

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended September 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	182,439,705	119,028,338	63,411,367
	Adjustments			
	Adjusted Net Operating Income (Loss)	182,439,705	119,028,338	63,411,367
E-APL	Electric Net Rate Base	2,399,360,111	1,601,447,244	797,912,867
	<b>RATE OF RETURN</b>	<b>7.604%</b>	<b>7.433%</b>	<b>7.947%</b>

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

RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended September 30, 2018  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

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	9-01-2018 thru 09-30-2018	382,886	250,284	132,602
		Percent		100.000%	65.368%	34.632%
3	E-OPS	Direct Distribution Operating Expense	10-01-2017 thru 09-30-2018	25,472,136	17,204,226	8,267,910
		Percent		100.000%	67.541%	32.459%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

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

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RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended September 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
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended September 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	9-01-2018 thru 09-30-2018	1,162,837,025	788,177,751	374,659,274	
				100.000%	67.781%	32.219%	
11		Book Depreciation Percent	10-01-2017 thru 09-30-2018	111,305,205	72,648,244	38,656,961	
				100.000%	65.269%	34.731%	

## RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended September 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	9-01-2018 thru 09-30-2018	2,977,077,540 100.000%	1,985,998,074 66.710%	991,079,466 33.290%
13	E-PLT	Net Electric General Plant Percent	9-01-2018 thru 09-30-2018	255,994,516 100.000%	171,700,903 67.072%	84,293,613 32.928%
14		Net Allocated Schedule M's Percent	10-01-2017 thru 09-30-2018	-90,724,178 100.000%	-58,087,889 64.027%	-32,636,289 35.973%
99	Input	Not Allocated		0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended September 30, 2018  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	376,624,944	0	376,624,944	253,175,496	0	253,175,496	123,449,448	0	123,449,448
99	442200	Commercial - Firm & Int.	314,805,640	0	314,805,640	221,185,743	0	221,185,743	93,619,897	0	93,619,897
1	442300	Industrial	104,571,057	0	104,571,057	60,779,991	0	60,779,991	43,791,066	0	43,791,066
99	444000	Public Street & Highway Lighting	7,511,226	0	7,511,226	4,821,947	0	4,821,947	2,689,279	0	2,689,279
99	448000	Interdepartmental Revenue	1,357,630	0	1,357,630	1,068,746	0	1,068,746	288,884	0	288,884
99	499XXX	Unbilled Revenue	5,493,107	0	5,493,107	2,619,964	0	2,619,964	2,873,143	0	2,873,143
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>810,363,604</b>	<b>0</b>	<b>810,363,604</b>	<b>543,651,887</b>	<b>0</b>	<b>543,651,887</b>	<b>266,711,717</b>	<b>0</b>	<b>266,711,717</b>
1	447XXX	Sales for Resale	0	104,147,352	104,147,352	0	68,060,295	68,060,295	0	36,087,057	36,087,057
<b>TOTAL SALES OF ELECTRICITY</b>			<b>810,363,604</b>	<b>104,147,352</b>	<b>914,510,956</b>	<b>543,651,887</b>	<b>68,060,295</b>	<b>611,712,182</b>	<b>266,711,717</b>	<b>36,087,057</b>	<b>302,798,774</b>
<b>OTHER OPERATING REVENUE:</b>											
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	306,864	0	306,864	178,745	0	178,745	128,119	0	128,119
1	453000	Sales of Water & Water Power	0	479,750	479,750	0	313,517	313,517	0	166,233	166,233
1	454000	Rent from Electric Property	2,633,815	115,630	2,749,445	1,699,682	75,564	1,775,246	934,133	40,066	974,199
1	454100	Rent from Trnsmmission Joint Use	17,084	0	17,084	7,612	0	7,612	9,472	0	9,472
1	456XXX	Other Electric Revenues	1,528,989	89,195,507	90,724,496	4,528,410	58,289,264	62,817,674	(2,999,421)	30,906,243	27,906,822
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>(10,525,503)</b>	<b>89,790,887</b>	<b>79,265,384</b>	<b>(2,879,806)</b>	<b>58,678,345</b>	<b>55,798,539</b>	<b>(7,645,697)</b>	<b>31,112,542</b>	<b>23,466,845</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>799,838,101</b>	<b>193,938,239</b>	<b>993,776,340</b>	<b>540,772,081</b>	<b>126,738,640</b>	<b>667,510,721</b>	<b>259,066,020</b>	<b>67,199,599</b>	<b>326,265,619</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended September 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	50000	Supervision & Engineering	0	448,595	448,595	0	293,157	293,157	0	155,438	155,438
1	501XXX	Fuel	0	27,377,277	27,377,277	0	17,891,051	17,891,051	0	9,486,226	9,486,226
1	502000	Steam Expense	0	4,153,548	4,153,548	0	2,714,344	2,714,344	0	1,439,204	1,439,204
1	505000	Electric Expense	0	1,151,842	1,151,842	0	752,729	752,729	0	399,113	399,113
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,851,280	2,851,280	0	1,863,311	1,863,311	0	987,969	987,969
1	507000	Rent	0	35,362	35,362	0	23,109	23,109	0	12,253	12,253
MAINTENANCE											
1	510000	Supervision & Engineering	0	501,783	501,783	0	327,915	327,915	0	173,868	173,868
1	511000	Structures	0	620,130	620,130	0	405,255	405,255	0	214,875	214,875
1	512000	Boiler Plant	0	5,374,815	5,374,815	0	3,512,442	3,512,442	0	1,862,373	1,862,373
1	513000	Electric Plant	0	2,027,689	2,027,689	0	1,325,095	1,325,095	0	702,594	702,594
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,152,863	1,152,863	0	753,396	753,396	0	399,467	399,467
TOTAL STEAM POWER GENERATION EXP			0	45,695,184	45,695,184	0	29,861,804	29,861,804	0	15,833,380	15,833,380
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,938,207	2,938,207	0	1,920,118	1,920,118	0	1,018,089	1,018,089
1	536000	Water for Power	0	1,175,607	1,175,607	0	768,259	768,259	0	407,348	407,348
1	537000	Hydraulic Expense	3,857,387	4,523,668	8,381,055	2,529,804	2,956,217	5,486,021	1,327,583	1,567,451	2,895,034
1	538000	Electric Expense	0	7,321,539	7,321,539	0	4,784,626	4,784,626	0	2,536,913	2,536,913
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,150,352	1,150,352	0	751,755	751,755	0	398,597	398,597
1	540000	Rent	0	1,447,551	1,447,551	0	945,975	945,975	0	501,576	501,576
1	540100	MT Trust Funds Land Settlement Rents	4,900,500	0	4,900,500	3,207,169	0	3,207,169	1,693,331	0	1,693,331
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,300,718	1,300,718	0	850,019	850,019	0	450,699	450,699
1	542000	Structures	0	485,961	485,961	0	317,576	317,576	0	168,385	168,385
1	543000	Reservoirs, Dams, & Waterways	0	2,277,213	2,277,213	0	1,488,159	1,488,159	0	789,054	789,054
1	544000	Electric Plant	0	3,277,265	3,277,265	0	2,141,693	2,141,693	0	1,135,572	1,135,572
1	545000	Miscellaneous Hydraulic Plant	0	1,305,581	1,305,581	0	853,197	853,197	0	452,384	452,384
TOTAL HYDRO POWER GENERATION EXP			8,757,887	27,203,662	35,961,549	5,736,973	17,777,594	23,514,567	3,020,914	9,426,068	12,446,982
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	313,898	313,898	0	205,132	205,132	0	108,766	108,766
1	547XXX	Fuel	0	68,625,714	68,625,714	0	44,846,904	44,846,904	0	23,778,810	23,778,810
1	548000	Generation Expense	0	2,334,169	2,334,169	0	1,525,379	1,525,379	0	808,790	808,790
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	388,053	388,053	0	253,593	253,593	0	134,460	134,460
1	550000	Rent	0	(33,822)	(33,822)	0	(22,103)	(22,103)	0	(11,719)	(11,719)
MAINTENANCE											
1	551000	Supervision & Engineering	0	767,679	767,679	0	501,678	501,678	0	266,001	266,001
1	552000	Structures	0	54,661	54,661	0	35,721	35,721	0	18,940	18,940
1	553000	Generating & Electric Equipment	0	3,880,908	3,880,908	0	2,536,173	2,536,173	0	1,344,735	1,344,735
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	361,213	361,213	0	236,053	236,053	0	125,160	125,160
TOTAL OTHER POWER GENERATION EXP			0	76,692,473	76,692,473	0	50,118,530	50,118,530	0	26,573,943	26,573,943



