

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended August 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	181,720,636	118,375,164	63,345,472
	Adjustments			
	Adjusted Net Operating Income (Loss)	181,720,636	118,375,164	63,345,472
E-APL	Electric Net Rate Base	2,409,386,457	1,602,517,263	806,869,194
	RATE OF RETURN	7.542%	7.387%	7.851%

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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2018 Ending Balance 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	8-01-2018 thru 08-31-2018	385,183	252,816	132,367
		Percent		100.000%	65.635%	34.365%
3	E-OPS	Direct Distribution Operating Expense	09-01-2017 thru 08-31-2018	24,592,397	16,420,447	8,171,950
		Percent		100.000%	66.770%	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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
		Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
		Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	0
		Adjustments		0	0	0	0
		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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended August 31, 2018 Ending Balance 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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	8-01-2018 thru 08-31-2018	1,156,533,581	782,810,537	373,723,044	
				100.000%	67.686%	32.314%	
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	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	8-01-2018 thru 08-31-2018	2,959,948,909 100.000%	1,968,021,775 66.488%	991,927,134 33.512%
13	E-PLT	Net Electric General Plant Percent	8-01-2018 thru 08-31-2018	251,593,618 100.000%	167,092,042 66.413%	84,501,576 33.587%
14		Net Allocated Schedule M's Percent	09-01-2017 thru 08-31-2018	-108,967,942 100.000%	-70,011,699 64.250%	-38,956,243 35.750%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 2018		
Ending Balance 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 Trnsmission 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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	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	502000	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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance 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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,872,577	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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance 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	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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** 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	116,572	116,572	0	61,034	61,034
2	902000	Meter Reading Expenses	2,973,130	176,727	3,149,857	2,770,000	115,995	2,885,995	203,130	60,732	263,862
2	903XXX	Customer Records & Collection Expenses	2,433,633	7,635,965	10,069,598	1,731,772	5,011,866	6,743,638	701,861	2,624,099	3,325,960
2	904000	Uncollectible Accounts	0	2,627,920	2,627,920	0	1,724,835	1,724,835	0	903,085	903,085
2	905000	Misc Customer Accounts	0	254,895	254,895	0	167,300	167,300	0	87,595	87,595
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,406,763	10,873,113	16,279,876	4,501,772	7,136,568	11,638,340	904,991	3,736,545	4,641,536
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	34,266,000	253,960	34,519,960	24,543,365	166,687	24,710,052	9,722,635	87,273	9,809,908
2	909000	Advertising	18,093	992,024	1,010,117	16,557	651,115	667,672	1,536	340,909	342,445
2	910000	Misc Customer Service & Info Exp	0	275,790	275,790	0	181,015	181,015	0	94,775	94,775
TOTAL CUSTOMER SERVICE & INFO EXP			34,284,093	1,521,774	35,805,867	24,559,922	998,817	25,558,739	9,724,171	522,957	10,247,128
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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-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	387,418,138	528,272,309	52,067,890	200,480,092	252,547,982
		NET OPERATING INCOME (LOSS) BEFORE FIT			214,976,911			140,379,603			74,597,308
E-FIT		FEDERAL INCOME TAX			27,824,380			17,115,421			10,708,959
E-FIT		DEFERRED FEDERAL INCOME TAX			5,870,519			5,175,659			694,860
E-FIT		AMORTIZED ITC			(438,624)			(286,641)			(151,983)
		ELECTRIC NET OPERATING INCOME (LOSS)			181,720,636			118,375,164			63,345,472

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
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-456-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	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-555-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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-557-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,159	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-908-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	405,261	253,960	659,221	312,407	166,687	479,094	92,854	87,273	180,127
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	166,687	24,710,052	9,722,635	87,273	9,809,908

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended August 31, 2018 Ending Balance 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	2,409,386,457	1,602,517,263	806,869,194
	Interest Deduction for FIT Calculation	70,907,570	47,258,234	23,649,336
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended August 31, 2018 Ending Balance 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	378,749,924	191,550,256
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	140,379,603	74,597,308
E-INT	Less: Interest Expense	70,907,570	47,258,234	23,649,336
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(22,936,831)	(19,189,895)	(3,746,936)
	Taxable Net Operating Income	121,132,510	74,074,214	47,058,296
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	25,437,827	15,555,585	9,882,242
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	27,824,380	17,115,421	10,708,959
E-DTE	Deferred FIT	5,870,519	5,175,659	694,860
1	411400 Amortized Investment Tax Credit	(438,624)	(286,641)	(151,983)
	Total Net FIT/Deferred FIT	33,256,275	22,004,439	11,251,836

