

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended May 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,747,327	11,908,489	4,838,838
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,747,327	11,908,489	4,838,838
E-APL	Electric Net Rate Base	2,361,028,548	1,567,856,250	793,172,298
	RATE OF RETURN	0.709%	0.760%	0.610%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended May 31, 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	5-01-2018 thru 05-31-2018	383,840	252,072	131,768
		Percent		100.000%	65.671%	34.329%
3	E-OPS	Direct Distribution Operating Expense	5-01-2018 thru 05-31-2018	2,629,809	1,959,509	670,300
		Percent		100.000%	74.511%	25.489%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended May 31, 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-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended May 31, 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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended May 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		116,722,139	98,016,028	18,706,111	0
		Total		100.000%	83.974%	16.026%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at		627,889	382,273	245,616	0
		Percentage		100.000%	60.882%	39.118%	0.000%
		Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
		Percentage		100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	04-01-2018 thru 05-31-2018	1,132,209,339	763,358,152	368,851,187	
		Percent		100.000%	67.422%	32.578%	
11		Book Depreciation	5-01-2018 thru 05-31-2018	9,371,393	6,119,397	3,251,996	
		Percent		100.000%	65.299%	34.701%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended May 31, 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	04-01-2018 thru 05-31-2018	2,917,301,206 100.000%	1,936,240,890 66.371%	981,060,316 33.629%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2018 thru 05-31-2018	246,053,885 100.000%	163,049,061 66.266%	83,004,824 33.734%
14		Net Allocated Schedule M's - AMA Percent	5-01-2018 thru 05-31-2018	-40,457,339 100.000%	-26,544,529 65.611%	-13,912,810 34.389%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 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	25,706,238	0	25,706,238	17,236,032	0	17,236,032	8,470,206	0	8,470,206
99	442200	Commercial - Firm & Int.	23,478,363	0	23,478,363	16,351,109	0	16,351,109	7,127,254	0	7,127,254
1	442300	Industrial	4,946,526	0	4,946,526	3,991,172	0	3,991,172	955,354	0	955,354
99	444000	Public Street & Highway Lighting	633,561	0	633,561	404,202	0	404,202	229,359	0	229,359
99	448000	Interdepartmental Revenue	105,525	0	105,525	85,466	0	85,466	20,059	0	20,059
99	499XXX	Unbilled Revenue	5,276,711	0	5,276,711	2,703,682	0	2,703,682	2,573,029	0	2,573,029
		TOTAL SALES TO ULTIMATE CUSTOMERS	60,146,924	0	60,146,924	40,771,663	0	40,771,663	19,375,261	0	19,375,261
1	447XXX	Sales for Resale	0	6,705,953	6,705,953	0	4,382,340	4,382,340	0	2,323,613	2,323,613
		TOTAL SALES OF ELECTRICITY	60,146,924	6,705,953	66,852,877	40,771,663	4,382,340	45,154,003	19,375,261	2,323,613	21,698,874
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(15,476,147)	16,878,277	1,402,130	(8,542,318)	11,084,133	2,541,815	(6,933,829)	5,794,144	(1,139,685)
99	451000	Miscellaneous Service Revenue	29,158	0	29,158	17,182	0	17,182	11,976	0	11,976
1	453000	Sales of Water & Water Power	0	30,500	30,500	0	19,932	19,932	0	10,568	10,568
1	454000	Rent from Electric Property	149,414	17,997	167,411	77,191	11,761	88,952	72,223	6,236	78,459
1	456XXX	Other Electric Revenues	1,807,709	10,007,720	11,815,429	1,287,050	6,540,045	7,827,095	520,659	3,467,675	3,988,334
		TOTAL OTHER OPERATING REVENUE	(13,489,866)	26,934,494	13,444,628	(7,160,895)	17,655,871	10,494,976	(6,328,971)	9,278,623	2,949,652
		TOTAL ELECTRIC REVENUE	46,657,058	33,640,447	80,297,505	33,610,768	22,038,211	55,648,979	13,046,290	11,602,236	24,648,526

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 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	44,134	44,134	0	28,842	28,842	0	15,292	15,292
1	501XXX	Fuel	0	749,599	749,599	0	489,863	489,863	0	259,736	259,736
1	502000	Steam Expense	0	302,728	302,728	0	197,833	197,833	0	104,895	104,895
1	505000	Electric Expense	0	48,708	48,708	0	31,831	31,831	0	16,877	16,877
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	211,931	211,931	0	138,497	138,497	0	73,434	73,434
1	507000	Rent	0	2,412	2,412	0	1,576	1,576	0	836	836
MAINTENANCE											
1	510000	Supervision & Engineering	0	45,936	45,936	0	30,019	30,019	0	15,917	15,917
1	511000	Structures	0	40,244	40,244	0	26,299	26,299	0	13,945	13,945
1	512000	Boiler Plant	0	738,100	738,100	0	482,348	482,348	0	255,752	255,752
1	513000	Electric Plant	0	294,145	294,145	0	192,224	192,224	0	101,921	101,921
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	84,029	84,029	0	54,913	54,913	0	29,116	29,116
TOTAL STEAM POWER GENERATION EXP			0	2,561,966	2,561,966	0	1,674,245	1,674,245	0	887,721	887,721
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	338,386	338,386	0	221,135	221,135	0	117,251	117,251
1	536000	Water for Power	0	118,869	118,869	0	77,681	77,681	0	41,188	41,188
1	537000	Hydraulic Expense	378,897	393,687	772,584	248,520	257,274	505,794	130,377	136,413	266,790
1	538000	Electric Expense	0	650,574	650,574	0	425,150	425,150	0	225,424	225,424
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	108,457	108,457	0	70,877	70,877	0	37,580	37,580
1	540000	Rent	0	178,888	178,888	0	116,903	116,903	0	61,985	61,985
1	540100	MT Trust Funds Land Settlement Rents	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
MAINTENANCE											
1	541000	Supervision & Engineering	0	48,502	48,502	0	31,696	31,696	0	16,806	16,806
1	542000	Structures	0	22,345	22,345	0	14,602	14,602	0	7,743	7,743
1	543000	Reservoirs, Dams, & Waterways	0	55,341	55,341	0	36,165	36,165	0	19,176	19,176
1	544000	Electric Plant	0	160,765	160,765	0	105,060	105,060	0	55,705	55,705
1	545000	Miscellaneous Hydraulic Plant	0	258,283	258,283	0	168,788	168,788	0	89,495	89,495
TOTAL HYDRO POWER GENERATION EXP			784,363	2,334,097	3,118,460	513,492	1,525,331	2,038,823	270,871	808,766	1,079,637
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	17,632	17,632	0	11,523	11,523	0	6,109	6,109
1	547XXX	Fuel	0	1,876,822	1,876,822	0	1,226,503	1,226,503	0	650,319	650,319
1	548000	Generation Expense	0	170,783	170,783	0	111,607	111,607	0	59,176	59,176
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	62,668	62,668	0	40,954	40,954	0	21,714	21,714
1	550000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	551000	Supervision & Engineering	0	41,873	41,873	0	27,364	27,364	0	14,509	14,509
1	552000	Structures	0	2,514	2,514	0	1,643	1,643	0	871	871
1	553000	Generating & Electric Equipment	0	385,911	385,911	0	252,193	252,193	0	133,718	133,718
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	24,357	24,357	0	15,917	15,917	0	8,440	8,440
TOTAL OTHER POWER GENERATION EXP			0	2,579,741	2,579,741	0	1,685,862	1,685,862	0	893,879	893,879

