

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,642,316	9,962,014	4,680,302
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,642,316	9,962,014	4,680,302
E-APL	Electric Net Rate Base	2,373,858,405	1,575,769,597	798,088,808
	RATE OF RETURN	0.617%	0.632%	0.586%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers	6-01-2018 thru 06-30-2018	383,533	251,763	131,770
		Percent		100.000%	65.643%	34.357%
3	E-OPS	Direct Distribution Operating Expense	6-01-2018 thru 06-30-2018	1,756,640	1,058,418	698,222
		Percent		100.000%	60.252%	39.748%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended June 30, 2018
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		116,722,139	98,016,028	18,706,111	0
		Total		100.000%	83.974%	16.026%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at		627,889	382,273	245,616	0
		Percentage		100.000%	60.882%	39.118%	0.000%
		Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
		Percentage		100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	05-01-2018 thru 06-30-2018	1,137,805,232	767,649,882	370,155,350	
		Percent		100.000%	67.468%	32.532%	
11		Book Depreciation	6-01-2018 thru 06-30-2018	9,421,025	6,153,243	3,267,782	
		Percent		100.000%	65.314%	34.686%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	05-01-2018 thru 06-30-2018	2,931,445,918 100.000%	1,946,166,921 66.389%	985,278,997 33.611%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2018 thru 06-30-2018	248,763,900 100.000%	164,882,061 66.281%	83,881,839 33.719%
14		Net Allocated Schedule M's - AMA Percent	6-01-2018 thru 06-30-2018	-5,279,874 100.000%	-3,318,896 62.859%	-1,960,978 37.141%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	24,011,725	0	24,011,725	16,252,750	0	16,252,750	7,758,975	0	7,758,975
99	442200	Commercial - Firm & Int.	25,880,398	0	25,880,398	18,447,527	0	18,447,527	7,432,871	0	7,432,871
1	442300	Industrial	9,652,116	0	9,652,116	5,823,813	0	5,823,813	3,828,303	0	3,828,303
99	444000	Public Street & Highway Lighting	634,701	0	634,701	409,088	0	409,088	225,613	0	225,613
99	448000	Interdepartmental Revenue	102,350	0	102,350	82,177	0	82,177	20,173	0	20,173
99	499XXX	Unbilled Revenue	(1,917,732)	0	(1,917,732)	(968,195)	0	(968,195)	(949,537)	0	(949,537)
		TOTAL SALES TO ULTIMATE CUSTOMERS	58,363,558	0	58,363,558	40,047,160	0	40,047,160	18,316,398	0	18,316,398
1	447XXX	Sales for Resale	0	7,688,520	7,688,520	0	5,024,448	5,024,448	0	2,664,072	2,664,072
		TOTAL SALES OF ELECTRICITY	58,363,558	7,688,520	66,052,078	40,047,160	5,024,448	45,071,608	18,316,398	2,664,072	20,980,470
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	24,656	0	24,656	13,780	0	13,780	10,876	0	10,876
1	453000	Sales of Water & Water Power	0	30,500	30,500	0	19,932	19,932	0	10,568	10,568
1	454000	Rent from Electric Property	175,987	(311)	175,676	106,207	(203)	106,004	69,780	(108)	69,672
1	454100	Rent from Trnsmmission Joint Use	16,810	0	16,810	7,501	0	7,501	9,309	0	9,309
1	456XXX	Other Electric Revenues	510,163	9,769,549	10,279,712	763,593	6,384,400	7,147,993	(253,430)	3,385,149	3,131,719
		TOTAL OTHER OPERATING REVENUE	727,616	9,799,738	10,527,354	891,081	6,404,129	7,295,210	(163,465)	3,395,609	3,232,144
		TOTAL ELECTRIC REVENUE	59,091,174	17,488,258	76,579,432	40,938,241	11,428,577	52,366,818	18,152,933	6,059,681	24,212,614

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	39,572	39,572	0	25,860	25,860	0	13,712	13,712
1	501XXX	Fuel	0	1,865,906	1,865,906	0	1,219,370	1,219,370	0	646,536	646,536
1	502000	Steam Expense	0	351,787	351,787	0	229,893	229,893	0	121,894	121,894
1	505000	Electric Expense	0	88,258	88,258	0	57,677	57,677	0	30,581	30,581
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	270,878	270,878	0	177,019	177,019	0	93,859	93,859
1	507000	Rent	0	1,810	1,810	0	1,183	1,183	0	627	627
MAINTENANCE											
1	510000	Supervision & Engineering	0	45,632	45,632	0	29,821	29,821	0	15,811	15,811
1	511000	Structures	0	48,733	48,733	0	31,847	31,847	0	16,886	16,886
1	512000	Boiler Plant	0	651,622	651,622	0	425,835	425,835	0	225,787	225,787
1	513000	Electric Plant	0	571,220	571,220	0	373,292	373,292	0	197,928	197,928
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	78,259	78,259	0	51,142	51,142	0	27,117	27,117
TOTAL STEAM POWER GENERATION EXP			0	4,013,677	4,013,677	0	2,622,939	2,622,939	0	1,390,738	1,390,738
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	171,285	171,285	0	111,935	111,935	0	59,350	59,350
1	536000	Water for Power	0	97,237	97,237	0	63,544	63,544	0	33,693	33,693
1	537000	Hydraulic Expense	326,118	391,118	717,236	213,881	255,596	469,477	112,237	135,522	247,759
1	538000	Electric Expense	0	574,286	574,286	0	375,296	375,296	0	198,990	198,990
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	139,930	139,930	0	91,444	91,444	0	48,486	48,486
1	540000	Rent	0	115,272	115,272	0	75,330	75,330	0	39,942	39,942
1	540100	MT Trust Funds Land Settlement Rents	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
MAINTENANCE											
1	541000	Supervision & Engineering	0	63,981	63,981	0	41,812	41,812	0	22,169	22,169
1	542000	Structures	0	16,245	16,245	0	10,616	10,616	0	5,629	5,629
1	543000	Reservoirs, Dams, & Waterways	0	161,507	161,507	0	105,545	105,545	0	55,962	55,962
1	544000	Electric Plant	0	340,762	340,762	0	222,688	222,688	0	118,074	118,074
1	545000	Miscellaneous Hydraulic Plant	0	167,661	167,661	0	109,566	109,566	0	58,095	58,095
TOTAL HYDRO POWER GENERATION EXP			731,584	2,239,284	2,970,868	478,853	1,463,372	1,942,225	252,731	775,912	1,028,643
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	30,997	30,997	0	20,257	20,257	0	10,740	10,740
1	547XXX	Fuel	0	2,234,952	2,234,952	0	1,460,541	1,460,541	0	774,411	774,411
1	548000	Generation Expense	0	250,685	250,685	0	163,823	163,823	0	86,862	86,862
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	198,775	198,775	0	129,899	129,899	0	68,876	68,876
1	550000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	551000	Supervision & Engineering	0	65,160	65,160	0	42,582	42,582	0	22,578	22,578
1	552000	Structures	0	3,084	3,084	0	2,015	2,015	0	1,069	1,069
1	553000	Generating & Electric Equipment	0	408,110	408,110	0	266,700	266,700	0	141,410	141,410
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	262,567	262,567	0	171,588	171,588	0	90,979	90,979
TOTAL OTHER POWER GENERATION EXP			0	3,451,511	3,451,511	0	2,255,563	2,255,563	0	1,195,948	1,195,948