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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	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	4,928,350	4,928,350	0	2,484,040	2,484,040
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,845)	(9,845)	0	(5,155)	(5,155)
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	812,263	812,263	0	409,405	409,405
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	(15,005,998)	(15,005,998)	0	(7,563,485)	(7,563,485)
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	(684,627)	(684,627)	0	(345,073)	(345,073)
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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(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	312,919	312,919	0	163,838	163,838
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	(70,011,700)	(19,189,895)	35,209,306	(38,956,242)	(3,746,936)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
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)	100.000%	66.488%	33.512%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	13,053,409	13,053,409	0	8,678,951	8,678,951	0	4,374,458	4,374,458
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)	8,678,951	6,179,934	(3,440,461)	4,374,458	933,997
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(327,444)	(327,444)	0	(217,711)	(217,711)	0	(109,733)	(109,733)
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)	(217,711)	(1,004,275)	(129,404)	(109,733)	(239,137)
Total Deferred Federal Income Tax Expense			(6,855,446)	12,725,965	5,870,519	(3,285,581)	8,461,240	5,175,659	(3,569,865)	4,264,725	694,860

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.488%	33.512%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended August 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,529,018	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-12E
For Twelve Months Ended August 31, 2018		
Ending Balance 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	8,216,666	8,216,666	0	5,369,591	5,369,591	0	2,847,075	2,847,075
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	1,157,450	1,157,450	0	756,394	756,394	0	401,056	401,056
1	182381	CDA Settlement Past Storage	0	31,274,529	31,274,529	0	20,437,905	20,437,905	0	10,836,624	10,836,624
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,825,240	17,144,956	319,716	11,177,956	11,497,672	0	5,647,284	5,647,284
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,134,889	75,844,006	78,978,895	3,102,221	51,762,776	54,864,997	32,668	24,081,230	24,113,898
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,740,014	1,740,014	0	1,187,542	1,187,542	0	552,472	552,472
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,057,309	274,017,799	278,075,108	4,024,641	184,195,935	188,220,576	32,668	89,821,864	89,854,532
		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	135,524,404	135,524,404	0	88,565,198	88,565,198	0	46,959,206	46,959,206
1	312000	Boiler Plant	0	179,470,756	179,470,756	0	117,284,139	117,284,139	0	62,186,617	62,186,617
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,756,346	64,756,346	0	42,318,272	42,318,272	0	22,438,074	22,438,074
1	315000	Accessory Electric Equipment	0	28,367,636	28,367,636	0	18,538,250	18,538,250	0	9,829,386	9,829,386
1	316000	Miscellaneous Power Plant Equipment	0	18,971,302	18,971,302	0	12,397,746	12,397,746	0	6,573,556	6,573,556
		TOTAL STEAM PRODUCTION PLANT	0	430,674,903	430,674,903	0	281,446,049	281,446,049	0	149,228,854	149,228,854
		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	82,930,771	82,930,771	0	54,195,259	54,195,259	0	28,735,512	28,735,512
1	332XXX	Reservoirs, Dams, & Waterways	0	187,309,998	187,309,998	0	122,407,084	122,407,084	0	64,902,914	64,902,914
1	333000	Waterwheels, Turbines, & Generators	0	234,489,198	234,489,198	0	153,238,691	153,238,691	0	81,250,507	81,250,507
1	334000	Accessory Electric Equipment	0	64,834,624	64,834,624	0	42,369,427	42,369,427	0	22,465,197	22,465,197
1	335XXX	Miscellaneous Power Plant Equipment	0	13,728,110	13,728,110	0	8,971,320	8,971,320	0	4,756,790	4,756,790
1	336000	Roads, Railroads, & Bridges	0	3,662,266	3,662,266	0	2,393,291	2,393,291	0	1,268,975	1,268,975
		TOTAL HYDRAULIC PRODUCTION PLANT	0	649,821,296	649,821,296	0	424,658,218	424,658,218	0	225,163,078	225,163,078
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,075,077	17,075,077	0	11,158,563	11,158,563	0	5,916,514	5,916,514
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,250	21,386,250	0	13,975,914	13,975,914	0	7,410,336	7,410,336
1	343000	Prime Movers	0	23,805,065	23,805,065	0	15,556,610	15,556,610	0	8,248,455	8,248,455
1	344000	Generators	0	218,776,838	218,776,838	0	142,970,664	142,970,664	0	75,806,174	75,806,174
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	22,076,750	22,076,750	0	14,427,156	14,427,156	0	7,649,594	7,649,594
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,747,786	1,747,786	0	1,142,178	1,142,178	0	605,608	605,608
		TOTAL OTHER PRODUCTION PLANT	0	305,955,813	305,955,813	0	199,942,123	199,942,123	0	106,013,690	106,013,690
		TOTAL PRODUCTION PLANT	0	1,386,452,012	1,386,452,012	0	906,046,390	906,046,390	0	480,405,622	480,405,622

