

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	181,367,908	118,127,076	63,240,832
	Adjustments			
	Adjusted Net Operating Income (Loss)	181,367,908	118,127,076	63,240,832
E-APL	Electric Net Rate Base	2,352,340,816	1,560,007,794	792,333,022
	RATE OF RETURN	7.710%	7.572%	7.982%

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 August 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 - AMA Percent	09-01-2017 thru 08-31-2018	383,029 100.000%	251,488 65.658%	131,541 34.342%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2017 thru 08-31-2018	24,592,397 100.000%	16,420,447 66.770%	8,171,950 33.230%
	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 August 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-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended August 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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 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	08-01-2017 thru 08-31-2018	1,121,168,095	754,017,946	367,150,149	
				100.000%	67.253%	32.747%	
11		Book Depreciation Percent	09-01-2017 thru 08-31-2018	110,829,465	72,302,919	38,526,546	
				100.000%	65.238%	34.762%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended August 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2017 thru 08-31-2018	2,898,723,345 100.000%	1,922,021,985 66.306%	976,701,360 33.694%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2017 thru 08-31-2018	245,066,337 100.000%	162,480,021 66.300%	82,586,316 33.700%
14		Net Allocated Schedule M's - AMA Percent	09-01-2017 thru 08-31-2018	-108,967,942 100.000%	-69,984,357 64.225%	-38,983,585 35.775%
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 August 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	378,409,486	0	378,409,486	254,525,831	0	254,525,831	123,883,655	0	123,883,655
99	442200	Commercial - Firm & Int.	315,534,544	0	315,534,544	221,879,471	0	221,879,471	93,655,073	0	93,655,073
1	442300	Industrial	103,276,129	0	103,276,129	60,543,695	0	60,543,695	42,732,434	0	42,732,434
99	444000	Public Street & Highway Lighting	7,482,268	0	7,482,268	4,829,110	0	4,829,110	2,653,158	0	2,653,158
99	448000	Interdepartmental Revenue	1,349,357	0	1,349,357	1,058,501	0	1,058,501	290,856	0	290,856
99	499XXX	Unbilled Revenue	6,094,526	0	6,094,526	2,467,669	0	2,467,669	3,626,857	0	3,626,857
		TOTAL SALES TO ULTIMATE CUSTOMERS	812,146,310	0	812,146,310	545,304,277	0	545,304,277	266,842,033	0	266,842,033
1	447XXX	Sales for Resale	0	106,261,323	106,261,323	0	69,441,775	69,441,775	0	36,819,548	36,819,548
		TOTAL SALES OF ELECTRICITY	812,146,310	106,261,323	918,407,633	545,304,277	69,441,775	614,746,052	266,842,033	36,819,548	303,661,581
		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	310,277	0	310,277	181,774	0	181,774	128,503	0	128,503
1	453000	Sales of Water & Water Power	0	471,001	471,001	0	307,799	307,799	0	163,202	163,202
1	454000	Rent from Electric Property	2,297,525	111,131	2,408,656	1,440,934	72,624	1,513,558	856,591	38,507	895,098
1	454100	Rent from Trnsmmission Joint Use	16,993	0	16,993	7,575	0	7,575	9,418	0	9,418
1	456XXX	Other Electric Revenues	(18,967)	89,213,864	89,194,897	2,888,149	58,301,260	61,189,409	(2,907,116)	30,912,604	28,005,488
		TOTAL OTHER OPERATING REVENUE	(12,406,427)	89,795,996	77,389,569	(4,775,823)	58,681,683	53,905,860	(7,630,604)	31,114,313	23,483,709
		TOTAL ELECTRIC REVENUE	799,739,883	196,057,319	995,797,202	540,528,454	128,123,458	668,651,912	259,211,429	67,933,861	327,145,290

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended August 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
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	50000	Supervision & Engineering	0	448,112	448,112	0	292,841	292,841	0	155,271	155,271
1	501XXX	Fuel	0	27,206,980	27,206,980	0	17,779,761	17,779,761	0	9,427,219	9,427,219
1	50200	Steam Expense	0	4,309,546	4,309,546	0	2,816,288	2,816,288	0	1,493,258	1,493,258
1	505000	Electric Expense	0	1,179,143	1,179,143	0	770,570	770,570	0	408,573	408,573
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,710,396	2,710,396	0	1,771,244	1,771,244	0	939,152	939,152
1	507000	Rent	0	33,166	33,166	0	21,674	21,674	0	11,492	11,492
		MAINTENANCE									
1	510000	Supervision & Engineering	0	477,444	477,444	0	312,010	312,010	0	165,434	165,434
1	511000	Structures	0	610,843	610,843	0	399,186	399,186	0	211,657	211,657
1	512000	Boiler Plant	0	5,422,148	5,422,148	0	3,543,374	3,543,374	0	1,878,774	1,878,774
1	513000	Electric Plant	0	1,941,883	1,941,883	0	1,269,021	1,269,021	0	672,862	672,862
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,099,662	1,099,662	0	718,629	718,629	0	381,033	381,033
		TOTAL STEAM POWER GENERATION EXP	0	45,439,323	45,439,323	0	29,694,598	29,694,598	0	15,744,725	15,744,725
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,871,684	2,871,684	0	1,876,645	1,876,645	0	995,039	995,039
1	536000	Water for Power	0	1,165,040	1,165,040	0	761,354	761,354	0	403,686	403,686
1	537000	Hydraulic Expense	4,389,232	4,535,660	8,924,892	2,878,854	2,964,054	5,842,908	1,510,378	1,571,606	3,081,984
1	538000	Electric Expense	0	7,327,370	7,327,370	0	4,788,436	4,788,436	0	2,538,934	2,538,934
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,124,354	1,124,354	0	734,765	734,765	0	389,589	389,589
1	540000	Rent	0	1,448,591	1,448,591	0	946,654	946,654	0	501,937	501,937
1	540100	MT Trust Funds Land Settlement Rents	4,901,333	0	4,901,333	3,209,278	0	3,209,278	1,692,055	0	1,692,055
		MAINTENANCE									
1	541000	Supervision & Engineering	0	990,775	990,775	0	647,471	647,471	0	343,304	343,304
1	542000	Structures	0	453,122	453,122	0	296,115	296,115	0	157,007	157,007
1	543000	Reservoirs, Dams, & Waterways	0	2,709,338	2,709,338	0	1,770,552	1,770,552	0	938,786	938,786
1	544000	Electric Plant	0	3,188,513	3,188,513	0	2,083,693	2,083,693	0	1,104,820	1,104,820
1	545000	Miscellaneous Hydraulic Plant	0	1,222,273	1,222,273	0	798,755	798,755	0	423,518	423,518
		TOTAL HYDRO POWER GENERATION EXP	9,290,565	27,036,720	36,327,285	6,088,132	17,668,494	23,756,626	3,202,433	9,368,226	12,570,659
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	325,216	325,216	0	212,529	212,529	0	112,687	112,687
1	547XXX	Fuel	0	70,013,875	70,013,875	0	45,754,067	45,754,067	0	24,259,808	24,259,808
1	548000	Generation Expense	0	2,422,047	2,422,047	0	1,582,808	1,582,808	0	839,239	839,239
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	415,412	415,412	0	271,472	271,472	0	143,940	143,940
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	753,320	753,320	0	492,295	492,295	0	261,025	261,025
1	552000	Structures	0	60,386	60,386	0	39,462	39,462	0	20,924	20,924
1	553000	Generating & Electric Equipment	0	3,913,468	3,913,468	0	2,557,451	2,557,451	0	1,356,017	1,356,017
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	449,534	449,534	0	293,770	293,770	0	155,764	155,764
		TOTAL OTHER POWER GENERATION EXP	0	78,321,086	78,321,086	0	51,182,830	51,182,830	0	27,138,256	27,138,256

