

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	176,732,951	114,896,422	61,836,529
	Adjustments			
	Adjusted Net Operating Income (Loss)	176,732,951	114,896,422	61,836,529
E-APL	Electric Net Rate Base	2,332,946,809	1,546,189,316	786,757,493
	RATE OF RETURN	7.576%	7.431%	7.860%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended 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 - AMA Percent	07-01-2017 thru 06-30-2018	381,912 100.000%	250,779 65.664%	131,133 34.336%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2017 thru 06-30-2018	24,341,437 100.000%	16,183,031 66.483%	8,158,406 33.517%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	06-01-2017 thru 06-30-2018	1,110,473,430	745,317,215	365,156,215	
				100.000%	67.117%	32.883%	
11		Book Depreciation Percent	07-01-2017 thru 06-30-2018	109,898,835	71,654,990	38,243,845	
				100.000%	65.201%	34.799%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	06-01-2017 thru 06-30-2018	2,873,337,520 100.000%	1,903,625,414 66.251%	969,712,106 33.749%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2017 thru 06-30-2018	241,895,090 100.000%	160,382,649 66.303%	81,512,441 33.697%
14		Net Allocated Schedule M's - AMA Percent	07-01-2017 thru 06-30-2018	-133,492,749 100.000%	-85,924,495 64.366%	-47,568,254 35.634%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended 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	377,878,421	0	377,878,421	254,074,843	0	254,074,843	123,803,578	0	123,803,578
99	442200	Commercial - Firm & Int.	314,753,348	0	314,753,348	221,197,571	0	221,197,571	93,555,777	0	93,555,777
1	442300	Industrial	104,046,628	0	104,046,628	60,948,426	0	60,948,426	43,098,202	0	43,098,202
99	444000	Public Street & Highway Lighting	7,505,091	0	7,505,091	4,853,226	0	4,853,226	2,651,865	0	2,651,865
99	448000	Interdepartmental Revenue	1,329,876	0	1,329,876	1,042,764	0	1,042,764	287,112	0	287,112
99	499XXX	Unbilled Revenue	6,263,681	0	6,263,681	3,950,818	0	3,950,818	2,312,863	0	2,312,863
		TOTAL SALES TO ULTIMATE CUSTOMERS	811,777,045	0	811,777,045	546,067,648	0	546,067,648	265,709,397	0	265,709,397
1	447XXX	Sales for Resale	0	106,174,495	106,174,495	0	69,385,032	69,385,032	0	36,789,463	36,789,463
		TOTAL SALES OF ELECTRICITY	811,777,045	106,174,495	917,951,540	546,067,648	69,385,032	615,452,680	265,709,397	36,789,463	302,498,860
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(1,425,255)	0	(1,425,255)	(1,425,255)	0	(1,425,255)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(13,587,000)	0	(13,587,000)	(7,869,000)	0	(7,869,000)	(5,718,000)	0	(5,718,000)
99	451000	Miscellaneous Service Revenue	332,203	0	332,203	194,609	0	194,609	137,594	0	137,594
1	453000	Sales of Water & Water Power	0	360,170	360,170	0	235,371	235,371	0	124,799	124,799
1	454000	Rent from Electric Property	2,437,692	114,257	2,551,949	1,551,410	74,667	1,626,077	886,282	39,590	925,872
1	454100	Rent from Trnsmission Joint Use	16,810	0	16,810	7,501	0	7,501	9,309	0	9,309
1	456XXX	Other Electric Revenues	(3,429,682)	89,680,047	86,250,365	(173,212)	58,605,911	58,432,699	(3,256,470)	31,074,136	27,817,666
		TOTAL OTHER OPERATING REVENUE	(15,655,232)	90,154,474	74,499,242	(7,713,947)	58,915,949	51,202,002	(7,941,285)	31,238,525	23,297,240
		TOTAL ELECTRIC REVENUE	796,121,813	196,328,969	992,450,782	538,353,701	128,300,981	666,654,682	257,768,112	68,027,988	325,796,100

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	134,177,723	134,177,723	0	87,685,143	87,685,143	0	46,492,580	46,492,580
1	556000	System Control & Load Dispatching	0	726,281	726,281	0	474,625	474,625	0	251,656	251,656
E-557	557XXX	Other Expense	11,749,254	64,413,843	76,163,097	7,714,815	42,094,444	49,809,259	4,034,439	22,319,399	26,353,838
TOTAL OTHER POWER SUPPLY EXPENSE			11,749,254	199,317,847	211,067,101	7,714,815	130,254,212	137,969,027	4,034,439	69,063,635	73,098,074
TOTAL PRODUCTION OPERATING EXP			21,242,747	355,356,414	376,599,161	13,939,208	232,225,415	246,164,623	7,303,539	123,130,999	130,434,538
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,828,791	2,828,791	0	1,848,615	1,848,615	0	980,176	980,176
1	561000	Load Dispatching	0	3,928,829	3,928,829	0	2,567,490	2,567,490	0	1,361,339	1,361,339
1	562000	Station Expense	0	491,118	491,118	0	320,946	320,946	0	170,172	170,172
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	553,539	553,539	0	361,738	361,738	0	191,801	191,801
1	565XXX	Transmission of Electricity by Others	0	17,671,642	17,671,642	0	11,548,418	11,548,418	0	6,123,224	6,123,224
1	566000	Miscellaneous Transmission Expense	0	2,507,727	2,507,727	0	1,638,800	1,638,800	0	868,927	868,927
1	567000	Rent	0	178,954	178,954	0	116,946	116,946	0	62,008	62,008
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	793,814	795,085	0	518,757	518,757	1,271	275,057	276,328
1	569000	Structures	2,303	884,874	887,177	0	578,265	578,265	2,303	306,609	308,912
1	570000	Station Equipment	686	931,707	932,393	0	608,871	608,871	686	322,836	323,522
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,092	868,157	882,249	(558)	567,341	566,783	14,650	300,816	315,466
1	572000	Underground Lines	0	104	104	0	68	68	0	36	36
1	573000	Service Miscellaneous	0	125,210	125,210	0	81,825	81,825	0	43,385	43,385
TOTAL TRANSMISSION OPERATING EXP			18,352	31,764,466	31,782,818	(558)	20,758,080	20,757,522	18,910	11,006,386	11,025,296

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For Twelve Months 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	29,739,970	29,739,970	0	19,435,070	19,435,070	0	10,304,900	10,304,900
E-DEPX		Depreciation Expense-Transmission	0	12,584,433	12,584,433	0	8,223,927	8,223,927	0	4,360,506	4,360,506
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,159,956	1,159,956	0	758,031	758,031	0	401,925	401,925
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,740)	0	(142,740)	142,740	0	142,740
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,700	141,765	0	69,300	69,300
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,382	21,382	0	11,337	11,337
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,305,846	0	1,305,846	0	0	0	1,305,846	0	1,305,846
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	577,750	577,750	0	306,336	306,336
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	145,197	0	145,197	145,197	0	145,197	0	0	0
99	407395	Optional Renewable Power Revenue Offset	238,082	0	238,082	185,744	0	185,744	52,338	0	52,338
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,603,953)	0	(2,603,953)	(1,714,676)	0	(1,714,676)	(889,277)	0	(889,277)
99	407455	Amortization of Colstrip Refund	(99,992)	0	(99,992)	0	0	0	(99,992)	0	(99,992)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	958,009	0	958,009	0	0	0	958,009	0	958,009
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(81,963)	0	(81,963)	(81,963)	0	(81,963)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,499)	(5,499)	0	(2,916)	(2,916)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,129,125	24,129,125	0	15,768,383	15,768,383	0	8,360,742	8,360,742
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,222,139	68,721,874	71,944,013	974,866	44,909,744	45,884,610	2,247,273	23,812,130	26,059,403
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	24,483,238	455,842,754	480,325,992	14,913,516	297,893,239	312,806,755	9,569,722	157,949,515	167,519,237