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	7,857,289	7,857,289	0	5,134,738	5,134,738	0	2,722,551	2,722,551
1	556000	System Control & Load Dispatching	0	63,214	63,214	0	41,310	41,310	0	21,904	21,904
E-557	557XXX	Other Expense	2,833,614	7,146,890	9,980,504	2,032,418	4,670,494	6,702,912	801,196	2,476,396	3,277,592
TOTAL OTHER POWER SUPPLY EXPENSE			2,833,614	15,067,393	17,901,007	2,032,418	9,846,542	11,878,960	801,196	5,220,851	6,022,047
TOTAL PRODUCTION OPERATING EXP			3,617,977	22,543,197	26,161,174	2,545,910	14,731,980	17,277,890	1,072,067	7,811,217	8,883,284
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	227,952	227,952	0	148,967	148,967	0	78,985	78,985
1	561000	Load Dispatching	0	339,856	339,856	0	222,096	222,096	0	117,760	117,760
1	562000	Station Expense	0	34,992	34,992	0	22,867	22,867	0	12,125	12,125
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	67,024	67,024	0	43,800	43,800	0	23,224	23,224
1	565XXX	Transmission of Electricity by Others	0	1,428,486	1,428,486	0	933,516	933,516	0	494,970	494,970
1	566000	Miscellaneous Transmission Expense	0	159,822	159,822	0	104,444	104,444	0	55,378	55,378
1	567000	Rent	0	10,428	10,428	0	6,815	6,815	0	3,613	3,613
MAINTENANCE											
1	568000	Supervision & Engineering	0	60,882	60,882	0	39,786	39,786	0	21,096	21,096
1	569000	Structures	(32)	67,338	67,306	0	44,005	44,005	(32)	23,333	23,301
1	570000	Station Equipment	0	124,530	124,530	0	81,380	81,380	0	43,150	43,150
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	2,738	60,196	62,934	0	39,338	39,338	2,738	20,858	23,596
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	7,015	7,015	0	4,584	4,584	0	2,431	2,431
TOTAL TRANSMISSION OPERATING EXP			2,706	2,588,521	2,591,227	0	1,691,598	1,691,598	2,706	896,923	899,629

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,497,447	2,497,447	0	1,632,082	1,632,082	0	865,365	865,365
E-DEPX		Depreciation Expense-Transmission	0	1,058,118	1,058,118	0	691,480	691,480	0	366,638	366,638
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,110	96,110	0	62,808	62,808	0	33,302	33,302
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,895)	0	(11,895)	11,895	0	11,895
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,892	11,814	0	5,775	5,775
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	87,450	0	87,450	0	0	0	87,450	0	87,450
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	48,146	0	25,528	25,528
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	17,096	0	17,096	12,815	0	12,815	4,281	0	4,281
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(174,371)	0	(174,371)	(119,101)	0	(119,101)	(55,270)	0	(55,270)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	117,774	0	117,774	0	0	0	117,774	0	117,774
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	(20,779)	0	(20,779)	(20,779)	0	(20,779)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(458)	(458)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,373,597	2,373,597	0	1,551,145	1,551,145	0	822,452	822,452
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	307,246	6,117,639	6,424,885	76,315	3,997,877	4,074,192	230,931	2,119,762	2,350,693
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,927,929	31,249,357	35,177,286	2,622,225	20,421,455	23,043,680	1,305,704	10,827,902	12,133,606

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 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	95,912	240,385	336,297	70,392	179,113	249,505	25,520	61,272	86,792
3	582000	Station Expense	51,922	3,570	55,492	30,406	2,660	33,066	21,516	910	22,426
3	583000	Overhead Line Expense	181,441	27,253	208,694	75,990	20,306	96,296	105,451	6,947	112,398
3	584000	Underground Line Expense	166,699	0	166,699	94,877	0	94,877	71,822	0	71,822
3	584100	Energy Storage Equipment	56,595	0	56,595	56,595	0	56,595	0	0	0
3	585000	Street Light & Signal System Operation Expense	246	0	246	246	0	246	0	0	0
3	586000	Meter Expense	432,417	7,802	440,219	392,331	5,813	398,144	40,086	1,989	42,075
3	587000	Customer Installations Expense	74,587	14,672	89,259	54,050	10,932	64,982	20,537	3,740	24,277
3	588000	Miscellaneous Distribution Expense	547,682	364,497	912,179	413,316	271,590	684,906	134,366	92,907	227,273
3	589000	Rent	0	27,226	27,226	0	20,286	20,286	0	6,940	6,940
MAINTENANCE:											
3	590000	Supervision & Engineering	17,361	89,487	106,848	8,378	66,678	75,056	8,983	22,809	31,792
3	591000	Structures	42,577	0	42,577	29,486	0	29,486	13,091	0	13,091
3	592000	Station Equipment	45,912	18,484	64,396	31,756	13,773	45,529	14,156	4,711	18,867
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	823,793	0	823,793	646,834	0	646,834	176,959	0	176,959
3	594000	Underground Lines	51,195	0	51,195	32,133	0	32,133	19,062	0	19,062
3	595000	Line Transformers	21,703	0	21,703	14,866	0	14,866	6,837	0	6,837
3	596000	Street Light & Signal System Maintenance Exp	7,814	0	7,814	6,389	0	6,389	1,425	0	1,425
3	597000	Meters	2,645	0	2,645	1,393	0	1,393	1,252	0	1,252
3	598000	Miscellaneous Distribution Expense	9,308	19,211	28,519	71	14,314	14,385	9,237	4,897	14,134
TOTAL DISTRIBUTION OPERATING EXP			2,629,809	812,587	3,442,396	1,959,509	605,465	2,564,974	670,300	207,122	877,422
E-DEPX		Depreciation Expense-Distribution	4,108,543	4,998	4,113,541	2,641,325	3,724	2,645,049	1,467,218	1,274	1,468,492
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,240,252	0	4,240,252	3,825,299	0	3,825,299	414,953	0	414,953
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,351,297	4,998	8,356,295	6,469,126	3,724	6,472,850	1,882,171	1,274	1,883,445
TOTAL DISTRIBUTION EXPENSES			10,981,106	817,585	11,798,691	8,428,635	609,189	9,037,824	2,552,471	208,396	2,760,867

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	17,280	17,280	0	11,348	11,348	0	5,932	5,932
2	902000	Meter Reading Expenses	272,583	19,994	292,577	256,451	13,130	269,581	16,132	6,864	22,996
2	903XXX	Customer Records & Collection Expenses	283,323	710,151	993,474	222,918	466,363	689,281	60,405	243,788	304,193
2	904000	Uncollectible Accounts	0	235,778	235,778	0	154,838	154,838	0	80,940	80,940
2	905000	Misc Customer Accounts	0	20,624	20,624	0	13,544	13,544	0	7,080	7,080
		TOTAL CUSTOMER ACCOUNTS EXPENSES	555,906	1,003,827	1,559,733	479,369	659,223	1,138,592	76,537	344,604	421,141
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	2,567,127	21,418	2,588,545	1,773,278	14,065	1,787,343	793,849	7,353	801,202
2	909000	Advertising	0	67,301	67,301	0	44,197	44,197	0	23,104	23,104
2	910000	Misc Customer Service & Info Exp	0	16,162	16,162	0	10,614	10,614	0	5,548	5,548
		TOTAL CUSTOMER SERVICE & INFO EXP	2,567,127	104,881	2,672,008	1,773,278	68,876	1,842,154	793,849	36,005	829,854
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	17	0	17	17	0	17	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	17	0	17	17	0	17	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	63,080	2,584,573	2,647,653	48,758	1,763,945	1,812,703	14,322	820,628	834,950
4	921000	Office Supplies & Expenses	2,324	391,405	393,729	2,324	267,130	269,454	0	124,275	124,275
4	922000	Admin Exp Transferred--Credit	0	(9,369)	(9,369)	0	(6,394)	(6,394)	0	(2,975)	(2,975)
4	923000	Outside Services Employed	1,380	653,174	654,554	1,380	445,785	447,165	0	207,389	207,389
4	924000	Property Insurance Premium	0	103,831	103,831	0	70,864	70,864	0	32,967	32,967
4	925XXX	Injuries and Damages	0	288,231	288,231	0	196,715	196,715	0	91,516	91,516
4	926XXX	Employee Pensions and Benefits	0	231,444	231,444	0	157,958	157,958	0	73,486	73,486
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	207,327	296,042	503,369	148,447	193,463	341,910	58,880	102,579	161,459
4	930000	Miscellaneous General Expenses	8,583	709,649	718,232	3,676	484,328	488,004	4,907	225,321	230,228
4	931000	Rents	350	21,388	21,738	0	14,597	14,597	350	6,791	7,141
4	935000	Maintenance of General Plant	89,934	1,027,205	1,117,139	46,190	701,057	747,247	43,744	326,148	369,892
		TOTAL ADMIN & GEN OPERATING EXP	373,078	6,297,573	6,670,651	250,775	4,289,448	4,540,223	122,303	2,008,125	2,130,428