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	141,309,626	141,309,626	0	92,345,840	92,345,840	0	48,963,786	48,963,786
1	556000	System Control & Load Dispatching	0	711,731	711,731	0	465,116	465,116	0	246,615	246,615
E-557	557XXX	Other Expense	12,430,788	62,612,246	75,043,034	8,458,714	40,917,104	49,375,818	3,972,074	21,695,142	25,667,216
TOTAL OTHER POWER SUPPLY EXPENSE			12,430,788	204,633,603	217,064,391	8,458,714	133,728,060	142,186,774	3,972,074	70,905,543	74,877,617
TOTAL PRODUCTION OPERATING EXP			21,721,353	355,430,732	377,152,085	14,546,846	232,273,982	246,820,828	7,174,507	123,156,750	130,331,257
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,813,763	2,813,763	0	1,838,794	1,838,794	0	974,969	974,969
1	561000	Load Dispatching	0	3,946,523	3,946,523	0	2,579,053	2,579,053	0	1,367,470	1,367,470
1	562000	Station Expense	0	478,459	478,459	0	312,673	312,673	0	165,786	165,786
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	566,085	566,085	0	369,937	369,937	0	196,148	196,148
1	565XXX	Transmission of Electricity by Others	0	17,648,122	17,648,122	0	11,533,048	11,533,048	0	6,115,074	6,115,074
1	566000	Miscellaneous Transmission Expense	0	2,442,228	2,442,228	0	1,595,996	1,595,996	0	846,232	846,232
1	567000	Rent	0	168,164	168,164	0	109,895	109,895	0	58,269	58,269
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	781,927	783,198	0	510,989	510,989	1,271	270,938	272,209
1	569000	Structures	2,303	906,705	909,008	0	592,532	592,532	2,303	314,173	316,476
1	570000	Station Equipment	0	983,141	983,141	0	642,483	642,483	0	340,658	340,658
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,478	1,054,123	1,068,601	(172)	688,869	688,697	14,650	365,254	379,904
1	572000	Underground Lines	0	188	188	0	123	123	0	65	65
1	573000	Service Miscellaneous	0	135,666	135,666	0	88,658	88,658	0	47,008	47,008
TOTAL TRANSMISSION OPERATING EXP			18,052	31,925,094	31,943,146	(172)	20,863,050	20,862,878	18,224	11,062,044	11,080,268

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ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 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	29,872,577	29,872,577	0	19,521,729	19,521,729	0	10,350,848	10,350,848
E-DEPX		Depreciation Expense-Transmission	0	12,681,789	12,681,789	0	8,287,549	8,287,549	0	4,394,240	4,394,240
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,157,057	1,157,057	0	756,137	756,137	0	400,920	400,920
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	1,220,364	0	1,220,364	0	0	0	1,220,364	0	1,220,364
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	96,798	0	96,798	96,798	0	96,798	0	0	0
99	407395	Optional Renewable Power Revenue Offset	239,295	0	239,295	187,519	0	187,519	51,776	0	51,776
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	(2,742,897)	0	(2,742,897)	(1,823,136)	0	(1,823,136)	(919,761)	0	(919,761)
99	407455	Amortization of Colstrip Refund	(66,661)	0	(66,661)	0	0	0	(66,661)	0	(66,661)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	926,268	0	926,268	0	0	0	926,268	0	926,268
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	34,268	0	34,268	34,268	0	34,268	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	24,674,343	24,674,343	0	16,124,682	16,124,682	0	8,549,661	8,549,661
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			3,068,348	69,494,156	72,562,504	936,013	45,414,430	46,350,443	2,132,335	24,079,726	26,212,061
TOTAL PRODUCTION & TRANSMISSION EXPEN:			24,807,753	456,849,982	481,657,735	15,482,687	298,551,462	314,034,149	9,325,066	158,298,520	167,623,586

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 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
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	864,196	3,259,313	4,123,509	607,831	2,176,243	2,784,074	256,365	1,083,070	1,339,435
3	582000	Station Expense	781,145	48,067	829,212	444,799	32,094	476,893	336,346	15,973	352,319
3	583000	Overhead Line Expense	2,031,881	406,936	2,438,817	1,293,444	271,711	1,565,155	738,437	135,225	873,662
3	584000	Underground Line Expense	1,452,126	0	1,452,126	840,908	0	840,908	611,218	0	611,218
3	584100	Energy Storage Equipment	134,414	0	134,414	134,414	0	134,414	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,841	0	6,841	6,841	0	6,841	0	0	0
3	586000	Meter Expense	1,803,206	52,220	1,855,426	1,358,118	34,867	1,392,985	445,088	17,353	462,441
3	587000	Customer Installations Expense	702,917	131,573	834,490	504,269	87,851	592,120	198,648	43,722	242,370
3	588000	Miscellaneous Distribution Expense	4,377,974	3,946,644	8,324,618	2,620,950	2,635,174	5,256,124	1,757,024	1,311,470	3,068,494
3	589000	Rent	5,928	403,300	409,228	5,928	269,283	275,211	0	134,017	134,017
		MAINTENANCE:									
3	590000	Supervision & Engineering	320,000	952,468	1,272,468	243,835	635,963	879,798	76,165	316,505	392,670
3	591000	Structures	494,291	4,708	498,999	279,963	3,144	283,107	214,328	1,564	215,892
3	592000	Station Equipment	715,411	250,806	966,217	456,358	167,463	623,821	259,053	83,343	342,396
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,258,118	2,799	9,260,917	6,439,567	1,869	6,441,436	2,818,551	930	2,819,481
3	594000	Underground Lines	876,014	0	876,014	609,109	0	609,109	266,905	0	266,905
3	595000	Line Transformers	391,256	0	391,256	309,827	0	309,827	81,429	0	81,429
3	596000	Street Light & Signal System Maintenance Exp	240,382	0	240,382	209,104	0	209,104	31,278	0	31,278
3	597000	Meters	30,918	0	30,918	22,453	0	22,453	8,465	0	8,465
3	598000	Miscellaneous Distribution Expense	105,379	179,765	285,144	32,729	120,029	152,758	72,650	59,736	132,386
		TOTAL DISTRIBUTION OPERATING EXP	24,592,397	9,638,599	34,230,996	16,420,447	6,435,691	22,856,138	8,171,950	3,202,908	11,374,858
E-DEPX		Depreciation Expense-Distribution	48,721,496	59,856	48,781,352	31,272,540	39,966	31,312,506	17,448,956	19,890	17,468,846
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	54,544,038	0	54,544,038	47,911,152	0	47,911,152	6,632,886	0	6,632,886
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	103,295,553	59,856	103,355,409	79,213,711	39,966	79,253,677	24,081,842	19,890	24,101,732
		TOTAL DISTRIBUTION EXPENSES	127,887,950	9,698,455	137,586,405	95,634,158	6,475,657	102,109,815	32,253,792	3,222,798	35,476,590

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	177,606	177,606	0	116,613	116,613	0	60,993	60,993
2	902000	Meter Reading Expenses	2,973,130	176,727	3,149,857	2,770,000	116,035	2,886,035	203,130	60,692	263,822
2	903XXX	Customer Records & Collection Expenses	2,433,633	7,635,965	10,069,598	1,731,772	5,013,622	6,745,394	701,861	2,622,343	3,324,204
2	904000	Uncollectible Accounts	0	2,627,920	2,627,920	0	1,725,440	1,725,440	0	902,480	902,480
2	905000	Misc Customer Accounts	0	254,895	254,895	0	167,359	167,359	0	87,536	87,536
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,406,763	10,873,113	16,279,876	4,501,772	7,139,069	11,640,841	904,991	3,734,044	4,639,035
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	34,266,000	253,960	34,519,960	24,543,365	166,745	24,710,110	9,722,635	87,215	9,809,850
2	909000	Advertising	18,093	992,024	1,010,117	16,557	651,343	667,900	1,536	340,681	342,217
2	910000	Misc Customer Service & Info Exp	0	275,790	275,790	0	181,078	181,078	0	94,712	94,712
TOTAL CUSTOMER SERVICE & INFO EXP			34,284,093	1,521,774	35,805,867	24,559,922	999,166	25,559,088	9,724,171	522,608	10,246,779
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	613,131	32,218,877	32,832,008	444,072	21,989,061	22,433,133	169,059	10,229,816	10,398,875
4	921000	Office Supplies & Expenses	50,544	4,393,154	4,443,698	50,544	2,998,284	3,048,828	0	1,394,870	1,394,870
4	922000	Admin Exp Transferred--Credit	0	(126,034)	(126,034)	0	(86,017)	(86,017)	0	(40,017)	(40,017)
4	923000	Outside Services Employed	69,694	7,806,352	7,876,046	69,331	5,327,757	5,397,088	363	2,478,595	2,478,958
4	924000	Property Insurance Premium	0	1,264,998	1,264,998	0	863,348	863,348	0	401,650	401,650
4	925XXX	Injuries and Damages	(2,143)	3,459,974	3,457,831	(2,299)	2,361,398	2,359,099	156	1,098,576	1,098,732
4	926XXX	Employee Pensions and Benefits	1,033	1,885,148	1,886,181	1,033	1,286,595	1,287,628	0	598,553	598,553
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,653,441	3,614,393	6,267,834	1,904,145	2,362,006	4,266,151	749,296	1,252,387	2,001,683
4	930000	Miscellaneous General Expenses	164,498	3,887,841	4,052,339	121,291	2,653,413	2,774,704	43,207	1,234,428	1,277,635
4	931000	Rents	3,850	601,918	605,768	0	410,803	410,803	3,850	191,115	194,965
4	935000	Maintenance of General Plant	947,152	11,320,474	12,267,626	473,411	7,726,110	8,199,521	473,741	3,594,364	4,068,105
TOTAL ADMIN & GEN OPERATING EXP			4,502,400	70,327,095	74,829,495	3,061,528	47,892,758	50,954,286	1,440,872	22,434,337	23,875,209