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	870,493	3,021,358	3,891,851	615,298	2,008,689	2,623,987	255,195	1,012,669	1,267,864
3	582000	Station Expense	727,884	47,669	775,553	392,588	31,692	424,280	335,296	15,977	351,273
3	583000	Overhead Line Expense	1,994,715	412,584	2,407,299	1,232,156	274,298	1,506,454	762,559	138,286	900,845
3	584000	Underground Line Expense	1,439,260	0	1,439,260	850,746	0	850,746	588,514	0	588,514
3	584100	Energy Storage Equipment	93,905	0	93,905	93,905	0	93,905	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,079	0	8,079	8,079	0	8,079	0	0	0
3	586000	Meter Expense	1,794,375	60,371	1,854,746	1,347,408	40,136	1,387,544	446,967	20,235	467,202
3	587000	Customer Installations Expense	684,334	128,360	812,694	487,922	85,338	573,260	196,412	43,022	239,434
3	588000	Miscellaneous Distribution Expense	4,060,416	3,811,491	7,871,907	2,531,966	2,533,994	5,065,960	1,528,450	1,277,497	2,805,947
3	589000	Rent	0	425,762	425,762	0	283,059	283,059	0	142,703	142,703
MAINTENANCE:											
3	590000	Supervision & Engineering	319,630	1,007,106	1,326,736	234,894	669,554	904,448	84,736	337,552	422,288
3	591000	Structures	511,136	4,708	515,844	287,976	3,130	291,106	223,160	1,578	224,738
3	592000	Station Equipment	829,323	246,212	1,075,535	508,586	163,689	672,275	320,737	82,523	403,260
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,401,717	2,799	9,404,516	6,447,062	1,861	6,448,923	2,954,655	938	2,955,593
3	594000	Underground Lines	863,598	0	863,598	592,032	0	592,032	271,566	0	271,566
3	595000	Line Transformers	428,889	0	428,889	344,416	0	344,416	84,473	0	84,473
3	596000	Street Light & Signal System Maintenance Exp	240,686	0	240,686	207,447	0	207,447	33,239	0	33,239
3	597000	Meters	38,128	0	38,128	28,432	0	28,432	9,696	0	9,696
3	598000	Miscellaneous Distribution Expense	34,869	171,133	206,002	(27,882)	113,774	85,892	62,751	57,359	120,110
TOTAL DISTRIBUTION OPERATING EXP			24,341,437	9,339,553	33,680,990	16,183,031	6,209,214	22,392,245	8,158,406	3,130,339	11,288,745
E-DEPX		Depreciation Expense-Distribution	48,219,326	59,813	48,279,139	30,905,859	39,765	30,945,624	17,313,467	20,048	17,333,515
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,478,988	0	54,478,988	47,747,215	0	47,747,215	6,731,773	0	6,731,773
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			102,728,333	59,813	102,788,146	78,683,093	39,765	78,722,858	24,045,240	20,048	24,065,288
TOTAL DISTRIBUTION EXPENSES			127,069,770	9,399,366	136,469,136	94,866,124	6,248,979	101,115,103	32,203,646	3,150,387	35,354,033

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	197,946	197,946	0	129,979	129,979	0	67,967	67,967
2	902000	Meter Reading Expenses	2,991,276	178,877	3,170,153	2,777,364	117,458	2,894,822	213,912	61,419	275,331
2	903XXX	Customer Records & Collection Expenses	2,449,794	7,628,211	10,078,005	1,732,092	5,008,988	6,741,080	717,702	2,619,223	3,336,925
2	904000	Uncollectible Accounts	0	2,655,482	2,655,482	0	1,743,696	1,743,696	0	911,786	911,786
2	905000	Misc Customer Accounts	0	287,134	287,134	0	188,544	188,544	0	98,590	98,590
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,441,070	10,947,650	16,388,720	4,509,456	7,188,665	11,698,121	931,614	3,758,985	4,690,599
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	33,222,978	256,250	33,479,228	23,771,200	168,264	23,939,464	9,451,778	87,986	9,539,764
2	909000	Advertising	9,080	919,218	928,298	9,080	603,595	612,675	0	315,623	315,623
2	910000	Misc Customer Service & Info Exp	0	305,089	305,089	0	200,334	200,334	0	104,755	104,755
TOTAL CUSTOMER SERVICE & INFO EXP			33,232,058	1,480,557	34,712,615	23,780,280	972,193	24,752,473	9,451,778	508,364	9,960,142
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	58,715	0	58,715	58,715	0	58,715	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			58,715	0	58,715	58,715	0	58,715	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	592,599	32,749,674	33,342,273	426,664	22,351,325	22,777,989	165,935	10,398,349	10,564,284
4	921000	Office Supplies & Expenses	56,410	4,066,634	4,123,044	56,410	2,775,437	2,831,847	0	1,291,197	1,291,197
4	922000	Admin Exp Transferred--Credit	0	(127,219)	(127,219)	0	(86,826)	(86,826)	0	(40,393)	(40,393)
4	923000	Outside Services Employed	27,646	7,598,555	7,626,201	27,627	5,185,938	5,213,565	19	2,412,617	2,412,636
4	924000	Property Insurance Premium	0	1,258,727	1,258,727	0	859,069	859,069	0	399,658	399,658
4	925XXX	Injuries and Damages	(2,221)	3,367,591	3,365,370	(2,377)	2,298,347	2,295,970	156	1,069,244	1,069,400
4	926XXX	Employee Pensions and Benefits	111	1,724,393	1,724,504	111	1,176,881	1,176,992	0	547,512	547,512
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,778,949	3,560,211	6,339,160	1,962,863	2,326,598	4,289,461	816,086	1,233,613	2,049,699
4	930000	Miscellaneous General Expenses	166,618	3,735,158	3,901,776	117,234	2,549,208	2,666,442	49,384	1,185,950	1,235,334
4	931000	Rents	4,200	513,865	518,065	0	350,708	350,708	4,200	163,157	167,357
4	935000	Maintenance of General Plant	937,584	11,100,504	12,038,088	474,050	7,575,983	8,050,033	463,534	3,524,521	3,988,055
TOTAL ADMIN & GEN OPERATING EXP			4,563,096	69,548,093	74,111,189	3,062,582	47,362,668	50,425,250	1,500,514	22,185,425	23,685,939

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	1,387,628	17,808,618	19,196,246	864,421	12,154,204	13,018,625	523,207	5,654,414	6,177,621
E-AMTX		Amortization Expense-General Plant - 303000	0	427,618	427,618	0	291,626	291,626	0	135,992	135,992
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	655,328	19,578,478	20,233,806	642,609	13,362,115	14,004,724	12,719	6,216,363	6,229,082
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(2,135,502)	0	(2,135,502)	0	0	0	(2,135,502)	0	(2,135,502)
99	407230	Tax Reform Amortization	(1,090,718)	0	(1,090,718)	(555,202)	0	(555,202)	(535,516)	0	(535,516)
99	407414	Regulatory Credit - Deferral - FISERVE	(737,973)	0	(737,973)	(504,689)	0	(504,689)	(233,284)	0	(233,284)
99	407436	Regulatory Credit - MDM System	(1,296,517)	0	(1,296,517)	(1,296,517)	0	(1,296,517)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(3,217,754)	37,862,744	34,644,990	(849,378)	25,840,725	24,991,347	(2,368,376)	12,022,019	9,653,643
		TOTAL ADMIN & GENERAL EXPENSES	1,345,342	107,410,837	108,756,179	2,213,204	73,203,393	75,416,597	(867,862)	34,207,444	33,339,582
		TOTAL EXPENSES BEFORE FIT	191,630,193	585,081,164	776,711,357	140,341,295	385,506,469	525,847,764	51,288,898	199,574,695	250,863,593
		NET OPERATING INCOME (LOSS) BEFORE FIT			215,739,425			140,806,918			74,932,507
E-FIT		FEDERAL INCOME TAX			24,175,158			15,404,550			8,770,608
E-FIT		DEFERRED FEDERAL INCOME TAX			15,249,801			10,779,426			4,470,375
E-FIT		AMORTIZED ITC			(418,485)			(273,480)			(145,005)
		ELECTRIC NET OPERATING INCOME (LOSS)			176,732,951			114,896,422			61,836,529