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended August 31, 2018

Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	30,237,406	30,237,406	0	19,760,145	19,760,145	0	10,477,261	10,477,261
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,049,402	26,049,402	0	17,023,284	17,023,284	0	9,026,118	9,026,118
1	353000	Station Equipment	0	264,222,990	264,222,990	0	172,669,724	172,669,724	0	91,553,266	91,553,266
1	354000	Towers & Fixtures	0	17,245,861	17,245,861	0	11,270,170	11,270,170	0	5,975,691	5,975,691
1	355000	Poles & Fixtures	0	245,724,522	245,724,522	0	160,580,975	160,580,975	0	85,143,547	85,143,547
1	356000	Overhead Conductors & Devices	0	140,670,046	140,670,046	0	91,927,875	91,927,875	0	48,742,171	48,742,171
1	357000	Underground Conduit	0	3,122,436	3,122,436	0	2,040,512	2,040,512	0	1,081,924	1,081,924
1	358000	Underground Conductors & Devices	0	2,471,094	2,471,094	0	1,614,860	1,614,860	0	856,234	856,234
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	731,795,622	731,795,622	0	478,228,439	478,228,439	0	253,567,183	253,567,183
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	32,436,201	0	32,436,201	25,682,077	0	25,682,077	6,754,124	0	6,754,124
3	362000	Station Equipment	133,322,699	3,037,885	136,360,584	88,646,227	2,028,396	90,674,623	44,676,472	1,009,489	45,685,961
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	397,209,388	0	397,209,388	256,993,703	0	256,993,703	140,215,685	0	140,215,685
99	365000	Overhead Conductors & Devices	260,738,821	0	260,738,821	165,880,560	0	165,880,560	94,858,261	0	94,858,261
99	366000	Underground Conduit	116,953,929	0	116,953,929	77,002,215	0	77,002,215	39,951,714	0	39,951,714
99	367000	Underground Conductors & Devices	203,061,908	0	203,061,908	133,766,514	0	133,766,514	69,295,394	0	69,295,394
99	368000	Line Transformers	264,864,092	0	264,864,092	182,515,572	0	182,515,572	82,348,520	0	82,348,520
99	369XXX	Services	171,316,240	0	171,316,240	112,532,758	0	112,532,758	58,783,482	0	58,783,482
99	371XXX	Installations on Customers' Premises	1,692,413	0	1,692,413	1,692,413	0	1,692,413	0	0	0
99	370000	Meters	50,204,038	0	50,204,038	27,175,207	0	27,175,207	23,028,831	0	23,028,831
99	373XXX	Street Light & Signal Systems	62,014,883	0	62,014,883	40,565,445	0	40,565,445	21,449,438	0	21,449,438
		TOTAL DISTRIBUTION PLANT	1,706,936,028	3,037,885	1,709,973,913	1,121,495,984	2,028,396	1,123,524,380	585,440,044	1,009,489	586,449,533
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,526,922	7,229,334	8,756,256	824,854	4,933,948	5,758,802	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,185,850	88,355,970	103,541,820	6,751,481	60,302,066	67,053,547	8,434,369	28,053,904	36,488,273
4	391XXX	Office Furniture & Equipment	1,127,461	51,084,932	52,212,393	1,064,490	34,864,955	35,929,445	62,971	16,219,977	16,282,948
4	392XXX	Transportation Equipment	33,917,980	21,443,623	55,361,603	23,987,701	14,635,058	38,622,759	9,930,279	6,808,565	16,738,844
4	393000	Stores Equipment	432,266	3,746,533	4,178,799	259,233	2,556,971	2,816,204	173,033	1,189,562	1,362,595
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,600,976	15,370,587	780,685	9,282,530	10,063,215	988,926	4,318,446	5,307,372
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	1,943,151	2,270,570	311,802	1,326,181	1,637,983	15,617	616,970	632,587
4	396XXX	Power Operated Equipment	24,351,724	9,441,141	33,792,865	14,566,718	6,443,484	21,010,202	9,785,006	2,997,657	12,782,663
4	397XXX	Communications Equipment	23,766,045	91,038,761	114,804,806	13,699,300	62,133,044	75,832,344	10,066,745	28,905,717	38,972,462
4	398000	Miscellaneous Equipment	13,508	473,799	487,307	0	323,363	323,363	13,508	150,436	163,944
		TOTAL GENERAL PLANT	102,418,786	288,472,062	390,890,848	62,246,264	196,879,296	259,125,560	40,172,522	91,592,766	131,765,288
		TOTAL PLANT IN SERVICE	1,813,412,123	2,683,775,380	4,497,187,503	1,187,766,889	1,767,378,456	2,955,145,345	625,645,234	916,396,924	1,542,042,158