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	8,387,960	8,387,960	0	5,481,531	5,481,531	0	2,906,429	2,906,429
1	556000	System Control & Load Dispatching	0	53,398	53,398	0	34,896	34,896	0	18,502	18,502
E-557	557XXX	Other Expense	2,265,525	6,825,197	9,090,722	1,660,166	4,460,267	6,120,433	605,359	2,364,930	2,970,289
TOTAL OTHER POWER SUPPLY EXPENSE			2,265,525	15,266,555	17,532,080	1,660,166	9,976,694	11,636,860	605,359	5,289,861	5,895,220
TOTAL PRODUCTION OPERATING EXP			2,997,109	24,971,027	27,968,136	2,139,019	16,318,568	18,457,587	858,090	8,652,459	9,510,549
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	187,575	187,575	0	122,580	122,580	0	64,995	64,995
1	561000	Load Dispatching	0	248,543	248,543	0	162,423	162,423	0	86,120	86,120
1	562000	Station Expense	0	142,069	142,069	0	92,842	92,842	0	49,227	49,227
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	116,733	116,733	0	76,285	76,285	0	40,448	40,448
1	565XXX	Transmission of Electricity by Others	0	1,408,481	1,408,481	0	920,442	920,442	0	488,039	488,039
1	566000	Miscellaneous Transmission Expense	0	70,012	70,012	0	45,753	45,753	0	24,259	24,259
1	567000	Rent	0	12,230	12,230	0	7,992	7,992	0	4,238	4,238
MAINTENANCE											
1	568000	Supervision & Engineering	0	70,020	70,020	0	45,758	45,758	0	24,262	24,262
1	569000	Structures	0	95,954	95,954	0	62,706	62,706	0	33,248	33,248
1	570000	Station Equipment	0	12,251	12,251	0	8,006	8,006	0	4,245	4,245
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(572)	80,209	79,637	0	52,417	52,417	(572)	27,792	27,220
1	572000	Underground Lines	0	32	32	0	21	21	0	11	11
1	573000	Service Miscellaneous	0	2,537	2,537	0	1,658	1,658	0	879	879
TOTAL TRANSMISSION OPERATING EXP			(572)	2,446,646	2,446,074	0	1,598,883	1,598,883	(572)	847,763	847,191

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,506,984	2,506,984	0	1,638,314	1,638,314	0	868,670	868,670
E-DEPX		Depreciation Expense-Transmission	0	1,067,141	1,067,141	0	697,377	697,377	0	369,764	369,764
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,110	96,110	0	62,808	62,808	0	33,302	33,302
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,895)	0	(11,895)	11,895	0	11,895
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,892	11,814	0	5,775	5,775
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	87,450	0	87,450	0	0	0	87,450	0	87,450
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	48,146	0	25,528	25,528
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	19,987	0	19,987	15,730	0	15,730	4,257	0	4,257
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(171,140)	0	(171,140)	(115,548)	0	(115,548)	(55,592)	0	(55,592)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(156,057)	0	(156,057)	0	0	0	(156,057)	0	(156,057)
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	1,499	0	1,499	1,499	0	1,499	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(458)	(458)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,166,934	2,166,934	0	1,416,091	1,416,091	0	750,843	750,843
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	61,815	5,929,536	5,991,351	105,061	3,874,952	3,980,013	(43,246)	2,054,584	2,011,338
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,058,352	33,347,209	36,405,561	2,244,080	21,792,403	24,036,483	814,272	11,554,806	12,369,078

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	60,369	253,505	313,874	47,838	152,742	200,580	12,531	100,763	113,294
3	582000	Station Expense	55,287	4,689	59,976	33,779	2,825	36,604	21,508	1,864	23,372
3	583000	Overhead Line Expense	239,346	29,381	268,727	145,812	17,703	163,515	93,534	11,678	105,212
3	584000	Underground Line Expense	158,991	0	158,991	82,966	0	82,966	76,025	0	76,025
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	733	0	733	733	0	733	0	0	0
3	586000	Meter Expense	(89,169)	5,693	(83,476)	(119,520)	3,430	(116,090)	30,351	2,263	32,614
3	587000	Customer Installations Expense	46,538	8,250	54,788	27,114	4,971	32,085	19,424	3,279	22,703
3	588000	Miscellaneous Distribution Expense	197,069	359,447	556,516	91,404	216,574	307,978	105,665	142,873	248,538
3	589000	Rent	0	24,670	24,670	0	14,864	14,864	0	9,806	9,806
MAINTENANCE:											
3	590000	Supervision & Engineering	28,600	77,135	105,735	13,566	46,475	60,041	15,034	30,660	45,694
3	591000	Structures	70,786	0	70,786	42,834	0	42,834	27,952	0	27,952
3	592000	Station Equipment	111,878	5,510	117,388	64,082	3,320	67,402	47,796	2,190	49,986
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	741,985	0	741,985	521,061	0	521,061	220,924	0	220,924
3	594000	Underground Lines	53,548	0	53,548	37,648	0	37,648	15,900	0	15,900
3	595000	Line Transformers	69,047	0	69,047	59,137	0	59,137	9,910	0	9,910
3	596000	Street Light & Signal System Maintenance Exp	3,779	0	3,779	2,956	0	2,956	823	0	823
3	597000	Meters	1,074	0	1,074	1,565	0	1,565	(491)	0	(491)
3	598000	Miscellaneous Distribution Expense	6,779	11,781	18,560	5,443	7,098	12,541	1,336	4,683	6,019
TOTAL DISTRIBUTION OPERATING EXP			1,756,640	780,061	2,536,701	1,058,418	470,002	1,528,420	698,222	310,059	1,008,281
E-DEPX		Depreciation Expense-Distribution	4,128,241	4,999	4,133,240	2,655,979	3,012	2,658,991	1,472,262	1,987	1,474,249
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,252,193	0	4,252,193	3,691,657	0	3,691,657	560,536	0	560,536
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,382,936	4,999	8,387,935	6,350,138	3,012	6,353,150	2,032,798	1,987	2,034,785
TOTAL DISTRIBUTION EXPENSES			10,139,576	785,060	10,924,636	7,408,556	473,014	7,881,570	2,731,020	312,046	3,043,066

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	16,145	16,145	0	10,598	10,598	0	5,547	5,547
2	902000	Meter Reading Expenses	255,681	16,371	272,052	239,208	10,746	249,954	16,473	5,625	22,098
2	903XXX	Customer Records & Collection Expenses	197,382	569,775	767,157	139,938	374,017	513,955	57,444	195,758	253,202
2	904000	Uncollectible Accounts	0	235,778	235,778	0	154,772	154,772	0	81,006	81,006
2	905000	Misc Customer Accounts	0	3,683	3,683	0	2,418	2,418	0	1,265	1,265
TOTAL CUSTOMER ACCOUNTS EXPENSES			453,063	841,752	1,294,815	379,146	552,551	931,697	73,917	289,201	363,118
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,860,004	16,399	2,876,403	2,142,524	10,765	2,153,289	717,480	5,634	723,114
2	909000	Advertising	0	49,231	49,231	0	32,317	32,317	0	16,914	16,914
2	910000	Misc Customer Service & Info Exp	0	18,701	18,701	0	12,276	12,276	0	6,425	6,425
TOTAL CUSTOMER SERVICE & INFO EXP			2,860,004	84,331	2,944,335	2,142,524	55,358	2,197,882	717,480	28,973	746,453
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	18,752	0	18,752	18,752	0	18,752	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			18,752	0	18,752	18,752	0	18,752	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	64,410	3,085,733	3,150,143	52,699	2,105,982	2,158,681	11,711	979,751	991,462
4	921000	Office Supplies & Expenses	2,619	283,249	285,868	2,619	193,315	195,934	0	89,934	89,934
4	922000	Admin Exp Transferred--Credit	0	(10,873)	(10,873)	0	(7,421)	(7,421)	0	(3,452)	(3,452)
4	923000	Outside Services Employed	21,738	597,772	619,510	21,738	407,973	429,711	0	189,799	189,799
4	924000	Property Insurance Premium	0	103,831	103,831	0	70,864	70,864	0	32,967	32,967
4	925XXX	Injuries and Damages	0	321,464	321,464	0	219,396	219,396	0	102,068	102,068
4	926XXX	Employee Pensions and Benefits	522	120,533	121,055	522	82,263	82,785	0	38,270	38,270
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	168,460	314,879	483,339	108,181	205,773	313,954	60,279	109,106	169,385
4	930000	Miscellaneous General Expenses	21,842	402,258	424,100	18,272	274,537	292,809	3,570	127,721	131,291
4	931000	Rents	350	24,375	24,725	0	16,636	16,636	350	7,739	8,089
4	935000	Maintenance of General Plant	72,425	897,625	970,050	32,376	612,620	644,996	40,049	285,005	325,054
TOTAL ADMIN & GEN OPERATING EXP			352,466	6,140,846	6,493,312	236,407	4,181,938	4,418,345	116,059	1,958,908	2,074,967