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.664%	34.336%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.483%	33.517%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months 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	66,065	1,246,585	1,312,650	64,365	814,643	879,008	1,700	431,942	433,642
1	456010	Other Electric Rev-Financial	0	10,811,352	10,811,352	0	7,065,219	7,065,219	0	3,746,133	3,746,133
1	456015	Other Electric Rev-CT Fuel Sales	0	24,273,590	24,273,590	0	15,862,791	15,862,791	0	8,410,799	8,410,799
1	456016	Other Electric Rev-Resource Opt	0	4,495,550	4,495,550	0	2,937,842	2,937,842	0	1,557,708	1,557,708
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,369	39,369	0	20,875	20,875
1	456018	Other Electric Rev-Extraction	0	358,132	358,132	0	234,039	234,039	0	124,093	124,093
1	456020	Other Electric Rev-Sale of Excess	0	206,482	206,482	0	134,936	134,936	0	71,546	71,546
1	456100	Transmission Revenue of Others	0	11,123,794	11,123,794	0	7,269,399	7,269,399	0	3,854,395	3,854,395
1	456120	Parallel Capacity Support Revenue	0	2,058,000	2,058,000	0	1,344,903	1,344,903	0	713,097	713,097
1	456130	Ancillary Services Revenue	0	2,423,565	2,423,565	0	1,583,800	1,583,800	0	839,765	839,765
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	131,975	0	131,975	0	0	0	131,975	0	131,975
1	456328	Residential Decoupling Deferral	4,063,735	0	4,063,735	4,192,642	0	4,192,642	(128,907)	0	(128,907)
1	456329	Amortization Res Decoupling Deferral	(11,435,830)	0	(11,435,830)	(8,900,881)	0	(8,900,881)	(2,534,949)	0	(2,534,949)
1	456338	Non-res Decoupling Deferred Rev	4,950,489	0	4,950,489	3,837,517	0	3,837,517	1,112,972	0	1,112,972
1	456339	Amortization Non-res Decoupling	(1,362,270)	0	(1,362,270)	527,772	0	527,772	(1,890,042)	0	(1,890,042)
1	456700	Other Electric Rev-Low Voltage	156,154	0	156,154	105,373	0	105,373	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,739,596	1,739,596	0	1,136,826	1,136,826	0	602,770	602,770
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,213,888)	(2,213,888)	0	(1,446,776)	(1,446,776)	0	(767,112)	(767,112)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,213,888	2,213,888	0	1,446,776	1,446,776	0	767,112	767,112
1	456730	Other Elec Rev-Intraco Thermal	0	30,883,157	30,883,157	0	20,182,143	20,182,143	0	10,701,014	10,701,014
TOTAL ACCOUNT 456			(3,429,682)	89,680,047	86,250,365	(173,212)	58,605,910	58,432,698	(3,256,470)	31,074,137	27,817,667

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months 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	128,318,442	128,318,442	0	83,856,102	83,856,102	0	44,462,340	44,462,340
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(2,334)	(2,334)	0	(1,525)	(1,525)	0	(809)	(809)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,438,050	3,438,050	0	2,246,766	2,246,766	0	1,191,284	1,191,284
1	555710	Intercompany Purchase	0	2,423,565	2,423,565	0	1,583,800	1,583,800	0	839,765	839,765
TOTAL ACCOUNT 555			0	134,177,723	134,177,723	0	87,685,143	87,685,143	0	46,492,580	46,492,580

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES		E-557-12A
For Twelve Months 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	2,261	6,577,376	6,579,637	2,261	4,298,315	4,300,576	0	2,279,061	2,279,061
1	557010	Other Power Supply Expense - Financial	0	24,235,549	24,235,549	0	15,837,931	15,837,931	0	8,397,618	8,397,618
1	557018	Merchandise Processing Fee	0	71,581	71,581	0	46,778	46,778	0	24,803	24,803
1	557150	Fuel - Economic Dispatch	0	(14,568,096)	(14,568,096)	0	(9,520,251)	(9,520,251)	0	(5,047,845)	(5,047,845)
1	557160	Power Supply Expense - Miscellaneous	0	738	738	0	482	482	0	256	256
99	557161	Unbilled Add-Ons	(320,456)	0	(320,456)	0	0	0	(320,456)	0	(320,456)
1	557165	Other Resource Costs-CAISO Charges	0	100,803	100,803	0	65,875	65,875	0	34,928	34,928
1	557170	Broker Fees - Power	0	495,944	495,944	0	324,099	324,099	0	171,845	171,845
1	557171	REC Broker Fees	0	45,159	45,159	0	29,511	29,511	0	15,648	15,648
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,690	0	818,690	497,498	0	497,498	321,192	0	321,192
99	557280	Washington ERM Deferred	7,377,354	0	7,377,354	7,377,354	0	7,377,354	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,899,503	0	2,899,503	2,899,503	0	2,899,503	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,061,801)	0	(3,061,801)	(3,061,801)	0	(3,061,801)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	9,295,402	0	9,295,402	0	0	0	9,295,402	0	9,295,402
99	557390	Idaho PCA Amortization	(5,261,699)	0	(5,261,699)	0	0	0	(5,261,699)	0	(5,261,699)
1	557395	Optional Renewable Power Expense Offset	0	482	482	0	315	315	0	167	167
1	557610	Other Expenses - Exposure	0	(5,415)	(5,415)	0	(3,539)	(3,539)	0	(1,876)	(1,876)
1	557700	Turbine Gas Bookout Expense	0	3,529,989	3,529,989	0	2,306,848	2,306,848	0	1,223,141	1,223,141
1	557711	Turbine Gas Bookout Offset	0	(3,529,989)	(3,529,989)	0	(2,306,848)	(2,306,848)	0	(1,223,141)	(1,223,141)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	47,459,722	47,459,722	0	31,014,928	31,014,928	0	16,444,794	16,444,794
TOTAL ACCOUNT 557			11,749,254	64,413,843	76,163,097	7,714,815	42,094,444	49,809,259	4,034,439	22,319,399	26,353,838

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months 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	413,212	256,250	669,462	318,543	168,264	486,807	94,669	87,986	182,655
99	908600	Public Purpose Tariff Rider Expense Offset	32,074,300	0	32,074,300	22,926,858	0	22,926,858	9,147,442	0	9,147,442
99	908610	Limited Income Tax Refund Program	173,316	0	173,316	173,316	0	173,316	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	562,150	0	562,150	352,483	0	352,483	209,667	0	209,667
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,222,978	256,250	33,479,228	23,771,200	168,264	23,939,464	9,451,778	87,986	9,539,764

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.664%	34.336%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended 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	2,332,946,809	1,546,189,316	786,757,493
	Interest Deduction for FIT Calculation	68,641,523	45,581,661	23,059,862
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended 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	992,450,782	666,654,682	325,796,100
E-OPS	Less: Operating & Maintenance Expense	567,334,208	376,248,949	191,085,259
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	130,769,036	86,083,217	44,685,819
E-OTX	Less: Taxes Other than FIT	78,608,113	63,515,598	15,092,515
	Net Operating Income Before FIT	215,739,425	140,806,918	74,932,507
E-INT	Less: Interest Expense	68,641,523	45,581,661	23,059,862
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(45,193,514)	(31,691,026)	(13,502,488)
	Taxable Net Operating Income	101,904,388	63,676,971	38,227,417
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	21,399,922	13,372,164	8,027,758
99	Federal Income Tax on 2017 Income at 35%	2,775,236	2,032,386	742,850
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	24,175,158	15,404,550	8,770,608
E-DTE	Deferred FIT	15,249,801	10,779,426	4,470,375
1	411400 Amortized Investment Tax Credit	(418,485)	(273,480)	(145,005)
	Total Net FIT/Deferred FIT	39,006,474	25,910,496	13,095,978