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	0	(303,144,519)	(303,144,519)	0	(198,104,943)	(198,104,943)	0	(105,039,576)	(105,039,576)
E-ADEP		Hydro Production Plant	0	(133,477,916)	(133,477,916)	0	(87,227,818)	(87,227,818)	0	(46,250,098)	(46,250,098)
E-ADEP		Other Production Plant	0	(125,477,896)	(125,477,896)	0	(81,999,805)	(81,999,805)	0	(43,478,091)	(43,478,091)
E-ADEP		Transmission Plant	0	(214,927,597)	(214,927,597)	0	(140,455,185)	(140,455,185)	0	(74,472,412)	(74,472,412)
E-ADEP		Distribution Plant	(553,278,502)	(161,830)	(553,440,332)	(340,605,789)	(108,054)	(340,713,843)	(212,672,713)	(53,776)	(212,726,489)
E-ADEP		General Plant	(39,391,440)	(99,905,790)	(139,297,230)	(23,848,815)	(68,184,703)	(92,033,518)	(15,542,625)	(31,721,087)	(47,263,712)
		TOTAL ACCUMULATED DEPRECIATION	(592,669,942)	(877,095,548)	(1,469,765,490)	(364,454,604)	(576,080,508)	(940,535,112)	(228,215,338)	(301,015,040)	(529,230,378)
		ACCUMULATED AMORTIZATION									
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,442,743)	(13,442,743)	0	(8,784,833)	(8,784,833)	0	(4,657,910)	(4,657,910)
E-AAMT		Distribution-Franchises/Misc Intangibles	(250,361)	0	(250,361)	(250,361)	0	(250,361)	0	0	0
E-AAMT		General Plant - 303000	0	(2,120,092)	(2,120,092)	0	(1,444,615)	(1,444,615)	0	(675,477)	(675,477)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,745,465)	(48,785,499)	(51,530,964)	(2,725,033)	(33,295,615)	(36,020,648)	(20,432)	(15,489,884)	(15,510,316)
E-AAMT		General Plant - 390200, 396200	0	(128,947)	(128,947)	0	(88,005)	(88,005)	0	(40,942)	(40,942)
		TOTAL ACCUMULATED AMORTIZATION	(2,995,826)	(64,477,281)	(67,473,107)	(2,975,394)	(43,613,068)	(46,588,462)	(20,432)	(20,864,213)	(20,884,645)
		TOTAL ACCUMULATED DEPR/AMORT	(595,665,768)	(941,572,829)	(1,537,238,597)	(367,429,998)	(619,693,576)	(987,123,574)	(228,235,770)	(321,879,253)	(550,115,023)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,217,746,355	1,742,202,551	2,959,948,906	820,336,891	1,147,684,880	1,968,021,771	397,409,464	594,517,671	991,927,135
		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	47,832	47,832	0	31,258	31,258	0	16,574	16,574
12		ADFIT - Electric Plant In Service (282900)	0	(545,389,815)	(545,389,815)	0	(362,618,780)	(362,618,780)	0	(182,771,035)	(182,771,035)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,642,702)	(60,642,702)	0	(41,388,038)	(41,388,038)	0	(19,254,664)	(19,254,664)
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	(6,567,651)	(6,567,651)	0	(4,291,960)	(4,291,960)	0	(2,275,691)	(2,275,691)
1		ADFIT - CDA Settlement Costs (283333)	0	246,947	246,947	0	161,380	161,380	0	85,567	85,567
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,373,329)	(1,373,329)	0	(913,099)	(913,099)	0	(460,230)	(460,230)
		TOTAL ACCUMULATED DFIT	0	(613,678,718)	(613,678,718)	0	(409,019,239)	(409,019,239)	0	(204,659,479)	(204,659,479)
		NET ELECTRIC UTILITY PLANT	1,217,746,355	1,128,523,833	2,346,270,188	820,336,891	738,665,641	1,559,002,532	397,409,464	389,858,192	787,267,656