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended August 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	1,386,277	18,008,422	19,394,699	858,822	12,290,568	13,149,390	527,455	5,717,854	6,245,309
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	643,732	20,143,741	20,787,473	632,403	13,747,902	14,380,305	11,329	6,395,839	6,407,168
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(1,889,547)	0	(1,889,547)	0	0	0	(1,889,547)	0	(1,889,547)
99	407230	Tax Reform Amortization	(1,907,348)	0	(1,907,348)	(1,907,348)	0	(1,907,348)	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(726,548)	0	(726,548)	(496,309)	0	(496,309)	(230,239)	0	(230,239)
99	407436	Regulatory Credit - MDM System	(1,532,179)	0	(1,532,179)	(1,532,179)	0	(1,532,179)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(4,025,613)	38,627,811	34,602,198	(2,444,611)	26,362,876	23,918,265	(1,581,002)	12,264,935	10,683,933
		TOTAL ADMIN & GENERAL EXPENSES	476,787	108,954,906	109,431,693	616,917	74,255,634	74,872,551	(140,130)	34,699,272	34,559,142
		TOTAL EXPENSES BEFORE FIT	192,922,061	587,898,230	780,820,291	140,854,171	387,420,988	528,275,159	52,067,890	200,477,242	252,545,132
		NET OPERATING INCOME (LOSS) BEFORE FIT			214,976,911			140,376,753			74,600,158
E-FIT		FEDERAL INCOME TAX			28,177,108			17,383,821			10,793,287
E-FIT		DEFERRED FEDERAL INCOME TAX			5,870,519			5,152,497			718,022
E-FIT		AMORTIZED ITC			(438,624)			(286,641)			(151,983)
		ELECTRIC NET OPERATING INCOME (LOSS)			181,367,908			118,127,076			63,240,832

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.658%	34.342%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.770%	33.230%
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 August 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	72,094	1,186,620	1,258,714	71,094	775,456	846,550	1,000	411,164	412,164
1	456010	Other Electric Rev-Financial	0	10,223,051	10,223,051	0	6,680,764	6,680,764	0	3,542,287	3,542,287
1	456015	Other Electric Rev-CT Fuel Sales	0	24,217,655	24,217,655	0	15,826,238	15,826,238	0	8,391,417	8,391,417
1	456016	Other Electric Rev-Resource Opt	0	4,811,275	4,811,275	0	3,144,168	3,144,168	0	1,667,107	1,667,107
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	487,469	487,469	0	318,561	318,561	0	168,908	168,908
1	456020	Other Electric Rev-Sale of Excess	0	202,155	202,155	0	132,108	132,108	0	70,047	70,047
1	456100	Transmission Revenue of Others	0	11,462,942	11,462,942	0	7,491,033	7,491,033	0	3,971,909	3,971,909
1	456120	Parallel Capacity Support Revenue	0	1,680,000	1,680,000	0	1,097,880	1,097,880	0	582,120	582,120
1	456130	Ancillary Services Revenue	0	2,440,072	2,440,072	0	1,594,587	1,594,587	0	845,485	845,485
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	19,211	0	19,211	0	0	0	19,211	0	19,211
1	456328	Residential Decoupling Deferral	7,753,603	0	7,753,603	6,848,131	0	6,848,131	905,472	0	905,472
1	456329	Amortization Res Decoupling Deferral	(12,580,784)	0	(12,580,784)	(9,537,608)	0	(9,537,608)	(3,043,176)	0	(3,043,176)
1	456338	Non-res Decoupling Deferred Rev	7,093,860	0	7,093,860	5,593,028	0	5,593,028	1,500,832	0	1,500,832
1	456339	Amortization Non-res Decoupling	(2,533,105)	0	(2,533,105)	(191,869)	0	(191,869)	(2,341,236)	0	(2,341,236)
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	1,742,386	1,742,386	0	1,138,649	1,138,649	0	603,737	603,737
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,095,450)	(3,095,450)	0	(2,022,877)	(2,022,877)	0	(1,072,573)	(1,072,573)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,095,450	3,095,450	0	2,022,877	2,022,877	0	1,072,573	1,072,573
1	456730	Other Elec Rev-Intraco Thermal	0	30,699,995	30,699,995	0	20,062,447	20,062,447	0	10,637,548	10,637,548
TOTAL ACCOUNT 456			(18,967)	89,213,864	89,194,897	2,888,149	58,301,260	61,189,409	(2,907,116)	30,912,604	28,005,488

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 August 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	134,689,575	134,689,575	0	88,019,637	88,019,637	0	46,669,938	46,669,938
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	13,240	13,240	0	8,652	8,652	0	4,588	4,588
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,166,739	4,166,739	0	2,722,964	2,722,964	0	1,443,775	1,443,775
1	555710	Intercompany Purchase	0	2,440,072	2,440,072	0	1,594,587	1,594,587	0	845,485	845,485
TOTAL ACCOUNT 555			0	141,309,626	141,309,626	0	92,345,840	92,345,840	0	48,963,786	48,963,786

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 August 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	2,159	6,778,304	6,780,463	2,159	4,429,622	4,431,781	0	2,348,682	2,348,682
1	557010	Other Power Supply Expense - Financial	0	22,350,092	22,350,092	0	14,605,785	14,605,785	0	7,744,307	7,744,307
1	557018	Merchandise Processing Fee	0	58,129	58,129	0	37,987	37,987	0	20,142	20,142
1	557150	Fuel - Economic Dispatch	0	(13,479,583)	(13,479,583)	0	(8,808,907)	(8,808,907)	0	(4,670,676)	(4,670,676)
1	557160	Power Supply Expense - Miscellaneous	0	491	491	0	321	321	0	170	170
99	557161	Unbilled Add-Ons	(199,041)	0	(199,041)	0	0	0	(199,041)	0	(199,041)
1	557165	Other Resource Costs-CAISO Charges	0	99,868	99,868	0	65,264	65,264	0	34,604	34,604
1	557170	Broker Fees - Power	0	496,346	496,346	0	324,362	324,362	0	171,984	171,984
1	557171	REC Broker Fees	0	41,899	41,899	0	27,381	27,381	0	14,518	14,518
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,686	0	818,686	497,498	0	497,498	321,188	0	321,188
99	557280	Washington ERM Deferred	7,792,100	0	7,792,100	7,792,100	0	7,792,100	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,112,450	0	3,112,450	3,112,450	0	3,112,450	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,945,493)	0	(2,945,493)	(2,945,493)	0	(2,945,493)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	10,183,691	0	10,183,691	0	0	0	10,183,691	0	10,183,691
99	557390	Idaho PCA Amortization	(6,333,764)	0	(6,333,764)	0	0	0	(6,333,764)	0	(6,333,764)
1	557395	Optional Renewable Power Expense Offset	0	632	632	0	413	413	0	219	219
1	557610	Other Expenses - Exposure	0	(17,673)	(17,673)	0	(11,549)	(11,549)	0	(6,124)	(6,124)
1	557700	Turbine Gas Bookout Expense	0	4,052,050	4,052,050	0	2,648,015	2,648,015	0	1,404,035	1,404,035
1	557711	Turbine Gas Bookout Offset	0	(4,052,050)	(4,052,050)	0	(2,648,015)	(2,648,015)	0	(1,404,035)	(1,404,035)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	46,283,741	46,283,741	0	30,246,425	30,246,425	0	16,037,316	16,037,316
TOTAL ACCOUNT 557			12,430,788	62,612,246	75,043,034	8,458,714	40,917,104	49,375,818	3,972,074	21,695,142	25,667,216

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 August 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	405,261	253,960	659,221	312,407	166,745	479,152	92,854	87,215	180,069
99	908600	Public Purpose Tariff Rider Expense Offset	33,542,773	0	33,542,773	23,847,349	0	23,847,349	9,695,424	0	9,695,424
99	908610	Limited Income Tax Refund Program	267,116	0	267,116	267,116	0	267,116	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	50,850	0	50,850	116,493	0	116,493	(65,643)	0	(65,643)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,266,000	253,960	34,519,960	24,543,365	166,745	24,710,110	9,722,635	87,215	9,809,850