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended 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	50,292,302	81,406,916	131,699,218	32,442,909	54,297,519	86,740,428	17,849,393	27,109,397	44,958,790
12	997001 Contributions In Aid of Construction	0	7,142,742	7,142,742	0	4,732,138	4,732,138	0	2,410,604	2,410,604
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,850)	(9,850)	0	(5,150)	(5,150)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,685,364	1,685,364	0	1,150,244	1,150,244	0	535,120	535,120
99	997007 Idaho PCA	4,033,703	0	4,033,703	0	0	0	4,033,703	0	4,033,703
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(50,734)	(50,734)	0	(33,155)	(33,155)	0	(17,579)	(17,579)
4	997015 Airplane Lease Payments	0	459,349	459,349	0	313,501	313,501	0	145,848	145,848
12	997016 Redemption Expense Amortization	0	1,249,835	1,249,835	0	828,028	828,028	0	421,807	421,807
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	2,458,963	39	2,459,002	867,991	27	868,018	1,590,972	12	1,590,984
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	107,727	107,727	0	73,523	73,523	0	34,204	34,204
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	6,089,356	0	6,089,356	2,780,405	0	2,780,405	3,308,951	0	3,308,951
12	997032 Interest Rate Swaps	0	(22,517,600)	(22,517,600)	0	(14,918,135)	(14,918,135)	0	(7,599,465)	(7,599,465)
4	997033 BPA Residential Exchange	(325,832)	0	(325,832)	(167,417)	0	(167,417)	(158,415)	0	(158,415)
99	997034 Montana Hydro Settlement	4,919,200	0	4,919,200	3,224,083	0	3,224,083	1,695,117	0	1,695,117
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	7,426,466	0	7,426,466	7,426,466	0	7,426,466	0	0	0
1	997044 Non-Monetary Power Costs	0	(2,334)	(2,334)	0	(1,525)	(1,525)	0	(809)	(809)
1	997045 Section 199 Manufacturing Deduction	0	(2,200,000)	(2,200,000)	0	(1,437,700)	(1,437,700)	0	(762,300)	(762,300)
99	997046 Nez Perce Settlement	(16,808)	0	(16,808)	(22,008)	0	(22,008)	5,200	0	5,200
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,262,820)	(1,262,820)	0	(836,631)	(836,631)	0	(426,189)	(426,189)
11	997049 Tax Depreciation	0	(178,560,395)	(178,560,395)	0	(116,423,163)	(116,423,163)	0	(62,137,232)	(62,137,232)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(99,992)	0	(99,992)	0	0	0	(99,992)	0	(99,992)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(716,919)	0	(716,919)	(84,348)	0	(84,348)	(632,571)	0	(632,571)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,990,626	5,990,626	0	3,905,948	3,905,948	0	2,084,678	2,084,678
4	997081 Deferred Compensation	0	373,252	373,252	0	254,741	254,741	0	118,511	118,511
4	997082 Meal Disallowances	0	485,237	485,237	0	331,169	331,169	0	154,068	154,068
4	997083 Paid Time Off	0	186,691	186,691	0	127,415	127,415	0	59,276	59,276
2	997084 Customer Uncollectibles	0	280,302	280,302	0	184,058	184,058	0	96,244	96,244
99	997088 Deferred O&M Colstrip & CS2	2,263,855	0	2,263,855	0	0	0	2,263,855	0	2,263,855
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(211,410)	0	(211,410)	(211,410)	0	(211,410)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,383	21,383	0	11,338	11,338
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(2,537,530)	0	(2,537,530)	(1,050,449)	0	(1,050,449)	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	(19,147)	(19,147)	0	(12,513)	(12,513)	0	(6,634)	(6,634)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(29,149,606)	(29,149,606)	0	(19,049,268)	(19,049,268)	0	(10,100,338)	(10,100,338)
1	997102 Amort Idaho Earnings Test (254229)	(665,313)	0	(665,313)	0	0	0	(665,313)	0	(665,313)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	262,420	0	262,420	145,197	0	145,197	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(1,296,517)	0	(1,296,517)	(1,296,517)	0	(1,296,517)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	13,772,684	0	13,772,684	8,030,747	0	8,030,747	5,741,937	0	5,741,937
2	997109 Tax Reform Amortization	(188,314)	0	(188,314)	(188,314)	0	(188,314)	0	0	0
99	997110 FISERVE	(367,969)	0	(367,969)	(250,677)	0	(250,677)	(117,292)	0	(117,292)
	TOTAL SCHEDULE M ADJUSTMENTS	75,448,341	(133,492,749)	(45,193,514)	54,233,470	(85,924,496)	(31,691,026)	34,065,765	(47,568,253)	(13,502,488)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.664%	34.336%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.201%	34.799%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.251%	33.749%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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-12A
For Twelve Months 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	23,591,555	23,591,555	0	15,629,641	15,629,641	0	7,961,914	7,961,914
99	410100	Deferred Federal Income Tax Expense - Washin	(3,814,719)	0	(3,814,719)	(3,814,719)	0	(3,814,719)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(3,357,715)	0	(3,357,715)	0	0	0	(3,357,715)	0	(3,357,715)
	410100	Total	(7,172,434)	23,591,555	16,419,121	(3,814,719)	15,629,641	11,814,922	(3,357,715)	7,961,914	4,604,199
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(288,063)	(288,063)	0	(190,845)	(190,845)	0	(97,218)	(97,218)
99	411100	Deferred Federal Income Tax Expense - Washin	(844,651)	0	(844,651)	(844,651)	0	(844,651)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(36,606)	0	(36,606)	0	0	0	(36,606)	0	(36,606)
	411100	Total	(881,257)	(288,063)	(1,169,320)	(844,651)	(190,845)	(1,035,496)	(36,606)	(97,218)	(133,824)
Total Deferred Federal Income Tax Expense			(8,053,691)	23,303,492	15,249,801	(4,659,370)	15,438,796	10,779,426	(3,394,321)	7,864,696	4,470,375

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.251%	33.749%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,577,596	1,577,596	0	1,030,959	1,030,959	0	546,637	546,637
1	408150	R&P Property Tax--Production	0	16,747,422	16,747,422	0	10,944,440	10,944,440	0	5,802,982	5,802,982
1	408180	R&P Property Tax--Transmission	0	6,214,473	6,214,473	0	4,061,158	4,061,158	0	2,153,315	2,153,315
1	409100	State Income Tax--Montana & Oregon	0	(424,241)	(424,241)	0	(277,241)	(277,241)	0	(147,000)	(147,000)
TOTAL PRODUCTION & TRANSMISSION			0	24,129,125	24,129,125	0	15,768,383	15,768,383	0	8,360,742	8,360,742
DISTRIBUTION											
99	408110	State Excise Tax	21,103,497	0	21,103,497	21,103,497	0	21,103,497	0	0	0
99	408120	Municipal Occupation & License Tax	22,382,126	0	22,382,126	18,708,768	0	18,708,768	3,673,358	0	3,673,358
99	408160	Miscellaneous State or Local Tax--WA & ID	170	0	170	0	0	0	170	0	170
99	408170	R&P Property Tax--Distribution	11,260,799	0	11,260,799	7,934,950	0	7,934,950	3,325,849	0	3,325,849
99	409100	State Income Tax--Idaho	(267,604)	0	(267,604)	0	0	0	(267,604)	0	(267,604)
TOTAL DISTRIBUTION			54,478,988	0	54,478,988	47,747,215	0	47,747,215	6,731,773	0	6,731,773
TOTAL TAXES OTHER THAN FIT			54,478,988	24,129,125	78,608,113	47,747,215	15,768,383	63,515,598	6,731,773	8,360,742	15,092,515