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)	100.000%	66.488%	33.512%
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
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,217,746,355	1,128,523,833	2,346,270,188	820,336,891	738,665,641	1,559,002,532	397,409,464	389,858,192	787,267,656
	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	(201,156)	0	(201,156)	201,156	0	201,156
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)		(3,136,484)	0	(3,136,484)	(1,005,189)	0	(1,005,189)	(2,131,295)	0	(2,131,295)
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)		8,166,500	0	8,166,500	5,202,676	0	5,202,676	2,963,824	0	2,963,824
99	ADFIT - Kettle Falls Disallowed (190420)		14,034	0	14,034	14,034	0	14,034	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)		1,729,828	0	1,729,828	0	0	0	1,729,828	0	1,729,828
99	ADFIT - Boulder Park Disallowed (190040)		182,736	0	182,736	0	0	0	182,736	0	182,736
99	Investment in WNP3 Exchange Power (124900, 124930)		2,449,638	0	2,449,638	2,449,638	0	2,449,638	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(440,291)	0	(440,291)	(440,291)	0	(440,291)	0	0	0
99	CDA Lake Settlement - WA (182382)		342,266	0	342,266	342,266	0	342,266	0	0	0
99	CDA Lake Settlement - ID (186382)		64,531	0	64,531	0	0	0	64,531	0	64,531
99	ADFIT - CDA Lake Settlement - Direct (283382)		(85,429)	0	(85,429)	(71,877)	0	(71,877)	(13,552)	0	(13,552)
99	CDA CDR Fund - Direct (182324)		24,896	0	24,896	24,896	0	24,896	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		176,191	0	176,191	164,114	0	164,114	12,077	0	12,077
99	ADFIT - Spokane River Relicensing (283322)		(36,986)	0	(36,986)	(34,453)	0	(34,453)	(2,533)	0	(2,533)
99	Spokane River PM&Es (182323)		160,452	0	160,452	104,211	0	104,211	56,241	0	56,241
99	ADFIT - Spokane River PM&Es (283323)		(33,710)	0	(33,710)	(21,899)	0	(21,899)	(11,811)	0	(11,811)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)		0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)		0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(2,102,462)	0	(2,102,462)	(988,647)	0	(988,647)	(1,113,815)	0	(1,113,815)
2	Rate Base - Regulatory Liability-Non-plant Excess		0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)		(1,971,136)	0	(1,971,136)	(1,971,136)	0	(1,971,136)	0	0	0
C-WKC	Working Capital		64,942,869	0	64,942,869	44,084,270	0	44,084,270	20,858,599	0	20,858,599
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		63,116,269	0	63,116,269	43,514,731	0	43,514,731	19,601,538	0	19,601,538
	NET RATE BASE		1,280,862,624	1,128,523,833	2,409,386,457	863,851,622	738,665,641	1,602,517,263	417,011,002	389,858,192	806,869,194

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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	8,251,141				8,251,141	8,251,141		5,392,121	5,392,121		2,859,020	2,859,020		
1	Hydro (ED-AN)	11,863,702				11,863,702	11,863,702		7,752,929	7,752,929		4,110,773	4,110,773		
1	Other (ED-AN)	9,757,734				9,757,734	9,757,734		6,376,679	6,376,679		3,381,055	3,381,055		
Total Electric Production		29,872,577				29,872,577	29,872,577		19,521,729	19,521,729		10,350,848	10,350,848		
Electric Transmission															
1	ED-AN	12,681,789				12,681,789	12,681,789		8,287,549	8,287,549		4,394,240	4,394,240		
Total Electric Transmissio		12,681,789				12,681,789	12,681,789		8,287,549	8,287,549		4,394,240	4,394,240		
Electric Distribution															
3	ED-AN	59,856					59,856		39,966	39,966		19,890	19,890		
	ED-ID	17,448,956				17,448,956	17,448,956					17,448,956	17,448,956		
	ED-WA	31,272,540				31,272,540	31,272,540	31,272,540		31,272,540					
Total Electric Distribution		48,781,352				48,721,496	59,856	48,781,352	31,272,540	39,966	31,312,506	17,448,956	19,890	17,468,846	
Gas Underground Storage															
	GD-AN	855,465		855,465											
	GD-OR	145,548			145,548										
Total Gas Underground St		1,001,013		855,465	145,548										
Gas Distribution															
	GD-AN	64,220		64,220											
	GD-ID	5,434,455		5,434,455											
	GD-WA	11,221,519		11,221,519											
	GD-OR	7,526,648			7,526,648										
Total Gas Distribution		24,246,842		16,720,194	7,526,648										
General Plant															
4	ED-AN	2,399,065		2,399,065			2,399,065		1,637,338	1,637,338		761,727	761,727		
	ED-ID	251,396		251,396		251,396	251,396					251,396	251,396		
	ED-WA	614,424		614,424		614,424	614,424	614,424		614,424					
7,4	CD-AA	21,154,199		14,836,497	4,346,977	1,970,725	14,836,497	14,836,497		10,125,761	10,125,761	4,710,736	4,710,736		
9,4	CD-AN	994,479		772,860	221,619		772,860	772,860		527,469	527,469	245,391	245,391		
9	CD-ID	355,220		276,059	79,161		276,059	276,059				276,059	276,059		
9	CD-WA	314,480		244,398	70,082		244,398	244,398	244,398	244,398					
8	GD-AA	344,197			235,988	108,209									
	GD-AN	32,553			32,553										
	GD-ID	26,674			26,674										
	GD-WA	212,018			212,018										
	GD-OR	185,007			185,007										
Total General Plant		26,883,712		19,394,699	5,225,072	2,263,941	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
Total Depreciation Expens		143,467,285		110,730,417	22,800,731	9,936,137	50,107,773	60,622,644	110,730,417	32,131,362	40,139,812	72,271,174	17,976,411	20,482,832	38,459,243