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.658%	34.342%
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 August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.90%	52.90%
2	Cost of Debt		5.575%	5.541%
	Total Weighted Cost		2.949%	2.931%
E-APL	Net Rate Base	2,352,340,816	1,560,007,794	792,333,022
	Interest Deduction for FIT Calculation	69,227,911	46,004,630	23,223,281
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 August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	995,797,202	668,651,912	327,145,290
E-OPS	Less: Operating & Maintenance Expense	570,300,180	378,752,774	191,547,406
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,301,730	85,486,551	45,815,179
E-OTX	Less: Taxes Other than FIT	79,218,381	64,035,834	15,182,547
	Net Operating Income Before FIT	214,976,911	140,376,753	74,600,158
E-INT	Less: Interest Expense	69,227,911	46,004,630	23,223,281
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(22,936,831)	(19,162,553)	(3,774,278)
	Taxable Net Operating Income	122,812,169	75,352,310	47,459,859
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	25,790,555	15,823,985	9,966,570
99	Federal Income Tax on 2017 Income at 35%	2,386,553	1,559,836	826,717
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	28,177,108	17,383,821	10,793,287
E-DTE	Deferred FIT	5,870,519	5,152,497	718,022
1	411400 Amortized Investment Tax Credit	(438,624)	(286,641)	(151,983)
	Total Net FIT/Deferred FIT	33,609,003	22,249,677	11,359,326

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 August 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	50,781,526	82,399,091	133,180,617	32,793,786	54,968,257	87,762,043	17,987,740	27,430,834	45,418,574
12	997001 Contributions In Aid of Construction	0	7,412,390	7,412,390	0	4,914,859	4,914,859	0	2,497,531	2,497,531
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,849)	(9,849)	0	(5,151)	(5,151)
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	1,755,875	1,755,875	0	1,198,367	1,198,367	0	557,508	557,508
99	997007 Idaho PCA	3,849,927	0	3,849,927	0	0	0	3,849,927	0	3,849,927
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,103)	(22,103)	0	(11,719)	(11,719)
4	997015 Airplane Lease Payments	0	357,178	357,178	0	243,770	243,770	0	113,408	113,408
12	997016 Redemption Expense Amortization	0	1,221,668	1,221,668	0	810,039	810,039	0	411,629	411,629
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	3,950,971	(2,134)	3,948,837	1,355,738	(1,456)	1,354,282	2,595,233	(678)	2,594,555
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(173,214)	(173,214)	0	(118,217)	(118,217)	0	(54,997)	(54,997)
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	238,722	0	238,722	(2,720,174)	0	(2,720,174)	2,958,896	0	2,958,896
12	997032 Interest Rate Swaps	0	(22,569,483)	(22,569,483)	0	(14,964,921)	(14,964,921)	0	(7,604,562)	(7,604,562)
4	997033 BPA Residential Exchange	(248,094)	0	(248,094)	(128,315)	0	(128,315)	(119,779)	0	(119,779)
99	997034 Montana Hydro Settlement	4,901,333	0	4,901,333	3,209,278	0	3,209,278	1,692,055	0	1,692,055
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	7,841,812	0	7,841,812	7,841,812	0	7,841,812	0	0	0
1	997044 Non-Monetary Power Costs	0	13,240	13,240	0	8,652	8,652	0	4,588	4,588
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	(16,812)	0	(16,812)	(22,008)	0	(22,008)	5,196	0	5,196
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,029,700)	(1,029,700)	0	(682,753)	(682,753)	0	(346,947)	(346,947)
11	997049 Tax Depreciation	0	(153,536,202)	(153,536,202)	0	(100,163,947)	(100,163,947)	0	(53,372,255)	(53,372,255)
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	(66,661)	0	(66,661)	0	0	0	(66,661)	0	(66,661)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended August 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	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	(460,470)	0	(460,470)	(246,204)	0	(246,204)	(214,266)	0	(214,266)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	4,832,076	4,832,076	0	3,152,350	3,152,350	0	1,679,726	1,679,726
4	997081 Deferred Compensation	0	186,041	186,041	0	126,971	126,971	0	59,070	59,070
4	997082 Meal Disallowances	0	487,040	487,040	0	332,400	332,400	0	154,640	154,640
4	997083 Paid Time Off	0	177,697	177,697	0	121,276	121,276	0	56,421	56,421
2	997084 Customer Uncollectibles	0	476,757	476,757	0	313,029	313,029	0	163,728	163,728
99	997088 Deferred O&M Colstrip & CS2	2,146,632	0	2,146,632	0	0	0	2,146,632	0	2,146,632
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	117,245	0	117,245	117,245	0	117,245	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,383	21,383	0	11,338	11,338
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(61,826)	0	(61,826)	1,425,255	0	1,425,255	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	18,009	18,009	0	11,769	11,769	0	6,240	6,240
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(29,662,256)	(29,662,256)	0	(19,384,284)	(19,384,284)	0	(10,277,972)	(10,277,972)
1	997102 Amort Idaho Earnings Test (254229)	(456,189)	0	(456,189)	0	0	0	(456,189)	0	(456,189)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	214,021	0	214,021	96,798	0	96,798	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(1,532,179)	0	(1,532,179)	(1,532,179)	0	(1,532,179)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	13,853,439	0	13,853,439	8,093,974	0	8,093,974	5,759,465	0	5,759,465
2	997109 Tax Reform Amortization	(1,797,274)	0	(1,797,274)	(1,755,809)	0	(1,755,809)	(41,465)	0	(41,465)
99	997110 FISERVE	(431,902)	0	(431,902)	(294,204)	0	(294,204)	(137,698)	0	(137,698)
	TOTAL SCHEDULE M ADJUSTMENTS	75,056,416	(108,967,942)	(22,936,831)	50,821,805	(69,984,358)	(19,162,553)	35,209,306	(38,983,584)	(3,774,278)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.658%	34.342%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.238%	34.762%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.306%	33.694%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended August 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-12A
For Twelve Months Ended August 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	13,053,409	13,053,409	0	8,655,193	8,655,193	0	4,398,216	4,398,216
99	410100	Deferred Federal Income Tax Expense - Washin	(2,499,017)	0	(2,499,017)	(2,499,017)	0	(2,499,017)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(3,440,461)	0	(3,440,461)	0	0	0	(3,440,461)	0	(3,440,461)
	410100	Total	(5,939,478)	13,053,409	7,113,931	(2,499,017)	8,655,193	6,156,176	(3,440,461)	4,398,216	957,755
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(327,444)	(327,444)	0	(217,115)	(217,115)	0	(110,329)	(110,329)
99	411100	Deferred Federal Income Tax Expense - Washin	(786,564)	0	(786,564)	(786,564)	0	(786,564)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(129,404)	0	(129,404)	0	0	0	(129,404)	0	(129,404)
	411100	Total	(915,968)	(327,444)	(1,243,412)	(786,564)	(217,115)	(1,003,679)	(129,404)	(110,329)	(239,733)
Total Deferred Federal Income Tax Expense			(6,855,446)	12,725,965	5,870,519	(3,285,581)	8,438,078	5,152,497	(3,569,865)	4,287,887	718,022

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.306%	33.694%
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 August 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	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,529,018	1,529,018	0	999,213	999,213	0	529,805	529,805
1	408150	R&P Property Tax--Production	0	17,180,614	17,180,614	0	11,227,531	11,227,531	0	5,953,083	5,953,083
1	408180	R&P Property Tax--Transmission	0	6,315,462	6,315,462	0	4,127,154	4,127,154	0	2,188,308	2,188,308
1	409100	State Income Tax--Montana & Oregon	0	(364,626)	(364,626)	0	(238,283)	(238,283)	0	(126,343)	(126,343)
TOTAL PRODUCTION & TRANSMISSION			0	24,674,343	24,674,343	0	16,124,682	16,124,682	0	8,549,661	8,549,661
DISTRIBUTION											
99	408110	State Excise Tax	21,035,191	0	21,035,191	21,035,191	0	21,035,191	0	0	0
99	408120	Municipal Occupation & License Tax	22,404,990	0	22,404,990	18,738,669	0	18,738,669	3,666,321	0	3,666,321
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	11,443,256	0	11,443,256	8,137,292	0	8,137,292	3,305,964	0	3,305,964
99	409100	State Income Tax--Idaho	(339,569)	0	(339,569)	0	0	0	(339,569)	0	(339,569)
TOTAL DISTRIBUTION			54,544,038	0	54,544,038	47,911,152	0	47,911,152	6,632,886	0	6,632,886
TOTAL TAXES OTHER THAN FIT			54,544,038	24,674,343	79,218,381	47,911,152	16,124,682	64,035,834	6,632,886	8,549,661	15,182,547