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	114,644	1,579,389	1,694,033	70,224	1,077,917	1,148,141	44,420	501,472	545,892
E-AMTX		Amortization Expense-General Plant - 303000	0	35,634	35,634	0	24,302	24,302	0	11,332	11,332
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	52,452	1,753,502	1,805,954	51,942	1,196,748	1,248,690	510	556,754	557,264
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,732	2,732	0	1,271	1,271
99	407229	Idaho Earnings Test Amortization	(108,030)	0	(108,030)	0	0	0	(108,030)	0	(108,030)
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - MDM System	(132,478)	0	(132,478)	(132,478)	0	(132,478)	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			(73,412)	3,372,528	3,299,116	(10,312)	2,301,699	2,291,387	(63,100)	1,070,829	1,007,729
TOTAL ADMIN & GENERAL EXPENSES			299,666	9,670,101	9,969,767	240,463	6,591,147	6,831,610	59,203	3,078,954	3,138,157
TOTAL EXPENSES BEFORE FIT			18,331,751	42,845,751	61,177,502	13,543,987	28,349,890	41,893,877	4,787,764	14,495,861	19,283,625
NET OPERATING INCOME (LOSS) BEFORE FIT					19,120,003			13,755,102			5,364,901
E-FIT		FEDERAL INCOME TAX			(1,021,414)			(802,737)			(218,677)
E-FIT		DEFERRED FEDERAL INCOME TAX			3,434,489			2,675,751			758,738
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
ELECTRIC NET OPERATING INCOME (LOSS)					16,747,327			11,908,489			4,838,838

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.671%	34.329%
E-ALL	3	Direct Distribution Operating Expense	100.000%	74.511%	25.489%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended May 31, 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	5,750	154,920	160,670	5,450	101,240	106,690	300	53,680	53,980
1	456010	Other Electric Rev-Financial	0	1,952,688	1,952,688	0	1,276,082	1,276,082	0	676,606	676,606
1	456015	Other Electric Rev-CT Fuel Sales	0	5,475,344	5,475,344	0	3,578,137	3,578,137	0	1,897,207	1,897,207
1	456016	Other Electric Rev-Resource Opt	0	292,745	292,745	0	191,309	191,309	0	101,436	101,436
1	456017	Other Electric Rev-Non Resource	0	5,020	5,020	0	3,281	3,281	0	1,739	1,739
1	456018	Other Electric Rev-Extraction	0	58,523	58,523	0	38,245	38,245	0	20,278	20,278
1	456020	Other Electric Rev-Sale of Excess	0	119,992	119,992	0	78,415	78,415	0	41,577	41,577
1	456100	Transmission Revenue of Others	0	1,040,681	1,040,681	0	680,085	680,085	0	360,596	360,596
1	456120	Parallel Capacity Support Revenue	0	77,001	77,001	0	50,320	50,320	0	26,681	26,681
1	456130	Ancillary Services Revenue	0	168,311	168,311	0	109,991	109,991	0	58,320	58,320
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	1,677,226	0	1,677,226	1,141,047	0	1,141,047	536,179	0	536,179
1	456329	Amortization Res Decoupling Deferral	(819,203)	0	(819,203)	(627,048)	0	(627,048)	(192,155)	0	(192,155)
1	456338	Non-res Decoupling Deferred Rev	1,193,963	0	1,193,963	825,696	0	825,696	368,267	0	368,267
1	456339	Amortization Non-res Decoupling	(263,040)	0	(263,040)	(66,876)	0	(66,876)	(196,164)	0	(196,164)
1	456700	Other Electric Rev-Low Voltage	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	Low Voltage B on A	0	138,578	138,578	0	90,561	90,561	0	48,017	48,017
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(107,454)	(107,454)	0	(70,221)	(70,221)	0	(37,233)	(37,233)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	107,454	107,454	0	70,221	70,221	0	37,233	37,233
1	456730	Other Elec Rev-Intraco Thermal	0	523,918	523,918	0	342,380	342,380	0	181,538	181,538
TOTAL ACCOUNT 456			1,807,709	10,007,721	11,815,430	1,287,050	6,540,046	7,827,096	520,659	3,467,675	3,988,334

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended May 31, 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	7,619,292	7,619,292	0	4,979,207	4,979,207	0	2,640,085	2,640,085
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	(4,214)	(4,214)	0	(2,754)	(2,754)	0	(1,460)	(1,460)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	73,900	73,900	0	48,294	48,294	0	25,606	25,606
1	555710	Intercompany Purchase	0	168,311	168,311	0	109,991	109,991	0	58,320	58,320
TOTAL ACCOUNT 555			0	7,857,289	7,857,289	0	5,134,738	5,134,738	0	2,722,551	2,722,551

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Month Ended May 31, 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	229	539,427	539,656	229	352,516	352,745	0	186,911	186,911
1	557010	Other Power Supply Expense - Financial	0	2,912,803	2,912,803	0	1,903,517	1,903,517	0	1,009,286	1,009,286
1	557018	Merchandise Processing Fee	0	3,798	3,798	0	2,482	2,482	0	1,316	1,316
1	557150	Fuel - Economic Dispatch	0	675,072	675,072	0	441,160	441,160	0	233,912	233,912
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(127,058)	0	(127,058)	0	0	0	(127,058)	0	(127,058)
1	557165	Other Resource Costs-CAISO Charges	0	6,507	6,507	0	4,252	4,252	0	2,255	2,255
1	557170	Broker Fees - Power	0	46,595	46,595	0	30,450	30,450	0	16,145	16,145
1	557171	REC Broker Fees	0	5,651	5,651	0	3,693	3,693	0	1,958	1,958
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	2,013,447	0	2,013,447	2,013,447	0	2,013,447	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	187,157	0	187,157	187,157	0	187,157	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(209,873)	0	(209,873)	(209,873)	0	(209,873)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,375,026	0	1,375,026	0	0	0	1,375,026	0	1,375,026
99	557390	Idaho PCA Amortization	(473,537)	0	(473,537)	0	0	0	(473,537)	0	(473,537)
1	557395	Optional Renewable Power Expense Offset	0	30	30	0	20	20	0	10	10
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,957,007	2,957,007	0	1,932,404	1,932,404	0	1,024,603	1,024,603
TOTAL ACCOUNT 557			2,833,614	7,146,890	9,980,504	2,032,418	4,670,494	6,702,912	801,196	2,476,396	3,277,592

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES		E-908-1A
For Month Ended May 31, 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	29,389	21,418	50,807	22,168	14,065	36,233	7,221	7,353	14,574
99	908600	Public Purpose Tariff Rider Expense Offset	2,343,347	0	2,343,347	1,649,194	0	1,649,194	694,153	0	694,153
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	194,391	0	194,391	101,916	0	101,916	92,475	0	92,475
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,567,127	21,418	2,588,545	1,773,278	14,065	1,787,343	793,849	7,353	801,202

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.671%	34.329%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended May 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.584%	5.550%
	Total Weighted Cost		2.941%	2.923%
E-APL	Net Rate Base	2,361,028,548	1,567,856,250	793,172,298
	Interest Deduction for FIT Calculation	69,295,078	46,110,652	23,184,426
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES For Month Ended May 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	80,297,505	55,648,979	24,648,526
E-OPS	Less: Operating & Maintenance Expense	43,097,206	29,055,448	14,041,758
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,466,447	7,461,985	4,004,462
E-OTX	Less: Taxes Other than FIT	6,613,849	5,376,444	1,237,405
	Net Operating Income Before FIT	19,120,003	13,755,102	5,364,901
E-INT	Less: Monthly Interest Expense	5,774,590	3,842,554	1,932,036
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895
E-SCM	Plus: Schedule M Adjustments	(18,209,286)	(13,746,999)	(4,462,287)
	Taxable Net Operating Income	(4,863,873)	(3,822,556)	(1,041,317)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,021,414)	(802,737)	(218,677)
99	Federal Income Tax on 2017 Income at 35%	0	0	0
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(1,021,414)	(802,737)	(218,677)
E-DTE	Deferred FIT	3,434,489	2,675,751	758,738
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)
	Total Net FIT/Deferred FIT	2,372,676	1,846,613	526,063