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(303,144,519)	(303,144,519)			(303,144,519)	(303,144,519)		(198,104,943)	(198,104,943)		(105,039,576)	(105,039,576)	
1	Hydro (ED-AN)	(133,477,916)	(133,477,916)			(133,477,916)	(133,477,916)		(87,227,818)	(87,227,818)		(46,250,098)	(46,250,098)	
1	Other (ED-AN)	(125,477,896)	(125,477,896)			(125,477,896)	(125,477,896)		(81,999,805)	(81,999,805)		(43,478,091)	(43,478,091)	
Total Electric Production		(562,100,331)	(562,100,331)			(562,100,331)	(562,100,331)		(367,332,566)	(367,332,566)		(194,767,765)	(194,767,765)	
Electric Transmission														
1	ED-AN	(214,927,597)	(214,927,597)			(214,927,597)	(214,927,597)		(140,455,185)	(140,455,185)		(74,472,412)	(74,472,412)	
Total Electric Transmissic		(214,927,597)	(214,927,597)			(214,927,597)	(214,927,597)		(140,455,185)	(140,455,185)		(74,472,412)	(74,472,412)	
Electric Distribution														
3	ED-AN	(161,830)	(161,830)				(161,830)		(108,054)	(108,054)		(53,776)	(53,776)	
	ED-ID	(212,672,713)	(212,672,713)			(212,672,713)	(212,672,713)				(212,672,713)		(212,672,713)	
	ED-WA	(340,605,789)	(340,605,789)			(340,605,789)	(340,605,789)	(340,605,789)		(340,605,789)				
Total Electric Distribution		(553,440,332)	(553,440,332)			(553,278,502)	(161,830)	(553,440,332)	(340,605,789)	(108,054)	(340,713,843)	(212,672,713)	(53,776)	(212,726,489)
Gas Underground Storage														
	GD-AN	(15,905,113)		(15,905,113)										
	GD-OR	(1,111,775)			(1,111,775)									
Total Gas Underground S		(17,016,888)		(15,905,113)	(1,111,775)									
Gas Distribution														
	GD-AN	(1,771,939)		(1,771,939)										
	GD-ID	(76,412,980)		(76,412,980)										
	GD-WA	(145,679,336)		(145,679,336)										
	GD-OR	(110,084,392)			(110,084,392)									
Total Gas Distribution		(333,948,647)		(223,864,255)	(110,084,392)									
General Plant														
4	ED-AN	(47,162,591)	(47,162,591)			(47,162,591)	(47,162,591)		(32,187,997)	(32,187,997)		(14,974,594)	(14,974,594)	
	ED-ID	(10,685,298)	(10,685,298)			(10,685,298)	(10,685,298)				(10,685,298)		(10,685,298)	
	ED-WA	(20,378,290)	(20,378,290)			(20,378,290)	(20,378,290)	(20,378,290)		(20,378,290)				
7,4	CD-AA	(60,706,721)	(42,576,659)	(12,474,624)	(5,655,438)	(42,576,659)	(42,576,659)		(29,058,144)	(29,058,144)		(13,518,515)	(13,518,515)	
9,4	CD-AN	(13,081,824)	(10,166,540)	(2,915,284)		(10,166,540)	(10,166,540)		(6,938,562)	(6,938,562)		(3,227,978)	(3,227,978)	
9	CD-ID	(6,250,180)	(4,857,327)	(1,392,853)		(4,857,327)	(4,857,327)				(4,857,327)		(4,857,327)	
9	CD-WA	(4,465,708)	(3,470,525)	(995,183)		(3,470,525)	(3,470,525)	(3,470,525)		(3,470,525)				
8	GD-AA	(2,247,006)		(1,540,592)	(706,414)									
	GD-AN	(3,029,944)		(3,029,944)										
	GD-ID	(1,972,504)		(1,972,504)										
	GD-WA	(7,057,807)		(7,057,807)										
	GD-OR	(4,586,488)			(4,586,488)									
Total General Plant		(181,624,361)	(139,297,230)	(31,378,791)	(10,948,340)	(39,391,440)	(99,905,790)	(139,297,230)	(23,848,815)	(68,184,703)	(92,033,518)	(15,542,625)	(31,721,087)	(47,263,712)
Total Accumulated Depr		(1,863,058,156)	(1,469,765,490)	(271,148,159)	(122,144,507)	(592,669,942)	(877,095,548)	(1,469,765,490)	(364,454,604)	(576,080,508)	(940,535,112)	(228,215,338)	(301,015,040)	(529,230,378)