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 August 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	8,316,666	8,316,666	0	5,434,941	5,434,941	0	2,881,725	2,881,725
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	1,173,810	1,173,810	0	767,085	767,085	0	406,725	406,725
1	182381	CDA Settlement Past Storage	0	31,716,572	31,716,572	0	20,726,780	20,726,780	0	10,989,792	10,989,792
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	16,821,471	17,141,187	319,716	11,175,493	11,495,209	0	5,645,978	5,645,978
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,264,397	67,668,937	70,933,334	3,198,722	46,183,373	49,382,095	65,675	21,485,564	21,551,239
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,402,187	2,402,187	0	1,639,469	1,639,469	0	762,718	762,718
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	18,331,738	18,331,738	0	12,511,228	12,511,228	0	5,820,510	5,820,510
4	303121	Misc Intangible Plant-AMI Software	0	729,212	729,212	0	497,680	497,680	0	231,532	231,532
		TOTAL INTANGIBLE PLANT	4,186,817	263,927,776	268,114,593	4,121,142	177,293,517	181,414,659	65,675	86,634,259	86,699,934
		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	134,995,224	134,995,224	0	88,219,379	88,219,379	0	46,775,845	46,775,845
1	312000	Boiler Plant	0	178,590,060	178,590,060	0	116,708,604	116,708,604	0	61,881,456	61,881,456
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	63,853,434	63,853,434	0	41,728,219	41,728,219	0	22,125,215	22,125,215
1	315000	Accessory Electric Equipment	0	28,344,859	28,344,859	0	18,523,365	18,523,365	0	9,821,494	9,821,494
1	316000	Miscellaneous Power Plant Equipment	0	18,614,015	18,614,015	0	12,164,259	12,164,259	0	6,449,756	6,449,756
		TOTAL STEAM PRODUCTION PLANT	0	427,982,051	427,982,051	0	279,686,270	279,686,270	0	148,295,781	148,295,781
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,670,490	62,670,490	0	40,955,165	40,955,165	0	21,715,325	21,715,325
1	331XXX	Structures & Improvements	0	81,148,237	81,148,237	0	53,030,373	53,030,373	0	28,117,864	28,117,864
1	332XXX	Reservoirs, Dams, & Waterways	0	185,977,087	185,977,087	0	121,536,026	121,536,026	0	64,441,061	64,441,061
1	333000	Waterwheels, Turbines, & Generators	0	228,727,581	228,727,581	0	149,473,474	149,473,474	0	79,254,107	79,254,107
1	334000	Accessory Electric Equipment	0	63,025,194	63,025,194	0	41,186,964	41,186,964	0	21,838,230	21,838,230
1	335XXX	Miscellaneous Power Plant Equipment	0	13,203,540	13,203,540	0	8,628,513	8,628,513	0	4,575,027	4,575,027
1	336000	Roads, Railroads, & Bridges	0	3,486,904	3,486,904	0	2,278,692	2,278,692	0	1,208,212	1,208,212
		TOTAL HYDRAULIC PRODUCTION PLANT	0	638,239,033	638,239,033	0	417,089,207	417,089,207	0	221,149,826	221,149,826
		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	17,065,577	17,065,577	0	11,152,355	11,152,355	0	5,913,222	5,913,222
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,343	21,386,343	0	13,975,975	13,975,975	0	7,410,368	7,410,368
1	343000	Prime Movers	0	23,896,419	23,896,419	0	15,616,310	15,616,310	0	8,280,109	8,280,109
1	344000	Generators	0	219,065,199	219,065,199	0	143,159,108	143,159,108	0	75,906,091	75,906,091
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	21,092,383	21,092,383	0	13,783,872	13,783,872	0	7,308,511	7,308,511
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	1,745,504	1,745,504	0	1,140,687	1,140,687	0	604,817	604,817
		TOTAL OTHER PRODUCTION PLANT	0	305,339,472	305,339,472	0	199,539,345	199,539,345	0	105,800,127	105,800,127
		TOTAL PRODUCTION PLANT	0	1,371,560,556	1,371,560,556	0	896,314,822	896,314,822	0	475,245,734	475,245,734

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months Ended August 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	27,346,943	27,346,943	0	17,871,227	17,871,227	0	9,475,716	9,475,716
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,243,668	25,243,668	0	16,496,737	16,496,737	0	8,746,931	8,746,931
1	353000	Station Equipment	0	257,220,028	257,220,028	0	168,093,288	168,093,288	0	89,126,740	89,126,740
1	354000	Towers & Fixtures	0	17,201,604	17,201,604	0	11,241,248	11,241,248	0	5,960,356	5,960,356
1	355000	Poles & Fixtures	0	239,337,483	239,337,483	0	156,407,045	156,407,045	0	82,930,438	82,930,438
1	356000	Overhead Conductors & Devices	0	141,494,515	141,494,515	0	92,466,666	92,466,666	0	49,027,849	49,027,849
1	357000	Underground Conduit	0	3,057,463	3,057,463	0	1,998,052	1,998,052	0	1,059,411	1,059,411
1	358000	Underground Conductors & Devices	0	2,391,605	2,391,605	0	1,562,914	1,562,914	0	828,691	828,691
1	359000	Roads & Trails	0	2,071,279	2,071,279	0	1,353,581	1,353,581	0	717,698	717,698
TOTAL TRANSMISSION PLANT			0	715,364,588	715,364,588	0	467,490,758	467,490,758	0	247,873,830	247,873,830
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,572,854	0	7,572,854	6,102,300	0	6,102,300	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	24,327,304	0	24,327,304	17,940,795	0	17,940,795	6,386,509	0	6,386,509
3	362000	Station Equipment	128,322,160	3,038,393	131,360,553	84,420,925	2,028,735	86,449,660	43,901,235	1,009,658	44,910,893
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	385,854,313	0	385,854,313	249,314,257	0	249,314,257	136,540,056	0	136,540,056
99	365000	Overhead Conductors & Devices	254,065,276	0	254,065,276	161,267,509	0	161,267,509	92,797,767	0	92,797,767
99	366000	Underground Conduit	112,944,238	0	112,944,238	73,957,605	0	73,957,605	38,986,633	0	38,986,633
99	367000	Underground Conductors & Devices	198,425,282	0	198,425,282	130,454,077	0	130,454,077	67,971,205	0	67,971,205
99	368000	Line Transformers	257,020,154	0	257,020,154	176,833,635	0	176,833,635	80,186,519	0	80,186,519
99	369XXX	Services	167,196,885	0	167,196,885	109,745,310	0	109,745,310	57,451,575	0	57,451,575
99	371XXX	Installations on Customers' Premises	1,256,808	0	1,256,808	1,256,808	0	1,256,808	0	0	0
99	370000	Meters	49,838,283	0	49,838,283	26,899,775	0	26,899,775	22,938,508	0	22,938,508
99	373XXX	Street Light & Signal Systems	60,171,801	0	60,171,801	39,677,036	0	39,677,036	20,494,765	0	20,494,765
TOTAL DISTRIBUTION PLANT			1,652,541,668	3,038,393	1,655,580,061	1,080,808,773	2,028,735	1,082,837,508	571,732,895	1,009,658	572,742,553
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,456,919	7,229,334	8,686,253	754,851	4,933,948	5,688,799	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	14,987,914	85,188,905	100,176,819	6,687,522	58,140,576	64,828,098	8,300,392	27,048,329	35,348,721
4	391XXX	Office Furniture & Equipment	1,264,644	54,286,807	55,551,451	1,200,615	37,050,203	38,250,818	64,029	17,236,604	17,300,633
4	392XXX	Transportation Equipment	31,712,023	18,196,066	49,908,089	22,286,885	12,418,633	34,705,518	9,425,138	5,777,433	15,202,571
4	393000	Stores Equipment	354,985	3,670,609	4,025,594	193,958	2,505,154	2,699,112	161,027	1,165,455	1,326,482
4	394000	Tools, Shop & Garage Equipment	1,785,681	13,265,879	15,051,560	786,909	9,053,830	9,840,739	998,772	4,212,049	5,210,821
4	394100	Electric Charging Stations	0	105,729	105,729	0	72,159	72,159	0	33,570	33,570
4	395000	Laboratory Equipment	275,902	1,699,783	1,975,685	256,000	1,160,085	1,416,085	19,902	539,698	559,600
4	396XXX	Power Operated Equipment	24,384,745	9,027,479	33,412,224	14,566,718	6,161,164	20,727,882	9,818,027	2,866,315	12,684,342
4	397XXX	Communications Equipment	23,447,868	89,451,069	112,898,937	13,644,386	61,049,460	74,693,846	9,803,482	28,401,609	38,205,091
4	398000	Miscellaneous Equipment	15,810	448,141	463,951	2,745	305,852	308,597	13,065	142,289	155,354
TOTAL GENERAL PLANT			99,686,491	282,569,801	382,256,292	60,380,589	192,851,064	253,231,653	39,305,902	89,718,737	129,024,639
TOTAL PLANT IN SERVICE			1,756,414,976	2,636,461,114	4,392,876,090	1,145,310,504	1,735,978,896	2,881,289,400	611,104,472	900,482,218	1,511,586,690