			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	142,176,518	142,176,518	0	92,912,354	92,912,354	0	49,264,164	49,264,164
1	556000	System Control & Load Dispatching	0	708,854	708,854	0	463,236	463,236	0	245,618	245,618
E-557	557XXX	Other Expense	11,109,617	61,656,079	72,765,696	8,038,945	40,292,248	48,331,193	3,070,672	21,363,831	24,434,503
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>11,109,617</b>	<b>204,541,451</b>	<b>215,651,068</b>	<b>8,038,945</b>	<b>133,667,838</b>	<b>141,706,783</b>	<b>3,070,672</b>	<b>70,873,613</b>	<b>73,944,285</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>19,867,504</b>	<b>354,132,770</b>	<b>374,000,274</b>	<b>13,775,918</b>	<b>231,425,766</b>	<b>245,201,684</b>	<b>6,091,586</b>	<b>122,707,004</b>	<b>128,798,590</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,748,926	2,748,926	0	1,796,423	1,796,423	0	952,503	952,503
1	561000	Load Dispatching	0	3,957,048	3,957,048	0	2,585,931	2,585,931	0	1,371,117	1,371,117
1	562000	Station Expense	0	478,469	478,469	0	312,679	312,679	0	165,790	165,790
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	460,804	460,804	0	301,135	301,135	0	159,669	159,669
1	565XXX	Transmission of Electricity by Others	0	17,676,647	17,676,647	0	11,551,689	11,551,689	0	6,124,958	6,124,958
1	566000	Miscellaneous Transmission Expense	0	2,593,692	2,593,692	0	1,694,978	1,694,978	0	898,714	898,714
1	567000	Rent	0	170,528	170,528	0	111,440	111,440	0	59,088	59,088
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	38	831,876	831,914	0	543,631	543,631	38	288,245	288,283
1	569000	Structures	2,351	831,649	834,000	19	543,483	543,502	2,332	288,166	290,498
1	570000	Station Equipment	0	1,030,363	1,030,363	0	673,342	673,342	0	357,021	357,021
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,691	1,163,378	1,178,069	3	760,268	760,271	14,688	403,110	417,798
1	572000	Underground Lines	0	188	188	0	123	123	0	65	65
1	573000	Service Miscellaneous	0	142,015	142,015	0	92,807	92,807	0	49,208	49,208
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>17,080</b>	<b>32,085,583</b>	<b>32,102,663</b>	<b>22</b>	<b>20,967,929</b>	<b>20,967,951</b>	<b>17,058</b>	<b>11,117,654</b>	<b>11,134,712</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended September 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	29,931,052	29,931,052	0	19,559,942	19,559,942	0	10,371,110	10,371,110
E-DEPX		Depreciation Expense-Transmission	0	12,727,425	12,727,425	0	8,317,372	8,317,372	0	4,410,053	4,410,053
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,155,607	1,155,607	0	755,189	755,189	0	400,418	400,418
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	1,177,623	0	1,177,623	0	0	0	1,177,623	0	1,177,623
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	72,599	0	72,599	72,599	0	72,599	0	0	0
99	407395	Optional Renewable Power Revenue Offset	240,441	0	240,441	188,982	0	188,982	51,459	0	51,459
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	(2,781,293)	0	(2,781,293)	(1,853,859)	0	(1,853,859)	(927,434)	0	(927,434)
99	407455	Amortization of Colstrip Refund	(49,996)	0	(49,996)	0	0	0	(49,996)	0	(49,996)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	952,120	0	952,120	0	0	0	952,120	0	952,120
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	25,064	0	25,064	25,064	0	25,064	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	25,115,102	25,115,102	0	16,412,719	16,412,719	0	8,702,383	8,702,383
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,997,471	70,037,576	73,035,047	873,350	45,769,555	46,642,905	2,124,121	24,268,021	26,392,142
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	22,882,055	456,255,929	479,137,984	14,649,290	298,163,250	312,812,540	8,232,765	158,092,679	166,325,444

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended September 30, 2018  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

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	834,840	3,317,535	4,152,375	582,751	2,240,696	2,823,447	252,089	1,076,839	1,328,928
3	582000	Station Expense	788,102	48,029	836,131	450,690	32,439	483,129	337,412	15,590	353,002
3	583000	Overhead Line Expense	2,099,457	408,415	2,507,872	1,343,940	275,848	1,619,788	755,517	132,567	888,084
3	584000	Underground Line Expense	1,495,115	0	1,495,115	867,221	0	867,221	627,894	0	627,894
3	584100	Energy Storage Equipment	134,414	0	134,414	134,414	0	134,414	0	0	0
3	585000	Street Light & Signal System Operation Expense	7,511	0	7,511	7,469	0	7,469	42	0	42
3	586000	Meter Expense	1,904,124	59,320	1,963,444	1,477,271	40,065	1,517,336	426,853	19,255	446,108
3	587000	Customer Installations Expense	719,837	127,435	847,272	516,500	86,071	602,571	203,337	41,364	244,701
3	588000	Miscellaneous Distribution Expense	4,454,296	3,995,269	8,449,565	2,707,428	2,698,445	5,405,873	1,746,868	1,296,824	3,043,692
3	589000	Rent	5,958	409,757	415,715	5,957	276,754	282,711	1	133,003	133,004
MAINTENANCE:											
3	590000	Supervision & Engineering	332,934	910,387	1,243,321	253,149	614,884	868,033	79,785	295,503	375,288
3	591000	Structures	507,769	4,708	512,477	283,841	3,180	287,021	223,928	1,528	225,456
3	592000	Station Equipment	702,931	205,488	908,419	445,231	138,789	584,020	257,700	66,699	324,399
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,821,644	2,805	9,824,449	6,940,676	1,895	6,942,571	2,880,968	910	2,881,878
3	594000	Underground Lines	934,046	0	934,046	653,748	0	653,748	280,298	0	280,298
3	595000	Line Transformers	369,517	0	369,517	290,384	0	290,384	79,133	0	79,133
3	596000	Street Light & Signal System Maintenance Exp	236,652	8	236,660	204,985	5	204,990	31,667	3	31,670
3	597000	Meters	35,985	0	35,985	27,453	0	27,453	8,532	0	8,532
3	598000	Miscellaneous Distribution Expense	87,004	184,835	271,839	11,118	124,839	135,957	75,886	59,996	135,882
TOTAL DISTRIBUTION OPERATING EXP			25,472,136	9,673,991	35,146,127	17,204,226	6,533,910	23,738,136	8,267,910	3,140,081	11,407,991
E-DEPX		Depreciation Expense-Distribution	48,976,878	59,866	49,036,744	31,458,911	40,434	31,499,345	17,517,967	19,432	17,537,399
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	54,904,400	0	54,904,400	48,024,063	0	48,024,063	6,880,337	0	6,880,337
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			103,911,297	59,866	103,971,163	79,512,993	40,434	79,553,427	24,398,304	19,432	24,417,736
TOTAL DISTRIBUTION EXPENSES			129,383,433	9,733,857	139,117,290	96,717,219	6,574,344	103,291,563	32,666,214	3,159,513	35,825,727

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	177,669	177,669	0	116,139	116,139	0	61,530	61,530
2	902000	Meter Reading Expenses	2,954,264	173,533	3,127,797	2,753,213	113,435	2,866,648	201,051	60,098	261,149
2	903XXX	Customer Records & Collection Expenses	2,548,349	7,633,840	10,182,189	1,815,099	4,990,089	6,805,188	733,250	2,643,751	3,377,001
2	904000	Uncollectible Accounts	0	2,614,138	2,614,138	0	1,708,810	1,708,810	0	905,328	905,328
2	905000	Misc Customer Accounts	0	245,857	245,857	0	160,712	160,712	0	85,145	85,145
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,502,613</b>	<b>10,845,037</b>	<b>16,347,650</b>	<b>4,568,312</b>	<b>7,089,185</b>	<b>11,657,497</b>	<b>934,301</b>	<b>3,755,852</b>	<b>4,690,153</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	35,626,240	249,129	35,875,369	24,892,564	162,851	25,055,415	10,733,676	86,278	10,819,954
2	909000	Advertising	17,745	984,797	1,002,542	16,755	643,742	660,497	990	341,055	342,045
2	910000	Misc Customer Service & Info Exp	0	304,065	304,065	0	198,761	198,761	0	105,304	105,304
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>35,643,985</b>	<b>1,537,991</b>	<b>37,181,976</b>	<b>24,909,319</b>	<b>1,005,354</b>	<b>25,914,673</b>	<b>10,734,666</b>	<b>532,637</b>	<b>11,267,303</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>58,715</b>	<b>0</b>	<b>58,715</b>	<b>58,715</b>	<b>0</b>	<b>58,715</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	613,305	31,111,208	31,724,513	446,518	21,233,088	21,679,606	166,787	9,878,120	10,044,907
4	921000	Office Supplies & Expenses	42,001	4,394,043	4,436,044	42,001	2,998,890	3,040,891	0	1,395,153	1,395,153
4	922000	Admin Exp Transferred--Credit	0	(124,117)	(124,117)	0	(84,709)	(84,709)	0	(39,408)	(39,408)
4	923000	Outside Services Employed	77,503	8,091,865	8,169,368	76,900	5,522,617	5,599,517	603	2,569,248	2,569,851
4	924000	Property Insurance Premium	0	1,264,906	1,264,906	0	863,286	863,286	0	401,620	401,620
4	925XXX	Injuries and Damages	1,523	3,444,950	3,446,473	914	2,351,144	2,352,058	609	1,093,806	1,094,415
4	926XXX	Employee Pensions and Benefits	2,321	1,867,000	1,869,321	2,321	1,274,209	1,276,530	0	592,791	592,791
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,611,539	3,681,491	6,293,030	1,866,865	2,405,854	4,272,719	744,674	1,275,637	2,020,311
4	930000	Miscellaneous General Expenses	153,542	3,885,002	4,038,544	107,834	2,651,475	2,759,309	45,708	1,233,527	1,279,235
4	931000	Rents	3,850	586,699	590,549	0	400,416	400,416	3,850	186,283	190,133
4	935000	Maintenance of General Plant	964,960	11,475,797	12,440,757	475,451	7,832,117	8,307,568	489,509	3,643,680	4,133,189
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,471,744</b>	<b>69,678,844</b>	<b>74,150,588</b>	<b>3,018,804</b>	<b>47,448,387</b>	<b>50,467,191</b>	<b>1,452,940</b>	<b>22,230,457</b>	<b>23,683,397</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended September 30, 2018  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,427,442	18,083,492	19,510,934	898,036	12,341,802	13,239,838	529,406	5,741,690	6,271,096
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	726,205	20,447,792	21,173,997	715,570	13,955,414	14,670,984	10,635	6,492,378	6,503,013
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	(1,895,250)	0	(1,895,250)	0	0	0	(1,895,250)	0	(1,895,250)
99	407230	Tax Reform Amortization	(2,454,118)	0	(2,454,118)	(2,454,118)	0	(2,454,118)	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	46,668	0	46,668	46,668	0	46,668	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(858,022)	0	(858,022)	(585,633)	0	(585,633)	(272,389)	0	(272,389)
99	407436	Regulatory Credit - MDM System	(1,665,748)	0	(1,665,748)	(1,665,748)	0	(1,665,748)	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	(4,672,823)	39,006,932	34,334,109	(3,045,225)	26,621,622	23,576,397	(1,627,598)	12,385,310	10,757,712
		TOTAL ADMIN & GENERAL EXPENSES	(201,079)	108,685,776	108,484,697	(26,421)	74,070,009	74,043,588	(174,658)	34,615,767	34,441,109
		TOTAL EXPENSES BEFORE FIT	193,269,722	587,058,590	780,328,312	140,876,434	386,902,142	527,778,576	52,393,288	200,156,448	252,549,736
		NET OPERATING INCOME (LOSS) BEFORE FIT			213,448,028			139,732,145			73,715,883
E-FIT		FEDERAL INCOME TAX			33,892,261			21,117,468			12,774,793
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,433,773)			(119,478)			(2,314,295)
E-FIT		AMORTIZED ITC			(450,165)			(294,183)			(155,982)
		ELECTRIC NET OPERATING INCOME (LOSS)			182,439,705			119,028,338			63,411,367

