	408,714	408,714
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,538,778	1,538,778	0	1,005,591	1,005,591	0	533,187	533,187
1	507000	Rent	0	37,892	37,892	0	24,762	24,762	0	13,130	13,130
MAINTENANCE											
1	510000	Supervision & Engineering	0	475,360	475,360	0	310,648	310,648	0	164,712	164,712
1	511000	Structures	0	667,606	667,606	0	436,281	436,281	0	231,325	231,325
1	512000	Boiler Plant	0	6,191,896	6,191,896	0	4,046,404	4,046,404	0	2,145,492	2,145,492
1	513000	Electric Plant	0	3,277,041	3,277,041	0	2,141,546	2,141,546	0	1,135,495	1,135,495
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(147,323)	(147,323)	0	(96,276)	(96,276)	0	(51,047)	(51,047)
TOTAL STEAM POWER GENERATION EXP			0	48,334,573	48,334,573	0	31,586,642	31,586,642	0	16,747,931	16,747,931
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,796,080	2,796,080	0	1,827,238	1,827,238	0	968,842	968,842
1	536000	Water for Power	0	1,181,835	1,181,835	0	772,329	772,329	0	409,506	409,506
1	537000	Hydraulic Expense	4,574,293	4,500,661	9,074,954	3,000,310	2,941,182	5,941,492	1,573,983	1,559,479	3,133,462
1	538000	Electric Expense	0	7,291,646	7,291,646	0	4,765,091	4,765,091	0	2,526,555	2,526,555
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,081,259	1,081,259	0	706,603	706,603	0	374,656	374,656
1	540000	Rent	0	1,448,501	1,448,501	0	946,595	946,595	0	501,906	501,906
1	540100	MT Trust Funds Land Settlement Rents	4,919,200	0	4,919,200	3,224,083	0	3,224,083	1,695,117	0	1,695,117
MAINTENANCE											
1	541000	Supervision & Engineering	0	858,261	858,261	0	560,874	560,874	0	297,387	297,387
1	542000	Structures	0	437,675	437,675	0	286,021	286,021	0	151,654	151,654
1	543000	Reservoirs, Dams, & Waterways	0	2,994,072	2,994,072	0	1,956,626	1,956,626	0	1,037,446	1,037,446
1	544000	Electric Plant	0	2,862,747	2,862,747	0	1,870,805	1,870,805	0	991,942	991,942
1	545000	Miscellaneous Hydraulic Plant	0	1,143,902	1,143,902	0	747,540	747,540	0	396,362	396,362
TOTAL HYDRO POWER GENERATION EXP			9,493,493	26,596,639	36,090,132	6,224,393	17,380,904	23,605,297	3,269,100	9,215,735	12,484,835
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	357,256	357,256	0	233,467	233,467	0	123,789	123,789
1	547XXX	Fuel	0	72,696,927	72,696,927	0	47,507,442	47,507,442	0	25,189,485	25,189,485
1	548000	Generation Expense	0	2,274,063	2,274,063	0	1,486,100	1,486,100	0	787,963	787,963
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	531,267	531,267	0	347,183	347,183	0	184,084	184,084
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
MAINTENANCE											
1	551000	Supervision & Engineering	0	738,960	738,960	0	482,910	482,910	0	256,050	256,050
1	552000	Structures	0	60,773	60,773	0	39,715	39,715	0	21,058	21,058
1	553000	Generating & Electric Equipment	0	3,889,972	3,889,972	0	2,542,097	2,542,097	0	1,347,875	1,347,875
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	590,309	590,309	0	385,767	385,767	0	204,542	204,542
TOTAL OTHER POWER GENERATION EXP			0	81,107,355	81,107,355	0	53,003,657	53,003,657	0	28,103,698	28,103,698

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	134,177,723	134,177,723	0	87,685,143	87,685,143	0	46,492,580	46,492,580
1	556000	System Control & Load Dispatching	0	726,281	726,281	0	474,625	474,625	0	251,656	251,656
E-557	557XXX	Other Expense	11,749,254	64,413,843	76,163,097	7,714,815	42,094,444	49,809,259	4,034,439	22,319,399	26,353,838
TOTAL OTHER POWER SUPPLY EXPENSE			11,749,254	199,317,847	211,067,101	7,714,815	130,254,212	137,969,027	4,034,439	69,063,635	73,098,074
TOTAL PRODUCTION OPERATING EXP			21,242,747	355,356,414	376,599,161	13,939,208	232,225,415	246,164,623	7,303,539	123,130,999	130,434,538
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,828,791	2,828,791	0	1,848,615	1,848,615	0	980,176	980,176
1	561000	Load Dispatching	0	3,928,829	3,928,829	0	2,567,490	2,567,490	0	1,361,339	1,361,339
1	562000	Station Expense	0	491,118	491,118	0	320,946	320,946	0	170,172	170,172
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	553,539	553,539	0	361,738	361,738	0	191,801	191,801
1	565XXX	Transmission of Electricity by Others	0	17,671,642	17,671,642	0	11,548,418	11,548,418	0	6,123,224	6,123,224
1	566000	Miscellaneous Transmission Expense	0	2,507,727	2,507,727	0	1,638,800	1,638,800	0	868,927	868,927
1	567000	Rent	0	178,954	178,954	0	116,946	116,946	0	62,008	62,008
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	793,814	795,085	0	518,757	518,757	1,271	275,057	276,328
1	569000	Structures	2,303	884,874	887,177	0	578,265	578,265	2,303	306,609	308,912
1	570000	Station Equipment	686	931,707	932,393	0	608,871	608,871	686	322,836	323,522
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,092	868,157	882,249	(558)	567,341	566,783	14,650	300,816	315,466
1	572000	Underground Lines	0	104	104	0	68	68	0	36	36
1	573000	Service Miscellaneous	0	125,210	125,210	0	81,825	81,825	0	43,385	43,385
TOTAL TRANSMISSION OPERATING EXP			18,352	31,764,466	31,782,818	(558)	20,758,080	20,757,522	18,910	11,006,386	11,025,296

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,739,970	29,739,970	0	19,435,070	19,435,070	0	10,304,900	10,304,900
E-DEPX		Depreciation Expense-Transmission	0	12,584,433	12,584,433	0	8,223,927	8,223,927	0	4,360,506	4,360,506
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,159,956	1,159,956	0	758,031	758,031	0	401,925	401,925
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	1,305,846	0	1,305,846	0	0	0	1,305,846	0	1,305,846
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	145,197	0	145,197	145,197	0	145,197	0	0	0
99	407395	Optional Renewable Power Revenue Offset	238,082	0	238,082	185,744	0	185,744	52,338	0	52,338
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	(2,603,953)	0	(2,603,953)	(1,714,676)	0	(1,714,676)	(889,277)	0	(889,277)
99	407455	Amortization of Colstrip Refund	(99,992)	0	(99,992)	0	0	0	(99,992)	0	(99,992)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	958,009	0	958,009	0	0	0	958,009	0	958,009
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	(81,963)	0	(81,963)	(81,963)	0	(81,963)	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	24,129,125	24,129,125	0	15,768,383	15,768,383	0	8,360,742	8,360,742
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,222,139	68,721,874	71,944,013	974,866	44,909,744	45,884,610	2,247,273	23,812,130	26,059,403
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	24,483,238	455,842,754	480,325,992	14,913,516	297,893,239	312,806,755	9,569,722	157,949,515	167,519,237