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended August 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	(300,000,037)	(300,000,037)	0	(196,050,024)	(196,050,024)	0	(103,950,013)	(103,950,013)
E-ADEP		Hydro Production Plant	0	(130,765,494)	(130,765,494)	0	(85,455,250)	(85,455,250)	0	(45,310,244)	(45,310,244)
E-ADEP		Other Production Plant	0	(120,814,869)	(120,814,869)	0	(78,952,517)	(78,952,517)	0	(41,862,352)	(41,862,352)
E-ADEP		Transmission Plant	0	(212,450,837)	(212,450,837)	0	(138,836,622)	(138,836,622)	0	(73,614,215)	(73,614,215)
E-ADEP		Distribution Plant	(534,269,908)	(142,058)	(534,411,966)	(328,724,710)	(94,852)	(328,819,562)	(205,545,198)	(47,206)	(205,592,404)
E-ADEP		General Plant	(37,294,909)	(99,895,046)	(137,189,955)	(22,574,262)	(68,177,370)	(90,751,632)	(14,720,647)	(31,717,676)	(46,438,323)
TOTAL ACCUMULATED DEPRECIATION			(571,564,817)	(864,068,341)	(1,435,633,158)	(351,298,972)	(567,566,635)	(918,865,607)	(220,265,845)	(296,501,706)	(516,767,551)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,865,813)	(12,865,813)	0	(8,407,809)	(8,407,809)	0	(4,458,004)	(4,458,004)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(235,352)	0	(235,352)	(235,352)	0	(235,352)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,906,283)	(1,906,283)	0	(1,298,802)	(1,298,802)	0	(607,481)	(607,481)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,557,371)	(40,849,834)	(43,407,205)	(2,508,627)	(27,879,603)	(30,388,230)	(48,744)	(12,970,231)	(13,018,975)
E-AAAMT		General Plant - 390200, 396200	0	(104,932)	(104,932)	0	(71,615)	(71,615)	0	(33,317)	(33,317)
TOTAL ACCUMULATED AMORTIZATION			(2,792,723)	(55,726,862)	(58,519,585)	(2,743,979)	(37,657,829)	(40,401,808)	(48,744)	(18,069,033)	(18,117,777)
TOTAL ACCUMULATED DEPR/AMORT			(574,357,540)	(919,795,203)	(1,494,152,743)	(354,042,951)	(605,224,464)	(959,267,415)	(220,314,589)	(314,570,739)	(534,885,328)
NET ELECTRIC UTILITY PLANT before ADFIT			1,182,057,436	1,716,665,911	2,898,723,347	791,267,553	1,130,754,432	1,922,021,985	390,789,883	585,911,479	976,701,362
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	24,595	24,595	0	16,073	16,073	0	8,522	8,522
12		ADFIT - Electric Plant In Service (282900)	0	(544,378,976)	(544,378,976)	0	(360,955,924)	(360,955,924)	0	(183,423,052)	(183,423,052)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,562,964)	(61,562,964)	0	(42,016,107)	(42,016,107)	0	(19,546,857)	(19,546,857)
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	(8,340,213)	(8,340,213)	0	(5,450,329)	(5,450,329)	0	(2,889,884)	(2,889,884)
1		ADFIT - CDA Settlement Costs (283333)	0	303,848	303,848	0	198,565	198,565	0	105,283	105,283
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,858,737)	(1,858,737)	0	(1,232,454)	(1,232,454)	0	(626,283)	(626,283)
TOTAL ACCUMULATED DFIT			0	(615,812,447)	(615,812,447)	0	(409,440,176)	(409,440,176)	0	(206,372,271)	(206,372,271)
NET ELECTRIC UTILITY PLANT			1,182,057,436	1,100,853,464	2,282,910,900	791,267,553	721,314,256	1,512,581,809	390,789,883	379,539,208	770,329,091

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.770%	33.230%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.306%	33.694%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended August 31, 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		1,182,057,436	1,100,853,464	2,282,910,900	791,267,553	721,314,256	1,512,581,809	390,789,883	379,539,208	770,329,091
	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	(272,526)	0	(272,526)	272,526	0	272,526
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)		(3,086,961)	0	(3,086,961)	(989,318)	0	(989,318)	(2,097,643)	0	(2,097,643)
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)		8,055,979	0	8,055,979	5,135,146	0	5,135,146	2,920,833	0	2,920,833
99	ADFIT - Kettle Falls Disallowed (190420)		42,039	0	42,039	42,039	0	42,039	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)		1,673,688	0	1,673,688	0	0	0	1,673,688	0	1,673,688
99	ADFIT - Boulder Park Disallowed (190040)		245,012	0	245,012	0	0	0	245,012	0	245,012
99	Investment in WNP3 Exchange Power (124900, 124930)		3,674,654	0	3,674,654	3,674,654	0	3,674,654	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(660,443)	0	(660,443)	(660,443)	0	(660,443)	0	0	0
99	CDA Lake Settlement - WA (182382)		418,325	0	418,325	418,325	0	418,325	0	0	0
99	CDA Lake Settlement - ID (186382)		80,019	0	80,019	0	0	0	80,019	0	80,019
99	ADFIT - CDA Lake Settlement - Direct (283382)		(133,842)	0	(133,842)	(112,325)	0	(112,325)	(21,517)	0	(21,517)
99	CDA CDR Fund - Direct (182324)		30,429	0	30,429	30,429	0	30,429	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		215,559	0	215,559	200,584	0	200,584	14,975	0	14,975
99	ADFIT - Spokane River Relicensing (283322)		(57,868)	0	(57,868)	(53,845)	0	(53,845)	(4,023)	0	(4,023)
99	Spokane River PM&Es (182323)		197,108	0	197,108	127,369	0	127,369	69,739	0	69,739
99	ADFIT - Spokane River PM&Es (283323)		(52,971)	0	(52,971)	(34,218)	0	(34,218)	(18,753)	0	(18,753)
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)		(1,677,173)	(214)	(1,677,387)	(693,165)	(146)	(693,311)	(984,008)	(68)	(984,076)
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)		(1,963,544)	0	(1,963,544)	(1,963,544)	0	(1,963,544)	0	0	0
C-WKC	Working Capital		72,763,764	0	72,763,764	48,808,153	0	48,808,153	23,955,611	0	23,955,611
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		69,430,130	(214)	69,429,916	47,426,131	(146)	47,425,985	22,003,999	(68)	22,003,931
	NET RATE BASE		1,251,487,566	1,100,853,250	2,352,340,816	838,693,684	721,314,110	1,560,007,794	412,793,882	379,539,140	792,333,022

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 August 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	66.770%	33.230%
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 August 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	918,401	918,401		918,401	918,401		600,175	600,175		318,226	318,226		
1	Misc Intangible Plt (303000)	ED-AN	238,656	238,656		238,656	238,656		155,962	155,962		82,694	82,694		
Total Production/Transmission			1,157,057	1,157,057		1,157,057	1,157,057		756,137	756,137		400,920	400,920		
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	25,969,232	18,213,521	5,336,417	2,419,294	18,213,521	18,213,521		12,430,546	12,430,546		5,782,975	5,782,975	
9,4		CD-AN	14,716	11,437	3,279		11,437	11,437		7,806	7,806		3,631	3,631	
9,4		CD-ID	14,578	11,329	3,249		11,329	11,329				11,329		11,329	
4		ED-AN	1,918,783	1,918,783			1,918,783	1,918,783		1,309,550	1,309,550		609,233	609,233	
		ED-ID	0	0			0	0				0		0	
		ED-WA	632,403	632,403			632,403	632,403	632,403		632,403				
8		GD-AA	128,008		87,765	40,243									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			28,677,720	20,787,473	5,430,710	2,459,537	643,732	20,143,741	20,787,473	632,403	13,747,902	14,380,305	11,329	6,395,839	6,407,168
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			30,569,581	22,450,197	5,595,983	2,523,401	673,751	21,776,446	22,450,197	662,422	14,828,445	15,490,867	11,329	6,948,001	6,959,330