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	114,661	1,590,745	1,705,406	70,249	1,085,668	1,155,917	44,412	505,077	549,489
E-AMTX		Amortization Expense-General Plant - 303000	0	35,634	35,634	0	24,302	24,302	0	11,332	11,332
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	52,452	1,786,184	1,838,636	51,942	1,219,053	1,270,995	510	567,131	567,641
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,732	2,732	0	1,271	1,271
99	407229	Idaho Earnings Test Amortization	(104,812)	0	(104,812)	0	0	0	(104,812)	0	(104,812)
99	407230	Tax Reform Amortization	(1,090,718)	0	(1,090,718)	(555,202)	0	(555,202)	(535,516)	0	(535,516)
99	407414	Regulatory Credit - Deferral - FISERVE	(194,658)	0	(194,658)	(131,462)	0	(131,462)	(63,196)	0	(63,196)
99	407436	Regulatory Credit - MDM System	(132,955)	0	(132,955)	(132,955)	0	(132,955)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,356,030)	3,416,566	2,060,536	(697,428)	2,331,755	1,634,327	(658,602)	1,084,811	426,209
		TOTAL ADMIN & GENERAL EXPENSES	(1,003,564)	9,557,412	8,553,848	(461,021)	6,513,693	6,052,672	(542,543)	3,043,719	2,501,176
		TOTAL EXPENSES BEFORE FIT	15,526,183	44,615,764	60,141,947	11,732,037	29,387,019	41,119,056	3,794,146	15,228,745	19,022,891
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,437,485			11,247,762			5,189,723
E-FIT		FEDERAL INCOME TAX			2,205,090			1,531,852			673,238
E-FIT		DEFERRED FEDERAL INCOME TAX			(366,579)			(217,780)			(148,799)
E-FIT		AMORTIZED ITC			(43,342)			(28,324)			(15,018)
		ELECTRIC NET OPERATING INCOME (LOSS)			14,642,316			9,962,014			4,680,302

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.643%	34.357%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.252%	39.748%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	4,672	117,064	121,736	4,372	76,501	80,873	300	40,563	40,863
1	456010	Other Electric Rev-Financial	0	1,566,138	1,566,138	0	1,023,471	1,023,471	0	542,667	542,667
1	456015	Other Electric Rev-CT Fuel Sales	0	5,390,232	5,390,232	0	3,522,517	3,522,517	0	1,867,715	1,867,715
1	456016	Other Electric Rev-Resource Opt	0	292,450	292,450	0	191,116	191,116	0	101,334	101,334
1	456017	Other Electric Rev-Non Resource	0	5,020	5,020	0	3,281	3,281	0	1,739	1,739
1	456018	Other Electric Rev-Extraction	0	68,065	68,065	0	44,480	44,480	0	23,585	23,585
1	456020	Other Electric Rev-Sale of Excess	0	16,868	16,868	0	11,023	11,023	0	5,845	5,845
1	456100	Transmission Revenue of Others	0	1,187,805	1,187,805	0	776,231	776,231	0	411,574	411,574
1	456120	Parallel Capacity Support Revenue	0	77,001	77,001	0	50,320	50,320	0	26,681	26,681
1	456130	Ancillary Services Revenue	0	169,612	169,612	0	110,841	110,841	0	58,771	58,771
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	780,102	0	780,102	586,951	0	586,951	193,151	0	193,151
1	456329	Amortization Res Decoupling Deferral	(799,540)	0	(799,540)	(607,128)	0	(607,128)	(192,412)	0	(192,412)
1	456338	Non-res Decoupling Deferred Rev	781,522	0	781,522	839,184	0	839,184	(57,662)	0	(57,662)
1	456339	Amortization Non-res Decoupling	(269,606)	0	(269,606)	(68,567)	0	(68,567)	(201,039)	0	(201,039)
1	456700	Other Electric Rev-Low Voltage	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	Low Voltage B on A	0	215,238	215,238	0	140,658	140,658	0	74,580	74,580
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(225,014)	(225,014)	0	(147,047)	(147,047)	0	(77,967)	(77,967)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	225,014	225,014	0	147,047	147,047	0	77,967	77,967
1	456730	Other Elec Rev-Intraco Thermal	0	664,057	664,057	0	433,961	433,961	0	230,096	230,096
TOTAL ACCOUNT 456			510,163	9,769,550	10,279,713	763,593	6,384,400	7,147,993	(253,430)	3,385,150	3,131,720

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	8,057,015	8,057,015	0	5,265,259	5,265,259	0	2,791,756	2,791,756
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	8,352	8,352	0	5,458	5,458	0	2,894	2,894
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	152,981	152,981	0	99,973	99,973	0	53,008	53,008
1	555710	Intercompany Purchase	0	169,612	169,612	0	110,841	110,841	0	58,771	58,771
TOTAL ACCOUNT 555			0	8,387,960	8,387,960	0	5,481,531	5,481,531	0	2,906,429	2,906,429

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: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES		
For Month Ended June 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	186	572,715	572,901	186	374,269	374,455	0	198,446	198,446
1	557010	Other Power Supply Expense - Financial	0	2,761,505	2,761,505	0	1,804,644	1,804,644	0	956,861	956,861
1	557018	Merchandise Processing Fee	0	4,287	4,287	0	2,802	2,802	0	1,485	1,485
1	557150	Fuel - Economic Dispatch	0	1,435,046	1,435,046	0	937,803	937,803	0	497,243	497,243
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	20,559	0	20,559	0	0	0	20,559	0	20,559
1	557165	Other Resource Costs-CAISO Charges	0	10,866	10,866	0	7,101	7,101	0	3,765	3,765
1	557170	Broker Fees - Power	0	39,558	39,558	0	25,851	25,851	0	13,707	13,707
1	557171	REC Broker Fees	0	1,751	1,751	0	1,144	1,144	0	607	607
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	1,662,042	0	1,662,042	1,662,042	0	1,662,042	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	189,506	0	189,506	189,506	0	189,506	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(233,026)	0	(233,026)	(233,026)	0	(233,026)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,081,398	0	1,081,398	0	0	0	1,081,398	0	1,081,398
99	557390	Idaho PCA Amortization	(523,363)	0	(523,363)	0	0	0	(523,363)	0	(523,363)
1	557395	Optional Renewable Power Expense Offset	0	36	36	0	24	24	0	12	12
1	557610	Other Expenses - Exposure	0	(15,911)	(15,911)	0	(10,398)	(10,398)	0	(5,513)	(5,513)
1	557700	Turbine Gas Bookout Expense	0	487,824	487,824	0	318,793	318,793	0	169,031	169,031
1	557711	Turbine Gas Bookout Offset	0	(487,824)	(487,824)	0	(318,793)	(318,793)	0	(169,031)	(169,031)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,015,344	2,015,344	0	1,317,027	1,317,027	0	698,317	698,317
TOTAL ACCOUNT 557			2,265,525	6,825,197	9,090,722	1,660,166	4,460,267	6,120,433	605,359	2,364,930	2,970,289