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	870,493	3,021,358	3,891,851	615,298	2,008,689	2,623,987	255,195	1,012,669	1,267,864
3	582000	Station Expense	727,884	47,669	775,553	392,588	31,692	424,280	335,296	15,977	351,273
3	583000	Overhead Line Expense	1,994,715	412,584	2,407,299	1,232,156	274,298	1,506,454	762,559	138,286	900,845
3	584000	Underground Line Expense	1,439,260	0	1,439,260	850,746	0	850,746	588,514	0	588,514
3	584100	Energy Storage Equipment	93,905	0	93,905	93,905	0	93,905	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,079	0	8,079	8,079	0	8,079	0	0	0
3	586000	Meter Expense	1,794,375	60,371	1,854,746	1,347,408	40,136	1,387,544	446,967	20,235	467,202
3	587000	Customer Installations Expense	684,334	128,360	812,694	487,922	85,338	573,260	196,412	43,022	239,434
3	588000	Miscellaneous Distribution Expense	4,060,416	3,811,491	7,871,907	2,531,966	2,533,994	5,065,960	1,528,450	1,277,497	2,805,947
3	589000	Rent	0	425,762	425,762	0	283,059	283,059	0	142,703	142,703
MAINTENANCE:											
3	590000	Supervision & Engineering	319,630	1,007,106	1,326,736	234,894	669,554	904,448	84,736	337,552	422,288
3	591000	Structures	511,136	4,708	515,844	287,976	3,130	291,106	223,160	1,578	224,738
3	592000	Station Equipment	829,323	246,212	1,075,535	508,586	163,689	672,275	320,737	82,523	403,260
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,401,717	2,799	9,404,516	6,447,062	1,861	6,448,923	2,954,655	938	2,955,593
3	594000	Underground Lines	863,598	0	863,598	592,032	0	592,032	271,566	0	271,566
3	595000	Line Transformers	428,889	0	428,889	344,416	0	344,416	84,473	0	84,473
3	596000	Street Light & Signal System Maintenance Exp	240,686	0	240,686	207,447	0	207,447	33,239	0	33,239
3	597000	Meters	38,128	0	38,128	28,432	0	28,432	9,696	0	9,696
3	598000	Miscellaneous Distribution Expense	34,869	171,133	206,002	(27,882)	113,774	85,892	62,751	57,359	120,110
TOTAL DISTRIBUTION OPERATING EXP			24,341,437	9,339,553	33,680,990	16,183,031	6,209,214	22,392,245	8,158,406	3,130,339	11,288,745
E-DEPX		Depreciation Expense-Distribution	48,219,326	59,813	48,279,139	30,905,859	39,765	30,945,624	17,313,467	20,048	17,333,515
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,478,988	0	54,478,988	47,747,215	0	47,747,215	6,731,773	0	6,731,773
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			102,728,333	59,813	102,788,146	78,683,093	39,765	78,722,858	24,045,240	20,048	24,065,288
TOTAL DISTRIBUTION EXPENSES			127,069,770	9,399,366	136,469,136	94,866,124	6,248,979	101,115,103	32,203,646	3,150,387	35,354,033

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	197,946	197,946	0	129,938	129,938	0	68,008	68,008
2	902000	Meter Reading Expenses	2,991,276	178,877	3,170,153	2,777,364	117,420	2,894,784	213,912	61,457	275,369
2	903XXX	Customer Records & Collection Expenses	2,449,794	7,628,211	10,078,005	1,732,092	5,007,387	6,739,479	717,702	2,620,824	3,338,526
2	904000	Uncollectible Accounts	0	2,655,482	2,655,482	0	1,743,138	1,743,138	0	912,344	912,344
2	905000	Misc Customer Accounts	0	287,134	287,134	0	188,483	188,483	0	98,651	98,651
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,441,070	10,947,650	16,388,720	4,509,456	7,186,366	11,695,822	931,614	3,761,284	4,692,898
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	33,222,978	256,250	33,479,228	23,771,200	168,210	23,939,410	9,451,778	88,040	9,539,818
2	909000	Advertising	9,080	919,218	928,298	9,080	603,402	612,482	0	315,816	315,816
2	910000	Misc Customer Service & Info Exp	0	305,089	305,089	0	200,270	200,270	0	104,819	104,819
TOTAL CUSTOMER SERVICE & INFO EXP			33,232,058	1,480,557	34,712,615	23,780,280	971,882	24,752,162	9,451,778	508,675	9,960,453
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	58,715	0	58,715	58,715	0	58,715	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			58,715	0	58,715	58,715	0	58,715	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	592,599	32,749,674	33,342,273	426,664	22,351,325	22,777,989	165,935	10,398,349	10,564,284
4	921000	Office Supplies & Expenses	56,410	4,066,634	4,123,044	56,410	2,775,437	2,831,847	0	1,291,197	1,291,197
4	922000	Admin Exp Transferred--Credit	0	(127,219)	(127,219)	0	(86,826)	(86,826)	0	(40,393)	(40,393)
4	923000	Outside Services Employed	27,646	7,598,555	7,626,201	27,627	5,185,938	5,213,565	19	2,412,617	2,412,636
4	924000	Property Insurance Premium	0	1,258,727	1,258,727	0	859,069	859,069	0	399,658	399,658
4	925XXX	Injuries and Damages	(2,221)	3,367,591	3,365,370	(2,377)	2,298,347	2,295,970	156	1,069,244	1,069,400
4	926XXX	Employee Pensions and Benefits	111	1,724,393	1,724,504	111	1,176,881	1,176,992	0	547,512	547,512
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,778,949	3,560,211	6,339,160	1,962,863	2,326,598	4,289,461	816,086	1,233,613	2,049,699
4	930000	Miscellaneous General Expenses	166,618	3,735,158	3,901,776	117,234	2,549,208	2,666,442	49,384	1,185,950	1,235,334
4	931000	Rents	4,200	513,865	518,065	0	350,708	350,708	4,200	163,157	167,357
4	935000	Maintenance of General Plant	937,584	11,100,504	12,038,088	474,050	7,575,983	8,050,033	463,534	3,524,521	3,988,055
TOTAL ADMIN & GEN OPERATING EXP			4,563,096	69,548,093	74,111,189	3,062,582	47,362,668	50,425,250	1,500,514	22,185,425	23,685,939

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,387,628	17,808,618	19,196,246	864,421	12,154,204	13,018,625	523,207	5,654,414	6,177,621
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	655,328	19,578,478	20,233,806	642,609	13,362,115	14,004,724	12,719	6,216,363	6,229,082
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	(2,135,502)	0	(2,135,502)	0	0	0	(2,135,502)	0	(2,135,502)
99	407230	Tax Reform Amortization	(1,090,718)	0	(1,090,718)	(555,202)	0	(555,202)	(535,516)	0	(535,516)
99	407414	Regulatory Credit - Deferral - FISERVE	(737,973)	0	(737,973)	(504,689)	0	(504,689)	(233,284)	0	(233,284)
99	407436	Regulatory Credit - MDM System	(1,296,517)	0	(1,296,517)	(1,296,517)	0	(1,296,517)	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	(3,217,754)	37,862,744	34,644,990	(849,378)	25,840,725	24,991,347	(2,368,376)	12,022,019	9,653,643
		TOTAL ADMIN & GENERAL EXPENSES	1,345,342	107,410,837	108,756,179	2,213,204	73,203,393	75,416,597	(867,862)	34,207,444	33,339,582
		TOTAL EXPENSES BEFORE FIT	191,630,193	585,081,164	776,711,357	140,341,295	385,503,859	525,845,154	51,288,898	199,577,305	250,866,203
		NET OPERATING INCOME (LOSS) BEFORE FIT			215,739,425			140,809,528			74,929,897
E-FIT		FEDERAL INCOME TAX			23,806,873			15,142,379			8,664,494
E-FIT		DEFERRED FEDERAL INCOME TAX			15,249,801			10,815,780			4,434,021
E-FIT		AMORTIZED ITC			(418,485)			(273,480)			(145,005)
		ELECTRIC NET OPERATING INCOME (LOSS)			177,101,236			115,124,849			61,976,387