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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,672,021)	(11,672,021)			(11,672,021)	(11,672,021)		(7,627,666)	(7,627,666)		(4,044,355)	(4,044,355)	
1	Misc Intangible Plt (3030 ED-AN)	(1,770,722)	(1,770,722)			(1,770,722)	(1,770,722)		(1,157,167)	(1,157,167)		(613,555)	(613,555)	
Total Production/Transmission		(13,442,743)	(13,442,743)			(13,442,743)	(13,442,743)		(8,784,833)	(8,784,833)		(4,657,910)	(4,657,910)	
Distribution														
	Franchises (302000) ED-WA	(209,643)	(209,643)			(209,643)	(209,643)		(209,643)	(209,643)				
	Misc Intangible Plt (3030 ED-WA)	(40,718)	(40,718)			(40,718)	(40,718)		(40,718)	(40,718)				
Total Distribution		(250,361)	(250,361)			(250,361)	(250,361)		(250,361)	(250,361)				
General Plant - 303000														
7,4	CD-AA	(2,908,459)	(2,039,848)	(597,659)	(270,952)		(2,039,848)	(2,039,848)		(1,392,176)	(1,392,176)	(647,672)	(647,672)	
9,1	CD-AN	(103,255)	(80,244)	(23,011)		(80,244)	(80,244)		(52,439)	(52,439)		(27,805)	(27,805)	
	GD-ID	(96,350)		(96,350)										
	GD-WA	(207,865)		(207,865)										
	GD-OR	(94,065)			(94,065)									
Total General Plant - 303000		(3,409,994)	(2,120,092)	(924,885)	(365,017)		(2,120,092)	(2,120,092)		(1,444,615)	(1,444,615)	(675,477)	(675,477)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(64,928,901)	(45,537,885)	(13,342,240)	(6,048,776)		(45,537,885)	(45,537,885)		(31,079,151)	(31,079,151)	(14,458,734)	(14,458,734)	
9,4	CD-AN	(13,962)	(10,851)	(3,111)			(10,851)	(10,851)		(7,406)	(7,406)	(3,445)	(3,445)	
9	CD-ID	(26,291)	(20,432)	(5,859)		(20,432)	(20,432)				(20,432)		(20,432)	
4	ED-AN	(3,236,763)	(3,236,763)			(3,236,763)	(3,236,763)		(2,209,058)	(2,209,058)		(1,027,705)	(1,027,705)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(2,725,033)	(2,725,033)			(2,725,033)	(2,725,033)		(2,725,033)	(2,725,033)				
8	GD-AA	(469,009)		(321,562)	(147,447)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(71,399,959)	(51,530,964)	(13,672,772)	(6,196,223)		(2,745,465)	(48,785,499)	(51,530,964)	(2,725,033)	(33,295,615)	(36,020,648)	(20,432)	(15,489,884)
Gas Underground Storage														
	GD-AN	(240,693)		(240,693)										
Total Gas Underground Storage		(240,693)		(240,693)										
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	(128,947)	(128,947)			(128,947)	(128,947)		(88,005)	(88,005)		(40,942)	(40,942)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0					0	0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(128,947)	(128,947)	0	0		0	(128,947)	(128,947)	0	(88,005)	(88,005)	0	(40,942)
Total Accumulated Amortization		(88,872,697)	(67,473,107)	(14,838,350)	(6,561,240)		(2,995,826)	(64,477,281)	(67,473,107)	(2,975,394)	(43,613,068)	(46,588,462)	(20,432)	(20,864,213)

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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	497,079	112,026	362,279	22,774	497,079	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	
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	15,698,525	824,854	702,068	7,229,333	8,756,255	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	8,304,071	1,114,181	2,554,226	4,635,664	8,304,071	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,465,809	0	0	0	0	3,465,809	0	0	3,465,809	0	0	
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	107,586,921	0	0	75,456,087	75,456,087	0	0	22,108,036	22,108,036	0	10,022,798	
9	CD-WA / ID / AN	25,454,112	5,637,300	5,880,143	8,264,220	19,781,663	1,616,512	1,686,148	2,369,789	5,672,449	0	0	
	TOTAL ACCOUNT	148,557,331	6,751,481	8,434,369	88,355,971	103,541,821	5,082,321	1,686,148	24,477,825	31,246,294	3,746,418	10,022,798	13,769,216
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,752,560	725,950	0	2,026,610	2,752,560	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	
99	GD-OR / AS	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	
7	CD-AA	69,844,188	0	0	48,985,221	48,985,221	0	0	14,352,282	14,352,282	0	6,506,685	
9	CD-WA / ID / AN	610,707	338,540	62,971	73,100	474,611	97,077	18,057	20,962	136,096	0	0	
	TOTAL ACCOUNT	73,566,276	1,064,490	62,971	51,084,931	52,212,392	99,540	18,057	14,617,570	14,735,167	0	6,618,717	6,618,717
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,314,653	22,022,883	9,176,361	14,115,409	45,314,653	0	0	0	0	0	0	
99	GD-WA / ID / AN	13,329,878	0	0	0	0	9,072,158	2,539,075	1,718,645	13,329,878	0	0	
99	GD-OR / AS	3,723,095	0	0	0	0	0	0	0	0	3,723,095	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	7,270,165	0	0	5,098,930	5,098,930	0	0	1,493,946	1,493,946	0	677,289	
9	CD-WA / ID / AN	6,366,880	1,964,818	753,918	2,229,285	4,948,021	563,417	216,188	639,254	1,418,859	0	0	
	TOTAL ACCOUNT	76,004,671	23,987,701	9,930,279	21,443,624	55,361,604	9,635,575	2,755,263	3,851,845	16,242,683	3,723,095	677,289	4,400,384