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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	8,350,000	8,350,000	0	5,456,725	5,456,725	0	2,893,275	2,893,275
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	1,179,263	1,179,263	0	770,648	770,648	0	408,615	408,615
1	182381	CDA Settlement Past Storage	0	31,863,920	31,863,920	0	20,823,072	20,823,072	0	11,040,848	11,040,848
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	16,818,456	17,138,172	319,716	11,173,523	11,493,239	0	5,644,933	5,644,933
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,322,368	65,946,646	69,269,014	3,249,745	45,007,926	48,257,671	72,623	20,938,720	21,011,343
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,970,871	2,970,871	0	2,027,590	2,027,590	0	943,281	943,281
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	14,786,472	14,786,472	0	10,091,619	10,091,619	0	4,694,853	4,694,853
4	303121	Misc Intangible Plant-AMI Software	0	575,694	575,694	0	392,905	392,905	0	182,789	182,789
		TOTAL INTANGIBLE PLANT	4,244,788	259,258,505	263,503,293	4,172,165	174,101,476	178,273,641	72,623	85,157,029	85,229,652
		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	134,764,701	134,764,701	0	88,068,732	88,068,732	0	46,695,969	46,695,969
1	312000	Boiler Plant	0	178,171,039	178,171,039	0	116,434,774	116,434,774	0	61,736,265	61,736,265
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	63,252,350	63,252,350	0	41,335,411	41,335,411	0	21,916,939	21,916,939
1	315000	Accessory Electric Equipment	0	28,312,370	28,312,370	0	18,502,134	18,502,134	0	9,810,236	9,810,236
1	316000	Miscellaneous Power Plant Equipment	0	18,492,118	18,492,118	0	12,084,599	12,084,599	0	6,407,519	6,407,519
		TOTAL STEAM PRODUCTION PLANT	0	426,577,037	426,577,037	0	278,768,094	278,768,094	0	147,808,943	147,808,943
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,545,957	62,545,957	0	40,873,783	40,873,783	0	21,672,174	21,672,174
1	331XXX	Structures & Improvements	0	80,391,838	80,391,838	0	52,536,066	52,536,066	0	27,855,772	27,855,772
1	332XXX	Reservoirs, Dams, & Waterways	0	184,779,368	184,779,368	0	120,753,317	120,753,317	0	64,026,051	64,026,051
1	333000	Waterwheels, Turbines, & Generators	0	227,358,531	227,358,531	0	148,578,800	148,578,800	0	78,779,731	78,779,731
1	334000	Accessory Electric Equipment	0	62,343,527	62,343,527	0	40,741,495	40,741,495	0	21,602,032	21,602,032
1	335XXX	Miscellaneous Power Plant Equipment	0	13,060,541	13,060,541	0	8,535,064	8,535,064	0	4,525,477	4,525,477
1	336000	Roads, Railroads, & Bridges	0	3,388,382	3,388,382	0	2,214,308	2,214,308	0	1,174,074	1,174,074
		TOTAL HYDRAULIC PRODUCTION PLANT	0	633,868,144	633,868,144	0	414,232,833	414,232,833	0	219,635,311	219,635,311
		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	17,061,054	17,061,054	0	11,149,399	11,149,399	0	5,911,655	5,911,655
1	342000	Fuel Holders, Producers, & Accessories	0	21,383,045	21,383,045	0	13,973,820	13,973,820	0	7,409,225	7,409,225
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	219,039,936	219,039,936	0	143,142,598	143,142,598	0	75,897,338	75,897,338
1	344010	Generators - Solar	6	149,670	149,676	6	97,809	97,815	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	20,840,505	20,840,505	0	13,619,270	13,619,270	0	7,221,235	7,221,235
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	1,744,501	1,744,501	0	1,140,031	1,140,031	0	604,470	604,470
		TOTAL OTHER PRODUCTION PLANT	6	305,066,558	305,066,564	6	199,360,995	199,361,001	0	105,705,563	105,705,563
		TOTAL PRODUCTION PLANT	6	1,365,511,739	1,365,511,745	6	892,361,922	892,361,928	0	473,149,817	473,149,817

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	26,679,660	26,679,660	0	17,435,158	17,435,158	0	9,244,502	9,244,502
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,066,747	25,066,747	0	16,381,119	16,381,119	0	8,685,628	8,685,628
1	353000	Station Equipment	0	255,662,817	255,662,817	0	167,075,651	167,075,651	0	88,587,166	88,587,166
1	354000	Towers & Fixtures	0	17,189,824	17,189,824	0	11,233,550	11,233,550	0	5,956,274	5,956,274
1	355000	Poles & Fixtures	0	235,719,203	235,719,203	0	154,042,499	154,042,499	0	81,676,704	81,676,704
1	356000	Overhead Conductors & Devices	0	141,021,529	141,021,529	0	92,157,569	92,157,569	0	48,863,960	48,863,960
1	357000	Underground Conduit	0	3,040,872	3,040,872	0	1,987,210	1,987,210	0	1,053,662	1,053,662
1	358000	Underground Conductors & Devices	0	2,376,315	2,376,315	0	1,552,922	1,552,922	0	823,393	823,393
1	359000	Roads & Trails	0	2,079,908	2,079,908	0	1,359,220	1,359,220	0	720,688	720,688
TOTAL TRANSMISSION PLANT			0	708,836,875	708,836,875	0	463,224,898	463,224,898	0	245,611,977	245,611,977
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,552,624	0	7,552,624	6,084,349	0	6,084,349	1,468,275	0	1,468,275
99	360400	Land Easements	2,580,569	0	2,580,569	340,896	0	340,896	2,239,673	0	2,239,673
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	23,397,099	0	23,397,099	17,008,283	0	17,008,283	6,388,816	0	6,388,816
3	362000	Station Equipment	127,182,437	3,036,190	130,218,627	83,259,974	2,018,550	85,278,524	43,922,463	1,017,640	44,940,103
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	381,634,364	0	381,634,364	246,314,805	0	246,314,805	135,319,559	0	135,319,559
99	365000	Overhead Conductors & Devices	251,547,339	0	251,547,339	159,601,971	0	159,601,971	91,945,368	0	91,945,368
99	366000	Underground Conduit	111,443,208	0	111,443,208	72,786,575	0	72,786,575	38,656,633	0	38,656,633
99	367000	Underground Conductors & Devices	196,358,196	0	196,358,196	128,928,684	0	128,928,684	67,429,512	0	67,429,512
99	368000	Line Transformers	254,769,800	0	254,769,800	175,178,595	0	175,178,595	79,591,205	0	79,591,205
99	369XXX	Services	165,807,271	0	165,807,271	108,787,015	0	108,787,015	57,020,256	0	57,020,256
99	371XXX	Installations on Customers' Premises	1,104,234	0	1,104,234	1,104,234	0	1,104,234	0	0	0
99	370000	Meters	49,756,122	0	49,756,122	26,845,435	0	26,845,435	22,910,687	0	22,910,687
99	373XXX	Street Light & Signal Systems	59,631,683	0	59,631,683	39,470,406	0	39,470,406	20,161,277	0	20,161,277
TOTAL DISTRIBUTION PLANT			1,635,730,641	3,036,190	1,638,766,831	1,068,309,067	2,018,550	1,070,327,617	567,421,574	1,017,640	568,439,214
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,440,610	7,229,334	8,669,944	738,542	4,933,948	5,672,490	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	14,921,497	84,095,617	99,017,114	6,667,018	57,394,418	64,061,436	8,254,479	26,701,199	34,955,678
4	391XXX	Office Furniture & Equipment	1,314,145	53,801,920	55,116,065	1,249,175	36,719,272	37,968,447	64,970	17,082,648	17,147,618
4	392XXX	Transportation Equipment	31,056,709	17,295,714	48,352,423	21,859,252	11,804,152	33,663,404	9,197,457	5,491,562	14,689,019
4	393000	Stores Equipment	324,150	3,636,981	3,961,131	169,732	2,482,203	2,651,935	154,418	1,154,778	1,309,196
4	394000	Tools, Shop & Garage Equipment	1,797,079	13,159,851	14,956,930	793,931	8,981,467	9,775,398	1,003,148	4,178,384	5,181,532
4	394100	Electric Charging Stations	0	99,238	99,238	0	67,729	67,729	0	31,509	31,509
4	395000	Laboratory Equipment	261,153	1,582,832	1,843,985	239,347	1,080,267	1,319,614	21,806	502,565	524,371
4	396XXX	Power Operated Equipment	24,406,209	8,932,533	33,338,742	14,590,608	6,096,364	20,686,972	9,815,601	2,836,169	12,651,770
4	397XXX	Communications Equipment	23,265,094	88,346,618	111,611,712	13,587,845	60,295,683	73,883,528	9,677,249	28,050,935	37,728,184
4	398000	Miscellaneous Equipment	15,864	438,660	454,524	3,391	299,381	302,772	12,473	139,279	151,752
TOTAL GENERAL PLANT			98,802,510	278,619,298	377,421,808	59,898,841	190,154,884	250,053,725	38,903,669	88,464,414	127,368,083
TOTAL PLANT IN SERVICE			1,738,777,945	2,615,262,607	4,354,040,552	1,132,380,079	1,721,861,730	2,854,241,809	606,397,866	893,400,877	1,499,798,743