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,278,140	7,029,201	11,307,341	2,765,992	4,691,792	7,457,784	1,512,148	2,337,409	3,849,557
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	283,313	283,313	0	143,549	143,549
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	128,276	128,276	0	87,547	87,547	0	40,729	40,729
99	997007 Idaho PCA	901,489	0	901,489	0	0	0	901,489	0	901,489
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	103,598	103,598	0	68,759	68,759	0	34,839	34,839
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	414,293	0	414,293	160,801	0	160,801	253,492	0	253,492
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	661,976	661,976	0	451,792	451,792	0	210,184	210,184
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(1,788,947)	0	(1,788,947)	(1,272,820)	0	(1,272,820)	(516,127)	0	(516,127)
12	997032 Interest Rate Swaps	0	(18,435,934)	(18,435,934)	0	(12,236,114)	(12,236,114)	0	(6,199,820)	(6,199,820)
4	997033 BPA Residential Exchange	61,018	0	61,018	41,442	0	41,442	19,576	0	19,576
99	997034 Montana Hydro Settlement	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	2,023,786	0	2,023,786	2,023,786	0	2,023,786	0	0	0
1	997044 Non-Monetary Power Costs	0	(4,214)	(4,214)	0	(2,754)	(2,754)	0	(1,460)	(1,460)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,931	0	24,931	(1,834)	0	(1,834)	26,765	0	26,765
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(208,648)	(208,648)	0	(138,482)	(138,482)	0	(70,166)	(70,166)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,182,310)	(8,182,310)	0	(4,348,219)	(4,348,219)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 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	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,146	60,823	2,581	25,528	28,109
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	36,281	0	36,281	91,051	0	91,051	(54,770)	0	(54,770)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,917	108,917	0	57,750	57,750
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	547,491	547,491	0	357,506	357,506	0	189,985	189,985
4	997081	Deferred Compensation	0	1,334	1,334	0	910	910	0	424	424
4	997082	Meal Disallowances	0	51,202	51,202	0	34,945	34,945	0	16,257	16,257
4	997083	Paid Time Off	0	161,896	161,896	0	110,492	110,492	0	51,404	51,404
2	997084	Customer Uncollectibles	0	6,286	6,286	0	4,128	4,128	0	2,158	2,158
99	997088	Deferred O&M Colstrip & CS2	205,224	0	205,224	0	0	0	205,224	0	205,224
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	(33,055)	0	(33,055)	(33,055)	0	(33,055)	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(1,743)	(1,743)	0	(1,139)	(1,139)	0	(604)	(604)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(1,756,364)	(1,756,364)	0	(1,147,784)	(1,147,784)	0	(608,580)	(608,580)
1	997102	Amort Idaho Earnings Test (254229)	(81,558)	0	(81,558)	0	0	0	(81,558)	0	(81,558)
99	997103	Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104	Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(132,478)	0	(132,478)	(132,478)	0	(132,478)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	15,623,119	(16,878,277)	(1,255,158)	8,674,105	(11,084,133)	(2,410,028)	6,949,014	(5,794,144)	1,154,870
2	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	6,691,926	(40,457,338)	(18,209,286)	12,797,530	(26,544,529)	(13,746,999)	9,450,522	(13,912,809)	(4,462,287)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.671%	34.329%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.299%	34.701%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.371%	33.629%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended May 31, 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	7,144,667	7,144,667	0	4,741,987	4,741,987	0	2,402,680	2,402,680
99	410100	Deferred Federal Income Tax Expense - Washin	(1,948,610)	0	(1,948,610)	(1,948,610)	0	(1,948,610)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,625,019)	0	(1,625,019)	0	0	0	(1,625,019)	0	(1,625,019)
	410100	Total	(3,573,629)	7,144,667	3,571,038	(1,948,610)	4,741,987	2,793,377	(1,625,019)	2,402,680	777,661
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(39,766)	(39,766)	0	(26,393)	(26,393)	0	(13,373)	(13,373)
99	411100	Deferred Federal Income Tax Expense - Washin	(91,233)	0	(91,233)	(91,233)	0	(91,233)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(5,550)	0	(5,550)	0	0	0	(5,550)	0	(5,550)
	411100	Total	(96,783)	(39,766)	(136,549)	(91,233)	(26,393)	(117,626)	(5,550)	(13,373)	(18,923)
Total Deferred Federal Income Tax Expense			(3,670,412)	7,104,901	3,434,489	(2,039,843)	4,715,594	2,675,751	(1,630,569)	2,389,307	758,738

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.371%	33.629%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	191,630	191,630	0	125,230	125,230	0	66,400	66,400
1	408150	R&P Property Tax--Production	0	1,580,970	1,580,970	0	1,033,164	1,033,164	0	547,806	547,806
1	408180	R&P Property Tax--Transmission	0	671,252	671,252	0	438,663	438,663	0	232,589	232,589
1	409100	State Income Tax--Montana & Oregon	0	(70,255)	(70,255)	0	(45,912)	(45,912)	0	(24,343)	(24,343)
TOTAL PRODUCTION & TRANSMISSION			0	2,373,597	2,373,597	0	1,551,145	1,551,145	0	822,452	822,452
DISTRIBUTION											
99	408110	State Excise Tax	1,495,437	0	1,495,437	1,495,437	0	1,495,437	0	0	0
99	408120	Municipal Occupation & License Tax	1,569,518	0	1,569,518	1,305,829	0	1,305,829	263,689	0	263,689
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	1,316,892	0	1,316,892	1,024,033	0	1,024,033	292,859	0	292,859
99	409100	State Income Tax--Idaho	(141,595)	0	(141,595)	0	0	0	(141,595)	0	(141,595)
TOTAL DISTRIBUTION			4,240,252	0	4,240,252	3,825,299	0	3,825,299	414,953	0	414,953
TOTAL TAXES OTHER THAN FIT			4,240,252	2,373,597	6,613,849	3,825,299	1,551,145	5,376,444	414,953	822,452	1,237,405

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended May 31, 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	8,274,999	8,274,999	0	5,407,712	5,407,712	0	2,867,287	2,867,287
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	1,166,993	1,166,993	0	762,630	762,630	0	404,363	404,363
1	182381	CDA Settlement Past Storage	0	31,532,387	31,532,387	0	20,606,415	20,606,415	0	10,925,972	10,925,972
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,825,240	17,144,956	319,716	11,177,956	11,497,672	0	5,647,284	5,647,284
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,176,582	70,005,811	73,182,393	3,102,221	47,778,266	50,880,487	74,361	22,227,545	22,301,906
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,613,845	1,613,845	0	1,101,433	1,101,433	0	512,412	512,412
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,099,002	268,379,169	272,478,171	4,024,641	180,338,183	184,362,824	74,361	88,040,986	88,115,347
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,338,020	2,338,020	0	1,239,669	1,239,669
1	311XXX	Structures & Improvements	0	135,246,413	135,246,413	0	88,383,531	88,383,531	0	46,862,882	46,862,882
1	312000	Boiler Plant	0	178,698,002	178,698,002	0	116,779,144	116,779,144	0	61,918,858	61,918,858
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,328,952	64,328,952	0	42,038,970	42,038,970	0	22,289,982	22,289,982
1	315000	Accessory Electric Equipment	0	28,367,481	28,367,481	0	18,538,149	18,538,149	0	9,829,332	9,829,332
1	316000	Miscellaneous Power Plant Equipment	0	18,707,515	18,707,515	0	12,225,361	12,225,361	0	6,482,154	6,482,154
		TOTAL STEAM PRODUCTION PLANT	0	428,932,822	428,932,822	0	280,307,599	280,307,599	0	148,625,223	148,625,223
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,866,329	62,866,329	0	41,083,146	41,083,146	0	21,783,183	21,783,183
1	331XXX	Structures & Improvements	0	82,313,703	82,313,703	0	53,792,005	53,792,005	0	28,521,698	28,521,698
1	332XXX	Reservoirs, Dams, & Waterways	0	187,364,825	187,364,825	0	122,442,913	122,442,913	0	64,921,912	64,921,912
1	333000	Waterwheels, Turbines, & Generators	0	228,523,856	228,523,856	0	149,340,340	149,340,340	0	79,183,516	79,183,516
1	334000	Accessory Electric Equipment	0	64,179,054	64,179,054	0	41,941,012	41,941,012	0	22,238,042	22,238,042
1	335XXX	Miscellaneous Power Plant Equipment	0	13,259,296	13,259,296	0	8,664,950	8,664,950	0	4,594,346	4,594,346
1	336000	Roads, Railroads, & Bridges	0	3,662,266	3,662,266	0	2,393,291	2,393,291	0	1,268,975	1,268,975
		TOTAL HYDRAULIC PRODUCTION PLANT	0	642,169,329	642,169,329	0	419,657,657	419,657,657	0	222,511,672	222,511,672
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,072,578	17,072,578	0	11,156,930	11,156,930	0	5,915,648	5,915,648
1	342000	Fuel Holders, Producers, & Accessories	0	21,384,773	21,384,773	0	13,974,949	13,974,949	0	7,409,824	7,409,824
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	219,470,537	219,470,537	0	143,423,996	143,423,996	0	76,046,541	76,046,541
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	21,005,622	21,005,622	0	13,727,174	13,727,174	0	7,278,448	7,278,448
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,746,976	1,746,976	0	1,141,649	1,141,649	0	605,327	605,327
		TOTAL OTHER PRODUCTION PLANT	0	305,678,003	305,678,003	0	199,760,575	199,760,575	0	105,917,428	105,917,428
		TOTAL PRODUCTION PLANT	0	1,376,780,154	1,376,780,154	0	899,725,831	899,725,831	0	477,054,323	477,054,323