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 August 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)	(300,000,037)	(300,000,037)			(300,000,037)	(300,000,037)		(196,050,024)	(196,050,024)		(103,950,013)	(103,950,013)	
1	Hydro (ED-AN)	(130,765,494)	(130,765,494)			(130,765,494)	(130,765,494)		(85,455,250)	(85,455,250)		(45,310,244)	(45,310,244)	
1	Other (ED-AN)	(120,814,869)	(120,814,869)			(120,814,869)	(120,814,869)		(78,952,517)	(78,952,517)		(41,862,352)	(41,862,352)	
Total Electric Production		(551,580,400)	(551,580,400)			(551,580,400)	(551,580,400)		(360,457,791)	(360,457,791)		(191,122,609)	(191,122,609)	
Electric Transmission														
1	ED-AN	(212,450,837)	(212,450,837)			(212,450,837)	(212,450,837)		(138,836,622)	(138,836,622)		(73,614,215)	(73,614,215)	
Total Electric Transmissic		(212,450,837)	(212,450,837)			(212,450,837)	(212,450,837)		(138,836,622)	(138,836,622)		(73,614,215)	(73,614,215)	
Electric Distribution														
3	ED-AN	(142,058)	(142,058)			(142,058)	(142,058)		(94,852)	(94,852)		(47,206)	(47,206)	
	ED-ID	(205,545,198)	(205,545,198)			(205,545,198)	(205,545,198)				(205,545,198)		(205,545,198)	
	ED-WA	(328,724,710)	(328,724,710)			(328,724,710)	(328,724,710)	(328,724,710)		(328,724,710)				
Total Electric Distribution		(534,411,966)	(534,411,966)			(534,269,908)	(142,058)	(534,411,966)	(328,724,710)	(94,852)	(328,819,562)	(205,545,198)	(47,206)	(205,592,404)
Gas Underground Storage														
	GD-AN	(15,462,353)		(15,462,353)										
	GD-OR	(1,037,305)			(1,037,305)									
Total Gas Underground S		(16,499,658)		(15,462,353)	(1,037,305)									
Gas Distribution														
	GD-AN	(1,746,905)		(1,746,905)										
	GD-ID	(73,976,531)		(73,976,531)										
	GD-WA	(141,382,912)		(141,382,912)										
	GD-OR	(107,633,993)			(107,633,993)									
Total Gas Distribution		(324,740,341)		(217,106,348)	(107,633,993)									
General Plant														
4	ED-AN	(46,592,598)	(46,592,598)			(46,592,598)	(46,592,598)		(31,798,982)	(31,798,982)		(14,793,616)	(14,793,616)	
	ED-ID	(9,995,292)	(9,995,292)			(9,995,292)	(9,995,292)				(9,995,292)		(9,995,292)	
	ED-WA	(19,303,438)	(19,303,438)			(19,303,438)	(19,303,438)	(19,303,438)		(19,303,438)				
7,4	CD-AA	(62,137,945)	(43,580,448)	(12,768,726)	(5,788,771)	(43,580,448)	(43,580,448)		(29,743,220)	(29,743,220)		(13,837,228)	(13,837,228)	
9,4	CD-AN	(12,509,811)	(9,722,000)	(2,787,811)		(9,722,000)	(9,722,000)		(6,635,168)	(6,635,168)		(3,086,832)	(3,086,832)	
9	CD-ID	(6,080,364)	(4,725,355)	(1,355,009)		(4,725,355)	(4,725,355)				(4,725,355)		(4,725,355)	
9	CD-WA	(4,208,742)	(3,270,824)	(937,918)		(3,270,824)	(3,270,824)	(3,270,824)		(3,270,824)				
8	GD-AA	(2,244,234)		(1,538,692)	(705,542)									
	GD-AN	(2,902,314)		(2,902,314)										
	GD-ID	(1,795,599)		(1,795,599)										
	GD-WA	(6,492,743)		(6,492,743)										
	GD-OR	(4,666,281)			(4,666,281)									
Total General Plant		(178,929,361)	(137,189,955)	(30,578,812)	(11,160,594)	(37,294,909)	(99,895,046)	(137,189,955)	(22,574,262)	(68,177,370)	(90,751,632)	(14,720,647)	(31,717,676)	(46,438,323)
Total Accumulated Depr		(1,818,612,563)	(1,435,633,158)	(263,147,513)	(119,831,892)	(571,564,817)	(864,068,341)	(1,435,633,158)	(351,298,972)	(567,566,635)	(918,865,607)	(220,265,845)	(296,501,706)	(516,767,551)

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	66.770%		33.230%			
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 August 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	(11,212,820)	(11,212,820)			(11,212,820)	(11,212,820)		(7,327,578)	(7,327,578)		(3,885,242)	(3,885,242)		
1	Misc Intangible Plt (3030 ED-AN)	(1,652,993)	(1,652,993)			(1,652,993)	(1,652,993)		(1,080,231)	(1,080,231)		(572,762)	(572,762)		
Total Production/Transmission		(12,865,813)	(12,865,813)			(12,865,813)	(12,865,813)		(8,407,809)	(8,407,809)		(4,458,004)	(4,458,004)		
Distribution															
	Franchises (302000) ED-WA	(197,567)	(197,567)			(197,567)	(197,567)		(197,567)	(197,567)					
	Misc Intangible Plt (3030 ED-WA)	(37,785)	(37,785)			(37,785)	(37,785)		(37,785)	(37,785)					
Total Distribution		(235,352)	(235,352)			(235,352)	(235,352)		(235,352)	(235,352)					
General Plant - 303000															
7,4	CD-AA	(2,608,996)	(1,829,819)	(536,123)	(243,054)		(1,829,819)	(1,829,819)		(1,248,833)	(1,248,833)		(580,986)	(580,986)	
9,1	CD-AN	(98,390)	(76,464)	(21,926)			(76,464)	(76,464)		(49,969)	(49,969)		(26,495)	(26,495)	
	GD-ID	(88,879)		(88,879)											
	GD-WA	(195,434)		(195,434)											
	GD-OR	(90,031)			(90,031)										
Total General Plant - 303000		(3,081,730)	(1,906,283)	(842,362)	(333,085)		(1,906,283)	(1,906,283)		(1,298,802)	(1,298,802)		(607,481)	(607,481)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(54,585,177)	(38,283,314)	(11,216,708)	(5,085,155)		(38,283,314)	(38,283,314)		(26,127,979)	(26,127,979)		(12,155,335)	(12,155,335)	
9,4	CD-AN	(48,826)	(37,945)	(10,881)			(37,945)	(37,945)		(25,897)	(25,897)		(12,048)	(12,048)	
9	CD-ID	(62,722)	(48,744)	(13,978)		(48,744)	(48,744)				(48,744)		(48,744)	(48,744)	
4	ED-AN	(2,528,575)	(2,528,575)				(2,528,575)	(2,528,575)		(1,725,727)	(1,725,727)		(802,848)	(802,848)	
	ED-ID	0	0			0	0	0			0		0	0	
	ED-WA	(2,508,627)	(2,508,627)			(2,508,627)	(2,508,627)	(2,508,627)			(2,508,627)				
8	GD-AA	(419,820)		(287,837)	(131,983)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(60,153,747)	(43,407,205)	(11,529,404)	(5,217,138)		(2,557,371)	(40,849,834)	(43,407,205)	(2,508,627)	(27,879,603)	(30,388,230)	(48,744)	(12,970,231)	(13,018,975)
Gas Underground Storage															
	GD-AN	(240,579)		(240,579)											
Total Gas Underground Storage		(240,579)		(240,579)											
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	(104,932)	(104,932)				(104,932)	(104,932)		(71,615)	(71,615)		(33,317)	(33,317)	
	ED-WA	0	0			0	0	0		0	0				
	GD-WA	0		0						0					
	GD-OR	0			0										
Total General Plant - 390200, 396200		(104,932)	(104,932)	0	0		0	(104,932)	(104,932)	0	(71,615)	(71,615)	0	(33,317)	(33,317)
Total Accumulated Amortization		(76,682,153)	(58,519,585)	(12,612,345)	(5,550,223)		(2,792,723)	(55,726,862)	(58,519,585)	(2,743,979)	(37,657,829)	(40,401,808)	(48,744)	(18,069,033)	(18,117,777)