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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	(298,907,439)	(298,907,439)	0	(195,336,011)	(195,336,011)	0	(103,571,428)	(103,571,428)
E-ADEP		Hydro Production Plant	0	(129,898,750)	(129,898,750)	0	(84,888,833)	(84,888,833)	0	(45,009,917)	(45,009,917)
E-ADEP		Other Production Plant	0	(119,259,145)	(119,259,145)	0	(77,935,851)	(77,935,851)	0	(41,323,294)	(41,323,294)
E-ADEP		Transmission Plant	0	(211,693,651)	(211,693,651)	0	(138,341,801)	(138,341,801)	0	(73,351,850)	(73,351,850)
E-ADEP		Distribution Plant	(528,160,098)	(133,303)	(528,293,401)	(324,921,778)	(88,624)	(325,010,402)	(203,238,320)	(44,679)	(203,282,999)
E-ADEP		General Plant	(36,686,114)	(98,840,604)	(135,526,718)	(22,213,352)	(67,457,724)	(89,671,076)	(14,472,762)	(31,382,880)	(45,855,642)
TOTAL ACCUMULATED DEPRECIATION			(564,846,212)	(858,732,892)	(1,423,579,104)	(347,135,130)	(564,048,844)	(911,183,974)	(217,711,082)	(294,684,048)	(512,395,130)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,672,730)	(12,672,730)	0	(8,281,629)	(8,281,629)	0	(4,391,101)	(4,391,101)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(230,348)	0	(230,348)	(230,348)	0	(230,348)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,835,012)	(1,835,012)	0	(1,250,197)	(1,250,197)	0	(584,815)	(584,815)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,507,088)	(39,781,818)	(42,288,906)	(2,453,399)	(27,150,693)	(29,604,092)	(53,689)	(12,631,125)	(12,684,814)
E-AAAMT		General Plant - 390200, 396200	0	(96,926)	(96,926)	0	(66,151)	(66,151)	0	(30,775)	(30,775)
TOTAL ACCUMULATED AMORTIZATION			(2,737,436)	(54,386,486)	(57,123,922)	(2,683,747)	(36,748,670)	(39,432,417)	(53,689)	(17,637,816)	(17,691,505)
TOTAL ACCUMULATED DEPR/AMORT			(567,583,648)	(913,119,378)	(1,480,703,026)	(349,818,877)	(600,797,514)	(950,616,391)	(217,764,771)	(312,321,864)	(530,086,635)
NET ELECTRIC UTILITY PLANT before ADFIT			1,171,194,297	1,702,143,229	2,873,337,526	782,561,202	1,121,064,216	1,903,625,418	388,633,095	581,079,013	969,712,108
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	15,555	15,555	0	10,165	10,165	0	5,390	5,390
12		ADFIT - Electric Plant In Service (282900)	0	(541,944,138)	(541,944,138)	0	(359,043,411)	(359,043,411)	0	(182,900,727)	(182,900,727)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,608,727)	(61,608,727)	0	(42,047,340)	(42,047,340)	0	(19,561,387)	(19,561,387)
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	(9,123,242)	(9,123,242)	0	(5,962,039)	(5,962,039)	0	(3,161,203)	(3,161,203)
1		ADFIT - CDA Settlement Costs (283333)	0	329,314	329,314	0	215,207	215,207	0	114,107	114,107
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,071,158)	(2,071,158)	0	(1,372,163)	(1,372,163)	0	(698,995)	(698,995)
TOTAL ACCUMULATED DFIT			0	(614,402,396)	(614,402,396)	0	(408,199,581)	(408,199,581)	0	(206,202,815)	(206,202,815)
NET ELECTRIC UTILITY PLANT			1,171,194,297	1,087,740,833	2,258,935,130	782,561,202	712,864,635	1,495,425,837	388,633,095	374,876,198	763,509,293

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.483%	33.517%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.251%	33.749%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,171,194,297	1,087,740,833	2,258,935,130	782,561,202	712,864,635	1,495,425,837	388,633,095	374,876,198	763,509,293	
	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	(296,316)	0	(296,316)	296,316	0	296,316	
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)	(3,070,453)	0	(3,070,453)	(984,027)	0	(984,027)	(2,086,426)	0	(2,086,426)	
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)	8,019,138	0	8,019,138	5,112,636	0	5,112,636	2,906,502	0	2,906,502	
99	ADFIT - Kettle Falls Disallowed (190420)	51,372	0	51,372	51,372	0	51,372	0	0	0	
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)	
99	Boulder Park Disallowed Accumulated Depr (108050)	1,654,975	0	1,654,975	0	0	0	1,654,975	0	1,654,975	
99	ADFIT - Boulder Park Disallowed (190040)	272,084	0	272,084	0	0	0	272,084	0	272,084	
99	Investment in WNP3 Exchange Power (124900, 124930)	4,082,992	0	4,082,992	4,082,992	0	4,082,992	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(733,827)	0	(733,827)	(733,827)	0	(733,827)	0	0	0	
99	CDA Lake Settlement - WA (182382)	443,678	0	443,678	443,678	0	443,678	0	0	0	
99	CDA Lake Settlement - ID (186382)	85,181	0	85,181	0	0	0	85,181	0	85,181	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(154,371)	0	(154,371)	(129,481)	0	(129,481)	(24,890)	0	(24,890)	
99	CDA CDR Fund - Direct (182324)	32,273	0	32,273	32,273	0	32,273	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	228,681	0	228,681	212,740	0	212,740	15,941	0	15,941	
99	ADFIT - Spokane River Relicensing (283322)	(66,723)	0	(66,723)	(62,069)	0	(62,069)	(4,654)	0	(4,654)	
99	Spokane River PM&Es (182323)	209,327	0	209,327	135,089	0	135,089	74,238	0	74,238	
99	ADFIT - Spokane River PM&Es (283323)	(61,135)	0	(61,135)	(39,443)	0	(39,443)	(21,692)	0	(21,692)	
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)	(1,687,119)	(2,916)	(1,690,035)	(643,964)	(1,990)	(645,954)	(1,043,155)	(926)	(1,044,081)	
2	Rate Base - Regulatory Liability-Non-plant Excess	(3,002,470)	0	(3,002,470)	(2,094,458)	0	(2,094,458)	(908,012)	0	(908,012)	
99	Customer Deposits (235199)	(1,948,736)	0	(1,948,736)	(1,948,736)	0	(1,948,736)	0	0	0	
C-WKC	Working Capital	76,990,902	0	76,990,902	51,763,736	0	51,763,736	25,227,166	0	25,227,166	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	74,014,595	(2,916)	74,011,679	50,765,469	(1,990)	50,763,479	23,249,126	(926)	23,248,200	
	NET RATE BASE	1,245,208,892	1,087,737,917	2,332,946,809	833,326,671	712,862,645	1,546,189,316	411,882,221	374,875,272	786,757,493	

ALLOCATION RATIOS:

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

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

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months 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	66.483%	33.517%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months 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	918,400	918,400		918,400	918,400		600,174	600,174		318,226	318,226	
1	Misc Intangible Plt (303000)	ED-AN	241,556	241,556		241,556	241,556		157,857	157,857		83,699	83,699	
Total Production/Transmission			1,159,956	1,159,956		1,159,956	1,159,956		758,031	758,031		401,925	401,925	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866				
Total Distribution			30,019	30,019		30,019	30,019	30,019		30,019				
General Plant - 303000														
7,4		CD-AA	598,927	420,057	123,074	55,796	420,057	420,057		286,685	286,685	133,372	133,372	
9,1		CD-AN	9,729	7,561	2,168		7,561	7,561		4,941	4,941	2,620	2,620	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			656,528	427,618	165,046	63,864	427,618	427,618		291,626	291,626	135,992	135,992	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	25,357,221	17,784,287	5,210,655	2,362,279	17,784,287	17,784,287		12,137,598	12,137,598	5,646,689	5,646,689	
9,4		CD-AN	16,243	12,623	3,620		12,623	12,623		8,615	8,615	4,008	4,008	
9,4		CD-ID	16,366	12,719	3,647		12,719	12,719				12,719	12,719	
4		ED-AN	1,781,568	1,781,568			1,781,568	1,781,568		1,215,902	1,215,902	565,666	565,666	
		ED-ID	0	0			0	0				0	0	
		ED-WA	642,609	642,609			642,609	642,609	642,609		642,609			
8		GD-AA	131,224		89,970	41,254								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			27,945,231	20,233,806	5,307,892	2,403,533	655,328	19,578,478	20,233,806	642,609	13,362,115	14,004,724	12,719	6,216,363
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0		0	0	0	0	
4		ED-AN	48,030	48,030			48,030	48,030		32,780	32,780	15,250	15,250	
		GD-OR	0			0								
Total General Plant - 390200, 396200			48,030	48,030	0	0	48,030	48,030		32,780	32,780	15,250	15,250	
Total Amortization Expense			29,839,991	21,899,429	5,473,165	2,467,397	685,347	21,214,082	21,899,429	672,628	14,444,552	15,117,180	12,719	6,769,530