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.643%	34.357%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.483%	33.517%
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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	66,065	1,246,585	1,312,650	64,365	814,643	879,008	1,700	431,942	433,642
1	456010	Other Electric Rev-Financial	0	10,811,352	10,811,352	0	7,065,219	7,065,219	0	3,746,133	3,746,133
1	456015	Other Electric Rev-CT Fuel Sales	0	24,273,590	24,273,590	0	15,862,791	15,862,791	0	8,410,799	8,410,799
1	456016	Other Electric Rev-Resource Opt	0	4,495,550	4,495,550	0	2,937,842	2,937,842	0	1,557,708	1,557,708
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	358,132	358,132	0	234,039	234,039	0	124,093	124,093
1	456020	Other Electric Rev-Sale of Excess	0	206,482	206,482	0	134,936	134,936	0	71,546	71,546
1	456100	Transmission Revenue of Others	0	11,123,794	11,123,794	0	7,269,399	7,269,399	0	3,854,395	3,854,395
1	456120	Parallel Capacity Support Revenue	0	2,058,000	2,058,000	0	1,344,903	1,344,903	0	713,097	713,097
1	456130	Ancillary Services Revenue	0	2,423,565	2,423,565	0	1,583,800	1,583,800	0	839,765	839,765
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	131,975	0	131,975	0	0	0	131,975	0	131,975
1	456328	Residential Decoupling Deferral	4,063,735	0	4,063,735	4,192,642	0	4,192,642	(128,907)	0	(128,907)
1	456329	Amortization Res Decoupling Deferral	(11,435,830)	0	(11,435,830)	(8,900,881)	0	(8,900,881)	(2,534,949)	0	(2,534,949)
1	456338	Non-res Decoupling Deferred Rev	4,950,489	0	4,950,489	3,837,517	0	3,837,517	1,112,972	0	1,112,972
1	456339	Amortization Non-res Decoupling	(1,362,270)	0	(1,362,270)	527,772	0	527,772	(1,890,042)	0	(1,890,042)
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	1,739,596	1,739,596	0	1,136,826	1,136,826	0	602,770	602,770
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,213,888)	(2,213,888)	0	(1,446,776)	(1,446,776)	0	(767,112)	(767,112)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,213,888	2,213,888	0	1,446,776	1,446,776	0	767,112	767,112
1	456730	Other Elec Rev-Intraco Thermal	0	30,883,157	30,883,157	0	20,182,143	20,182,143	0	10,701,014	10,701,014
TOTAL ACCOUNT 456			(3,429,682)	89,680,047	86,250,365	(173,212)	58,605,910	58,432,698	(3,256,470)	31,074,137	27,817,667

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	128,318,442	128,318,442	0	83,856,102	83,856,102	0	44,462,340	44,462,340
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	(2,334)	(2,334)	0	(1,525)	(1,525)	0	(809)	(809)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,438,050	3,438,050	0	2,246,766	2,246,766	0	1,191,284	1,191,284
1	555710	Intercompany Purchase	0	2,423,565	2,423,565	0	1,583,800	1,583,800	0	839,765	839,765
TOTAL ACCOUNT 555			0	134,177,723	134,177,723	0	87,685,143	87,685,143	0	46,492,580	46,492,580

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,261	6,577,376	6,579,637	2,261	4,298,315	4,300,576	0	2,279,061	2,279,061
1	557010	Other Power Supply Expense - Financial	0	24,235,549	24,235,549	0	15,837,931	15,837,931	0	8,397,618	8,397,618
1	557018	Merchandise Processing Fee	0	71,581	71,581	0	46,778	46,778	0	24,803	24,803
1	557150	Fuel - Economic Dispatch	0	(14,568,096)	(14,568,096)	0	(9,520,251)	(9,520,251)	0	(5,047,845)	(5,047,845)
1	557160	Power Supply Expense - Miscellaneous	0	738	738	0	482	482	0	256	256
99	557161	Unbilled Add-Ons	(320,456)	0	(320,456)	0	0	0	(320,456)	0	(320,456)
1	557165	Other Resource Costs-CAISO Charges	0	100,803	100,803	0	65,875	65,875	0	34,928	34,928
1	557170	Broker Fees - Power	0	495,944	495,944	0	324,099	324,099	0	171,845	171,845
1	557171	REC Broker Fees	0	45,159	45,159	0	29,511	29,511	0	15,648	15,648
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,690	0	818,690	497,498	0	497,498	321,192	0	321,192
99	557280	Washington ERM Deferred	7,377,354	0	7,377,354	7,377,354	0	7,377,354	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	2,899,503	0	2,899,503	2,899,503	0	2,899,503	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,061,801)	0	(3,061,801)	(3,061,801)	0	(3,061,801)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	9,295,402	0	9,295,402	0	0	0	9,295,402	0	9,295,402
99	557390	Idaho PCA Amortization	(5,261,699)	0	(5,261,699)	0	0	0	(5,261,699)	0	(5,261,699)
1	557395	Optional Renewable Power Expense Offset	0	482	482	0	315	315	0	167	167
1	557610	Other Expenses - Exposure	0	(5,415)	(5,415)	0	(3,539)	(3,539)	0	(1,876)	(1,876)
1	557700	Turbine Gas Bookout Expense	0	3,529,989	3,529,989	0	2,306,848	2,306,848	0	1,223,141	1,223,141
1	557711	Turbine Gas Bookout Offset	0	(3,529,989)	(3,529,989)	0	(2,306,848)	(2,306,848)	0	(1,223,141)	(1,223,141)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	47,459,722	47,459,722	0	31,014,928	31,014,928	0	16,444,794	16,444,794
TOTAL ACCOUNT 557			11,749,254	64,413,843	76,163,097	7,714,815	42,094,444	49,809,259	4,034,439	22,319,399	26,353,838

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	413,212	256,250	669,462	318,543	168,210	486,753	94,669	88,040	182,709
99	908600	Public Purpose Tariff Rider Expense Offset	32,074,300	0	32,074,300	22,926,858	0	22,926,858	9,147,442	0	9,147,442
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	562,150	0	562,150	352,483	0	352,483	209,667	0	209,667
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,222,978	256,250	33,479,228	23,771,200	168,210	23,939,410	9,451,778	88,040	9,539,818

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.643%	34.357%
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 June 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.84%	52.84%
2	Cost of Debt		5.580%	5.546%
	Total Weighted Cost		2.948%	2.931%
E-APL	Net Rate Base	2,392,539,466	1,587,810,216	804,729,250
	Interest Deduction for FIT Calculation	70,395,259	46,808,645	23,586,614
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 June 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	992,450,782	666,654,682	325,796,100
E-OPS	Less: Operating & Maintenance Expense	567,334,208	376,246,339	191,087,869
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	130,769,036	86,083,217	44,685,819
E-OTX	Less: Taxes Other than FIT	78,608,113	63,515,598	15,092,515
	Net Operating Income Before FIT	215,739,425	140,809,528	74,929,897
E-INT	Less: Interest Expense	70,395,259	46,808,645	23,586,614
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(45,193,514)	(31,715,086)	(13,478,428)
	Taxable Net Operating Income	100,150,652	62,428,537	37,722,115
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	21,031,637	13,109,993	7,921,644
99	Federal Income Tax on 2017 Income at 35%	2,775,236	2,032,386	742,850
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	23,806,873	15,142,379	8,664,494
E-DTE	Deferred FIT	15,249,801	10,815,780	4,434,021
1	411400 Amortized Investment Tax Credit	(418,485)	(273,480)	(145,005)
	Total Net FIT/Deferred FIT	38,638,189	25,684,679	12,953,510