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended June 30, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	31,025	16,399	47,424	21,991	10,765	32,756	9,034	5,634	14,668
99	908600	Public Purpose Tariff Rider Expense Offset	2,862,060	0	2,862,060	2,135,533	0	2,135,533	726,527	0	726,527
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(33,081)	0	(33,081)	(15,000)	0	(15,000)	(18,081)	0	(18,081)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,860,004	16,399	2,876,403	2,142,524	10,765	2,153,289	717,480	5,634	723,114

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.643%	34.357%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.84%	52.84%
2	Cost of Debt		5.580%	5.546%
	Total Weighted Cost		2.948%	2.931%
E-APL	Net Rate Base	2,373,858,405	1,575,769,597	798,088,808
	Interest Deduction for FIT Calculation	69,845,671	46,453,688	23,391,983
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	76,579,432	52,366,818	24,212,614
E-OPS	Less: Operating & Maintenance Expense	43,702,125	29,151,566	14,550,559
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,020,695	6,859,742	3,160,953
E-OTX	Less: Taxes Other than FIT	6,419,127	5,107,748	1,311,379
	Net Operating Income Before FIT	16,437,485	11,247,762	5,189,723
E-INT	Less: Monthly Interest Expense	5,820,473	3,871,141	1,949,332
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895
E-SCM	Plus: Schedule M Adjustments	(116,580)	(93,981)	(22,599)
	Taxable Net Operating Income	10,500,432	7,294,535	3,205,897
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,205,090	1,531,852	673,238
99	Federal Income Tax on 2017 Income at 35%	0	0	0
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,205,090	1,531,852	673,238
E-DTE	Deferred FIT	(366,579)	(217,780)	(148,799)
1	411400 Amortized Investment Tax Credit	(43,342)	(28,324)	(15,018)
	Total Net FIT/Deferred FIT	1,795,169	1,285,748	509,421

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,297,856	7,091,798	11,389,654	2,780,672	4,733,263	7,513,935	1,517,184	2,358,535	3,875,719
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	283,389	283,389	0	143,473	143,473
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	136,377	136,377	0	93,076	93,076	0	43,301	43,301
99	997007 Idaho PCA	558,035	0	558,035	0	0	0	558,035	0	558,035
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	100,715	100,715	0	66,864	66,864	0	33,851	33,851
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(43,019)	0	(43,019)	(132,119)	0	(132,119)	89,100	0	89,100
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	726,498	726,498	0	495,828	495,828	0	230,670	230,670
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(522,236)	0	(522,236)	(780,197)	0	(780,197)	257,961	0	257,961
12	997032 Interest Rate Swaps	0	163,410	163,410	0	108,486	108,486	0	54,924	54,924
4	997033 BPA Residential Exchange	40,190	0	40,190	27,545	0	27,545	12,645	0	12,645
99	997034 Montana Hydro Settlement	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	1,673,553	0	1,673,553	1,673,553	0	1,673,553	0	0	0
1	997044 Non-Monetary Power Costs	0	8,352	8,352	0	5,458	5,458	0	2,894	2,894
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,931	0	24,931	(1,834)	0	(1,834)	26,765	0	26,765
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(208,648)	(208,648)	0	(138,519)	(138,519)	0	(70,129)	(70,129)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,184,190)	(8,184,190)	0	(4,346,339)	(4,346,339)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,146	60,823	2,581	25,528	28,109
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(871,878)	0	(871,878)	(345,441)	0	(345,441)	(526,437)	0	(526,437)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,917	108,917	0	57,750	57,750
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	465,178	465,178	0	303,826	303,826	0	161,352	161,352
4	997081	Deferred Compensation	0	167,572	167,572	0	114,366	114,366	0	53,206	53,206
4	997082	Meal Disallowances	0	43,506	43,506	0	29,692	29,692	0	13,814	13,814
4	997083	Paid Time Off	0	(257,920)	(257,920)	0	(176,028)	(176,028)	0	(81,892)	(81,892)
2	997084	Customer Uncollectibles	0	(96,776)	(96,776)	0	(63,527)	(63,527)	0	(33,249)	(33,249)
99	997088	Deferred O&M Colstrip & CS2	(68,607)	0	(68,607)	0	0	0	(68,607)	0	(68,607)
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	(55,031)	0	(55,031)	(55,031)	0	(55,031)	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(154)	(154)	0	(101)	(101)	0	(53)	(53)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(1,756,364)	(1,756,364)	0	(1,147,784)	(1,147,784)	0	(608,580)	(608,580)
1	997102	Amort Idaho Earnings Test (254229)	(109,095)	0	(109,095)	0	0	0	(109,095)	0	(109,095)
99	997103	Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104	Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(132,955)	0	(132,955)	(132,955)	0	(132,955)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	38,713	0	38,713	29,960	0	29,960	8,753	0	8,753
2	997109	Tax Reform Amortization	(188,314)	0	(188,314)	(188,314)	0	(188,314)	0	0	0
99	997110	FISERVE	(194,658)	0	(194,658)	(131,462)	0	(131,462)	(63,196)	0	(63,196)
TOTAL SCHEDULE M ADJUSTMENTS			5,575,023	(5,279,874)	(116,580)	3,224,917	(3,318,898)	(93,981)	1,938,377	(1,960,976)	(22,599)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.643%	34.357%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.314%	34.686%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.389%	33.611%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(323,252)	(323,252)	0	(214,604)	(214,604)	0	(108,648)	(108,648)
99	410100	Deferred Federal Income Tax Expense - Washin	(31,598)	0	(31,598)	(31,598)	0	(31,598)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(147,682)	0	(147,682)	0	0	0	(147,682)	0	(147,682)
	410100	Total	(179,280)	(323,252)	(502,532)	(31,598)	(214,604)	(246,202)	(147,682)	(108,648)	(256,330)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	35,128	35,128	0	23,321	23,321	0	11,807	11,807
99	411100	Deferred Federal Income Tax Expense - Washin	5,101	0	5,101	5,101	0	5,101	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	95,724	0	95,724	0	0	0	95,724	0	95,724
	411100	Total	100,825	35,128	135,953	5,101	23,321	28,422	95,724	11,807	107,531
Total Deferred Federal Income Tax Expense			(78,455)	(288,124)	(366,579)	(26,497)	(191,283)	(217,780)	(51,958)	(96,841)	(148,799)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.389%	33.611%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	183,111	183,111	0	119,663	119,663	0	63,448	63,448
1	408150	R&P Property Tax--Production	0	1,434,657	1,434,657	0	937,548	937,548	0	497,109	497,109
1	408180	R&P Property Tax--Transmission	0	531,419	531,419	0	347,282	347,282	0	184,137	184,137
1	409100	State Income Tax--Montana & Oregon	0	17,747	17,747	0	11,598	11,598	0	6,149	6,149
TOTAL PRODUCTION & TRANSMISSION			0	2,166,934	2,166,934	0	1,416,091	1,416,091	0	750,843	750,843
DISTRIBUTION											
99	408110	State Excise Tax	1,617,058	0	1,617,058	1,617,058	0	1,617,058	0	0	0
99	408120	Municipal Occupation & License Tax	1,684,449	0	1,684,449	1,411,801	0	1,411,801	272,648	0	272,648
99	408160	Miscellaneous State or Local Tax--WA & ID	36	0	36	0	0	0	36	0	36
99	408170	R&P Property Tax--Distribution	955,657	0	955,657	662,798	0	662,798	292,859	0	292,859
99	409100	State Income Tax--Idaho	(5,007)	0	(5,007)	0	0	0	(5,007)	0	(5,007)
TOTAL DISTRIBUTION			4,252,193	0	4,252,193	3,691,657	0	3,691,657	560,536	0	560,536
TOTAL TAXES OTHER THAN FIT			4,252,193	2,166,934	6,419,127	3,691,657	1,416,091	5,107,748	560,536	750,843	1,311,379