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended 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)	(298,907,439)	(298,907,439)			(298,907,439)	(298,907,439)		(195,336,011)	(195,336,011)		(103,571,428)	(103,571,428)	
1	Hydro (ED-AN)	(129,898,750)	(129,898,750)			(129,898,750)	(129,898,750)		(84,888,833)	(84,888,833)		(45,009,917)	(45,009,917)	
1	Other (ED-AN)	(119,259,145)	(119,259,145)			(119,259,145)	(119,259,145)		(77,935,851)	(77,935,851)		(41,323,294)	(41,323,294)	
Total Electric Production		(548,065,334)	(548,065,334)			(548,065,334)	(548,065,334)		(358,160,695)	(358,160,695)		(189,904,639)	(189,904,639)	
Electric Transmission														
1	ED-AN	(211,693,651)	(211,693,651)			(211,693,651)	(211,693,651)		(138,341,801)	(138,341,801)		(73,351,850)	(73,351,850)	
Total Electric Transmissic		(211,693,651)	(211,693,651)			(211,693,651)	(211,693,651)		(138,341,801)	(138,341,801)		(73,351,850)	(73,351,850)	
Electric Distribution														
3	ED-AN	(133,303)	(133,303)			(133,303)	(133,303)		(88,624)	(88,624)		(44,679)	(44,679)	
	ED-ID	(203,238,320)	(203,238,320)			(203,238,320)	(203,238,320)				(203,238,320)		(203,238,320)	
	ED-WA	(324,921,778)	(324,921,778)			(324,921,778)	(324,921,778)	(324,921,778)		(324,921,778)				
Total Electric Distribution		(528,293,401)	(528,293,401)			(528,160,098)	(133,303)	(528,293,401)	(324,921,778)	(88,624)	(325,010,402)	(203,238,320)	(44,679)	(203,282,999)
Gas Underground Storage														
	GD-AN	(15,321,868)		(15,321,868)										
	GD-OR	(1,013,283)			(1,013,283)									
Total Gas Underground S		(16,335,151)		(15,321,868)	(1,013,283)									
Gas Distribution														
	GD-AN	(1,736,455)		(1,736,455)										
	GD-ID	(73,169,985)		(73,169,985)										
	GD-WA	(139,969,974)		(139,969,974)										
	GD-OR	(106,835,295)			(106,835,295)									
Total Gas Distribution		(321,711,709)		(214,876,414)	(106,835,295)									
General Plant														
4	ED-AN	(46,693,796)	(46,693,796)			(46,693,796)	(46,693,796)		(31,868,049)	(31,868,049)		(14,825,747)	(14,825,747)	
	ED-ID	(9,792,054)	(9,792,054)			(9,792,054)	(9,792,054)				(9,792,054)		(9,792,054)	
	ED-WA	(19,004,538)	(19,004,538)			(19,004,538)	(19,004,538)	(19,004,538)			(19,004,538)			
7,4	CD-AA	(60,680,499)	(42,558,268)	(12,469,236)	(5,652,995)	(42,558,268)	(42,558,268)		(29,045,592)	(29,045,592)		(13,512,676)	(13,512,676)	
9,4	CD-AN	(12,338,082)	(9,588,540)	(2,749,542)		(9,588,540)	(9,588,540)		(6,544,083)	(6,544,083)		(3,044,457)	(3,044,457)	
9	CD-ID	(6,022,914)	(4,680,708)	(1,342,206)		(4,680,708)	(4,680,708)				(4,680,708)		(4,680,708)	
9	CD-WA	(4,128,951)	(3,208,814)	(920,137)		(3,208,814)	(3,208,814)	(3,208,814)		(3,208,814)				
8	GD-AA	(2,256,960)		(1,547,417)	(709,543)									
	GD-AN	(2,851,598)		(2,851,598)										
	GD-ID	(1,738,936)		(1,738,936)										
	GD-WA	(6,320,129)		(6,320,129)										
	GD-OR	(4,714,073)			(4,714,073)									
Total General Plant		(176,542,530)	(135,526,718)	(29,939,201)	(11,076,611)	(36,686,114)	(98,840,604)	(135,526,718)	(22,213,352)	(67,457,724)	(89,671,076)	(14,472,762)	(31,382,880)	(45,855,642)
Total Accumulated Depr		(1,802,641,776)	(1,423,579,104)	(260,137,483)	(118,925,189)	(564,846,212)	(858,732,892)	(1,423,579,104)	(347,135,130)	(564,048,844)	(911,183,974)	(217,711,082)	(294,684,048)	(512,395,130)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%		34.650%				
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expense	66.483%		33.517%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months 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	(11,059,754)	(11,059,754)			(11,059,754)	(11,059,754)		(7,227,549)	(7,227,549)		(3,832,205)	(3,832,205)	
1	Misc Intangible Plt (3030 ED-AN)	(1,612,976)	(1,612,976)			(1,612,976)	(1,612,976)		(1,054,080)	(1,054,080)		(558,896)	(558,896)	
Total Production/Transmission		(12,672,730)	(12,672,730)			(12,672,730)	(12,672,730)		(8,281,629)	(8,281,629)		(4,391,101)	(4,391,101)	
Distribution														
	Franchises (302000) ED-WA	(193,541)	(193,541)			(193,541)	(193,541)		(193,541)	(193,541)				
	Misc Intangible Plt (3030 ED-WA)	(36,807)	(36,807)			(36,807)	(36,807)		(36,807)	(36,807)				
Total Distribution		(230,348)	(230,348)			(230,348)	(230,348)		(230,348)	(230,348)				
General Plant - 303000														
7,4	CD-AA	(2,509,174)	(1,759,809)	(515,610)	(233,755)	(1,759,809)	(1,759,809)		(1,201,052)	(1,201,052)		(558,757)	(558,757)	
9,1	CD-AN	(96,767)	(75,203)	(21,564)		(75,203)	(75,203)		(49,145)	(49,145)		(26,058)	(26,058)	
	GD-ID	(86,389)		(86,389)										
	GD-WA	(191,290)		(191,290)										
	GD-OR	(88,686)			(88,686)									
Total General Plant - 303000		(2,972,306)	(1,835,012)	(814,853)	(322,441)	(1,835,012)	(1,835,012)		(1,250,197)	(1,250,197)		(584,815)	(584,815)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(53,370,064)	(37,431,093)	(10,967,015)	(4,971,956)	(37,431,093)	(37,431,093)		(25,546,347)	(25,546,347)		(11,884,746)	(11,884,746)	
9,4	CD-AN	(52,145)	(40,524)	(11,621)		(40,524)	(40,524)		(27,657)	(27,657)		(12,867)	(12,867)	
9	CD-ID	(69,084)	(53,689)	(15,395)		(53,689)	(53,689)					(53,689)	(53,689)	
4	ED-AN	(2,310,201)	(2,310,201)			(2,310,201)	(2,310,201)		(1,576,689)	(1,576,689)		(733,512)	(733,512)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,453,399)	(2,453,399)			(2,453,399)	(2,453,399)		(2,453,399)	(2,453,399)				
8	GD-AA	(418,309)		(286,801)	(131,508)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(58,673,202)	(42,288,906)	(11,280,832)	(5,103,464)	(2,507,088)	(39,781,818)	(42,288,906)	(2,453,399)	(27,150,693)	(29,604,092)	(53,689)	(12,631,125)	(12,684,814)
Gas Underground Storage														
	GD-AN	(240,542)		(240,542)										
Total Gas Underground Storage		(240,542)		(240,542)										
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	(96,926)	(96,926)			(96,926)	(96,926)		(66,151)	(66,151)		(30,775)	(30,775)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0					0	0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(96,926)	(96,926)	0	0	0	(96,926)	(96,926)	0	(66,151)	(66,151)	0	(30,775)	(30,775)
Total Accumulated Amortization		(74,886,054)	(57,123,922)	(12,336,227)	(5,425,905)	(2,737,436)	(54,386,486)	(57,123,922)	(2,683,747)	(36,748,670)	(39,432,417)	(53,689)	(17,637,816)	(17,691,505)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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	410,767	25,714	362,279	22,774	410,767	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,588,019	0	0	0	0	2,588,019	0	0	2,588,019	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	15,444,022	738,542	702,068	7,229,333	8,669,943	2,792,424	97,436	2,109,983	4,999,843	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,235,884	1,074,589	2,554,226	4,607,069	8,235,884	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,989,774	0	0	0	0	2,989,774	0	0	2,989,774	0	0	0
99	GD-OR / AS	3,656,666	0	0	0	0	0	0	0	0	3,656,666	0	3,656,666
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,566,681	0	0	71,233,792	71,233,792	0	0	20,870,937	20,870,937	0	9,461,952	9,461,952
9	CD-WA / ID / AN	25,152,723	5,592,429	5,700,253	8,254,757	19,547,439	1,603,645	1,634,564	2,367,075	5,605,284	0	0	0
	TOTAL ACCOUNT	141,601,728	6,667,018	8,254,479	84,095,618	99,017,115	4,593,419	1,634,564	23,238,012	29,465,995	3,656,666	9,461,952	13,118,618
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,634,797	917,564	0	3,717,233	4,634,797	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,151	0	0	0	0	1,151	0	0	1,151	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	519,259	0	0	0	0	0	0	356,014	356,014	0	163,245	163,245
7	CD-AA	71,287,368	0	0	49,997,396	49,997,396	0	0	14,648,841	14,648,841	0	6,641,131	6,641,131
9	CD-WA / ID / AN	622,622	331,610	64,970	87,291	483,871	95,090	18,630	25,031	138,751	0	0	0
	TOTAL ACCOUNT	77,065,197	1,249,174	64,970	53,801,920	55,116,064	96,241	18,630	15,029,886	15,144,757	0	6,804,376	6,804,376
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	41,639,833	19,852,596	8,407,772	13,379,465	41,639,833	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,527,200	0	0	0	0	8,417,086	2,401,019	1,709,095	12,527,200	0	0	0
99	GD-OR / AS	3,959,780	0	0	0	0	0	0	0	0	3,959,780	0	3,959,780
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	2,698,263	0	0	1,892,427	1,892,427	0	0	554,466	554,466	0	251,370	251,370
9	CD-WA / ID / AN	6,202,359	2,006,656	789,685	2,023,823	4,820,164	575,414	226,444	580,337	1,382,195	0	0	0
	TOTAL ACCOUNT	67,027,435	21,859,252	9,197,457	17,295,715	48,352,424	8,992,500	2,627,463	2,843,898	14,463,861	3,959,780	251,370	4,211,150