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	50,292,302	81,406,916	131,699,218	32,442,909	54,297,519	86,740,428	17,849,393	27,109,397	44,958,790
12	997001 Contributions In Aid of Construction	0	7,142,742	7,142,742	0	4,743,281	4,743,281	0	2,399,461	2,399,461
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,846)	(9,846)	0	(5,154)	(5,154)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,685,364	1,685,364	0	1,150,244	1,150,244	0	535,120	535,120
99	997007 Idaho PCA	4,033,703	0	4,033,703	0	0	0	4,033,703	0	4,033,703
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(50,734)	(50,734)	0	(33,155)	(33,155)	0	(17,579)	(17,579)
4	997015 Airplane Lease Payments	0	459,349	459,349	0	313,501	313,501	0	145,848	145,848
12	997016 Redemption Expense Amortization	0	1,249,835	1,249,835	0	829,978	829,978	0	419,857	419,857
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	2,458,963	39	2,459,002	867,991	27	868,018	1,590,972	12	1,590,984
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	107,727	107,727	0	73,523	73,523	0	34,204	34,204
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	6,089,356	0	6,089,356	2,780,405	0	2,780,405	3,308,951	0	3,308,951
12	997032 Interest Rate Swaps	0	(22,517,600)	(22,517,600)	0	(14,953,263)	(14,953,263)	0	(7,564,337)	(7,564,337)
4	997033 BPA Residential Exchange	(325,832)	0	(325,832)	(167,417)	0	(167,417)	(158,415)	0	(158,415)
99	997034 Montana Hydro Settlement	4,919,200	0	4,919,200	3,224,083	0	3,224,083	1,695,117	0	1,695,117
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	7,426,466	0	7,426,466	7,426,466	0	7,426,466	0	0	0
1	997044 Non-Monetary Power Costs	0	(2,334)	(2,334)	0	(1,525)	(1,525)	0	(809)	(809)
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	(16,808)	0	(16,808)	(22,008)	0	(22,008)	5,200	0	5,200
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,262,820)	(1,262,820)	0	(838,601)	(838,601)	0	(424,219)	(424,219)
11	997049 Tax Depreciation	0	(178,560,395)	(178,560,395)	0	(116,423,163)	(116,423,163)	0	(62,137,232)	(62,137,232)
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	(99,992)	0	(99,992)	0	0	0	(99,992)	0	(99,992)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(716,919)	0	(716,919)	(84,348)	0	(84,348)	(632,571)	0	(632,571)
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	5,990,626	5,990,626	0	3,905,948	3,905,948	0	2,084,678	2,084,678
4	997081	Deferred Compensation	0	373,252	373,252	0	254,741	254,741	0	118,511	118,511
4	997082	Meal Disallowances	0	485,237	485,237	0	331,169	331,169	0	154,068	154,068
4	997083	Paid Time Off	0	186,691	186,691	0	127,415	127,415	0	59,276	59,276
2	997084	Customer Uncollectibles	0	280,302	280,302	0	183,999	183,999	0	96,303	96,303
99	997088	Deferred O&M Colstrip & CS2	2,263,855	0	2,263,855	0	0	0	2,263,855	0	2,263,855
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	(211,410)	0	(211,410)	(211,410)	0	(211,410)	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	(2,537,530)	0	(2,537,530)	(1,050,449)	0	(1,050,449)	(1,487,081)	0	(1,487,081)
1	997099	Kettle Falls Diesel Leak	0	(19,147)	(19,147)	0	(12,513)	(12,513)	0	(6,634)	(6,634)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(29,149,606)	(29,149,606)	0	(19,049,268)	(19,049,268)	0	(10,100,338)	(10,100,338)
1	997102	Amort Idaho Earnings Test (254229)	(665,313)	0	(665,313)	0	0	0	(665,313)	0	(665,313)
99	997103	Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104	Spokane River TDG	262,420	0	262,420	145,197	0	145,197	117,223	0	117,223
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(1,296,517)	0	(1,296,517)	(1,296,517)	0	(1,296,517)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	13,772,684	0	13,772,684	8,030,747	0	8,030,747	5,741,937	0	5,741,937
2	997109	Tax Reform Amortization	(188,314)	0	(188,314)	(188,314)	0	(188,314)	0	0	0
99	997110	FISERVE	(367,969)	0	(367,969)	(250,677)	0	(250,677)	(117,292)	0	(117,292)
TOTAL SCHEDULE M ADJUSTMENTS			75,448,341	(133,492,749)	(45,193,514)	54,233,470	(85,948,556)	(31,715,086)	34,065,765	(47,544,193)	(13,478,428)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.643%	34.357%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.201%	34.799%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.407%	33.593%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	23,591,555	23,591,555	0	15,666,444	15,666,444	0	7,925,111	7,925,111
99	410100	Deferred Federal Income Tax Expense - Washin	(3,814,719)	0	(3,814,719)	(3,814,719)	0	(3,814,719)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(3,357,715)	0	(3,357,715)	0	0	0	(3,357,715)	0	(3,357,715)
	410100	Total	(7,172,434)	23,591,555	16,419,121	(3,814,719)	15,666,444	11,851,725	(3,357,715)	7,925,111	4,567,396
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(288,063)	(288,063)	0	(191,294)	(191,294)	0	(96,769)	(96,769)
99	411100	Deferred Federal Income Tax Expense - Washin	(844,651)	0	(844,651)	(844,651)	0	(844,651)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(36,606)	0	(36,606)	0	0	0	(36,606)	0	(36,606)
	411100	Total	(881,257)	(288,063)	(1,169,320)	(844,651)	(191,294)	(1,035,945)	(36,606)	(96,769)	(133,375)
Total Deferred Federal Income Tax Expense			(8,053,691)	23,303,492	15,249,801	(4,659,370)	15,475,150	10,815,780	(3,394,321)	7,828,342	4,434,021

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.407%	33.593%
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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,577,596	1,577,596	0	1,030,959	1,030,959	0	546,637	546,637
1	408150	R&P Property Tax--Production	0	16,747,422	16,747,422	0	10,944,440	10,944,440	0	5,802,982	5,802,982
1	408180	R&P Property Tax--Transmission	0	6,214,473	6,214,473	0	4,061,158	4,061,158	0	2,153,315	2,153,315
1	409100	State Income Tax--Montana & Oregon	0	(424,241)	(424,241)	0	(277,241)	(277,241)	0	(147,000)	(147,000)
TOTAL PRODUCTION & TRANSMISSION			0	24,129,125	24,129,125	0	15,768,383	15,768,383	0	8,360,742	8,360,742
DISTRIBUTION											
99	408110	State Excise Tax	21,103,497	0	21,103,497	21,103,497	0	21,103,497	0	0	0
99	408120	Municipal Occupation & License Tax	22,382,126	0	22,382,126	18,708,768	0	18,708,768	3,673,358	0	3,673,358
99	408160	Miscellaneous State or Local Tax--WA & ID	170	0	170	0	0	0	170	0	170
99	408170	R&P Property Tax--Distribution	11,260,799	0	11,260,799	7,934,950	0	7,934,950	3,325,849	0	3,325,849
99	409100	State Income Tax--Idaho	(267,604)	0	(267,604)	0	0	0	(267,604)	0	(267,604)
TOTAL DISTRIBUTION			54,478,988	0	54,478,988	47,747,215	0	47,747,215	6,731,773	0	6,731,773
TOTAL TAXES OTHER THAN FIT			54,478,988	24,129,125	78,608,113	47,747,215	15,768,383	63,515,598	6,731,773	8,360,742	15,092,515

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,250,000	8,250,000	0	5,391,375	5,391,375	0	2,858,625	2,858,625
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	1,162,903	1,162,903	0	759,957	759,957	0	402,946	402,946
1	182381	CDA Settlement Past Storage	0	31,421,877	31,421,877	0	20,534,197	20,534,197	0	10,887,680	10,887,680
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)	3,134,889	72,466,145	75,601,034	3,102,221	49,457,419	52,559,640	32,668	23,008,726	23,041,394
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,739,712	1,739,712	0	1,187,336	1,187,336	0	552,376	552,376
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	4,057,309	270,825,771	274,883,080	4,024,641	182,012,011	186,036,652	32,668	88,813,760	88,846,428
		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	135,312,676	135,312,676	0	88,426,834	88,426,834	0	46,885,842	46,885,842
1	312000	Boiler Plant	0	179,068,984	179,068,984	0	117,021,581	117,021,581	0	62,047,403	62,047,403
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,472,979	64,472,979	0	42,133,092	42,133,092	0	22,339,887	22,339,887
1	315000	Accessory Electric Equipment	0	28,367,510	28,367,510	0	18,538,168	18,538,168	0	9,829,342	9,829,342
1	316000	Miscellaneous Power Plant Equipment	0	18,716,574	18,716,574	0	12,231,281	12,231,281	0	6,485,293	6,485,293
		TOTAL STEAM PRODUCTION PLANT	0	429,523,182	429,523,182	0	280,693,400	280,693,400	0	148,829,782	148,829,782
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,866,329	62,866,329	0	41,083,146	41,083,146	0	21,783,183	21,783,183
1	331XXX	Structures & Improvements	0	82,536,188	82,536,188	0	53,937,399	53,937,399	0	28,598,789	28,598,789
1	332XXX	Reservoirs, Dams, & Waterways	0	187,281,457	187,281,457	0	122,388,432	122,388,432	0	64,893,025	64,893,025
1	333000	Waterwheels, Turbines, & Generators	0	234,340,303	234,340,303	0	153,141,388	153,141,388	0	81,198,915	81,198,915
1	334000	Accessory Electric Equipment	0	64,784,401	64,784,401	0	42,336,606	42,336,606	0	22,447,795	22,447,795
1	335XXX	Miscellaneous Power Plant Equipment	0	13,417,660	13,417,660	0	8,768,441	8,768,441	0	4,649,219	4,649,219
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	648,888,604	648,888,604	0	424,048,703	424,048,703	0	224,839,901	224,839,901
		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	17,073,142	17,073,142	0	11,157,298	11,157,298	0	5,915,844	5,915,844
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,009	21,386,009	0	13,975,757	13,975,757	0	7,410,252	7,410,252
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	218,742,592	218,742,592	0	142,948,284	142,948,284	0	75,794,308	75,794,308
1	344010	Generators - Solar	147	149,670	149,817	147	97,809	97,956	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	22,076,724	22,076,724	0	14,427,139	14,427,139	0	7,649,585	7,649,585
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	1,747,665	1,747,665	0	1,142,099	1,142,099	0	605,566	605,566
		TOTAL OTHER PRODUCTION PLANT	147	306,023,649	306,023,796	147	199,986,454	199,986,601	0	106,037,195	106,037,195
		TOTAL PRODUCTION PLANT	147	1,384,435,435	1,384,435,582	147	904,728,557	904,728,704	0	479,706,878	479,706,878