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	4,863,346	248,772	158,671	3,372,107	3,779,550	71,336	45,499	966,961	1,083,796	0	0	
	TOTAL ACCOUNT	5,375,398	259,233	173,034	3,746,533	4,178,800	159,496	45,499	966,961	1,171,956	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,098,367	768,586	233,715	4,096,066	5,098,367	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0	0	
99	GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	0	
8	GD-AA	4,653,756	0	0	0	0	0	0	3,190,708	3,190,708	0	1,463,048	
7	CD-AA	13,347,997	0	0	9,361,618	9,361,618	0	0	2,742,880	2,742,880	0	1,243,499	
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	27,676,234	780,684	988,926	13,600,975	15,370,585	1,855,602	516,217	6,356,408	8,728,227	870,875	2,706,547	3,577,422
	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	1,379,902	311,802	15,617	1,052,483	1,379,902	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	2,945,233	311,802	15,617	1,943,150	2,270,569	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,392,029	14,314,857	9,476,466	8,600,706	32,392,029	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9	CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
	TOTAL ACCOUNT	38,342,509	14,566,718	9,785,006	9,441,142	33,792,866	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,937,565	12,141,246	7,123,936	45,672,383	64,937,565	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,118,506	0	0	0	0	630,631	487,875	0	1,118,506	0	0	0
99	GD-OR / AS	1,218,737	0	0	0	0	0	0	0	0	1,218,737	0	1,218,737
8	GD-AA	1,149,930	0	0	0	0	0	0	788,415	788,415	0	361,515	361,515
7	CD-AA	53,983,133	0	0	37,861,070	37,861,070	0	0	11,092,994	11,092,994	0	5,029,069	5,029,069
9	CD-WA/ ID / AN	15,448,978	1,558,055	2,942,809	7,505,309	12,006,173	446,777	843,859	2,152,169	3,442,805	0	0	0
	TOTAL ACCOUNT	137,856,849	13,699,301	10,066,745	91,038,762	114,804,808	1,077,408	1,331,734	14,033,578	16,442,720	1,218,737	5,390,584	6,609,321
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9	CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
	TOTAL ACCOUNT	631,522	0	13,509	473,799	487,308	0	1,911	96,285	98,196	2,367	43,651	46,018
	TOTAL GENERAL PLANT	526,768,389	62,246,264	40,172,524	288,472,061	390,890,849	23,327,074	7,388,425	68,039,313	98,754,812	10,519,429	26,603,299	37,122,728

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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	14,851,520	3,102,221	0	11,749,299	14,851,520	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	91,342,135	0	0	64,062,807	64,062,807	0	0	18,769,895	18,769,895	0	8,509,433	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		TOTAL ACCOUNT	106,928,975	3,102,221	32,668	75,844,006	78,978,895	0	9,368	19,226,229	19,235,597	0	8,714,483	8,714,483
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	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-12E
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	263,983,543	3,421,937	32,668	187,319,935	190,774,540	1,022,594	788,973	48,847,481	50,659,048	426,123	22,123,832	22,549,955

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)						
7	282900	CD-AA	(85,629,349)	(60,056,144)	(17,595,975)	(7,977,230)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(754,755)	(586,558)	(168,197)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(86,384,104)</u>	<u>(60,642,702)</u>	<u>(17,764,172)</u>	<u>(7,977,230)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

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	3,442,915	3,442,915	0	0	0	0	3,442,915
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,845)	(2,845)	0	0	0	0	(2,845)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(2)	(2)	0	0	0	0	(2)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	48,007,365	23,012,492	0	71,019,857	44,084,270	20,858,599	3,923,095	2,153,893	0
TOTAL		48,007,365	23,012,492	3,440,068	74,459,925	44,084,270	20,858,599	3,923,095	2,153,893	3,440,068

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						