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	37,616	0	0	0	0	0	0	0	37,616	0	37,616	
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	4,583,260	159,271	140,055	3,262,555	3,561,881	45,671	40,161	935,547	1,021,379	0	0	
		TOTAL ACCOUNT	5,108,286	169,732	154,418	3,636,981	3,961,131	133,831	40,161	935,547	1,109,539	37,616	0	37,616
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,658,465	780,438	247,870	3,630,157	4,658,465	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,568,525	0	0	0	0	1,874,490	310,975	383,060	2,568,525	0	0	
99		GD-OR / AS	897,272	0	0	0	0	0	0	0	0	897,272	897,272	
8		GD-AA	4,177,384	0	0	0	0	0	0	2,864,098	2,864,098	0	1,313,286	
7		CD-AA	13,371,299	0	0	9,377,961	9,377,961	0	0	2,747,668	2,747,668	0	1,245,670	
9		CD-WA / ID / AN	1,184,462	13,494	755,278	151,733	920,505	3,869	216,578	43,510	263,957	0	0	
		TOTAL ACCOUNT	26,857,407	793,932	1,003,148	13,159,851	14,956,931	1,878,359	527,553	6,038,336	8,444,248	897,272	2,558,956	3,456,228
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	99,239	0	0	99,239	99,239	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	99,239	0	0	99,239	99,239	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,288,410	238,642	21,581	1,028,187	1,288,410	0	0	0	0	0	0	
99		GD-WA / ID / AN	117,962	0	0	0	0	7,987	2,605	107,370	117,962	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	773,580	0	0	542,550	542,550	0	0	158,963	158,963	0	72,067	
9		CD-WA / ID / AN	16,760	705	225	12,095	13,025	202	65	3,468	3,735	0	0	
		TOTAL ACCOUNT	2,398,931	239,347	21,806	1,582,832	1,843,985	8,189	2,670	380,393	391,252	40,917	122,777	163,694
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,979,039	14,338,746	9,507,061	8,133,232	31,979,039	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,998,290	0	0	0	0	2,383,752	793,536	821,002	3,998,290	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,272,667	251,861	308,540	428,652	989,053	72,222	88,475	122,917	283,614	0	0	
		TOTAL ACCOUNT	37,822,309	14,590,607	9,815,601	8,932,533	33,338,741	2,455,974	882,011	1,052,516	4,390,501	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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-12A
For Twelve Months 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	64,332,157	12,035,023	6,736,232	45,560,902	64,332,157	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,171,984	0	0	0	0	679,730	492,254	0	1,171,984	0	0	
99		GD-OR / AS	1,222,262	0	0	0	0	0	0	0	0	1,222,262	0	
8		GD-AA	1,105,022	0	0	0	0	0	0	757,625	757,625	0	347,397	
7		CD-AA	50,776,150	0	0	35,611,853	35,611,853	0	0	10,433,991	10,433,991	0	4,730,306	
9		CD-WA/ ID / AN	15,013,449	1,552,822	2,941,017	7,173,863	11,667,702	445,276	843,345	2,057,126	3,345,747	0	0	
		TOTAL ACCOUNT	133,621,024	13,587,845	9,677,249	88,346,618	111,611,712	1,125,006	1,335,599	13,248,742	15,709,347	1,222,262	5,077,703	6,299,965
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,984	0	6,846	143,138	149,984	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	418,365	0	0	293,420	293,420	0	0	85,970	85,970	0	38,975	
9		CD-WA/ ID / AN	14,308	3,391	5,627	2,101	11,119	972	1,614	603	3,189	0	0	
		TOTAL ACCOUNT	585,024	3,391	12,473	438,659	454,523	972	1,614	86,573	89,159	2,367	38,975	41,342
		TOTAL GENERAL PLANT	507,630,602	59,898,840	38,903,669	278,619,299	377,421,808	22,076,915	7,167,701	64,963,886	94,208,502	10,709,258	25,291,034	36,000,292

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	10,686,496	319,716	0	10,366,780	10,686,496	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	22,092,784	319,716	0	16,818,456	17,138,172	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	12,107,974	3,249,745	0	8,858,229	12,107,974	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	680,200	0	0	0	0	0	0	466,359	466,359	0	213,841	
7		CD-AA	81,300,136	0	0	57,019,850	57,019,850	0	0	16,706,365	16,706,365	0	7,573,921	
9		CD-WA / ID / AN	181,677	0	72,623	68,567	141,190	0	20,825	19,662	40,487	0	0	
		TOTAL ACCOUNT	94,269,987	3,249,745	72,623	65,946,646	69,269,014	0	20,825	17,192,386	17,213,211	0	7,787,762	7,787,762
	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	4,235,932	0	0	2,970,871	2,970,871	0	0	870,442	870,442	0	394,619	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,235,932	0	0	2,970,871	2,970,871	0	0	870,442	870,442	0	394,619	394,619
	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-12A
For Twelve Months 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	21,082,871	0	0	14,786,472	14,786,472	0	0	4,332,319	4,332,319	0	1,964,080	1,964,080
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	21,082,871	0	0	14,786,472	14,786,472	0	0	4,332,319	4,332,319	0	1,964,080	1,964,080
	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	820,837	0	0	575,694	575,694	0	0	168,674	168,674	0	76,469	76,469
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	820,837	0	0	575,694	575,694	0	0	168,674	168,674	0	76,469	76,469
	TOTAL		243,333,614	3,569,461	72,623	171,816,103	175,458,187	1,022,594	800,430	45,172,974	46,995,998	426,123	20,453,306	20,879,429

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(87,033,397)	(61,040,873)	(17,884,493)	(8,108,031)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(730,688)	(567,854)	(162,834)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(87,764,085)</u>	<u>(61,608,727)</u>	<u>(18,047,327)</u>	<u>(8,108,031)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended June 30, 2018	
Average of Monthly Averages 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	3,261,908	3,261,908	0	0	0	0	3,261,908
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	439	439	0	0	0	0	439
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,400)	(1,400)	0	0	0	0	(1,400)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(2)	(2)	0	0	0	0	(2)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	62,045,624	29,911,986	0	91,957,610	51,763,736	25,227,166	10,281,888	4,684,820	0
	TOTAL	62,045,624	29,911,986	3,260,945	95,218,555	51,763,736	25,227,166	10,281,888	4,684,820	3,260,945

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						