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended June 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,258,333	8,258,333	0	5,396,821	5,396,821	0	2,861,512	2,861,512
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	1,164,266	1,164,266	0	760,848	760,848	0	403,418	403,418
1	182381	CDA Settlement Past Storage	0	31,458,714	31,458,714	0	20,558,270	20,558,270	0	10,900,444	10,900,444
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)	3,155,735	71,669,771	74,825,506	3,102,221	48,913,902	52,016,123	53,514	22,755,869	22,809,383
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,695,471	1,695,471	0	1,157,142	1,157,142	0	538,329	538,329
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,078,155	270,031,689	274,109,844	4,024,641	181,468,710	185,493,351	53,514	88,562,979	88,616,493
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,338,020	2,338,020	0	1,239,669	1,239,669
1	311XXX	Structures & Improvements	0	135,285,774	135,285,774	0	88,409,253	88,409,253	0	46,876,521	46,876,521
1	312000	Boiler Plant	0	178,896,964	178,896,964	0	116,909,166	116,909,166	0	61,987,798	61,987,798
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,411,368	64,411,368	0	42,092,829	42,092,829	0	22,318,539	22,318,539
1	315000	Accessory Electric Equipment	0	28,367,500	28,367,500	0	18,538,161	18,538,161	0	9,829,339	9,829,339
1	316000	Miscellaneous Power Plant Equipment	0	18,714,800	18,714,800	0	12,230,122	12,230,122	0	6,484,678	6,484,678
		TOTAL STEAM PRODUCTION PLANT	0	429,260,865	429,260,865	0	280,521,975	280,521,975	0	148,738,890	148,738,890
		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	82,521,693	82,521,693	0	53,927,926	53,927,926	0	28,593,767	28,593,767
1	332XXX	Reservoirs, Dams, & Waterways	0	187,262,829	187,262,829	0	122,376,259	122,376,259	0	64,886,570	64,886,570
1	333000	Waterwheels, Turbines, & Generators	0	231,447,548	231,447,548	0	151,250,973	151,250,973	0	80,196,575	80,196,575
1	334000	Accessory Electric Equipment	0	64,487,114	64,487,114	0	42,142,329	42,142,329	0	22,344,785	22,344,785
1	335XXX	Miscellaneous Power Plant Equipment	0	13,402,197	13,402,197	0	8,758,336	8,758,336	0	4,643,861	4,643,861
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	645,649,976	645,649,976	0	421,932,260	421,932,260	0	223,717,716	223,717,716
		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	17,072,999	17,072,999	0	11,157,205	11,157,205	0	5,915,794	5,915,794
1	342000	Fuel Holders, Producers, & Accessories	0	21,385,731	21,385,731	0	13,975,575	13,975,575	0	7,410,156	7,410,156
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	219,170,568	219,170,568	0	143,227,966	143,227,966	0	75,942,602	75,942,602
1	344010	Generators - Solar	73	149,670	149,743	73	97,809	97,882	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	21,542,934	21,542,934	0	14,078,307	14,078,307	0	7,464,627	7,464,627
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	1,747,491	1,747,491	0	1,141,985	1,141,985	0	605,506	605,506
		TOTAL OTHER PRODUCTION PLANT	73	305,917,240	305,917,313	73	199,916,915	199,916,988	0	106,000,325	106,000,325
		TOTAL PRODUCTION PLANT	73	1,380,828,081	1,380,828,154	73	902,371,150	902,371,223	0	478,456,931	478,456,931

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended June 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	27,619,594	27,619,594	0	18,049,405	18,049,405	0	9,570,189	9,570,189
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,603,969	25,603,969	0	16,732,194	16,732,194	0	8,871,775	8,871,775
1	353000	Station Equipment	0	258,766,854	258,766,854	0	169,104,139	169,104,139	0	89,662,715	89,662,715
1	354000	Towers & Fixtures	0	17,245,517	17,245,517	0	11,269,945	11,269,945	0	5,975,572	5,975,572
1	355000	Poles & Fixtures	0	245,013,086	245,013,086	0	160,116,052	160,116,052	0	84,897,034	84,897,034
1	356000	Overhead Conductors & Devices	0	141,735,330	141,735,330	0	92,624,038	92,624,038	0	49,111,292	49,111,292
1	357000	Underground Conduit	0	3,030,643	3,030,643	0	1,980,525	1,980,525	0	1,050,118	1,050,118
1	358000	Underground Conductors & Devices	0	2,379,304	2,379,304	0	1,554,875	1,554,875	0	824,429	824,429
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
TOTAL TRANSMISSION PLANT			0	723,446,162	723,446,162	0	472,772,067	472,772,067	0	250,674,095	250,674,095
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	24,426,710	0	24,426,710	18,143,749	0	18,143,749	6,282,961	0	6,282,961
3	362000	Station Equipment	130,261,081	3,044,606	133,305,687	86,601,601	1,834,436	88,436,037	43,659,480	1,210,170	44,869,650
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	393,610,221	0	393,610,221	254,921,276	0	254,921,276	138,688,945	0	138,688,945
99	365000	Overhead Conductors & Devices	257,924,281	0	257,924,281	163,838,685	0	163,838,685	94,085,596	0	94,085,596
99	366000	Underground Conduit	115,398,259	0	115,398,259	75,849,512	0	75,849,512	39,548,747	0	39,548,747
99	367000	Underground Conductors & Devices	201,453,367	0	201,453,367	132,654,475	0	132,654,475	68,798,892	0	68,798,892
99	368000	Line Transformers	261,347,624	0	261,347,624	180,258,108	0	180,258,108	81,089,516	0	81,089,516
99	369XXX	Services	169,385,116	0	169,385,116	111,226,416	0	111,226,416	58,158,700	0	58,158,700
99	371XXX	Installations on Customers' Premises	1,530,671	0	1,530,671	1,530,671	0	1,530,671	0	0	0
99	370000	Meters	50,052,378	0	50,052,378	27,068,522	0	27,068,522	22,983,856	0	22,983,856
99	373XXX	Street Light & Signal Systems	61,254,427	0	61,254,427	40,118,990	0	40,118,990	21,135,437	0	21,135,437
TOTAL DISTRIBUTION PLANT			1,679,765,551	3,044,606	1,682,810,157	1,101,255,298	1,834,436	1,103,089,734	578,510,253	1,210,170	579,720,423
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,525,450	7,229,334	8,754,784	823,382	4,933,948	5,757,330	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,169,331	86,252,185	101,421,516	6,741,536	58,866,254	65,607,790	8,427,795	27,385,931	35,813,726
4	391XXX	Office Furniture & Equipment	1,124,146	57,242,080	58,366,226	1,064,490	39,067,147	40,131,637	59,656	18,174,933	18,234,589
4	392XXX	Transportation Equipment	32,351,766	20,573,075	52,924,841	22,612,506	14,040,918	36,653,424	9,739,260	6,532,157	16,271,417
4	393000	Stores Equipment	426,927	3,745,082	4,172,009	258,617	2,555,981	2,814,598	168,310	1,189,101	1,357,411
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,505,081	15,274,692	780,685	9,217,083	9,997,768	988,926	4,287,998	5,276,924
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	1,925,176	2,252,595	311,802	1,313,913	1,625,715	15,617	611,263	626,880
4	396XXX	Power Operated Equipment	24,351,724	9,192,108	33,543,832	14,566,718	6,273,522	20,840,240	9,785,006	2,918,586	12,703,592
4	397XXX	Communications Equipment	23,720,090	90,348,486	114,068,576	13,752,001	61,661,938	75,413,939	9,968,089	28,686,548	38,654,637
4	398000	Miscellaneous Equipment	13,508	473,799	487,307	0	323,363	323,363	13,508	150,436	163,944
TOTAL GENERAL PLANT			100,779,972	290,600,248	391,380,220	60,911,737	198,331,763	259,243,500	39,868,235	92,268,485	132,136,720
TOTAL PLANT IN SERVICE			1,784,623,751	2,667,950,786	4,452,574,537	1,166,191,749	1,756,778,126	2,922,969,875	618,432,002	911,172,660	1,529,604,662