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	27,620,095	27,620,095	0	18,049,732	18,049,732	0	9,570,363	9,570,363
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,868,810	24,868,810	0	16,251,767	16,251,767	0	8,617,043	8,617,043
1	353000	Station Equipment	0	254,756,897	254,756,897	0	166,483,632	166,483,632	0	88,273,265	88,273,265
1	354000	Towers & Fixtures	0	17,245,372	17,245,372	0	11,269,851	11,269,851	0	5,975,521	5,975,521
1	355000	Poles & Fixtures	0	245,062,944	245,062,944	0	160,148,634	160,148,634	0	84,914,310	84,914,310
1	356000	Overhead Conductors & Devices	0	141,535,397	141,535,397	0	92,493,382	92,493,382	0	49,042,015	49,042,015
1	357000	Underground Conduit	0	3,024,753	3,024,753	0	1,976,676	1,976,676	0	1,048,077	1,048,077
1	358000	Underground Conductors & Devices	0	2,373,414	2,373,414	0	1,551,026	1,551,026	0	822,388	822,388
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
		TOTAL TRANSMISSION PLANT	0	718,539,547	718,539,547	0	469,565,594	469,565,594	0	248,973,953	248,973,953
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	23,885,480	0	23,885,480	17,677,476	0	17,677,476	6,208,004	0	6,208,004
3	362000	Station Equipment	129,303,426	3,044,607	132,348,033	85,479,986	2,268,567	87,748,553	43,823,440	776,040	44,599,480
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	391,684,081	0	391,684,081	253,724,118	0	253,724,118	137,959,963	0	137,959,963
99	365000	Overhead Conductors & Devices	256,704,409	0	256,704,409	163,080,294	0	163,080,294	93,624,115	0	93,624,115
99	366000	Underground Conduit	114,944,369	0	114,944,369	75,540,592	0	75,540,592	39,403,777	0	39,403,777
99	367000	Underground Conductors & Devices	200,799,666	0	200,799,666	132,152,906	0	132,152,906	68,646,760	0	68,646,760
99	368000	Line Transformers	259,742,839	0	259,742,839	179,000,393	0	179,000,393	80,742,446	0	80,742,446
99	369XXX	Services	168,693,443	0	168,693,443	110,767,804	0	110,767,804	57,925,639	0	57,925,639
99	371XXX	Installations on Customers' Premises	1,458,136	0	1,458,136	1,458,136	0	1,458,136	0	0	0
99	370000	Meters	49,914,198	0	49,914,198	26,945,025	0	26,945,025	22,969,173	0	22,969,173
99	373XXX	Street Light & Signal Systems	60,934,888	0	60,934,888	39,914,556	0	39,914,556	21,020,332	0	21,020,332
		TOTAL DISTRIBUTION PLANT	1,671,186,351	3,044,607	1,674,230,958	1,094,784,579	2,268,567	1,097,053,146	576,401,772	776,040	577,177,812
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,476,799	7,229,334	8,706,133	774,731	4,933,948	5,708,679	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,160,886	83,780,036	98,940,922	6,727,488	57,179,037	63,906,525	8,433,398	26,600,999	35,034,397
4	391XXX	Office Furniture & Equipment	1,124,146	56,605,720	57,729,866	1,064,490	38,632,838	39,697,328	59,656	17,972,882	18,032,538
4	392XXX	Transportation Equipment	32,001,034	20,232,900	52,233,934	22,453,876	13,808,752	36,262,628	9,547,158	6,424,148	15,971,306
4	393000	Stores Equipment	425,174	3,740,720	4,165,894	258,104	2,553,004	2,811,108	167,070	1,187,716	1,354,786
4	394000	Tools, Shop & Garage Equipment	1,755,245	13,415,484	15,170,729	766,319	9,155,934	9,922,253	988,926	4,259,550	5,248,476
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	327,419	1,909,754	2,237,173	311,802	1,303,388	1,615,190	15,617	606,366	621,983
4	396XXX	Power Operated Equipment	24,351,724	9,168,602	33,520,326	14,566,718	6,257,479	20,824,197	9,785,006	2,911,123	12,696,129
4	397XXX	Communications Equipment	23,741,814	90,051,080	113,792,894	13,772,369	61,458,962	75,231,331	9,969,445	28,592,118	38,561,563
4	398000	Miscellaneous Equipment	15,445	472,637	488,082	1,937	322,570	324,507	13,508	150,067	163,575
		TOTAL GENERAL PLANT	100,379,686	286,720,109	387,099,795	60,697,834	195,683,608	256,381,442	39,681,852	91,036,501	130,718,353
		TOTAL PLANT IN SERVICE	1,775,665,039	2,653,463,586	4,429,128,625	1,159,507,054	1,747,581,783	2,907,088,837	616,157,985	905,881,803	1,522,039,788