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.368%	34.632%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.541%	32.459%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended September 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	58,550	1,199,282	1,257,832	57,550	783,731	841,281	1,000	415,551	416,551
1	456010	Other Electric Rev-Financial	0	10,971,873	10,971,873	0	7,170,119	7,170,119	0	3,801,754	3,801,754
1	456015	Other Electric Rev-CT Fuel Sales	0	25,413,952	25,413,952	0	16,608,018	16,608,018	0	8,805,934	8,805,934
1	456016	Other Electric Rev-Resource Opt	0	4,809,616	4,809,616	0	3,143,084	3,143,084	0	1,666,532	1,666,532
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	565,764	565,764	0	369,727	369,727	0	196,037	196,037
1	456020	Other Electric Rev-Sale of Excess	0	214,088	214,088	0	139,907	139,907	0	74,181	74,181
1	456100	Transmission Revenue of Others	0	11,339,531	11,339,531	0	7,410,384	7,410,384	0	3,929,147	3,929,147
1	456120	Parallel Capacity Support Revenue	0	1,491,001	1,491,001	0	974,369	974,369	0	516,632	516,632
1	456130	Ancillary Services Revenue	0	2,424,223	2,424,223	0	1,584,230	1,584,230	0	839,993	839,993
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	10,079,449	0	10,079,449	8,814,768	0	8,814,768	1,264,681	0	1,264,681
1	456329	Amortization Res Decoupling Deferral	(12,945,530)	0	(12,945,530)	(9,724,856)	0	(9,724,856)	(3,220,674)	0	(3,220,674)
1	456338	Non-res Decoupling Deferred Rev	7,215,559	0	7,215,559	5,775,585	0	5,775,585	1,439,974	0	1,439,974
1	456339	Amortization Non-res Decoupling	(3,035,193)	0	(3,035,193)	(500,010)	0	(500,010)	(2,535,183)	0	(2,535,183)
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	1,743,781	1,743,781	0	1,139,561	1,139,561	0	604,220	604,220
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,804,950)	(3,804,950)	0	(2,486,535)	(2,486,535)	0	(1,318,415)	(1,318,415)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,804,950	3,804,950	0	2,486,535	2,486,535	0	1,318,415	1,318,415
1	456730	Other Elec Rev-Intraco Thermal	0	28,962,153	28,962,153	0	18,926,767	18,926,767	0	10,035,386	10,035,386
TOTAL ACCOUNT 456			1,528,989	89,195,508	90,724,497	4,528,410	58,289,266	62,817,676	(2,999,421)	30,906,242	27,906,821

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended September 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	135,961,993	135,961,993	0	88,851,162	88,851,162	0	47,110,831	47,110,831
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	(26,093)	(26,093)	0	(17,052)	(17,052)	0	(9,041)	(9,041)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,817,069	3,817,069	0	2,494,455	2,494,455	0	1,322,614	1,322,614
1	555710	Intercompany Purchase	0	2,423,549	2,423,549	0	1,583,789	1,583,789	0	839,760	839,760
TOTAL ACCOUNT 555			0	142,176,518	142,176,518	0	92,912,354	92,912,354	0	49,264,164	49,264,164

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended September 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	2,157	6,726,482	6,728,639	2,157	4,395,756	4,397,913	0	2,330,726	2,330,726
1	557010	Other Power Supply Expense - Financial	0	22,095,400	22,095,400	0	14,439,344	14,439,344	0	7,656,056	7,656,056
1	557018	Merchandise Processing Fee	0	46,048	46,048	0	30,092	30,092	0	15,956	15,956
1	557150	Fuel - Economic Dispatch	0	(10,738,773)	(10,738,773)	0	(7,017,788)	(7,017,788)	0	(3,720,985)	(3,720,985)
1	557160	Power Supply Expense - Miscellaneous	0	491	491	0	321	321	0	170	170
99	557161	Unbilled Add-Ons	(554,680)	0	(554,680)	0	0	0	(554,680)	0	(554,680)
1	557165	Other Resource Costs-CAISO Charges	0	118,733	118,733	0	77,592	77,592	0	41,141	41,141
1	557170	Broker Fees - Power	0	494,438	494,438	0	323,115	323,115	0	171,323	171,323
1	557171	REC Broker Fees	0	40,721	40,721	0	26,611	26,611	0	14,110	14,110
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,684	0	818,684	497,498	0	497,498	321,186	0	321,186
99	557280	Washington ERM Deferred	7,256,672	0	7,256,672	7,256,672	0	7,256,672	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,113,579	0	3,113,579	3,113,579	0	3,113,579	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,830,961)	0	(2,830,961)	(2,830,961)	0	(2,830,961)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	10,209,500	0	10,209,500	0	0	0	10,209,500	0	10,209,500
99	557390	Idaho PCA Amortization	(6,905,334)	0	(6,905,334)	0	0	0	(6,905,334)	0	(6,905,334)
1	557395	Optional Renewable Power Expense Offset	0	636	636	0	416	416	0	220	220
1	557610	Other Expenses - Exposure	0	(16,222)	(16,222)	0	(10,601)	(10,601)	0	(5,621)	(5,621)
1	557700	Turbine Gas Bookout Expense	0	4,811,028	4,811,028	0	3,144,007	3,144,007	0	1,667,021	1,667,021
1	557711	Turbine Gas Bookout Offset	0	(4,811,028)	(4,811,028)	0	(3,144,007)	(3,144,007)	0	(1,667,021)	(1,667,021)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	42,888,125	42,888,125	0	28,027,390	28,027,390	0	14,860,735	14,860,735
TOTAL ACCOUNT 557			11,109,617	61,656,079	72,765,696	8,038,945	40,292,248	48,331,193	3,070,672	21,363,831	24,434,503

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended September 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	406,866	249,129	655,995	312,858	162,851	475,709	94,008	86,278	180,286
99	908600	Public Purpose Tariff Rider Expense Offset	34,079,466	0	34,079,466	24,006,392	0	24,006,392	10,073,074	0	10,073,074
99	908610	Limited Income Tax Refund Program	273,993	0	273,993	273,993	0	273,993	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	865,915	0	865,915	299,321	0	299,321	566,594	0	566,594
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			35,626,240	249,129	35,875,369	24,892,564	162,851	25,055,415	10,733,676	86,278	10,819,954

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.368%	34.632%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended September 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.83%	52.83%
2	Cost of Debt		5.575%	5.541%
	Total Weighted Cost		2.945%	2.927%
E-APL	Net Rate Base	2,399,360,111	1,601,447,244	797,912,867
	Interest Deduction for FIT Calculation	70,517,531	47,162,621	23,354,910
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended September 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	993,776,340	667,510,721	326,265,619
E-OPS	Less: Operating & Maintenance Expense	568,987,993	378,005,847	190,982,146
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,320,817	85,335,947	45,984,870
E-OTX	Less: Taxes Other than FIT	80,019,502	64,436,782	15,582,720
	Net Operating Income Before FIT	213,448,028	139,732,145	73,715,883
E-INT	Less: Interest Expense	70,517,531	47,162,621	23,354,910
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(5,801,324)	(8,958,315)	3,156,991
	Taxable Net Operating Income	137,129,173	83,753,949	53,375,224
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	28,797,126	17,588,329	11,208,797
99	Federal Income Tax on 2017 Income at 35%	5,095,135	3,529,139	1,565,996
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	33,892,261	21,117,468	12,774,793
E-DTE	Deferred FIT	(2,433,773)	(119,478)	(2,314,295)
1	411400 Amortized Investment Tax Credit	(450,165)	(294,183)	(155,982)
	Total Net FIT/Deferred FIT	31,008,323	20,703,807	10,304,516