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended June 30, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(301,977,192)	(301,977,192)	0	(197,342,095)	(197,342,095)	0	(104,635,097)	(104,635,097)
E-ADEP		Hydro Production Plant	0	(131,911,171)	(131,911,171)	0	(86,203,950)	(86,203,950)	0	(45,707,221)	(45,707,221)
E-ADEP		Other Production Plant	0	(123,553,836)	(123,553,836)	0	(80,742,432)	(80,742,432)	0	(42,811,404)	(42,811,404)
E-ADEP		Transmission Plant	0	(213,442,822)	(213,442,822)	0	(139,484,884)	(139,484,884)	0	(73,957,938)	(73,957,938)
E-ADEP		Distribution Plant	(544,848,864)	(156,061)	(545,004,925)	(335,345,822)	(94,030)	(335,439,852)	(209,503,042)	(62,031)	(209,565,073)
E-ADEP		General Plant	(38,290,449)	(104,325,871)	(142,616,320)	(23,160,075)	(71,201,364)	(94,361,439)	(15,130,374)	(33,124,507)	(48,254,881)
TOTAL ACCUMULATED DEPRECIATION			(583,139,313)	(875,366,953)	(1,458,506,266)	(358,505,897)	(575,068,755)	(933,574,652)	(224,633,416)	(300,298,198)	(524,931,614)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,202,716)	(13,202,716)	0	(8,627,975)	(8,627,975)	0	(4,574,741)	(4,574,741)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(244,108)	0	(244,108)	(244,108)	0	(244,108)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,031,005)	(2,031,005)	0	(1,383,860)	(1,383,860)	0	(647,145)	(647,145)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,635,183)	(44,390,396)	(47,025,579)	(2,595,179)	(30,296,001)	(32,891,180)	(40,004)	(14,094,395)	(14,134,399)
E-AAAMT		General Plant - 390200, 396200	0	(118,940)	(118,940)	0	(81,175)	(81,175)	0	(37,765)	(37,765)
TOTAL ACCUMULATED AMORTIZATION			(2,879,291)	(59,743,057)	(62,622,348)	(2,839,287)	(40,389,011)	(43,228,298)	(40,004)	(19,354,046)	(19,394,050)
TOTAL ACCUMULATED DEPR/AMORT			(586,018,604)	(935,110,010)	(1,521,128,614)	(361,345,184)	(615,457,766)	(976,802,950)	(224,673,420)	(319,652,244)	(544,325,664)
NET ELECTRIC UTILITY PLANT before ADFIT			1,198,605,147	1,732,840,776	2,931,445,923	804,846,565	1,141,320,360	1,946,166,925	393,758,582	591,520,416	985,278,998
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	37,413	37,413	0	24,449	24,449	0	12,964	12,964
12		ADFIT - Electric Plant In Service (282900)	0	(545,256,288)	(545,256,288)	0	(361,990,197)	(361,990,197)	0	(183,266,091)	(183,266,091)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,652,195)	(60,652,195)	0	(41,394,517)	(41,394,517)	0	(19,257,678)	(19,257,678)
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	(6,606,330)	(6,606,330)	0	(4,317,237)	(4,317,237)	0	(2,289,093)	(2,289,093)
1		ADFIT - CDA Settlement Costs (283333)	0	245,515	245,515	0	160,444	160,444	0	85,071	85,071
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,411,665)	(1,411,665)	0	(937,190)	(937,190)	0	(474,475)	(474,475)
TOTAL ACCUMULATED DFIT			0	(613,643,550)	(613,643,550)	0	(408,454,248)	(408,454,248)	0	(205,189,302)	(205,189,302)
NET ELECTRIC UTILITY PLANT			1,198,605,147	1,119,197,226	2,317,802,373	804,846,565	732,866,112	1,537,712,677	393,758,582	386,331,114	780,089,696

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.252%	39.748%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.389%	33.611%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended June 30, 2018
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,198,605,147	1,119,197,226	2,317,802,373	804,846,565	732,866,112	1,537,712,677	393,758,582	386,331,114	780,089,696
	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	(230,893)	0	(230,893)	230,893	0	230,893
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)		(3,115,850)	0	(3,115,850)	(998,576)	0	(998,576)	(2,117,274)	0	(2,117,274)
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)		8,120,450	0	8,120,450	5,174,539	0	5,174,539	2,945,911	0	2,945,911
99	ADFIT - Kettle Falls Disallowed (190420)		25,707	0	25,707	25,707	0	25,707	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)		1,706,436	0	1,706,436	0	0	0	1,706,436	0	1,706,436
99	ADFIT - Boulder Park Disallowed (190040)		187,648	0	187,648	0	0	0	187,648	0	187,648
99	Investment in WNP3 Exchange Power (124900, 124930)		2,960,061	0	2,960,061	2,960,061	0	2,960,061	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(532,021)	0	(532,021)	(532,021)	0	(532,021)	0	0	0
99	CDA Lake Settlement - WA (182382)		373,957	0	373,957	373,957	0	373,957	0	0	0
99	CDA Lake Settlement - ID (186382)		70,984	0	70,984	0	0	0	70,984	0	70,984
99	ADFIT - CDA Lake Settlement - Direct (283382)		(93,439)	0	(93,439)	(78,532)	0	(78,532)	(14,907)	0	(14,907)
99	CDA CDR Fund - Direct (182324)		27,202	0	27,202	27,202	0	27,202	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		192,594	0	192,594	179,310	0	179,310	13,284	0	13,284
99	ADFIT - Spokane River Relicensing (283322)		(40,431)	0	(40,431)	(37,644)	0	(37,644)	(2,787)	0	(2,787)
99	Spokane River PM&Es (182323)		175,725	0	175,725	113,860	0	113,860	61,865	0	61,865
99	ADFIT - Spokane River PM&Es (283323)		(36,917)	0	(36,917)	(23,925)	0	(23,925)	(12,992)	0	(12,992)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)		0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)		0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(1,714,636)	0	(1,714,636)	(751,005)	0	(751,005)	(963,631)	0	(963,631)
2	Rate Base - Regulatory Liability-Non-plant Excess		(3,602,964)	0	(3,602,964)	(2,513,350)	0	(2,513,350)	(1,089,614)	0	(1,089,614)
99	Customer Deposits (235199)		(1,995,128)	0	(1,995,128)	(1,995,128)	0	(1,995,128)	0	0	0
C-WKC	Working Capital		60,677,828	0	60,677,828	40,500,084	0	40,500,084	20,177,744	0	20,177,744
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		56,056,032	0	56,056,032	38,056,920	0	38,056,920	17,999,112	0	17,999,112
	NET RATE BASE		1,254,661,179	1,119,197,226	2,373,858,405	842,903,485	732,866,112	1,575,769,597	411,757,694	386,331,114	798,088,808