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended May 31, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(301,293,388)	(301,293,388)	0	(196,895,229)	(196,895,229)	0	(104,398,159)	(104,398,159)
E-ADEP		Hydro Production Plant	0	(131,145,281)	(131,145,281)	0	(85,703,441)	(85,703,441)	0	(45,441,840)	(45,441,840)
E-ADEP		Other Production Plant	0	(122,739,024)	(122,739,024)	0	(80,209,952)	(80,209,952)	0	(42,529,072)	(42,529,072)
E-ADEP		Transmission Plant	0	(212,693,189)	(212,693,189)	0	(138,994,999)	(138,994,999)	0	(73,698,190)	(73,698,190)
E-ADEP		Distribution Plant	(541,868,039)	(153,580)	(542,021,619)	(333,580,560)	(114,434)	(333,694,994)	(208,287,479)	(39,146)	(208,326,625)
E-ADEP		General Plant	(37,930,078)	(103,115,832)	(141,045,910)	(22,956,857)	(70,375,524)	(93,332,381)	(14,973,221)	(32,740,308)	(47,713,529)
TOTAL ACCUMULATED DEPRECIATION			(579,798,117)	(871,140,294)	(1,450,938,411)	(356,537,417)	(572,293,579)	(928,830,996)	(223,260,700)	(298,846,715)	(522,107,415)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,106,608)	(13,106,608)	0	(8,565,169)	(8,565,169)	0	(4,541,439)	(4,541,439)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(241,606)	0	(241,606)	(241,606)	0	(241,606)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,995,369)	(1,995,369)	0	(1,359,557)	(1,359,557)	0	(635,812)	(635,812)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,603,578)	(42,826,907)	(45,430,485)	(2,543,237)	(29,228,936)	(31,772,173)	(60,341)	(13,597,971)	(13,658,312)
E-AAAMT		General Plant - 390200, 396200	0	(114,938)	(114,938)	0	(78,444)	(78,444)	0	(36,494)	(36,494)
TOTAL ACCUMULATED AMORTIZATION			(2,845,184)	(58,043,822)	(60,889,006)	(2,784,843)	(39,232,106)	(42,016,949)	(60,341)	(18,811,716)	(18,872,057)
TOTAL ACCUMULATED DEPR/AMORT			(582,643,301)	(929,184,116)	(1,511,827,417)	(359,322,260)	(611,525,685)	(970,847,945)	(223,321,041)	(317,658,431)	(540,979,472)
NET ELECTRIC UTILITY PLANT before ADFIT			1,193,021,738	1,724,279,470	2,917,301,208	800,184,794	1,136,056,098	1,936,240,892	392,836,944	588,223,372	981,060,316
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	33,245	33,245	0	21,726	21,726	0	11,519	11,519
12		ADFIT - Electric Plant In Service (282900)	0	(545,202,876)	(545,202,876)	0	(361,856,601)	(361,856,601)	0	(183,346,275)	(183,346,275)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,655,992)	(60,655,992)	0	(41,397,108)	(41,397,108)	0	(19,258,884)	(19,258,884)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,621,801)	(6,621,801)	0	(4,327,347)	(4,327,347)	0	(2,294,454)	(2,294,454)
1		ADFIT - CDA Settlement Costs (283333)	0	244,943	244,943	0	160,070	160,070	0	84,873	84,873
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,428,949)	(1,428,949)	0	(948,408)	(948,408)	0	(480,541)	(480,541)
TOTAL ACCUMULATED DFIT			0	(613,631,430)	(613,631,430)	0	(408,347,668)	(408,347,668)	0	(205,283,762)	(205,283,762)
NET ELECTRIC UTILITY PLANT			1,193,021,738	1,110,648,040	2,303,669,778	800,184,794	727,708,430	1,527,893,224	392,836,944	382,939,610	775,776,554

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	74.511%	25.489%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.371%	33.629%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

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	1,193,021,738	1,110,648,040	2,303,669,778	800,184,794	727,708,430	1,527,893,224	392,836,944	382,939,610	775,776,554
	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	(242,788)	0	(242,788)	242,788	0	242,788
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)	(3,107,596)	0	(3,107,596)	(995,931)	0	(995,931)	(2,111,665)	0	(2,111,665)
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)	8,102,030	0	8,102,030	5,163,284	0	5,163,284	2,938,746	0	2,938,746
99	ADFIT - Kettle Falls Disallowed (190420)	30,376	0	30,376	30,376	0	30,376	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)	1,697,080	0	1,697,080	0	0	0	1,697,080	0	1,697,080
99	ADFIT - Boulder Park Disallowed (190040)	189,613	0	189,613	0	0	0	189,613	0	189,613
99	Investment in WNP3 Exchange Power (124900, 124930)	3,164,231	0	3,164,231	3,164,231	0	3,164,231	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(568,713)	0	(568,713)	(568,713)	0	(568,713)	0	0	0
99	CDA Lake Settlement - WA (182382)	386,633	0	386,633	386,633	0	386,633	0	0	0
99	CDA Lake Settlement - ID (186382)	73,566	0	73,566	0	0	0	73,566	0	73,566
99	ADFIT - CDA Lake Settlement - Direct (283382)	(96,643)	0	(96,643)	(81,194)	0	(81,194)	(15,449)	0	(15,449)
99	CDA CDR Fund - Direct (182324)	28,124	0	28,124	28,124	0	28,124	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	199,155	0	199,155	185,388	0	185,388	13,767	0	13,767
99	ADFIT - Spokane River Relicensing (283322)	(41,808)	0	(41,808)	(38,920)	0	(38,920)	(2,888)	0	(2,888)
99	Spokane River PM&Es (182323)	181,835	0	181,835	117,720	0	117,720	64,115	0	64,115
99	ADFIT - Spokane River PM&Es (283323)	(38,200)	0	(38,200)	(24,736)	0	(24,736)	(13,464)	0	(13,464)
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)	(1,615,964)	(202)	(1,616,166)	(680,439)	(138)	(680,577)	(935,525)	(64)	(935,589)
2	Rate Base - Regulatory Liability-Non-plant Excess	(7,205,928)	0	(7,205,928)	(5,026,700)	0	(5,026,700)	(2,179,228)	0	(2,179,228)
99	Customer Deposits (235199)	(2,009,885)	0	(2,009,885)	(2,009,885)	0	(2,009,885)	0	0	0
C-WKC	Working Capital	65,322,240	0	65,322,240	44,693,440	0	44,693,440	20,628,800	0	20,628,800
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	57,358,972	(202)	57,358,770	39,963,164	(138)	39,963,026	17,395,808	(64)	17,395,744
	NET RATE BASE	1,250,380,710	1,110,647,838	2,361,028,548	840,147,958	727,708,292	1,567,856,250	410,232,752	382,939,546	793,172,298

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended May 31, 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)	689,360				689,360	689,360		450,497	450,497		238,863	238,863		
1	Hydro (ED-AN)	994,344				994,344	994,344		649,804	649,804		344,540	344,540		
1	Other (ED-AN)	813,743				813,743	813,743		531,781	531,781		281,962	281,962		
Total Electric Production		2,497,447				2,497,447	2,497,447		1,632,082	1,632,082		865,365	865,365		
Electric Transmission															
1	ED-AN	1,058,118				1,058,118	1,058,118		691,480	691,480		366,638	366,638		
Total Electric Transmissio		1,058,118				1,058,118	1,058,118		691,480	691,480		366,638	366,638		
Electric Distribution															
3	ED-AN	4,998					4,998		3,724	3,724		1,274	1,274		
	ED-ID	1,467,218				1,467,218					1,467,218		1,467,218		
	ED-WA	2,641,325				2,641,325		2,641,325		2,641,325					
Total Electric Distribution		4,113,541				4,108,543	4,998	4,113,541	2,641,325	3,724	2,645,049	1,467,218	1,274	1,468,492	
Gas Underground Storage															
	GD-AN	74,802		74,802											
	GD-OR	12,526			12,526										
Total Gas Underground St		87,328		74,802	12,526										
Gas Distribution															
	GD-AN	5,383		5,383											
	GD-ID	456,463		456,463											
	GD-WA	947,165		947,165											
	GD-OR	635,891			635,891										
Total Gas Distribution		2,044,902		1,409,011	635,891										
General Plant															
4	ED-AN	183,698		183,698			183,698		125,372	125,372		58,326	58,326		
	ED-ID	21,250		21,250		21,250					21,250		21,250		
	ED-WA	49,590		49,590		49,590		49,590		49,590					
7,4	CD-AA	1,898,681		1,331,640	390,160	176,881	1,331,640	1,331,640	908,831	908,831		422,809	422,809		
9,4	CD-AN	82,417		64,051	18,366		64,051		43,714	43,714		20,337	20,337		
9	CD-ID	29,814		23,170	6,644		23,170				23,170		23,170		
9	CD-WA	26,551		20,634	5,917		20,634		20,634	20,634					
8	GD-AA	29,592		20,289	9,303										
	GD-AN	2,552		2,552											
	GD-ID	2,171		2,171											
	GD-WA	18,268		18,268											
	GD-OR	15,379			15,379										
Total General Plant		2,359,963		1,694,033	464,367	201,563	114,644	1,579,389	1,694,033	70,224	1,077,917	1,148,141	44,420	501,472	545,892
Total Depreciation Expens		12,161,299		9,363,139	1,948,180	849,980	4,223,187	5,139,952	9,363,139	2,711,549	3,405,203	6,116,752	1,511,638	1,734,749	3,246,387