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended September 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	51,160,546	82,880,884	134,041,430	33,102,538	55,294,561	88,397,099	18,058,008	27,586,323	45,644,331
12	997001 Contributions In Aid of Construction	0	7,547,214	7,547,214	0	5,034,746	5,034,746	0	2,512,468	2,512,468
2	997002 Injuries and Damages	0	(14,517)	(14,517)	0	(9,489)	(9,489)	0	(5,028)	(5,028)
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	1,520,968	1,520,968	0	1,038,045	1,038,045	0	482,923	482,923
99	997007 Idaho PCA	3,304,166	0	3,304,166	0	0	0	3,304,166	0	3,304,166
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,103)	(22,103)	0	(11,719)	(11,719)
4	997015 Airplane Lease Payments	0	306,092	306,092	0	208,905	208,905	0	97,187	97,187
12	997016 Redemption Expense Amortization	0	1,198,891	1,198,891	0	799,780	799,780	0	399,111	399,111
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	5,233,324	(10,198)	5,223,126	1,938,778	(6,960)	1,931,818	3,294,546	(3,238)	3,291,308
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(287,234)	(287,234)	0	(196,034)	(196,034)	0	(91,200)	(91,200)
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	(1,311,561)	0	(1,311,561)	(4,362,763)	0	(4,362,763)	3,051,202	0	3,051,202
12	997032 Interest Rate Swaps	0	(16,390,159)	(16,390,159)	0	(10,933,875)	(10,933,875)	0	(5,456,284)	(5,456,284)
4	997033 BPA Residential Exchange	(156,402)	0	(156,402)	(72,260)	0	(72,260)	(84,142)	0	(84,142)
99	997034 Montana Hydro Settlement	4,900,500	0	4,900,500	3,207,169	0	3,207,169	1,693,331	0	1,693,331
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	7,294,834	0	7,294,834	7,294,834	0	7,294,834	0	0	0
1	997044 Non-Monetary Power Costs	0	(26,093)	(26,093)	0	(17,052)	(17,052)	0	(9,041)	(9,041)
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	(16,814)	0	(16,814)	(22,008)	0	(22,008)	5,194	0	5,194
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(913,140)	(913,140)	0	(609,156)	(609,156)	0	(303,984)	(303,984)
11	997049 Tax Depreciation	0	(141,024,105)	(141,024,105)	0	(92,045,023)	(92,045,023)	0	(48,979,082)	(48,979,082)
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	(49,996)	0	(49,996)	0	0	0	(49,996)	0	(49,996)

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(18,518)	0	(18,518)	10,234	0	10,234	(28,752)	0	(28,752)
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	4,132,620	4,132,620	0	2,697,320	2,697,320	0	1,435,300	1,435,300
4	997081 Deferred Compensation	0	387,540	387,540	0	264,492	264,492	0	123,048	123,048
4	997082 Meal Disallowances	0	497,420	497,420	0	339,484	339,484	0	157,936	157,936
4	997083 Paid Time Off	0	132,836	132,836	0	90,659	90,659	0	42,177	42,177
2	997084 Customer Uncollectibles	0	592,705	592,705	0	387,439	387,439	0	205,266	205,266
99	997088 Deferred O&M Colstrip & CS2	2,129,743	0	2,129,743	0	0	0	2,129,743	0	2,129,743
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	233,240	0	233,240	233,240	0	233,240	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	(61,826)	0	(61,826)	1,425,255	0	1,425,255	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	(20,305)	(20,305)	0	(13,269)	(13,269)	0	(7,036)	(7,036)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(29,918,582)	(29,918,582)	0	(19,551,793)	(19,551,793)	0	(10,366,789)	(10,366,789)
1	997102 Amort Idaho Earnings Test (254229)	(368,394)	0	(368,394)	0	0	0	(368,394)	0	(368,394)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	189,822	0	189,822	72,599	0	72,599	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(1,619,081)	0	(1,619,081)	(1,619,081)	0	(1,619,081)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	13,894,758	0	13,894,758	8,126,451	0	8,126,451	5,768,307	0	5,768,307
2	997109 Tax Reform Amortization	(2,459,001)	0	(2,459,001)	(2,408,694)	0	(2,408,694)	(50,307)	0	(50,307)
99	997110 FISERVE	(563,376)	0	(563,376)	(383,529)	0	(383,529)	(179,847)	0	(179,847)
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>74,811,142</b>	<b>(90,724,178)</b>	<b>(5,801,324)</b>	<b>49,129,575</b>	<b>(58,087,890)</b>	<b>(8,958,315)</b>	<b>35,793,279</b>	<b>(32,636,288)</b>	<b>3,156,991</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.368%	34.632%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.269%	34.731%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.710%	33.290%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended September 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:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended September 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	4,476,002	4,476,002	0	2,985,941	2,985,941	0	1,490,061	1,490,061
99	410100	Deferred Federal Income Tax Expense - Washin	(1,965,029)	0	(1,965,029)	(1,965,029)	0	(1,965,029)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(3,495,954)	0	(3,495,954)	0	0	0	(3,495,954)	0	(3,495,954)
	410100	Total	(5,460,983)	4,476,002	(984,981)	(1,965,029)	2,985,941	1,020,912	(3,495,954)	1,490,061	(2,005,893)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(394,042)	(394,042)	0	(262,865)	(262,865)	0	(131,177)	(131,177)
99	411100	Deferred Federal Income Tax Expense - Washin	(877,525)	0	(877,525)	(877,525)	0	(877,525)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(177,225)	0	(177,225)	0	0	0	(177,225)	0	(177,225)
	411100	Total	(1,054,750)	(394,042)	(1,448,792)	(877,525)	(262,865)	(1,140,390)	(177,225)	(131,177)	(308,402)
Total Deferred Federal Income Tax Expense			(6,515,733)	4,081,960	(2,433,773)	(2,842,554)	2,723,076	(119,478)	(3,673,179)	1,358,884	(2,314,295)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.710%	33.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended September 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	1,519,366	1,519,366	0	992,906	992,906	0	526,460	526,460
1	408150	R&P Property Tax--Production	0	17,560,931	17,560,931	0	11,476,068	11,476,068	0	6,084,863	6,084,863
1	408180	R&P Property Tax--Transmission	0	6,462,274	6,462,274	0	4,223,096	4,223,096	0	2,239,178	2,239,178
1	409100	State Income Tax--Montana & Oregon	0	(441,344)	(441,344)	0	(288,418)	(288,418)	0	(152,926)	(152,926)
TOTAL PRODUCTION & TRANSMISSION			0	25,115,102	25,115,102	0	16,412,719	16,412,719	0	8,702,383	8,702,383
DISTRIBUTION											
99	408110	State Excise Tax	20,962,713	0	20,962,713	20,962,713	0	20,962,713	0	0	0
99	408120	Municipal Occupation & License Tax	22,544,493	0	22,544,493	18,663,564	0	18,663,564	3,880,929	0	3,880,929
99	408160	Miscellaneous State or Local Tax--WA & ID	158	0	158	0	0	0	158	0	158
99	408170	R&P Property Tax--Distribution	11,710,692	0	11,710,692	8,397,786	0	8,397,786	3,312,906	0	3,312,906
99	409100	State Income Tax--Idaho	(313,656)	0	(313,656)	0	0	0	(313,656)	0	(313,656)
TOTAL DISTRIBUTION			54,904,400	0	54,904,400	48,024,063	0	48,024,063	6,880,337	0	6,880,337
TOTAL TAXES OTHER THAN FIT			54,904,400	25,115,102	80,019,502	48,024,063	16,412,719	64,436,782	6,880,337	8,702,383	15,582,720

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**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended September 30, 2018  
 Ending Balance Basis

Report ID:  
**E-PLT-12E**

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	8,200,000	8,200,000	0	5,358,700	5,358,700	0	2,841,300	2,841,300
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	1,154,724	1,154,724	0	754,612	754,612	0	400,112	400,112
1	182381	CDA Settlement Past Storage	0	31,200,855	31,200,855	0	20,389,759	20,389,759	0	10,811,096	10,811,096
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	71,394,403	74,529,292	3,102,221	48,725,966	51,828,187	32,668	22,668,437	22,701,105
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,740,014	1,740,014	0	1,187,542	1,187,542	0	552,472	552,472
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	11,224,777	921,110	12,145,887	11,224,777	628,648	11,853,425	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	15,282,086	269,475,130	284,757,216	15,249,418	181,098,306	196,347,724	32,668	88,376,824	88,409,492
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,471	3,578,471	0	2,338,531	2,338,531	0	1,239,940	1,239,940
1	311XXX	Structures & Improvements	0	139,373,318	139,373,318	0	91,080,463	91,080,463	0	48,292,855	48,292,855
1	312000	Boiler Plant	0	185,234,955	185,234,955	0	121,051,043	121,051,043	0	64,183,912	64,183,912
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	56,488,894	56,488,894	0	36,915,492	36,915,492	0	19,573,402	19,573,402
1	315000	Accessory Electric Equipment	0	29,262,098	29,262,098	0	19,122,781	19,122,781	0	10,139,317	10,139,317
1	316000	Miscellaneous Power Plant Equipment	0	16,835,994	16,835,994	0	11,002,322	11,002,322	0	5,833,672	5,833,672
		TOTAL STEAM PRODUCTION PLANT	0	430,780,500	430,780,500	0	281,515,056	281,515,056	0	149,265,444	149,265,444
		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	82,700,017	82,700,017	0	54,044,461	54,044,461	0	28,655,556	28,655,556
1	332XXX	Reservoirs, Dams, & Waterways	0	187,368,444	187,368,444	0	122,445,278	122,445,278	0	64,923,166	64,923,166
1	333000	Waterwheels, Turbines, & Generators	0	234,500,957	234,500,957	0	153,246,375	153,246,375	0	81,254,582	81,254,582
1	334000	Accessory Electric Equipment	0	64,848,612	64,848,612	0	42,378,568	42,378,568	0	22,470,044	22,470,044
1	335XXX	Miscellaneous Power Plant Equipment	0	13,788,139	13,788,139	0	9,010,549	9,010,549	0	4,777,590	4,777,590
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	649,734,764	649,734,764	0	424,601,668	424,601,668	0	225,133,096	225,133,096
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,075,169	17,075,169	0	11,158,623	11,158,623	0	5,916,546	5,916,546
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,473	21,386,473	0	13,976,060	13,976,060	0	7,410,413	7,410,413
1	343000	Prime Movers	0	23,805,065	23,805,065	0	15,556,610	15,556,610	0	8,248,455	8,248,455
1	344000	Generators	0	218,754,403	218,754,403	0	142,956,002	142,956,002	0	75,798,401	75,798,401
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	22,076,773	22,076,773	0	14,427,171	14,427,171	0	7,649,602	7,649,602
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	1,747,898	1,747,898	0	1,142,251	1,142,251	0	605,647	605,647
		TOTAL OTHER PRODUCTION PLANT	0	305,933,828	305,933,828	0	199,927,755	199,927,755	0	106,006,073	106,006,073
		TOTAL PRODUCTION PLANT	0	1,386,449,092	1,386,449,092	0	906,044,479	906,044,479	0	480,404,613	480,404,613