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	27,619,094	27,619,094	0	18,049,078	18,049,078	0	9,570,016	9,570,016
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,346,203	26,346,203	0	17,217,244	17,217,244	0	9,128,959	9,128,959
1	353000	Station Equipment	0	262,816,358	262,816,358	0	171,750,490	171,750,490	0	91,065,868	91,065,868
1	354000	Towers & Fixtures	0	17,245,546	17,245,546	0	11,269,964	11,269,964	0	5,975,582	5,975,582
1	355000	Poles & Fixtures	0	244,934,081	244,934,081	0	160,064,422	160,064,422	0	84,869,659	84,869,659
1	356000	Overhead Conductors & Devices	0	141,847,585	141,847,585	0	92,697,397	92,697,397	0	49,150,188	49,150,188
1	357000	Underground Conduit	0	3,048,110	3,048,110	0	1,991,940	1,991,940	0	1,056,170	1,056,170
1	358000	Underground Conductors & Devices	0	2,396,770	2,396,770	0	1,566,289	1,566,289	0	830,481	830,481
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	728,305,612	728,305,612	0	475,947,718	475,947,718	0	252,357,894	252,357,894
		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	24,889,536	0	24,889,536	18,527,763	0	18,527,763	6,361,773	0	6,361,773
3	362000	Station Equipment	130,645,839	3,044,607	133,690,446	87,134,028	2,024,146	89,158,174	43,511,811	1,020,461	44,532,272
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	394,718,452	0	394,718,452	255,528,443	0	255,528,443	139,190,009	0	139,190,009
99	365000	Overhead Conductors & Devices	258,472,025	0	258,472,025	164,154,075	0	164,154,075	94,317,950	0	94,317,950
99	366000	Underground Conduit	115,628,819	0	115,628,819	75,992,829	0	75,992,829	39,635,990	0	39,635,990
99	367000	Underground Conductors & Devices	201,792,656	0	201,792,656	132,937,100	0	132,937,100	68,855,556	0	68,855,556
99	368000	Line Transformers	262,222,328	0	262,222,328	180,891,395	0	180,891,395	81,330,933	0	81,330,933
99	369XXX	Services	169,767,357	0	169,767,357	111,455,644	0	111,455,644	58,311,713	0	58,311,713
99	371XXX	Installations on Customers' Premises	1,591,683	0	1,591,683	1,591,683	0	1,591,683	0	0	0
99	370000	Meters	50,121,208	0	50,121,208	27,127,310	0	27,127,310	22,993,898	0	22,993,898
99	373XXX	Street Light & Signal Systems	61,434,327	0	61,434,327	40,225,217	0	40,225,217	21,209,110	0	21,209,110
		TOTAL DISTRIBUTION PLANT	1,684,405,646	3,044,607	1,687,450,253	1,104,608,780	2,024,146	1,106,632,926	579,796,866	1,020,461	580,817,327
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,525,808	7,229,334	8,755,142	823,740	4,933,948	5,757,688	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,173,575	89,152,991	104,326,566	6,751,384	60,846,025	67,597,409	8,422,191	28,306,966	36,729,157
4	391XXX	Office Furniture & Equipment	1,124,146	57,725,189	58,849,335	1,064,490	39,396,864	40,461,354	59,656	18,328,325	18,387,981
4	392XXX	Transportation Equipment	32,660,832	20,670,807	53,331,639	22,730,510	14,107,619	36,838,129	9,930,322	6,563,188	16,493,510
4	393000	Stores Equipment	428,678	3,745,082	4,173,760	259,129	2,555,981	2,815,110	169,549	1,189,101	1,358,650
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,537,003	15,306,614	780,685	9,238,869	10,019,554	988,926	4,298,134	5,287,060
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	1,929,105	2,256,524	311,802	1,316,595	1,628,397	15,617	612,510	628,127
4	396XXX	Power Operated Equipment	24,351,724	9,192,108	33,543,832	14,566,718	6,273,522	20,840,240	9,785,006	2,918,586	12,703,592
4	397XXX	Communications Equipment	23,650,469	90,642,011	114,292,480	13,683,000	61,862,266	75,545,266	9,967,469	28,779,745	38,747,214
4	398000	Miscellaneous Equipment	13,508	473,799	487,307	0	323,363	323,363	13,508	150,436	163,944
		TOTAL GENERAL PLANT	101,025,770	294,411,271	395,437,041	60,971,458	200,932,748	261,904,206	40,054,312	93,478,523	133,532,835
		TOTAL PLANT IN SERVICE	1,789,488,872	2,681,022,696	4,470,511,568	1,169,605,026	1,765,645,180	2,935,250,206	619,883,846	915,377,516	1,535,261,362