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended May 31, 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	74.511%	25.489%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		50,015	50,015		26,519	26,519			
1	Misc Intangible Plt (30300)	ED-AN	19,576	19,576			19,576	19,576		12,793	12,793		6,783	6,783			
Total Production/Transmission			96,110	96,110			96,110	96,110		62,808	62,808		33,302	33,302			
Distribution																	
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489			489	489		489	489						
Total Distribution			2,502	2,502			2,502	2,502		2,502	2,502						
General Plant - 303000																	
7,4		CD-AA	49,910	35,004	10,256	4,650	35,004	35,004		23,890	23,890		11,114	11,114			
9,1		CD-AN	811	630	181		630	630		412	412		218	218			
		GD-ID	1,245		1,245												
		GD-WA	2,072		2,072												
		GD-OR	672			672											
Total General Plant - 303000			54,710	35,634	13,754	5,322		35,634	35,634		24,302	24,302		11,332	11,332		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	2,251,492	1,579,084	462,659	209,749	1,579,084	1,579,084		1,077,709	1,077,709		501,375	501,375			
9,4		CD-AN	1,067	829	238		829	829		566	566		263	263			
9,4		CD-ID	656	510	146		510	510				510		510			
4		ED-AN	173,589	173,589			173,589	173,589		118,473	118,473		55,116	55,116			
		ED-ID	0	0			0	0				0		0			
		ED-WA	51,942	51,942			51,942	51,942		51,942	51,942						
8		GD-AA	10,718		7,348	3,370											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			2,489,464	1,805,954	470,391	213,119		52,452	1,753,502	1,805,954		51,942	1,196,748	1,248,690	510	556,754	557,264
Gas Underground Storage																	
		GD-AN	19		19												
Total Gas Underground Storage			19		19												
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0			
4		ED-AN	4,003	4,003			4,003	4,003		2,732	2,732		1,271	1,271			
		GD-OR	0			0											
Total General Plant - 390200, 396200			4,003	4,003	0	0		4,003	4,003		2,732	2,732		1,271	1,271		
Total Amortization Expense			2,646,808	1,944,203	484,164	218,441		54,954	1,889,249	1,944,203		54,444	1,286,590	1,341,034	510	602,659	603,169

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(301,293,388)	(301,293,388)			(301,293,388)	(301,293,388)		(196,895,229)	(196,895,229)		(104,398,159)	(104,398,159)	
1	Hydro (ED-AN)	(131,145,281)	(131,145,281)			(131,145,281)	(131,145,281)		(85,703,441)	(85,703,441)		(45,441,840)	(45,441,840)	
1	Other (ED-AN)	(122,739,024)	(122,739,024)			(122,739,024)	(122,739,024)		(80,209,952)	(80,209,952)		(42,529,072)	(42,529,072)	
Total Electric Production		(555,177,693)	(555,177,693)			(555,177,693)	(555,177,693)		(362,808,622)	(362,808,622)		(192,369,071)	(192,369,071)	
Electric Transmission														
1	ED-AN	(212,693,189)	(212,693,189)			(212,693,189)	(212,693,189)		(138,994,999)	(138,994,999)		(73,698,190)	(73,698,190)	
Total Electric Transmissic		(212,693,189)	(212,693,189)			(212,693,189)	(212,693,189)		(138,994,999)	(138,994,999)		(73,698,190)	(73,698,190)	
Electric Distribution														
3	ED-AN	(153,580)	(153,580)				(153,580)		(114,434)	(114,434)		(39,146)	(39,146)	
	ED-ID	(208,287,479)	(208,287,479)			(208,287,479)	(208,287,479)				(208,287,479)		(208,287,479)	
	ED-WA	(333,580,560)	(333,580,560)			(333,580,560)	(333,580,560)	(333,580,560)		(333,580,560)				
Total Electric Distribution		(542,021,619)	(542,021,619)			(541,868,039)	(153,580)	(542,021,619)	(333,580,560)	(114,434)	(333,694,994)	(208,287,479)	(39,146)	(208,326,625)
Gas Underground Storage														
	GD-AN	(15,635,701)		(15,635,701)										
	GD-OR	(1,067,077)			(1,067,077)									
Total Gas Underground S		(16,702,778)		(15,635,701)	(1,067,077)									
Gas Distribution														
	GD-AN	(1,760,679)		(1,760,679)										
	GD-ID	(74,958,105)		(74,958,105)										
	GD-WA	(143,046,988)		(143,046,988)										
	GD-OR	(108,665,484)			(108,665,484)									
Total Gas Distribution		(328,431,256)		(219,765,772)	(108,665,484)									
General Plant														
4	ED-AN	(46,243,129)	(46,243,129)			(46,243,129)	(46,243,129)		(31,560,473)	(31,560,473)		(14,682,656)	(14,682,656)	
	ED-ID	(10,206,484)	(10,206,484)			(10,206,484)	(10,206,484)				(10,206,484)		(10,206,484)	
	ED-WA	(19,638,454)	(19,638,454)			(19,638,454)	(19,638,454)	(19,638,454)		(19,638,454)				
7,4	CD-AA	(67,056,345)	(47,029,968)	(13,779,408)	(6,246,969)	(47,029,968)	(47,029,968)		(32,097,483)	(32,097,483)		(14,932,485)	(14,932,485)	
9,4	CD-AN	(12,665,167)	(9,842,735)	(2,822,432)		(9,842,735)	(9,842,735)		(6,717,568)	(6,717,568)		(3,125,167)	(3,125,167)	
9	CD-ID	(6,133,613)	(4,766,737)	(1,366,876)		(4,766,737)	(4,766,737)				(4,766,737)		(4,766,737)	
9	CD-WA	(4,269,965)	(3,318,403)	(951,562)		(3,318,403)	(3,318,403)	(3,318,403)		(3,318,403)				
8	GD-AA	(2,174,633)		(1,490,972)	(683,661)									
	GD-AN	(2,983,198)		(2,983,198)										
	GD-ID	(1,858,804)		(1,858,804)										
	GD-WA	(6,634,898)		(6,634,898)										
	GD-OR	(4,488,462)			(4,488,462)									
Total General Plant		(184,353,152)	(141,045,910)	(31,888,150)	(11,419,092)	(37,930,078)	(103,115,832)	(141,045,910)	(22,956,857)	(70,375,524)	(93,332,381)	(14,973,221)	(32,740,308)	(47,713,529)
Total Accumulated Depr		(1,839,379,687)	(1,450,938,411)	(267,289,623)	(121,151,653)	(579,798,117)	(871,140,294)	(1,450,938,411)	(356,537,417)	(572,293,579)	(928,830,996)	(223,260,700)	(298,846,715)	(522,107,415)