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended September 30, 2018  
 Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	30,237,406	30,237,406	0	19,760,145	19,760,145	0	10,477,261	10,477,261
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,055,761	26,055,761	0	17,027,440	17,027,440	0	9,028,321	9,028,321
1	353000	Station Equipment	0	264,169,745	264,169,745	0	172,634,928	172,634,928	0	91,534,817	91,534,817
1	354000	Towers & Fixtures	0	17,245,900	17,245,900	0	11,270,196	11,270,196	0	5,975,704	5,975,704
1	355000	Poles & Fixtures	0	245,738,199	245,738,199	0	160,589,913	160,589,913	0	85,148,286	85,148,286
1	356000	Overhead Conductors & Devices	0	140,718,592	140,718,592	0	91,959,600	91,959,600	0	48,758,992	48,758,992
1	357000	Underground Conduit	0	3,135,394	3,135,394	0	2,048,980	2,048,980	0	1,086,414	1,086,414
1	358000	Underground Conductors & Devices	0	2,484,054	2,484,054	0	1,623,329	1,623,329	0	860,725	860,725
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>731,836,916</b>	<b>731,836,916</b>	<b>0</b>	<b>478,255,425</b>	<b>478,255,425</b>	<b>0</b>	<b>253,581,491</b>	<b>253,581,491</b>
<b>DISTRIBUTION PLANT:</b>											
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	32,437,938	0	32,437,938	25,715,753	0	25,715,753	6,722,185	0	6,722,185
3	362000	Station Equipment	133,214,451	3,037,885	136,252,336	88,478,444	2,051,818	90,530,262	44,736,007	986,067	45,722,074
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	399,163,058	0	399,163,058	258,313,480	0	258,313,480	140,849,578	0	140,849,578
99	365000	Overhead Conductors & Devices	262,503,290	0	262,503,290	167,028,152	0	167,028,152	95,475,138	0	95,475,138
99	366000	Underground Conduit	117,356,194	0	117,356,194	77,274,263	0	77,274,263	40,081,931	0	40,081,931
99	367000	Underground Conductors & Devices	204,912,230	0	204,912,230	135,304,357	0	135,304,357	69,607,873	0	69,607,873
99	368000	Line Transformers	266,255,002	0	266,255,002	183,581,475	0	183,581,475	82,673,527	0	82,673,527
99	369XXX	Services	171,714,411	0	171,714,411	112,791,823	0	112,791,823	58,922,588	0	58,922,588
99	371XXX	Installations on Customers' Premises	1,271,607	0	1,271,607	1,271,607	0	1,271,607	0	0	0
99	370000	Meters	52,424,493	0	52,424,493	29,382,274	0	29,382,274	23,042,219	0	23,042,219
99	373XXX	Street Light & Signal Systems	62,267,534	0	62,267,534	40,694,206	0	40,694,206	21,573,328	0	21,573,328
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,716,641,624</b>	<b>3,037,885</b>	<b>1,719,679,509</b>	<b>1,128,879,127</b>	<b>2,051,818</b>	<b>1,130,930,945</b>	<b>587,762,497</b>	<b>986,067</b>	<b>588,748,564</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,527,478	7,229,334	8,756,812	825,410	4,933,948	5,759,358	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,113,866	88,467,515	103,581,381	6,751,530	60,378,194	67,129,724	8,362,336	28,089,321	36,451,657
4	391XXX	Office Furniture & Equipment	6,188,990	51,605,064	57,794,054	6,126,019	35,219,940	41,345,959	62,971	16,385,124	16,448,095
4	392XXX	Transportation Equipment	33,919,164	21,635,580	55,554,744	23,988,885	14,766,067	38,754,952	9,930,279	6,869,513	16,799,792
4	393000	Stores Equipment	433,255	3,761,811	4,195,066	259,233	2,567,398	2,826,631	174,022	1,194,413	1,368,435
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,851,398	15,621,009	780,685	9,453,441	10,234,126	988,926	4,397,957	5,386,883
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	1,948,613	2,276,032	311,802	1,329,909	1,641,711	15,617	618,704	634,321
4	396XXX	Power Operated Equipment	24,351,724	9,473,970	33,825,694	14,566,718	6,465,890	21,032,608	9,785,006	3,008,080	12,793,086
4	397XXX	Communications Equipment	23,701,170	91,352,806	115,053,976	13,653,433	62,347,377	76,000,810	10,047,737	29,005,429	39,053,166
4	398000	Miscellaneous Equipment	13,508	473,799	487,307	0	323,363	323,363	13,508	150,436	163,944
<b>TOTAL GENERAL PLANT</b>			<b>107,346,185</b>	<b>289,913,732</b>	<b>397,259,917</b>	<b>67,263,715</b>	<b>197,863,223</b>	<b>265,126,938</b>	<b>40,082,470</b>	<b>92,050,509</b>	<b>132,132,979</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,839,269,895</b>	<b>2,680,712,755</b>	<b>4,519,982,650</b>	<b>1,211,392,260</b>	<b>1,765,313,251</b>	<b>2,976,705,511</b>	<b>627,877,635</b>	<b>915,399,504</b>	<b>1,543,277,139</b>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended September 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	(303,833,778)	(303,833,778)	0	(198,555,374)	(198,555,374)	0	(105,278,404)	(105,278,404)
E-ADEP		Hydro Production Plant	0	(134,226,894)	(134,226,894)	0	(87,717,275)	(87,717,275)	0	(46,509,619)	(46,509,619)
E-ADEP		Other Production Plant	0	(126,258,872)	(126,258,872)	0	(82,510,173)	(82,510,173)	0	(43,748,699)	(43,748,699)
E-ADEP		Transmission Plant	0	(215,876,243)	(215,876,243)	0	(141,075,125)	(141,075,125)	0	(74,801,118)	(74,801,118)
E-ADEP		Distribution Plant	(556,675,667)	(166,817)	(556,842,484)	(342,640,524)	(112,670)	(342,753,194)	(214,035,143)	(54,147)	(214,089,290)
E-ADEP		General Plant	(39,790,440)	(101,474,961)	(141,265,401)	(24,170,389)	(69,255,646)	(93,426,035)	(15,620,051)	(32,219,315)	(47,839,366)
TOTAL ACCUMULATED DEPRECIATION			(596,466,107)	(881,837,565)	(1,478,303,672)	(366,810,913)	(579,226,263)	(946,037,176)	(229,655,194)	(302,611,302)	(532,266,496)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,538,728)	(13,538,728)	0	(8,847,559)	(8,847,559)	0	(4,691,169)	(4,691,169)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(252,863)	0	(252,863)	(252,863)	0	(252,863)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,155,726)	(2,155,726)	0	(1,468,917)	(1,468,917)	0	(686,809)	(686,809)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,884,681)	(45,636,488)	(48,521,169)	(2,863,739)	(31,146,446)	(34,010,185)	(20,942)	(14,490,042)	(14,510,984)
E-AAAMT		General Plant - 390200, 396200	0	(132,949)	(132,949)	0	(90,736)	(90,736)	0	(42,213)	(42,213)
TOTAL ACCUMULATED AMORTIZATION			(3,137,544)	(61,463,891)	(64,601,435)	(3,116,602)	(41,553,658)	(44,670,260)	(20,942)	(19,910,233)	(19,931,175)
TOTAL ACCUMULATED DEPR/AMORT			(599,603,651)	(943,301,456)	(1,542,905,107)	(369,927,515)	(620,779,921)	(990,707,436)	(229,676,136)	(322,521,535)	(552,197,671)
NET ELECTRIC UTILITY PLANT before ADFIT			1,239,666,244	1,737,411,299	2,977,077,543	841,464,745	1,144,533,330	1,985,998,075	398,201,499	592,877,969	991,079,468
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	52,000	52,000	0	33,982	33,982	0	18,018	18,018
12		ADFIT - Electric Plant In Service (282900)	0	(547,736,007)	(547,736,007)	0	(365,394,690)	(365,394,690)	0	(182,341,317)	(182,341,317)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(64,576,681)	(64,576,681)	0	(44,072,939)	(44,072,939)	0	(20,503,742)	(20,503,742)
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	(6,552,179)	(6,552,179)	0	(4,281,849)	(4,281,849)	0	(2,270,330)	(2,270,330)
1		ADFIT - CDA Settlement Costs (283333)	0	247,519	247,519	0	161,754	161,754	0	85,765	85,765
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,360,233)	(1,360,233)	0	(907,411)	(907,411)	0	(452,822)	(452,822)
TOTAL ACCUMULATED DFIT			0	(619,925,581)	(619,925,581)	0	(414,461,153)	(414,461,153)	0	(205,464,428)	(205,464,428)
NET ELECTRIC UTILITY PLANT			1,239,666,244	1,117,485,718	2,357,151,962	841,464,745	730,072,177	1,571,536,922	398,201,499	387,413,541	785,615,040