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(302,316,317)	(302,316,317)	0	(197,563,713)	(197,563,713)	0	(104,752,604)	(104,752,604)
E-ADEP		Hydro Production Plant	0	(132,198,747)	(132,198,747)	0	(86,391,881)	(86,391,881)	0	(45,806,866)	(45,806,866)
E-ADEP		Other Production Plant	0	(123,961,778)	(123,961,778)	0	(81,009,022)	(81,009,022)	0	(42,952,756)	(42,952,756)
E-ADEP		Transmission Plant	0	(213,698,998)	(213,698,998)	0	(139,652,295)	(139,652,295)	0	(74,046,703)	(74,046,703)
E-ADEP		Distribution Plant	(546,070,776)	(158,559)	(546,229,335)	(336,000,376)	(105,415)	(336,105,791)	(210,070,400)	(53,144)	(210,123,544)
E-ADEP		General Plant	(38,413,996)	(105,078,706)	(143,492,702)	(23,207,218)	(71,715,166)	(94,922,384)	(15,206,778)	(33,363,540)	(48,570,318)
TOTAL ACCUMULATED DEPRECIATION			(584,484,772)	(877,413,105)	(1,461,897,877)	(359,207,594)	(576,437,492)	(935,645,086)	(225,277,178)	(300,975,613)	(526,252,791)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,250,773)	(13,250,773)	0	(8,659,380)	(8,659,380)	0	(4,591,393)	(4,591,393)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(245,358)	0	(245,358)	(245,358)	0	(245,358)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,048,822)	(2,048,822)	0	(1,396,011)	(1,396,011)	0	(652,811)	(652,811)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,640,563)	(45,283,486)	(47,924,049)	(2,621,150)	(30,905,526)	(33,526,676)	(19,413)	(14,377,960)	(14,397,373)
E-AAAMT		General Plant - 390200, 396200	0	(120,941)	(120,941)	0	(82,541)	(82,541)	0	(38,400)	(38,400)
TOTAL ACCUMULATED AMORTIZATION			(2,885,921)	(60,704,022)	(63,589,943)	(2,866,508)	(41,043,458)	(43,909,966)	(19,413)	(19,660,564)	(19,679,977)
TOTAL ACCUMULATED DEPR/AMORT			(587,370,693)	(938,117,127)	(1,525,487,820)	(362,074,102)	(617,480,950)	(979,555,052)	(225,296,591)	(320,636,177)	(545,932,768)
NET ELECTRIC UTILITY PLANT before ADFIT			1,202,118,179	1,742,905,569	2,945,023,748	807,530,924	1,148,164,230	1,955,695,154	394,587,255	594,741,339	989,328,594
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	39,497	39,497	0	25,811	25,811	0	13,686	13,686
12		ADFIT - Electric Plant In Service (282900)	0	(545,282,993)	(545,282,993)	0	(362,106,077)	(362,106,077)	0	(183,176,916)	(183,176,916)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,650,297)	(60,650,297)	0	(41,393,221)	(41,393,221)	0	(19,257,076)	(19,257,076)
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	(6,598,594)	(6,598,594)	0	(4,312,181)	(4,312,181)	0	(2,286,413)	(2,286,413)
1		ADFIT - CDA Settlement Costs (283333)	0	245,801	245,801	0	160,631	160,631	0	85,170	85,170
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,403,173)	(1,403,173)	0	(931,805)	(931,805)	0	(471,368)	(471,368)
TOTAL ACCUMULATED DFIT			0	(613,649,759)	(613,649,759)	0	(408,556,842)	(408,556,842)	0	(205,092,917)	(205,092,917)
NET ELECTRIC UTILITY PLANT			1,202,118,179	1,129,255,810	2,331,373,989	807,530,924	739,607,388	1,547,138,312	394,587,255	389,648,422	784,235,677

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.483%	33.517%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.407%	33.593%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended June 30, 2018
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,202,118,179	1,129,255,810	2,331,373,989	807,530,924	739,607,388	1,547,138,312	394,587,255	389,648,422	784,235,677
	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	(224,946)	0	(224,946)	224,946	0	224,946
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)		(3,119,977)	0	(3,119,977)	(999,899)	0	(999,899)	(2,120,078)	0	(2,120,078)
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)		8,129,660	0	8,129,660	5,180,166	0	5,180,166	2,949,494	0	2,949,494
99	ADFIT - Kettle Falls Disallowed (190420)		23,372	0	23,372	23,372	0	23,372	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)		1,711,115	0	1,711,115	0	0	0	1,711,115	0	1,711,115
99	ADFIT - Boulder Park Disallowed (190040)		186,666	0	186,666	0	0	0	186,666	0	186,666
99	Investment in WNP3 Exchange Power (124900, 124930)		2,857,977	0	2,857,977	2,857,977	0	2,857,977	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(513,675)	0	(513,675)	(513,675)	0	(513,675)	0	0	0
99	CDA Lake Settlement - WA (182382)		367,619	0	367,619	367,619	0	367,619	0	0	0
99	CDA Lake Settlement - ID (186382)		69,694	0	69,694	0	0	0	69,694	0	69,694
99	ADFIT - CDA Lake Settlement - Direct (283382)		(91,837)	0	(91,837)	(77,201)	0	(77,201)	(14,636)	0	(14,636)
99	CDA CDR Fund - Direct (182324)		26,741	0	26,741	26,741	0	26,741	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		189,314	0	189,314	176,271	0	176,271	13,043	0	13,043
99	ADFIT - Spokane River Relicensing (283322)		(39,741)	0	(39,741)	(37,005)	0	(37,005)	(2,736)	0	(2,736)
99	Spokane River PM&Es (182323)		172,671	0	172,671	111,931	0	111,931	60,740	0	60,740
99	ADFIT - Spokane River PM&Es (283323)		(36,276)	0	(36,276)	(23,520)	0	(23,520)	(12,756)	0	(12,756)
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)		(1,818,274)	0	(1,818,274)	(822,769)	0	(822,769)	(995,505)	0	(995,505)
2	Rate Base - Regulatory Liability-Non-plant Excess		0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)		(1,985,676)	0	(1,985,676)	(1,985,676)	0	(1,985,676)	0	0	0
C-WKC	Working Capital		62,367,278	0	62,367,278	40,749,244	0	40,749,244	21,618,034	0	21,618,034
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		61,165,477	0	61,165,477	40,671,904	0	40,671,904	20,493,573	0	20,493,573
	NET RATE BASE		1,263,283,656	1,129,255,810	2,392,539,466	848,202,828	739,607,388	1,587,810,216	415,080,828	389,648,422	804,729,250

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	8,220,842				8,220,842	8,220,842		5,372,320	5,372,320		2,848,522	2,848,522		
1	Hydro (ED-AN)	11,777,804				11,777,804	11,777,804		7,696,795	7,696,795		4,081,009	4,081,009		
1	Other (ED-AN)	9,741,324				9,741,324	9,741,324		6,365,955	6,365,955		3,375,369	3,375,369		
Total Electric Production		29,739,970				29,739,970	29,739,970		19,435,070	19,435,070		10,304,900	10,304,900		
Electric Transmission															
1	ED-AN	12,584,433				12,584,433	12,584,433		8,223,927	8,223,927		4,360,506	4,360,506		
Total Electric Transmissio		12,584,433				12,584,433	12,584,433		8,223,927	8,223,927		4,360,506	4,360,506		
Electric Distribution															
3	ED-AN	59,813					59,813		39,765	39,765		20,048	20,048		
	ED-ID	17,313,467				17,313,467	17,313,467					17,313,467	17,313,467		
	ED-WA	30,905,859				30,905,859	30,905,859		30,905,859	30,905,859					
Total Electric Distribution		48,279,139				48,219,326	59,813	48,279,139		30,905,859	39,765	30,945,624	17,313,467	20,048	17,333,515
Gas Underground Storage															
	GD-AN	830,381		830,381											
	GD-OR	142,716			142,716										
Total Gas Underground St		973,097		830,381	142,716										
Gas Distribution															
	GD-AN	64,600		64,600											
	GD-ID	5,370,290		5,370,290											
	GD-WA	11,061,054		11,061,054											
	GD-OR	7,430,044			7,430,044										
Total Gas Distribution		23,925,988		16,495,944	7,430,044										
General Plant															
4	ED-AN	2,521,385		2,521,385			2,521,385		1,720,820	1,720,820		800,565	800,565		
	ED-ID	248,324		248,324		248,324	248,324					248,324	248,324		
	ED-WA	621,937		621,937		621,937	621,937		621,937	621,937					
7,4	CD-AA	20,697,029		14,515,861	4,253,033	1,928,135	14,515,861		9,906,930	9,906,930		4,608,931	4,608,931		
9,4	CD-AN	992,565		771,372	221,193		771,372		526,454	526,454		244,918	244,918		
9	CD-ID	353,707		274,883	78,824		274,883					274,883	274,883		
9	CD-WA	312,017		242,484	69,533		242,484		242,484	242,484					
8	GD-AA	334,058		229,037	105,021										
	GD-AN	33,296		33,296											
	GD-ID	26,954		26,954											
	GD-WA	205,615		205,615											
	GD-OR	185,365			185,365										
Total General Plant		26,532,252		19,196,246	5,117,485	2,218,521	1,387,628	17,808,618	19,196,246	864,421	12,154,204	13,018,625	523,207	5,654,414	6,177,621
Total Depreciation Expens		142,034,879		109,799,788	22,443,810	9,791,281	49,606,954	60,192,834	109,799,788	31,770,280	39,852,966	71,623,246	17,836,674	20,339,868	38,176,542