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	60.252%	39.748%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		50,015	50,015		26,519	26,519	
1	Misc Intangible Plt (303000)	ED-AN	19,576	19,576			19,576	19,576		12,793	12,793		6,783	6,783	
Total Production/Transmission			96,110	96,110			96,110	96,110		62,808	62,808		33,302	33,302	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013				
	Misc Intangible Plt (303000)	ED-WA	489	489			489	489	489		489				
Total Distribution			2,502	2,502			2,502	2,502	2,502		2,502				
General Plant - 303000															
7,4		CD-AA	49,910	35,004	10,256	4,650	35,004	35,004		23,890	23,890		11,114	11,114	
9,1		CD-AN	811	630	181		630	630		412	412		218	218	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			54,710	35,634	13,754	5,322		35,634	35,634		24,302	24,302		11,332	11,332
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	2,285,991	1,603,280	469,748	212,963	1,603,280	1,603,280		1,094,223	1,094,223		509,057	509,057	
9,4		CD-AN	686	533	153		533	533		364	364		169	169	
9,4		CD-ID	656	510	146		510	510				510		510	
4		ED-AN	182,371	182,371			182,371	182,371		124,466	124,466		57,905	57,905	
		ED-ID	0	0			0	0				0		0	
		ED-WA	51,942	51,942			51,942	51,942	51,942		51,942				
8		GD-AA	10,718		7,348	3,370									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			2,532,364	1,838,636	477,395	216,333	52,452	1,786,184	1,838,636	51,942	1,219,053	1,270,995	510	567,131	567,641
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	4,003	4,003			4,003	4,003		2,732	2,732		1,271	1,271	
		GD-OR	0			0									
Total General Plant - 390200, 396200			4,003	4,003	0	0	4,003	4,003		2,732	2,732		1,271	1,271	
Total Amortization Expense			2,689,708	1,976,885	491,168	221,655	54,954	1,921,931	1,976,885	54,444	1,308,895	1,363,339	510	613,036	613,546

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(301,977,192)	(301,977,192)			(301,977,192)	(301,977,192)		(197,342,095)	(197,342,095)		(104,635,097)	(104,635,097)	
1	Hydro (ED-AN)	(131,911,171)	(131,911,171)			(131,911,171)	(131,911,171)		(86,203,950)	(86,203,950)		(45,707,221)	(45,707,221)	
1	Other (ED-AN)	(123,553,836)	(123,553,836)			(123,553,836)	(123,553,836)		(80,742,432)	(80,742,432)		(42,811,404)	(42,811,404)	
Total Electric Production		(557,442,199)	(557,442,199)			(557,442,199)	(557,442,199)		(364,288,477)	(364,288,477)		(193,153,722)	(193,153,722)	
Electric Transmission														
1	ED-AN	(213,442,822)	(213,442,822)			(213,442,822)	(213,442,822)		(139,484,884)	(139,484,884)		(73,957,938)	(73,957,938)	
Total Electric Transmissic		(213,442,822)	(213,442,822)			(213,442,822)	(213,442,822)		(139,484,884)	(139,484,884)		(73,957,938)	(73,957,938)	
Electric Distribution														
3	ED-AN	(156,061)	(156,061)				(156,061)		(94,030)	(94,030)		(62,031)	(62,031)	
	ED-ID	(209,503,042)	(209,503,042)			(209,503,042)	(209,503,042)				(209,503,042)		(209,503,042)	
	ED-WA	(335,345,822)	(335,345,822)			(335,345,822)	(335,345,822)	(335,345,822)		(335,345,822)				
Total Electric Distribution		(545,004,925)	(545,004,925)			(544,848,864)	(156,061)	(545,004,925)	(335,345,822)	(94,030)	(335,439,852)	(209,503,042)	(62,031)	(209,565,073)
Gas Underground Storage														
	GD-AN	(15,711,596)		(15,711,596)										
	GD-OR	(1,079,726)			(1,079,726)									
Total Gas Underground S		(16,791,322)		(15,711,596)	(1,079,726)									
Gas Distribution														
	GD-AN	(1,766,063)		(1,766,063)										
	GD-ID	(75,360,554)		(75,360,554)										
	GD-WA	(143,813,311)		(143,813,311)										
	GD-OR	(109,084,718)			(109,084,718)									
Total Gas Distribution		(330,024,646)		(220,939,928)	(109,084,718)									
General Plant														
4	ED-AN	(46,492,807)	(46,492,807)			(46,492,807)	(46,492,807)		(31,730,876)	(31,730,876)		(14,761,931)	(14,761,931)	
	ED-ID	(10,339,869)	(10,339,869)			(10,339,869)	(10,339,869)				(10,339,869)		(10,339,869)	
	ED-WA	(19,799,692)	(19,799,692)			(19,799,692)	(19,799,692)	(19,799,692)						
7,4	CD-AA	(68,296,784)	(47,899,950)	(14,034,306)	(6,362,528)	(47,899,950)	(47,899,950)		(32,691,237)	(32,691,237)		(15,208,713)	(15,208,713)	
9,4	CD-AN	(12,781,463)	(9,933,114)	(2,848,349)		(9,933,114)	(9,933,114)		(6,779,251)	(6,779,251)		(3,153,863)	(3,153,863)	
9	CD-ID	(6,164,196)	(4,790,505)	(1,373,691)		(4,790,505)	(4,790,505)				(4,790,505)		(4,790,505)	
9	CD-WA	(4,323,983)	(3,360,383)	(963,600)		(3,360,383)	(3,360,383)	(3,360,383)		(3,360,383)				
8	GD-AA	(2,204,414)		(1,511,390)	(693,024)									
	GD-AN	(3,003,394)		(3,003,394)										
	GD-ID	(1,891,076)		(1,891,076)										
	GD-WA	(6,757,992)		(6,757,992)										
	GD-OR	(4,499,224)			(4,499,224)									
Total General Plant		(186,554,894)	(142,616,320)	(32,383,798)	(11,554,776)	(38,290,449)	(104,325,871)	(142,616,320)	(23,160,075)	(71,201,364)	(94,361,439)	(15,130,374)	(33,124,507)	(48,254,881)
Total Accumulated Depr		(1,849,260,808)	(1,458,506,266)	(269,035,322)	(121,719,220)	(583,139,313)	(875,366,953)	(1,458,506,266)	(358,505,897)	(575,068,755)	(933,574,652)	(224,633,416)	(300,298,198)	(524,931,614)