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.541%	32.459%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.710%	33.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended September 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	1,239,666,244	1,117,485,718	2,357,151,962	841,464,745	730,072,177	1,571,536,922	398,201,499	387,413,541	785,615,040
	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	(189,261)	0	(189,261)	189,261	0	189,261
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)	(3,144,738)	0	(3,144,738)	(1,007,834)	0	(1,007,834)	(2,136,904)	0	(2,136,904)
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)	8,184,921	0	8,184,921	5,213,931	0	5,213,931	2,970,990	0	2,970,990
99	ADFIT - Kettle Falls Disallowed (190420)	9,365	0	9,365	9,365	0	9,365	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)	1,739,185	0	1,739,185	0	0	0	1,739,185	0	1,739,185
99	ADFIT - Boulder Park Disallowed (190040)	180,771	0	180,771	0	0	0	180,771	0	180,771
99	Investment in WNP3 Exchange Power (124900, 124930)	2,245,469	0	2,245,469	2,245,469	0	2,245,469	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(403,599)	0	(403,599)	(403,599)	0	(403,599)	0	0	0
99	CDA Lake Settlement - WA (182382)	329,589	0	329,589	329,589	0	329,589	0	0	0
99	CDA Lake Settlement - ID (186382)	61,950	0	61,950	0	0	0	61,950	0	61,950
99	ADFIT - CDA Lake Settlement - Direct (283382)	(82,224)	0	(82,224)	(69,214)	0	(69,214)	(13,010)	0	(13,010)
99	CDA CDR Fund - Direct (182324)	23,974	0	23,974	23,974	0	23,974	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	169,630	0	169,630	158,036	0	158,036	11,594	0	11,594
99	ADFIT - Spokane River Relicensing (283322)	(35,608)	0	(35,608)	(33,176)	0	(33,176)	(2,432)	0	(2,432)
99	Spokane River PM&Es (182323)	154,343	0	154,343	100,352	0	100,352	53,991	0	53,991
99	ADFIT - Spokane River PM&Es (283323)	(32,426)	0	(32,426)	(21,088)	0	(21,088)	(11,338)	0	(11,338)
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)	(2,153,829)	(168)	(2,153,997)	(1,047,836)	(115)	(1,047,951)	(1,105,993)	(53)	(1,106,046)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,948,351)	0	(1,948,351)	(1,948,351)	0	(1,948,351)	0	0	0
C-WKC	Working Capital	44,241,069	0	44,241,069	30,686,806	0	30,686,806	13,554,263	0	13,554,263
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER ADJUSTMENTS</b>	<b>42,208,317</b>	<b>(168)</b>	<b>42,208,149</b>	<b>29,910,437</b>	<b>(115)</b>	<b>29,910,322</b>	<b>12,297,880</b>	<b>(53)</b>	<b>12,297,827</b>
	<b>NET RATE BASE</b>	<b>1,281,874,561</b>	<b>1,117,485,550</b>	<b>2,399,360,111</b>	<b>871,375,182</b>	<b>730,072,062</b>	<b>1,601,447,244</b>	<b>410,499,379</b>	<b>387,413,488</b>	<b>797,912,867</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended September 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
<b>Electric Production</b>													
1	Steam (ED-AN)	8,259,547				8,259,547	8,259,547		5,397,614	5,397,614		2,861,933	2,861,933
1	Hydro (ED-AN)	11,906,034				11,906,034	11,906,034		7,780,593	7,780,593		4,125,441	4,125,441
1	Other (ED-AN)	9,765,471				9,765,471	9,765,471		6,381,735	6,381,735		3,383,736	3,383,736
<b>Total Electric Production</b>		<b>29,931,052</b>				<b>29,931,052</b>	<b>29,931,052</b>		<b>19,559,942</b>	<b>19,559,942</b>		<b>10,371,110</b>	<b>10,371,110</b>
<b>Electric Transmission</b>													
1	ED-AN	12,727,425				12,727,425	12,727,425		8,317,372	8,317,372		4,410,053	4,410,053
<b>Total Electric Transmissio</b>		<b>12,727,425</b>				<b>12,727,425</b>	<b>12,727,425</b>		<b>8,317,372</b>	<b>8,317,372</b>		<b>4,410,053</b>	<b>4,410,053</b>
<b>Electric Distribution</b>													
3	ED-AN	59,866					59,866		40,434	40,434		19,432	19,432
	ED-ID	17,517,967				17,517,967	17,517,967					17,517,967	17,517,967
	ED-WA	31,458,911				31,458,911	31,458,911	31,458,911		31,458,911			
<b>Total Electric Distribution</b>		<b>49,036,744</b>				<b>48,976,878</b>	<b>59,866</b>	<b>49,036,744</b>	<b>31,458,911</b>	<b>40,434</b>	<b>31,499,345</b>	<b>17,517,967</b>	<b>19,432</b>
<b>Gas Underground Storage</b>													
	GD-AN	868,386		868,386									
	GD-OR	146,981			146,981								
<b>Total Gas Underground St</b>		<b>1,015,367</b>		<b>868,386</b>	<b>146,981</b>								
<b>Gas Distribution</b>													
	GD-AN	63,854		63,854									
	GD-ID	5,461,098		5,461,098									
	GD-WA	11,309,138		11,309,138									
	GD-OR	7,572,517			7,572,517								
<b>Total Gas Distribution</b>		<b>24,406,607</b>		<b>16,834,090</b>	<b>7,572,517</b>								
<b>General Plant</b>													
4	ED-AN	2,341,221		2,341,221			2,341,221		1,597,860	1,597,860		743,361	743,361
	ED-ID	252,763		252,763		252,763	252,763					252,763	252,763
	ED-WA	610,578		610,578		610,578	610,578	610,578		610,578			
7,4	CD-AA	21,342,758	14,968,744	4,385,723	1,988,291		14,968,744	14,968,744		10,216,018	10,216,018	4,752,726	4,752,726
9,4	CD-AN	995,338	773,527	221,811			773,527	773,527		527,924	527,924	245,603	245,603
9	CD-ID	355,971	276,643	79,328		276,643	276,643				276,643		276,643
9	CD-WA	369,887	287,458	82,429		287,458	287,458	287,458		287,458			
8	GD-AA	350,016		239,978	110,038								
	GD-AN	32,172		32,172									
	GD-ID	26,490		26,490									
	GD-WA	238,060		238,060									
	GD-OR	184,798			184,798								
<b>Total General Plant</b>		<b>27,100,052</b>	<b>19,510,934</b>	<b>5,305,991</b>	<b>2,283,127</b>	<b>1,427,442</b>	<b>18,083,492</b>	<b>19,510,934</b>	<b>898,036</b>	<b>12,341,802</b>	<b>13,239,838</b>	<b>529,406</b>	<b>5,741,690</b>
<b>Total Depreciation Expens</b>		<b>144,217,247</b>	<b>111,206,155</b>	<b>23,008,467</b>	<b>10,002,625</b>	<b>50,404,320</b>	<b>60,801,835</b>	<b>111,206,155</b>	<b>32,356,947</b>	<b>40,259,550</b>	<b>72,616,497</b>	<b>18,047,373</b>	<b>20,542,285</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended September 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	67.541%	32.459%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Twelve Months Ended September 30, 2018  
 Ending Balance Basis

Report ID:  
**E-AMTX-12E**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,174	600,174		318,226	318,226		
1	Misc Intangible Plt (30300)	ED-AN	237,207	237,207		237,207	237,207		155,015	155,015		82,192	82,192		
<b>Total Production/Transmission</b>			<b>1,155,607</b>	<b>1,155,607</b>		<b>1,155,607</b>	<b>1,155,607</b>		<b>755,189</b>	<b>755,189</b>		<b>400,418</b>	<b>400,418</b>		
<b>Distribution</b>															
	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					
<b>Total Distribution</b>			<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>					
<b>General Plant - 303000</b>															
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									
<b>Total General Plant - 303000</b>			<b>656,528</b>	<b>427,618</b>	<b>165,046</b>	<b>63,864</b>	<b>427,618</b>	<b>427,618</b>		<b>291,626</b>	<b>291,626</b>		<b>135,992</b>	<b>135,992</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	26,331,568	18,467,645	5,410,874	2,453,049	18,467,645	18,467,645		12,603,983	12,603,983		5,863,662	5,863,662	
9,4		CD-AN	13,954	10,844	3,110		10,844	10,844		7,401	7,401		3,443	3,443	
9,4		CD-ID	13,685	10,635	3,050		10,635	10,635				10,635		10,635	
9,4		CD-WA	120,363	93,540	26,823		93,540	93,540	93,540		93,540			0	
4		ED-AN	1,969,303	1,969,303			1,969,303	1,969,303		1,344,030	1,344,030		625,273	625,273	
		ED-ID	0	0			0	0				0		0	
		ED-WA	622,030	622,030			622,030	622,030	622,030		622,030			0	
8		GD-AA	128,380		88,020	40,360									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>29,199,283</b>	<b>21,173,997</b>	<b>5,531,877</b>	<b>2,493,409</b>	<b>726,205</b>	<b>20,447,792</b>	<b>21,173,997</b>	<b>715,570</b>	<b>13,955,414</b>	<b>14,670,984</b>	<b>10,635</b>	<b>6,492,378</b>	<b>6,503,013</b>
<b>Gas Underground Storage</b>															
		GD-AN	208		208										
<b>Total Gas Underground Storage</b>			<b>208</b>		<b>208</b>										
<b>General Plant - 390200, 396200</b>															
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									
<b>Total General Plant - 390200, 396200</b>			<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>	<b>48,030</b>	<b>48,030</b>		<b>32,780</b>	<b>32,780</b>		<b>15,250</b>	<b>15,250</b>	
<b>Total Amortization Expense</b>			<b>31,089,675</b>	<b>22,835,271</b>	<b>5,697,131</b>	<b>2,557,273</b>	<b>756,224</b>	<b>22,079,047</b>	<b>22,835,271</b>	<b>745,589</b>	<b>15,035,009</b>	<b>15,780,598</b>	<b>10,635</b>	<b>7,044,038</b>	<b>7,054,673</b>