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	66.483%	33.517%
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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		600,174	600,174		318,226	318,226		
1	Misc Intangible Plt (30300)	ED-AN	241,556	241,556			241,556	241,556		157,857	157,857		83,699	83,699		
Total Production/Transmission			1,159,956	1,159,956			1,159,956	1,159,956		758,031	758,031		401,925	401,925		
Distribution																
	Franchises (302000)	ED-WA	24,153	24,153			24,153	24,153		24,153	24,153					
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866			5,866	5,866		5,866	5,866					
Total Distribution			30,019	30,019			30,019	30,019		30,019	30,019					
General Plant - 303000																
7,4		CD-AA	598,927	420,057	123,074		55,796	420,057	420,057		286,685	286,685		133,372	133,372	
9,1		CD-AN	9,729	7,561	2,168			7,561	7,561		4,941	4,941		2,620	2,620	
		GD-ID	14,942		14,942											
		GD-WA	24,862		24,862											
		GD-OR	8,068				8,068									
Total General Plant - 303000			656,528	427,618	165,046	63,864		427,618	427,618		291,626	291,626		135,992	135,992	
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	25,357,221	17,784,287	5,210,655		2,362,279	17,784,287	17,784,287		12,137,598	12,137,598		5,646,689	5,646,689	
9,4		CD-AN	16,243	12,623	3,620			12,623	12,623		8,615	8,615		4,008	4,008	
9,4		CD-ID	16,366	12,719	3,647			12,719	12,719				12,719		12,719	
4		ED-AN	1,781,568	1,781,568				1,781,568	1,781,568		1,215,902	1,215,902		565,666	565,666	
		ED-ID	0	0				0	0				0		0	
		ED-WA	642,609	642,609				642,609	642,609		642,609	642,609				
8		GD-AA	131,224		89,970		41,254									
		GD-AN	0		0											
		GD-OR	0				0									
Total Miscellaneous IT Intangible Plt - 3031XX			27,945,231	20,233,806	5,307,892	2,403,533		655,328	19,578,478	20,233,806	642,609	13,362,115	14,004,724	12,719	6,216,363	6,229,082
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			29,839,991	21,899,429	5,473,165	2,467,397		685,347	21,214,082	21,899,429	672,628	14,444,552	15,117,180	12,719	6,769,530	6,782,249

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(302,316,317)	(302,316,317)			(302,316,317)	(302,316,317)		(197,563,713)	(197,563,713)		(104,752,604)	(104,752,604)	
1	Hydro (ED-AN)	(132,198,747)	(132,198,747)			(132,198,747)	(132,198,747)		(86,391,881)	(86,391,881)		(45,806,866)	(45,806,866)	
1	Other (ED-AN)	(123,961,778)	(123,961,778)			(123,961,778)	(123,961,778)		(81,009,022)	(81,009,022)		(42,952,756)	(42,952,756)	
Total Electric Production		(558,476,842)	(558,476,842)			(558,476,842)	(558,476,842)		(364,964,616)	(364,964,616)		(193,512,226)	(193,512,226)	
Electric Transmission														
1	ED-AN	(213,698,998)	(213,698,998)			(213,698,998)	(213,698,998)		(139,652,295)	(139,652,295)		(74,046,703)	(74,046,703)	
Total Electric Transmissic		(213,698,998)	(213,698,998)			(213,698,998)	(213,698,998)		(139,652,295)	(139,652,295)		(74,046,703)	(74,046,703)	
Electric Distribution														
3	ED-AN	(158,559)	(158,559)				(158,559)		(105,415)	(105,415)		(53,144)	(53,144)	
	ED-ID	(210,070,400)	(210,070,400)			(210,070,400)	(210,070,400)				(210,070,400)		(210,070,400)	
	ED-WA	(336,000,376)	(336,000,376)			(336,000,376)	(336,000,376)	(336,000,376)		(336,000,376)				
Total Electric Distribution		(546,229,335)	(546,229,335)			(546,070,776)	(158,559)	(546,229,335)	(336,000,376)	(105,415)	(336,105,791)	(210,070,400)	(53,144)	(210,123,544)
Gas Underground Storage														
	GD-AN	(15,750,090)		(15,750,090)										
	GD-OR	(1,086,112)			(1,086,112)									
Total Gas Underground S		(16,836,202)		(15,750,090)	(1,086,112)									
Gas Distribution														
	GD-AN	(1,768,754)		(1,768,754)										
	GD-ID	(75,539,623)		(75,539,623)										
	GD-WA	(144,177,496)		(144,177,496)										
	GD-OR	(109,253,697)			(109,253,697)									
Total Gas Distribution		(330,739,570)		(221,485,873)	(109,253,697)									
General Plant														
4	ED-AN	(46,594,676)	(46,594,676)			(46,594,676)	(46,594,676)		(31,800,400)	(31,800,400)		(14,794,276)	(14,794,276)	
	ED-ID	(10,407,187)	(10,407,187)			(10,407,187)	(10,407,187)				(10,407,187)		(10,407,187)	
	ED-WA	(19,824,853)	(19,824,853)			(19,824,853)	(19,824,853)	(19,824,853)						
7,4	CD-AA	(69,161,888)	(48,506,690)	(14,212,076)	(6,443,122)	(48,506,690)	(48,506,690)		(33,105,331)	(33,105,331)		(15,401,359)	(15,401,359)	
9,4	CD-AN	(12,838,371)	(9,977,340)	(2,861,031)		(9,977,340)	(9,977,340)		(6,809,435)	(6,809,435)		(3,167,905)	(3,167,905)	
9	CD-ID	(6,175,888)	(4,799,591)	(1,376,297)		(4,799,591)	(4,799,591)				(4,799,591)		(4,799,591)	
9	CD-WA	(4,352,268)	(3,382,365)	(969,903)		(3,382,365)	(3,382,365)	(3,382,365)			(3,382,365)			
8	GD-AA	(2,219,399)		(1,521,664)	(697,735)									
	GD-AN	(3,009,929)		(3,009,929)										
	GD-ID	(1,907,212)		(1,907,212)										
	GD-WA	(6,819,555)		(6,819,555)										
	GD-OR	(4,512,885)			(4,512,885)									
Total General Plant		(187,824,111)	(143,492,702)	(32,677,667)	(11,653,742)	(38,413,996)	(105,078,706)	(143,492,702)	(23,207,218)	(71,715,166)	(94,922,384)	(15,206,778)	(33,363,540)	(48,570,318)
Total Accumulated Depr		(1,853,805,058)	(1,461,897,877)	(269,913,630)	(121,993,551)	(584,484,772)	(877,413,105)	(1,461,897,877)	(359,207,594)	(576,437,492)	(935,645,086)	(225,277,178)	(300,975,613)	(526,252,791)