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	60.252%		39.748%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,480,687)	(11,480,687)			(11,480,687)	(11,480,687)		(7,502,629)	(7,502,629)		(3,978,058)	(3,978,058)	
1	Misc Intangible Plt (3030 ED-AN)	(1,722,029)	(1,722,029)			(1,722,029)	(1,722,029)		(1,125,346)	(1,125,346)		(596,683)	(596,683)	
Total Production/Transmission		(13,202,716)	(13,202,716)			(13,202,716)	(13,202,716)		(8,627,975)	(8,627,975)		(4,574,741)	(4,574,741)	
Distribution														
	Franchises (302000) ED-WA	(204,612)	(204,612)			(204,612)	(204,612)		(204,612)	(204,612)				
	Misc Intangible Plt (3030 ED-WA)	(39,496)	(39,496)			(39,496)	(39,496)		(39,496)	(39,496)				
Total Distribution		(244,108)	(244,108)			(244,108)	(244,108)		(244,108)	(244,108)				
General Plant - 303000														
7,4	CD-AA	(2,783,683)	(1,952,336)	(572,019)	(259,328)	(1,952,336)	(1,952,336)		(1,332,450)	(1,332,450)		(619,886)	(619,886)	
9,1	CD-AN	(101,227)	(78,669)	(22,558)		(78,669)	(78,669)		(51,410)	(51,410)		(27,259)	(27,259)	
	GD-ID	(93,237)		(93,237)										
	GD-WA	(202,686)		(202,686)										
	GD-OR	(92,384)			(92,384)									
Total General Plant - 303000		(3,273,217)	(2,031,005)	(890,500)	(351,712)	(2,031,005)	(2,031,005)		(1,383,860)	(1,383,860)		(647,145)	(647,145)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(59,297,411)	(41,588,240)	(12,185,024)	(5,524,147)	(41,588,240)	(41,588,240)		(28,383,558)	(28,383,558)		(13,204,682)	(13,204,682)	
9,4	CD-AN	(59,431)	(46,187)	(13,244)		(46,187)	(46,187)		(31,522)	(31,522)		(14,665)	(14,665)	
9	CD-ID	(51,475)	(40,004)	(11,471)		(40,004)	(40,004)					(40,004)	(40,004)	
4	ED-AN	(2,755,969)	(2,755,969)			(2,755,969)	(2,755,969)		(1,880,921)	(1,880,921)		(875,048)	(875,048)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,595,179)	(2,595,179)			(2,595,179)	(2,595,179)		(2,595,179)	(2,595,179)				
8	GD-AA	(442,214)		(303,191)	(139,023)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(65,201,679)	(47,025,579)	(12,512,930)	(5,663,170)	(2,635,183)	(44,390,396)	(47,025,579)	(2,595,179)	(30,296,001)	(32,891,180)	(40,004)	(14,094,395)	(14,134,399)
Gas Underground Storage														
	GD-AN	(240,646)		(240,646)										
Total Gas Underground Storage		(240,646)		(240,646)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0					0	0	
9	CD-WA	0	0	0		0	0		0	0				
4	ED-AN	(118,940)	(118,940)			(118,940)	(118,940)		(81,175)	(81,175)		(37,765)	(37,765)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0					0	0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(118,940)	(118,940)	0	0	0	(118,940)	(118,940)	0	(81,175)	(81,175)	0	(37,765)	(37,765)
Total Accumulated Amortization		(82,281,306)	(62,622,348)	(13,644,076)	(6,014,882)	(2,879,291)	(59,743,057)	(62,622,348)	(2,839,287)	(40,389,011)	(43,228,298)	(40,004)	(19,354,046)	(19,394,050)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	495,607	110,554	362,279	22,774	495,607	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	TOTAL ACCOUNT	15,697,053	823,382	702,068	7,229,333	8,754,783	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,302,349	1,114,053	2,554,226	4,634,070	8,302,349	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,463,640	0	0	0	0	3,463,640	0	0	3,463,640	0	0	0
99	GD-OR / AS	3,698,412	0	0	0	0	0	0	0	0	3,698,412	0	3,698,412
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	104,589,570	0	0	73,353,895	73,353,895	0	0	21,492,111	21,492,111	0	9,743,564	9,743,564
9	CD-WA / ID / AN	25,433,019	5,627,482	5,873,568	8,264,220	19,765,270	1,613,697	1,684,263	2,369,789	5,667,749	0	0	0
	TOTAL ACCOUNT	145,486,990	6,741,535	8,427,794	86,252,185	101,421,514	5,077,337	1,684,263	23,861,900	30,623,500	3,698,412	9,743,564	13,441,976
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,788,971	725,950	0	2,063,021	2,788,971	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	78,571,268	0	0	55,105,959	55,105,959	0	0	16,145,610	16,145,610	0	7,319,699	7,319,699
9	CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	0
	TOTAL ACCOUNT	82,325,502	1,064,490	59,656	57,242,080	58,366,226	99,540	17,107	16,410,898	16,527,545	0	7,431,731	7,431,731
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	43,122,668	20,673,333	8,985,103	13,464,232	43,122,668	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,767,028	0	0	0	0	8,620,584	2,427,799	1,718,645	12,767,028	0	0	0
99	GD-OR / AS	3,726,866	0	0	0	0	0	0	0	0	3,726,866	0	3,726,866
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	6,051,913	1,939,173	754,157	2,009,914	4,703,244	556,063	216,257	576,349	1,348,669	0	0	0
	TOTAL ACCOUNT	72,938,640	22,612,506	9,739,260	20,573,076	52,924,842	9,176,647	2,644,056	3,788,940	15,609,643	3,726,866	677,289	4,404,155

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0		
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,854,609	248,155	153,947	3,370,657	3,772,759	71,159	44,145	966,546	1,081,850	0	0	
		TOTAL ACCOUNT	5,366,661	258,616	168,310	3,745,083	4,172,009	159,319	44,145	966,546	1,170,010	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,080,392	768,586	233,715	4,078,091	5,080,392	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,529,310	0	0	0	0	1,852,133	299,658	377,519	2,529,310	0	0	
99		GD-OR / AS	872,109	0	0	0	0	0	0	0	0	872,109	0	
8		GD-AA	4,484,853	0	0	0	0	0	0	3,074,905	3,074,905	0	1,409,948	
7		CD-AA	13,236,897	0	0	9,283,698	9,283,698	0	0	2,720,050	2,720,050	0	1,233,149	
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
		TOTAL ACCOUNT	27,375,278	780,684	988,926	13,505,080	15,274,690	1,855,602	516,217	6,213,563	8,585,382	872,109	2,643,097	3,515,206
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,361,928	311,802	15,617	1,034,509	1,361,928	0	0	0	0	0	0	
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		TOTAL ACCOUNT	2,927,259	311,802	15,617	1,925,176	2,252,595	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
		TOTAL ACCOUNT	38,093,475	14,566,718	9,785,006	9,192,108	33,543,832	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,969,618	12,192,598	7,025,519	45,751,501	64,969,618	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,153,007	0	0	0	0	661,002	492,005	0	1,153,007	0	0	0
99	GD-OR / AS	1,232,362	0	0	0	0	0	0	0	0	1,232,362	0	1,232,362
8	GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	361,935
7	CD-AA	53,139,949	0	0	37,269,703	37,269,703	0	0	10,919,728	10,919,728	0	4,950,518	4,950,518
9	CD-WA/ ID / AN	15,221,329	1,559,403	2,942,570	7,327,283	11,829,256	447,163	843,791	2,101,119	3,392,073	0	0	0
	TOTAL ACCOUNT	136,867,531	13,752,001	9,968,089	90,348,487	114,068,577	1,108,165	1,335,796	13,810,178	16,254,139	1,232,362	5,312,453	6,544,815
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9	CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
	TOTAL ACCOUNT	631,522	0	13,509	473,799	487,308	0	1,911	96,285	98,196	2,367	43,651	46,018
	TOTAL GENERAL PLANT	527,823,752	60,911,734	39,868,235	290,600,248	391,380,217	22,893,742	7,277,091	68,787,151	98,957,984	10,490,053	26,995,498	37,485,551

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	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	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,990,641	3,102,221	0	10,888,420	13,990,641	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	86,565,600	0	0	60,712,784	60,712,784	0	0	17,788,365	17,788,365	0	8,064,451	
9		CD-WA / ID / AN	157,088	0	53,514	68,567	122,081	0	15,345	19,662	35,007	0	0	
		TOTAL ACCOUNT	101,365,566	3,102,221	53,514	71,669,771	74,825,506	0	15,345	18,255,214	18,270,559	0	8,269,501	8,269,501
	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	2,417,440	0	0	1,695,471	1,695,471	0	0	496,760	496,760	0	225,209	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,417,440	0	0	1,695,471	1,695,471	0	0	496,760	496,760	0	225,209	225,209
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	258,356,625	3,421,937	53,514	183,101,157	186,576,608	1,022,594	794,950	47,863,416	49,680,960	426,123	21,672,934	22,099,057

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,650,265)	(60,070,813)	(17,600,273)	(7,979,179)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(748,095)	(581,382)	(166,713)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(86,398,360)</u>	<u>(60,652,195)</u>	<u>(17,766,986)</u>	<u>(7,979,179)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended June 30, 2018
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	3,405,207	3,405,207	0	0	0	0	3,405,207
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	55	55	0	0	0	0	55
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,317)	(2,317)	0	0	0	0	(2,317)
7/4	154560 Supply Chain Invoice Price Variance	0	0	78	78	0	0	0	0	78
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	41,109,902	21,163,666	0	62,273,568	40,500,084	20,177,744	609,818	985,922	0
TOTAL		41,109,902	21,163,666	3,403,023	65,676,591	40,500,084	20,177,744	609,818	985,922	3,403,023

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						