**Allocation Ratios:**

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended September 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(303,833,778)	(303,833,778)			(303,833,778)	(303,833,778)		(198,555,374)	(198,555,374)		(105,278,404)	(105,278,404)	
1	Hydro (ED-AN)	(134,226,894)	(134,226,894)			(134,226,894)	(134,226,894)		(87,717,275)	(87,717,275)		(46,509,619)	(46,509,619)	
1	Other (ED-AN)	(126,258,872)	(126,258,872)			(126,258,872)	(126,258,872)		(82,510,173)	(82,510,173)		(43,748,699)	(43,748,699)	
<b>Total Electric Production</b>		<b>(564,319,544)</b>	<b>(564,319,544)</b>			<b>(564,319,544)</b>	<b>(564,319,544)</b>		<b>(368,782,822)</b>	<b>(368,782,822)</b>		<b>(195,536,722)</b>	<b>(195,536,722)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(215,876,243)	(215,876,243)			(215,876,243)	(215,876,243)		(141,075,125)	(141,075,125)		(74,801,118)	(74,801,118)	
<b>Total Electric Transmissic</b>		<b>(215,876,243)</b>	<b>(215,876,243)</b>			<b>(215,876,243)</b>	<b>(215,876,243)</b>		<b>(141,075,125)</b>	<b>(141,075,125)</b>		<b>(74,801,118)</b>	<b>(74,801,118)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(166,817)	(166,817)				(166,817)		(112,670)	(112,670)		(54,147)	(54,147)	
	ED-ID	(214,035,143)	(214,035,143)			(214,035,143)	(214,035,143)				(214,035,143)		(214,035,143)	
	ED-WA	(342,640,524)	(342,640,524)			(342,640,524)	(342,640,524)	(342,640,524)		(342,640,524)				
<b>Total Electric Distribution</b>		<b>(556,842,484)</b>	<b>(556,842,484)</b>			<b>(556,675,667)</b>	<b>(166,817)</b>	<b>(556,842,484)</b>	<b>(342,640,524)</b>	<b>(112,670)</b>	<b>(342,753,194)</b>	<b>(214,035,143)</b>	<b>(54,147)</b>	<b>(214,089,290)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(16,207,915)		(16,207,915)										
	GD-OR	(1,124,968)			(1,124,968)									
<b>Total Gas Underground S</b>		<b>(17,332,883)</b>		<b>(16,207,915)</b>	<b>(1,124,968)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,778,032)		(1,778,032)										
	GD-ID	(76,848,631)		(76,848,631)										
	GD-WA	(146,430,867)		(146,430,867)										
	GD-OR	(110,513,782)			(110,513,782)									
<b>Total Gas Distribution</b>		<b>(335,571,312)</b>		<b>(225,057,530)</b>	<b>(110,513,782)</b>									
<b>General Plant</b>														
4	ED-AN	(47,393,925)	(47,393,925)			(47,393,925)	(47,393,925)		(32,345,880)	(32,345,880)		(15,048,045)	(15,048,045)	
	ED-ID	(10,803,727)	(10,803,727)			(10,803,727)	(10,803,727)				(10,803,727)		(10,803,727)	
	ED-WA	(20,613,584)	(20,613,584)			(20,613,584)	(20,613,584)	(20,613,584)		(20,613,584)				
7,4	CD-AA	(62,478,703)	(43,819,438)	(12,838,749)	(5,820,516)	(43,819,438)	(43,819,438)		(29,906,328)	(29,906,328)		(13,913,110)	(13,913,110)	
9,4	CD-AN	(13,204,141)	(10,261,598)	(2,942,543)		(10,261,598)	(10,261,598)		(7,003,438)	(7,003,438)		(3,258,160)	(3,258,160)	
9	CD-ID	(6,197,419)	(4,816,324)	(1,381,095)		(4,816,324)	(4,816,324)				(4,816,324)		(4,816,324)	
9	CD-WA	(4,576,729)	(3,556,805)	(1,019,924)		(3,556,805)	(3,556,805)	(3,556,805)		(3,556,805)				
8	GD-AA	(2,277,826)		(1,561,723)	(716,103)									
	GD-AN	(3,040,282)		(3,040,282)										
	GD-ID	(1,999,864)		(1,999,864)										
	GD-WA	(7,196,527)		(7,196,527)										
	GD-OR	(4,620,113)			(4,620,113)									
<b>Total General Plant</b>		<b>(184,402,840)</b>	<b>(141,265,401)</b>	<b>(31,980,707)</b>	<b>(11,156,732)</b>	<b>(39,790,440)</b>	<b>(101,474,961)</b>	<b>(141,265,401)</b>	<b>(24,170,389)</b>	<b>(69,255,646)</b>	<b>(93,426,035)</b>	<b>(15,620,051)</b>	<b>(32,219,315)</b>	<b>(47,839,366)</b>
<b>Total Accumulated Depr</b>		<b>(1,874,345,306)</b>	<b>(1,478,303,672)</b>	<b>(273,246,152)</b>	<b>(122,795,482)</b>	<b>(596,466,107)</b>	<b>(881,837,565)</b>	<b>(1,478,303,672)</b>	<b>(366,810,913)</b>	<b>(579,226,263)</b>	<b>(946,037,176)</b>	<b>(229,655,194)</b>	<b>(302,611,302)</b>	<b>(532,266,496)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 Production/Transmission Ratio	65.350%	34.650%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3 Direct Distribution Operating Expense	67.541%	32.459%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4 Jurisdictional 4-Factor Ratio	68.249%	31.751%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12E</b>
For Twelve Months Ended September 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(11,748,554)	(11,748,554)			(11,748,554)	(11,748,554)		(7,677,680)	(7,677,680)		(4,070,874)	(4,070,874)	
1	Misc Intangible Plt (3030 ED-AN)	(1,790,174)	(1,790,174)			(1,790,174)	(1,790,174)		(1,169,879)	(1,169,879)		(620,295)	(620,295)	
<b>Total Production/Transmission</b>		<b>(13,538,728)</b>	<b>(13,538,728)</b>			<b>(13,538,728)</b>	<b>(13,538,728)</b>		<b>(8,847,559)</b>	<b>(8,847,559)</b>		<b>(4,691,169)</b>	<b>(4,691,169)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(211,656)	(211,656)			(211,656)	(211,656)		(211,656)	(211,656)				
	Misc Intangible Plt (3030 ED-WA)	(41,207)	(41,207)			(41,207)	(41,207)		(41,207)	(41,207)				
<b>Total Distribution</b>		<b>(252,863)</b>	<b>(252,863)</b>			<b>(252,863)</b>	<b>(252,863)</b>		<b>(252,863)</b>	<b>(252,863)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,958,369)	(2,074,852)	(607,915)	(275,602)		(2,074,852)	(2,074,852)		(1,416,066)	(1,416,066)	(658,786)	(658,786)	
9,1	CD-AN	(104,065)	(80,874)	(23,191)			(80,874)	(80,874)		(52,851)	(52,851)	(28,023)	(28,023)	
	GD-ID	(97,595)		(97,595)										
	GD-WA	(209,937)		(209,937)										
	GD-OR	(94,738)			(94,738)									
<b>Total General Plant - 303000</b>		<b>(3,464,704)</b>	<b>(2,155,726)</b>	<b>(938,638)</b>	<b>(370,340)</b>		<b>(2,155,726)</b>	<b>(2,155,726)</b>		<b>(1,468,917)</b>	<b>(1,468,917)</b>	<b>(686,809)</b>	<b>(686,809)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(60,157,505)	(42,191,464)	(12,361,767)	(5,604,274)		(42,191,464)	(42,191,464)		(28,795,252)	(28,795,252)	(13,396,212)	(13,396,212)	
9,4	CD-AN	(14,648)	(11,384)	(3,264)			(11,384)	(11,384)		(7,769)	(7,769)	(3,615)	(3,615)	
9	CD-ID	(26,947)	(20,942)	(6,005)		(20,942)	(20,942)				(20,942)	(20,942)	(20,942)	
9	CD-WA	(120,363)	(93,540)	(26,823)		(93,540)	(93,540)		(93,540)		0	0	0	
4	ED-AN	(3,433,640)	(3,433,640)			(3,433,640)	(3,433,640)		(2,343,425)	(2,343,425)		(1,090,215)	(1,090,215)	
	ED-ID	0	0			0	0				0	0	0	
	ED-WA	(2,770,199)	(2,770,199)			(2,770,199)	(2,770,199)		(2,770,199)	(2,770,199)				
8	GD-AA	(479,728)		(328,911)	(150,817)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(67,003,030)</b>	<b>(48,521,169)</b>	<b>(12,726,770)</b>	<b>(5,755,091)</b>		<b>(2,884,681)</b>	<b>(45,636,488)</b>	<b>(48,521,169)</b>	<b>(2,863,739)</b>	<b>(31,146,446)</b>	<b>(33,916,645)</b>	<b>(20,942)</b>	<b>(14,490,042)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0			0	0			0	0	0	
9	CD-WA	0	0	0			0	0		0	0	0	0	
4	ED-AN	(132,949)	(132,949)			(132,949)	(132,949)		(90,736)	(90,736)		(42,213)	(42,213)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(132,949)</b>	<b>(132,949)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(132,949)</b>	<b>(132,949)</b>	<b>0</b>	<b>(90,736)</b>	<b>(90,736)</b>	<b>0</b>	<b>(42,213)</b>
<b>Total Accumulated Amortization</b>		<b>(84,392,274)</b>	<b>(64,601,435)</b>	<b>(13,665,408)</b>	<b>(6,125,431)</b>		<b>(3,137,544)</b>	<b>(61,463,891)</b>	<b>(64,601,435)</b>	<b>(3,116,602)</b>	<b>(41,553,658)</b>	<b>(44,576,720)</b>	<b>(20,942)</b>	<b>(19,910,233)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended September 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	497,635	112,582	362,279	22,774	497,635	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,699,081</b>	<b>825,410</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,756,811</b>	<b>2,960,615</b>	<b>97,436</b>	<b>2,109,983</b>	<b>5,168,034</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,302,467	1,114,230	2,552,573	4,635,664	8,302,467	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,049,849	0	0	0	0	19,049,849	0	0	19,049,849	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	107,745,963	0	0	75,567,631	75,567,631	0	0	22,140,718	22,140,718	0	10,037,614	10,037,614
9	CD-WA / ID / AN	25,363,550	5,637,300	5,809,763	8,264,220	19,711,283	1,616,512	1,665,966	2,369,789	5,652,267	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>164,208,247</b>	<b>6,751,530</b>	<b>8,362,336</b>	<b>88,467,515</b>	<b>103,581,381</b>	<b>20,666,361</b>	<b>1,665,966</b>	<b>24,510,507</b>	<b>46,842,834</b>	<b>3,746,418</b>	<b>10,037,614</b>	<b>13,784,032</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,654,709	725,950	0	1,928,759	2,654,709	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7	CD-AA	70,725,324	0	0	49,603,206	49,603,206	0	0	14,533,347	14,533,347	0	6,588,771	6,588,771
9	CD-WA / ID / AN	7,123,644	5,400,069	62,971	73,100	5,536,140	1,548,485	18,057	20,962	1,587,504	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>80,862,498</b>	<b>6,126,019</b>	<b>62,971</b>	<b>51,605,065</b>	<b>57,794,055</b>	<b>1,550,948</b>	<b>18,057</b>	<b>14,798,635</b>	<b>16,367,640</b>	<b>0</b>	<b>6,700,803</b>	<b>6,700,803</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,507,793	22,024,067	9,176,361	14,307,365	45,507,793	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,409,457	0	0	0	0	9,072,158	2,539,075	1,798,224	13,409,457	0	0	0
99	GD-OR / AS	3,723,095	0	0	0	0	0	0	0	0	3,723,095	0	3,723,095
8	GD-AA	0	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	677,289
9	CD-WA / ID / AN	6,366,880	1,964,818	753,918	2,229,285	4,948,021	563,417	216,188	639,254	1,418,859	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>76,277,390</b>	<b>23,988,885</b>	<b>9,930,279</b>	<b>21,635,580</b>	<b>55,554,744</b>	<b>9,635,575</b>	<b>2,755,263</b>	<b>3,931,424</b>	<b>16,322,262</b>	<b>3,723,095</b>	<b>677,289</b>	<b>4,400,384</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended September 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	4,884,280	248,772	159,660	3,387,386	3,795,818	71,336	45,783	971,343	1,088,462	0	0	
	<b>TOTAL ACCOUNT</b>	<b>5,396,332</b>	<b>259,233</b>	<b>174,023</b>	<b>3,761,812</b>	<b>4,195,068</b>	<b>159,496</b>	<b>45,783</b>	<b>971,343</b>	<b>1,176,622</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,335,706	768,586	233,715	4,333,405	5,335,706	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0	0	
99	GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	0	
8	GD-AA	4,720,576	0	0	0	0	0	0	3,236,521	3,236,521	0	1,484,055	
7	CD-AA	13,366,652	0	0	9,374,702	9,374,702	0	0	2,746,713	2,746,713	0	1,245,237	
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	
	<b>TOTAL ACCOUNT</b>	<b>27,999,048</b>	<b>780,684</b>	<b>988,926</b>	<b>13,851,398</b>	<b>15,621,008</b>	<b>1,855,602</b>	<b>516,217</b>	<b>6,406,054</b>	<b>8,777,873</b>	<b>870,875</b>	<b>2,729,292</b>	<b>3,600,167</b>
	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	
	<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,385,365	311,802	15,617	1,057,946	1,385,365	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	
	<b>TOTAL ACCOUNT</b>	<b>2,950,696</b>	<b>311,802</b>	<b>15,617</b>	<b>1,948,613</b>	<b>2,276,032</b>	<b>0</b>	<b>0</b>	<b>464,959</b>	<b>464,959</b>	<b>40,917</b>	<b>168,788</b>	<b>209,705</b>
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,424,858	14,314,857	9,476,466	8,633,535	32,424,858	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	
	<b>TOTAL ACCOUNT</b>	<b>38,375,338</b>	<b>14,566,718</b>	<b>9,785,006</b>	<b>9,473,971</b>	<b>33,825,695</b>	<b>2,456,517</b>	<b>936,160</b>	<b>1,063,899</b>	<b>4,456,576</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>