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	66.483%		33.517%				
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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,518,955)	(11,518,955)			(11,518,955)	(11,518,955)		(7,527,637)	(7,527,637)		(3,991,318)	(3,991,318)	
1	Misc Intangible Plt (3030 ED-AN)	(1,731,818)	(1,731,818)			(1,731,818)	(1,731,818)		(1,131,743)	(1,131,743)		(600,075)	(600,075)	
Total Production/Transmission		(13,250,773)	(13,250,773)			(13,250,773)	(13,250,773)		(8,659,380)	(8,659,380)		(4,591,393)	(4,591,393)	
Distribution														
	Franchises (302000) ED-WA	(205,618)	(205,618)			(205,618)	(205,618)		(205,618)	(205,618)				
	Misc Intangible Plt (3030 ED-WA)	(39,740)	(39,740)			(39,740)	(39,740)		(39,740)	(39,740)				
Total Distribution		(245,358)	(245,358)			(245,358)	(245,358)		(245,358)	(245,358)				
General Plant - 303000														
7,4	CD-AA	(2,808,638)	(1,969,838)	(577,147)	(261,653)		(1,969,838)	(1,969,838)		(1,344,395)	(1,344,395)	(625,443)	(625,443)	
9,1	CD-AN	(101,633)	(78,984)	(22,649)			(78,984)	(78,984)		(51,616)	(51,616)	(27,368)	(27,368)	
	GD-ID	(93,860)		(93,860)										
	GD-WA	(203,721)		(203,721)										
	GD-OR	(92,720)			(92,720)									
Total General Plant - 303000		(3,300,572)	(2,048,822)	(897,377)	(354,373)		(2,048,822)	(2,048,822)		(1,396,011)	(1,396,011)	(652,811)	(652,811)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(60,440,409)	(42,389,880)	(12,419,901)	(5,630,628)		(42,389,880)	(42,389,880)		(28,930,669)	(28,930,669)	(13,459,211)	(13,459,211)	
9,4	CD-AN	(59,773)	(46,452)	(13,321)			(46,452)	(46,452)		(31,703)	(31,703)	(14,749)	(14,749)	
9	CD-ID	(24,980)	(19,413)	(5,567)			(19,413)	(19,413)				(19,413)	(19,413)	
4	ED-AN	(2,847,154)	(2,847,154)				(2,847,154)	(2,847,154)		(1,943,154)	(1,943,154)	(904,000)	(904,000)	
	ED-ID	0	0				0	0				0	0	
	ED-WA	(2,621,150)	(2,621,150)				(2,621,150)	(2,621,150)		(2,621,150)	(2,621,150)			
8	GD-AA	(447,573)		(306,865)	(140,708)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(66,441,039)	(47,924,049)	(12,745,654)	(5,771,336)		(2,640,563)	(45,283,486)		(2,621,150)	(30,905,526)	(33,526,676)	(19,413)	(14,377,960)
Gas Underground Storage														
	GD-AN	(240,655)		(240,655)										
Total Gas Underground Storage		(240,655)		(240,655)										
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	0	
9	CD-WA	0	0	0			0	0		0	0	0	0	
4	ED-AN	(120,941)	(120,941)				(120,941)	(120,941)		(82,541)	(82,541)	(38,400)	(38,400)	
	ED-WA	0	0				0	0		0	0			
	GD-WA	0		0						0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(120,941)	(120,941)	0	0		0	(120,941)		0	(82,541)	(82,541)	0	(38,400)
Total Accumulated Amortization		(83,599,338)	(63,589,943)	(13,883,686)	(6,125,709)		(2,885,921)	(60,704,022)		(2,866,508)	(41,043,458)	(43,909,966)	(19,413)	(19,660,564)

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	495,965	110,912	362,279	22,774	495,965	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	
	TOTAL ACCOUNT	15,697,411	823,740	702,068	7,229,333	8,755,141	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	8,303,975	1,114,085	2,554,226	4,635,664	8,303,975	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,464,562	0	0	0	0	3,464,562	0	0	3,464,562	0	0	
99	GD-OR / AS	3,737,559	0	0	0	0	0	0	0	0	3,737,559	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	108,723,330	0	0	76,253,108	76,253,108	0	0	22,341,557	22,341,557	0	10,128,665	
9	CD-WA / ID / AN	25,438,442	5,637,300	5,867,965	8,264,220	19,769,485	1,616,512	1,682,656	2,369,789	5,668,957	0	0	
	TOTAL ACCOUNT	149,667,868	6,751,385	8,422,191	89,152,992	104,326,568	5,081,074	1,682,656	24,711,346	31,475,076	3,737,559	10,128,665	13,866,224
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,744,401	725,950	0	2,018,451	2,744,401	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	
7	CD-AA	79,323,645	0	0	55,633,638	55,633,638	0	0	16,300,216	16,300,216	0	7,389,791	
9	CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	
	TOTAL ACCOUNT	83,033,309	1,064,490	59,656	57,725,189	58,849,335	99,540	17,107	16,565,504	16,682,151	0	7,501,823	7,501,823
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	43,503,822	20,765,692	9,176,166	13,561,964	43,503,822	0	0	0	0	0	0	
99	GD-WA / ID / AN	12,767,028	0	0	0	0	8,620,584	2,427,799	1,718,645	12,767,028	0	0	
99	GD-OR / AS	3,726,866	0	0	0	0	0	0	0	0	3,726,866	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	7,270,165	0	0	5,098,930	5,098,930	0	0	1,493,946	1,493,946	0	677,289	
9	CD-WA / ID / AN	6,084,912	1,964,818	754,157	2,009,914	4,728,889	563,417	216,257	576,349	1,356,023	0	0	
	TOTAL ACCOUNT	73,352,793	22,730,510	9,930,323	20,670,808	53,331,641	9,184,001	2,644,056	3,788,940	15,616,997	3,726,866	677,289	4,404,155

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 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	4,856,864	248,668	155,187	3,370,657	3,774,512	71,306	44,500	966,546	1,082,352	0	0	
	TOTAL ACCOUNT	5,368,916	259,129	169,550	3,745,083	4,173,762	159,466	44,500	966,546	1,170,512	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,084,321	768,586	233,715	4,082,020	5,084,321	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,532,029	0	0	0	0	1,852,133	299,658	380,238	2,532,029	0	0	
99	GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	0	
8	GD-AA	4,502,087	0	0	0	0	0	0	3,086,721	3,086,721	0	1,415,366	
7	CD-AA	13,276,811	0	0	9,311,691	9,311,691	0	0	2,728,252	2,728,252	0	1,236,868	
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	27,437,840	780,684	988,926	13,537,002	15,306,612	1,855,602	516,217	6,236,300	8,608,119	870,875	2,652,234	3,523,109
	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	1,365,857	311,802	15,617	1,038,438	1,365,857	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	2,931,188	311,802	15,617	1,929,105	2,256,524	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	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
	TOTAL ACCOUNT	38,093,475	14,566,718	9,785,006	9,192,108	33,543,832	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,970,323	12,140,416	7,024,778	45,805,129	64,970,323	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,153,007	0	0	0	0	661,002	492,005	0	1,153,007	0	0	
99	GD-OR / AS	1,225,116	0	0	0	0	0	0	0	0	1,225,116	0	
8	GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	
7	CD-AA	53,228,667	0	0	37,331,925	37,331,925	0	0	10,937,959	10,937,959	0	4,958,783	
9	CD-WA/ ID / AN	15,428,466	1,542,584	2,942,692	7,504,957	11,990,233	442,340	843,825	2,152,068	3,438,233	0	0	
	TOTAL ACCOUNT	137,156,845	13,683,000	9,967,470	90,642,011	114,292,481	1,103,342	1,335,830	13,879,358	16,318,530	1,225,116	5,320,718	6,545,834
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	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	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	
9	CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	
	TOTAL ACCOUNT	631,522	0	13,509	473,799	487,308	0	1,911	96,285	98,196	2,367	43,651	46,018
	TOTAL GENERAL PLANT	533,485,008	60,971,458	40,054,316	294,411,271	395,437,045	22,900,157	7,275,873	69,883,120	100,059,150	10,520,720	27,468,093	37,988,813

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	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	14,509,834	3,102,221	0	11,407,613	14,509,834	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	86,960,810	0	0	60,989,964	60,989,964	0	0	17,869,577	17,869,577	0	8,101,269	
9		CD-WA / ID / AN	130,265	0	32,668	68,567	101,235	0	9,368	19,662	29,030	0	0	
		TOTAL ACCOUNT	102,253,146	3,102,221	32,668	72,466,144	75,601,033	0	9,368	18,336,426	18,345,794	0	8,306,319	8,306,319
	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	2,480,520	0	0	1,739,713	1,739,713	0	0	509,722	509,722	0	231,085	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,520	0	0	1,739,713	1,739,713	0	0	509,722	509,722	0	231,085	231,085
	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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	259,307,285	3,421,937	32,668	183,941,772	187,396,377	1,022,594	788,973	47,957,590	49,769,157	426,123	21,715,628	22,141,751

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 June 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,646,081)	(60,067,879)	(17,599,413)	(7,978,789)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(749,427)	(582,417)	(167,010)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(86,395,508)</u>	<u>(60,650,296)</u>	<u>(17,766,423)</u>	<u>(7,978,789)</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 June 30, 2018
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,391,061	3,391,061	0	0	0	0	3,391,061
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	(2,930)	(2,930)	0	0	0	0	(2,930)
7/4	154560 Supply Chain Invoice Price Variance	0	0	154	154	0	0	0	0	154
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	41,156,755	22,896,988	0	64,053,743	40,749,244	21,618,034	407,511	1,278,954	0
TOTAL		41,156,755	22,896,988	3,388,285	67,442,028	40,749,244	21,618,034	407,511	1,278,954	3,388,285

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						