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 August 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	427,076	42,023	362,279	22,774	427,076	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,627,593	0	0	0	0	2,627,593	0	0	2,627,593	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	
	TOTAL ACCOUNT	15,499,905	754,851	702,068	7,229,333	8,686,252	2,831,998	97,436	2,109,983	5,039,417	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,258,113	1,084,874	2,554,226	4,619,013	8,258,113	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,191,809	0	0	0	0	3,191,809	0	0	3,191,809	0	0	
99	GD-OR / AS	3,672,614	0	0	0	0	0	0	0	0	3,672,614	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	103,105,611	0	0	72,313,120	72,313,120	0	0	21,187,172	21,187,172	0	9,605,319	
9	CD-WA / ID / AN	25,227,544	5,602,648	5,746,165	8,256,773	19,605,586	1,606,575	1,647,730	2,367,653	5,621,958	0	0	
	TOTAL ACCOUNT	143,455,691	6,687,522	8,300,391	85,188,906	100,176,819	4,798,384	1,647,730	23,554,825	30,000,939	3,672,614	9,605,319	13,277,933
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,955,726	866,617	0	3,089,109	3,955,726	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,561	0	0	0	0	1,561	0	0	1,561	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	478,249	0	0	0	0	0	0	327,897	327,897	0	150,352	
7	CD-AA	72,879,719	0	0	51,114,191	51,114,191	0	0	14,976,053	14,976,053	0	6,789,475	
9	CD-WA / ID / AN	619,616	333,998	64,029	83,507	481,534	95,775	18,361	23,946	138,082	0	0	
	TOTAL ACCOUNT	77,934,871	1,200,615	64,029	54,286,807	55,551,451	97,336	18,361	15,327,896	15,443,593	0	6,939,827	6,939,827
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,455,111	20,299,678	8,646,395	13,509,038	42,455,111	0	0	0	0	0	0	
99	GD-WA / ID / AN	12,675,640	0	0	0	0	8,546,831	2,415,971	1,712,838	12,675,640	0	0	
99	GD-OR / AS	3,901,446	0	0	0	0	0	0	0	0	3,901,446	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	3,751,749	0	0	2,631,289	2,631,289	0	0	770,947	770,947	0	349,513	
9	CD-WA / ID / AN	6,204,322	1,987,207	778,743	2,055,739	4,821,689	569,837	223,307	589,489	1,382,633	0	0	
	TOTAL ACCOUNT	68,988,268	22,286,885	9,425,138	18,196,066	49,908,089	9,116,668	2,639,278	3,073,274	14,829,220	3,901,446	349,513	4,250,959

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended August 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
	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	33,637	0	0	0	0	0	0	0	33,637	0	33,637	
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	4,666,210	183,497	146,665	3,296,183	3,626,345	52,618	42,057	945,190	1,039,865	0	0	
		TOTAL ACCOUNT	5,187,257	193,958	161,028	3,670,609	4,025,595	140,778	42,057	945,190	1,128,025	33,637	0	33,637
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,788,433	773,844	243,514	3,771,075	4,788,433	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,559,454	0	0	0	0	1,869,508	307,493	382,453	2,559,454	0	0	
99		GD-OR / AS	889,162	0	0	0	0	0	0	0	0	889,162	889,162	
8		GD-AA	4,278,835	0	0	0	0	0	0	2,933,655	2,933,655	0	1,345,180	
7		CD-AA	13,325,257	0	0	9,345,669	9,345,669	0	0	2,738,207	2,738,207	0	1,241,381	
9		CD-WA / ID / AN	1,180,540	13,064	755,257	149,136	917,457	3,746	216,572	42,765	263,083	0	0	
		TOTAL ACCOUNT	27,021,681	786,908	998,771	13,265,880	15,051,559	1,873,254	524,065	6,097,080	8,494,399	889,162	2,586,561	3,475,723
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	105,729	0	0	105,729	105,729	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	105,729	0	0	105,729	105,729	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,317,004	255,512	19,746	1,041,746	1,317,004	0	0	0	0	0	0	
99		GD-WA / ID / AN	110,410	0	0	0	0	5,530	1,803	103,077	110,410	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	925,549	0	0	649,134	649,134	0	0	190,191	190,191	0	86,224	
9		CD-WA / ID / AN	12,285	488	156	8,903	9,547	140	45	2,553	2,738	0	0	
		TOTAL ACCOUNT	2,567,467	256,000	19,902	1,699,783	1,975,685	5,670	1,848	406,413	413,931	40,917	136,934	177,851
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,044,688	14,314,857	9,509,487	8,220,344	32,044,688	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,014,893	0	0	0	0	2,384,107	810,197	820,589	4,014,893	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	1,282,749	251,861	308,540	436,487	996,888	72,222	88,475	125,164	285,861	0	0	
		TOTAL ACCOUNT	37,914,643	14,566,718	9,818,027	9,027,480	33,412,225	2,456,329	898,672	1,054,350	4,409,351	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended August 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-12A
For Twelve Months Ended August 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	64,564,724	12,076,152	6,861,919	45,626,653	64,564,724	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,164,757	0	0	0	0	672,726	492,031	0	1,164,757	0	0	0
99	GD-OR / AS	1,222,830	0	0	0	0	0	0	0	0	1,222,830	0	1,222,830
8	GD-AA	1,133,899	0	0	0	0	0	0	777,424	777,424	0	356,475	356,475
7	CD-AA	52,176,438	0	0	36,593,945	36,593,945	0	0	10,721,736	10,721,736	0	4,860,757	4,860,757
9	CD-WA/ ID / AN	15,106,824	1,568,234	2,941,563	7,230,471	11,740,268	449,696	843,502	2,073,358	3,366,556	0	0	0
	TOTAL ACCOUNT	135,369,472	13,644,386	9,803,482	89,451,069	112,898,937	1,122,422	1,335,533	13,572,518	16,030,473	1,222,830	5,217,232	6,440,062
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	150,372	0	6,846	143,526	150,372	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	432,254	0	0	303,161	303,161	0	0	88,824	88,824	0	40,269	40,269
9	CD-WA/ ID / AN	13,406	2,745	6,219	1,455	10,419	787	1,783	417	2,987	0	0	0
	TOTAL ACCOUNT	598,399	2,745	13,065	448,142	463,952	787	1,783	89,241	91,811	2,367	40,269	42,636
	TOTAL GENERAL PLANT	514,643,383	60,380,588	39,305,901	282,569,804	382,256,293	22,443,626	7,206,763	66,230,770	95,881,159	10,655,351	25,850,580	36,505,931

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 August 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	10,689,511	319,716	0	10,369,795	10,689,511	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,095,799	319,716	0	16,821,471	17,141,187	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	12,763,391	3,198,722	0	9,564,669	12,763,391	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	664,299	0	0	0	0	0	0	455,457	455,457	0	208,842	
7		CD-AA	82,755,092	0	0	58,040,284	58,040,284	0	0	17,005,344	17,005,344	0	7,709,464	
9		CD-WA / ID / AN	166,839	0	65,675	63,984	129,659	0	18,832	18,348	37,180	0	0	
		TOTAL ACCOUNT	96,349,621	3,198,722	65,675	67,668,937	70,933,334	0	18,832	17,479,149	17,497,981	0	7,918,306	7,918,306
	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	3,425,090	0	0	2,402,187	2,402,187	0	0	703,822	703,822	0	319,081	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,425,090	0	0	2,402,187	2,402,187	0	0	703,822	703,822	0	319,081	319,081
	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 August 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	
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	26,137,789	0	0	18,331,739	18,331,739	0	0	5,371,054	5,371,054	0	2,434,996	2,434,996
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	26,137,789	0	0	18,331,739	18,331,739	0	0	5,371,054	5,371,054	0	2,434,996	2,434,996
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,039,726	0	0	729,212	729,212	0	0	213,653	213,653	0	96,861	96,861
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,039,726	0	0	729,212	729,212	0	0	213,653	213,653	0	96,861	96,861
		TOTAL	249,879,228	3,518,438	65,675	176,671,510	180,255,623	1,022,594	798,437	46,376,831	48,197,862	426,123	20,999,620	21,425,743

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended August 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	(86,960,546)	(60,989,779)	(17,869,523)	(8,101,244)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(737,546)	(573,184)	(164,362)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(87,698,092)</u>	<u>(61,562,963)</u>	<u>(18,033,885)</u>	<u>(8,101,244)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended August 31, 2018
Average of Monthly Averages Basis

Report ID: C-WKC-12A

AVISTA UTILITIES

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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	3,295,958	3,295,958	0	0	0	0	3,295,958
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	235	235	0	0	0	0	235
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,897)	(1,897)	0	0	0	0	(1,897)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,477,172	28,116,943	0	85,594,115	48,808,153	23,955,611	8,669,019	4,161,332	0
TOTAL		57,477,172	28,116,943	3,294,300	88,888,415	48,808,153	23,955,611	8,669,019	4,161,332	3,294,300

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						