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

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	65,130,311	12,094,577	7,104,928	45,930,806	65,130,311	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,103,092	0	0	0	0	630,527	472,565	0	1,103,092	0	0	
99	GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	
8	GD-AA	1,150,564	0	0	0	0	0	0	788,850	788,850	0	361,714	
7	CD-AA	54,062,218	0	0	37,916,537	37,916,537	0	0	11,109,245	11,109,245	0	5,036,436	
9	CD-WA/ ID / AN	15,450,206	1,558,856	2,942,809	7,505,463	12,007,128	447,006	843,859	2,152,213	3,443,078	0	0	
	<b>TOTAL ACCOUNT</b>	<b>138,106,995</b>	<b>13,653,433</b>	<b>10,047,737</b>	<b>91,352,806</b>	<b>115,053,976</b>	<b>1,077,533</b>	<b>1,316,424</b>	<b>14,050,308</b>	<b>16,444,265</b>	<b>1,210,604</b>	<b>5,398,150</b>	<b>6,608,754</b>
	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	
	<b>TOTAL ACCOUNT</b>	<b>631,522</b>	<b>0</b>	<b>13,509</b>	<b>473,799</b>	<b>487,308</b>	<b>0</b>	<b>1,911</b>	<b>96,285</b>	<b>98,196</b>	<b>2,367</b>	<b>43,651</b>	<b>46,018</b>
	<b>TOTAL GENERAL PLANT</b>	<b>550,620,988</b>	<b>67,263,714</b>	<b>40,082,472</b>	<b>289,913,733</b>	<b>397,259,919</b>	<b>40,362,647</b>	<b>7,353,217</b>	<b>68,403,397</b>	<b>116,119,261</b>	<b>10,511,296</b>	<b>26,730,512</b>	<b>37,241,808</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended September 30, 2018  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

AVISTA UTILITIES  
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,099,568</b>	<b>319,716</b>	<b>0</b>	<b>16,825,240</b>	<b>17,144,956</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,889,349</b>	<b>3,691,548</b>	<b>426,123</b>	<b>836,941</b>	<b>1,263,064</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,855,599	3,102,221	0	11,753,378	14,855,599	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	84,991,980	0	0	59,609,125	59,609,125	0	0	17,465,002	17,465,002	0	7,917,853	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,582,899</b>	<b>3,102,221</b>	<b>32,668</b>	<b>71,394,403</b>	<b>74,529,292</b>	<b>0</b>	<b>9,368</b>	<b>17,921,336</b>	<b>17,930,704</b>	<b>0</b>	<b>8,122,903</b>	<b>8,122,903</b>
	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	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,480,949</b>	<b>0</b>	<b>0</b>	<b>1,740,014</b>	<b>1,740,014</b>	<b>0</b>	<b>0</b>	<b>509,810</b>	<b>509,810</b>	<b>0</b>	<b>231,125</b>	<b>231,125</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	<b>9,393,435</b>

RESULTS OF OPERATIONS  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended September 30, 2018  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

AVISTA UTILITIES  
 Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,271,601</b>	<b>21,271,601</b>	<b>0</b>	<b>0</b>	<b>6,232,411</b>	<b>6,232,411</b>	<b>0</b>	<b>2,825,497</b>	<b>2,825,497</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	14,443,514	11,224,777	0	0	11,224,777	3,218,737	0	0	3,218,737	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,756,853</b>	<b>11,224,777</b>	<b>0</b>	<b>921,110</b>	<b>12,145,887</b>	<b>3,218,737</b>	<b>0</b>	<b>269,878</b>	<b>3,488,615</b>	<b>0</b>	<b>122,351</b>	<b>122,351</b>
		<b>TOTAL</b>	<b>272,080,981</b>	<b>14,646,714</b>	<b>32,668</b>	<b>182,870,332</b>	<b>197,549,714</b>	<b>4,241,331</b>	<b>788,973</b>	<b>47,542,588</b>	<b>52,572,892</b>	<b>426,123</b>	<b>21,532,252</b>	<b>21,958,375</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended September 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	(91,235,550)	(63,988,053)	(18,747,993)	(8,499,504)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(757,419)	(588,628)	(168,791)	0
7	283750	CD-AA	0	0	0	0
		Total	(91,992,969)	(64,576,681)	(18,916,784)	(8,499,504)

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance Basis	

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	3,475,605	3,475,605	0	0	0	0	3,475,605
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	5,204	5,204	0	0	0	0	5,204
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(34)	(34)	0	0	0	0	(34)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,250,262	14,426,853	0	47,677,115	30,686,806	13,554,263	2,563,456	872,590	0
TOTAL		33,250,262	14,426,853	3,480,775	51,157,890	30,686,806	13,554,263	2,563,456	872,590	3,480,775

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						