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	74.511%		25.489%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended May 31, 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	(11,404,154)	(11,404,154)			(11,404,154)	(11,404,154)		(7,452,615)	(7,452,615)		(3,951,539)	(3,951,539)	
1	Misc Intangible Plt (3030 ED-AN)	(1,702,454)	(1,702,454)			(1,702,454)	(1,702,454)		(1,112,554)	(1,112,554)		(589,900)	(589,900)	
Total Production/Transmission		(13,106,608)	(13,106,608)			(13,106,608)	(13,106,608)		(8,565,169)	(8,565,169)		(4,541,439)	(4,541,439)	
Distribution														
	Franchises (302000) ED-WA	(202,599)	(202,599)			(202,599)	(202,599)		(202,599)	(202,599)				
	Misc Intangible Plt (3030 ED-WA)	(39,007)	(39,007)			(39,007)	(39,007)		(39,007)	(39,007)				
Total Distribution		(241,606)	(241,606)			(241,606)	(241,606)		(241,606)	(241,606)				
General Plant - 303000														
7,4	CD-AA	(2,733,772)	(1,917,331)	(561,763)	(254,678)		(1,917,331)	(1,917,331)		(1,308,559)	(1,308,559)	(608,772)	(608,772)	
9,1	CD-AN	(100,415)	(78,038)	(22,377)			(78,038)	(78,038)		(50,998)	(50,998)	(27,040)	(27,040)	
	GD-ID	(91,992)		(91,992)										
	GD-WA	(200,614)		(200,614)										
	GD-OR	(91,712)			(91,712)									
Total General Plant - 303000		(3,218,505)	(1,995,369)	(876,746)	(346,390)		(1,995,369)	(1,995,369)		(1,359,557)	(1,359,557)	(635,812)	(635,812)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(57,028,670)	(39,997,057)	(11,718,821)	(5,312,792)		(39,997,057)	(39,997,057)		(27,297,591)	(27,297,591)	(12,699,466)	(12,699,466)	
9,4	CD-AN	(58,554)	(45,505)	(13,049)			(45,505)	(45,505)		(31,057)	(31,057)	(14,448)	(14,448)	
9	CD-ID	(77,644)	(60,341)	(17,303)		(60,341)	(60,341)				(60,341)	(60,341)	(60,341)	
4	ED-AN	(2,784,345)	(2,784,345)				(2,784,345)	(2,784,345)		(1,900,288)	(1,900,288)	(884,057)	(884,057)	
	ED-ID	0	0			0	0	0			0	0	0	
	ED-WA	(2,543,237)	(2,543,237)			(2,543,237)	(2,543,237)	(2,543,237)		(2,543,237)	(2,543,237)			
8	GD-AA	(431,496)		(295,842)	(135,654)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(62,923,946)	(45,430,485)	(12,045,015)	(5,448,446)		(2,603,578)	(42,826,907)	(45,430,485)	(2,543,237)	(29,228,936)	(31,772,173)	(60,341)	(13,597,971)
Gas Underground Storage														
	GD-AN	(240,627)		(240,627)										
Total Gas Underground Storage		(240,627)		(240,627)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0		0	0	0	0	
4	ED-AN	(114,938)	(114,938)				(114,938)	(114,938)		(78,444)	(78,444)	(36,494)	(36,494)	
	ED-WA	0	0			0	0	0		0	0			
	GD-WA	0		0						0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(114,938)	(114,938)	0	0		0	(114,938)	(114,938)	0	(78,444)	(78,444)	0	(36,494)
Total Accumulated Amortization		(79,846,230)	(60,889,006)	(13,162,388)	(5,794,836)		(2,845,184)	(58,043,822)	(60,889,006)	(2,784,843)	(39,232,106)	(42,016,949)	(60,341)	(18,811,716)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 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	446,956	61,903	362,279	22,774	446,956	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	TOTAL ACCOUNT	15,648,402	774,731	702,068	7,229,333	8,706,132	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,296,526	1,109,823	2,554,226	4,632,477	8,296,526	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,445,820	0	0	0	0	3,445,820	0	0	3,445,820	0	0	0
99	GD-OR / AS	3,659,264	0	0	0	0	0	0	0	0	3,659,264	0	3,659,264
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,066,998	0	0	70,883,339	70,883,339	0	0	20,768,257	20,768,257	0	9,415,402	9,415,402
9	CD-WA / ID / AN	25,427,597	5,617,665	5,879,172	8,264,220	19,761,057	1,610,882	1,685,869	2,369,789	5,666,540	0	0	0
	TOTAL ACCOUNT	141,896,205	6,727,488	8,433,398	83,780,036	98,940,922	5,056,702	1,685,869	23,138,046	29,880,617	3,659,264	9,415,402	13,074,666
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,833,445	725,950	0	2,107,495	2,833,445	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7	CD-AA	77,600,520	0	0	54,425,125	54,425,125	0	0	15,946,131	15,946,131	0	7,229,264	7,229,264
9	CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	0
	TOTAL ACCOUNT	81,399,228	1,064,490	59,656	56,605,720	57,729,866	99,540	17,107	16,211,419	16,328,066	0	7,341,296	7,341,296
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,699,678	20,540,348	8,793,001	13,366,329	42,699,678	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,760,109	0	0	0	0	8,617,184	2,427,799	1,715,126	12,760,109	0	0	0
99	GD-OR / AS	3,750,751	0	0	0	0	0	0	0	0	3,750,751	0	3,750,751
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	6,925,224	0	0	4,857,006	4,857,006	0	0	1,423,064	1,423,064	0	645,154	645,154
9	CD-WA / ID / AN	6,018,465	1,913,528	754,157	2,009,565	4,677,250	548,710	216,257	576,248	1,341,215	0	0	0
	TOTAL ACCOUNT	72,154,227	22,453,876	9,547,158	20,232,900	52,233,934	9,165,894	2,644,056	3,714,438	15,524,388	3,750,751	645,154	4,395,905

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	4,846,741	247,643	152,708	3,366,294	3,766,645	71,012	43,789	965,295	1,080,096	0	0	
	TOTAL ACCOUNT	5,358,793	258,104	167,071	3,740,720	4,165,895	159,172	43,789	965,295	1,168,256	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,050,606	754,221	233,715	4,062,670	5,050,606	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0	0	
99	GD-OR / AS	872,155	0	0	0	0	0	0	0	0	872,155	0	
8	GD-AA	4,395,174	0	0	0	0	0	0	3,013,419	3,013,419	0	1,381,755	
7	CD-AA	13,131,137	0	0	9,209,523	9,209,523	0	0	2,698,317	2,698,317	0	1,223,297	
9	CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
	TOTAL ACCOUNT	27,147,381	766,319	988,926	13,415,484	15,170,729	1,855,602	516,217	6,127,626	8,499,445	872,155	2,605,052	3,477,207
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,346,507	311,802	15,617	1,019,088	1,346,507	0	0	0	0	0	0	
99	GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7	CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9	CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
	TOTAL ACCOUNT	2,911,838	311,802	15,617	1,909,755	2,237,174	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9	CD-WA / ID / AN	1,295,351	251,861	308,540	446,281	1,006,682	72,222	88,475	127,972	288,669	0	0	
	TOTAL ACCOUNT	38,063,228	14,566,718	9,785,006	9,168,602	33,520,326	2,456,517	936,160	1,057,158	4,449,835	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 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	64,930,963	12,196,610	7,027,082	45,707,271	64,930,963	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,153,007	0	0	0	0	661,002	492,005	0	1,153,007	0	0	0
99	GD-OR / AS	1,239,044	0	0	0	0	0	0	0	0	1,239,044	0	1,239,044
8	GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	361,935
7	CD-AA	53,032,296	0	0	37,194,201	37,194,201	0	0	10,897,606	10,897,606	0	4,940,489	4,940,489
9	CD-WA/ ID / AN	15,013,485	1,575,758	2,942,363	7,149,609	11,667,730	451,853	843,731	2,050,171	3,345,755	0	0	0
	TOTAL ACCOUNT	136,520,061	13,772,368	9,969,445	90,051,081	113,792,894	1,112,855	1,335,736	13,737,108	16,185,699	1,239,044	5,302,424	6,541,468
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	150,855	0	6,846	144,009	150,855	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9	CD-WA/ ID / AN	11,067	1,937	6,663	0	8,600	556	1,911	0	2,467	0	0	0
	TOTAL ACCOUNT	632,853	1,937	13,509	472,637	488,083	556	1,911	96,285	98,752	2,367	43,651	46,018
	TOTAL GENERAL PLANT	521,846,057	60,697,833	39,681,854	286,720,109	387,099,796	22,867,453	7,278,281	67,622,317	97,768,051	10,481,518	26,496,692	36,978,210

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,670,504	3,102,221	0	10,568,283	13,670,504	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	84,649,548	0	0	59,368,960	59,368,960	0	0	17,394,636	17,394,636	0	7,885,952	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	99,156,202	3,102,221	74,361	70,005,810	73,182,392	0	21,323	17,861,485	17,882,808	0	8,091,002	8,091,002
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,301,055	0	0	1,613,845	1,613,845	0	0	472,844	472,844	0	214,366	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,301,055	0	0	1,613,845	1,613,845	0	0	472,844	472,844	0	214,366	214,366
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	256,030,876	3,421,937	74,361	181,355,570	184,851,868	1,022,594	800,928	47,445,771	49,269,293	426,123	21,483,592	21,909,715

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended May 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)						
7	282900	CD-AA	(85,658,631)	(60,076,681)	(17,601,992)	(7,979,958)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(745,431)	(579,312)	(166,119)	0
7	283750	CD-AA	0	0	0	0
Total			(86,404,062)	(60,655,993)	(17,768,111)	(7,979,958)

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-1A
For Month Ended May 31, 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	3,377,726	3,377,726	0	0	0	0	3,377,726
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	55	55	0	0	0	0	55
7/4	154550 Supply Chain Average Cost Variance	0	0	(7,460)	(7,460)	0	0	0	0	(7,460)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	48,022,358	22,467,732	0	70,490,090	44,693,440	20,628,800	3,328,918	1,838,932	0
TOTAL		48,022,358	22,467,732	3,370,333	73,860,423	44,693,440	20,628,800	3,328,918	1,838,932	3,370,333

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						