

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	175,859,277	114,070,212	61,789,065
	Adjustments			
	Adjusted Net Operating Income (Loss)	175,859,277	114,070,212	61,789,065
E-APL	Electric Net Rate Base	2,355,177,341	1,564,031,057	791,146,284
	RATE OF RETURN	7.467%	7.293%	7.810%

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 May 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 Percent	5-01-2018 thru 05-31-2018	383,840 100.000%	252,072 65.671%	131,768 34.329%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2017 thru 05-31-2018	24,724,427 100.000%	16,596,999 67.128%	8,127,428 32.872%
	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 May 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%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended May 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 May 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		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	5-01-2018 thru 05-31-2018	1,134,389,543	765,151,245	369,238,298	
				100.000%	67.450%	32.550%	
11		Book Depreciation Percent	06-01-2017 thru 05-31-2018	109,326,891	71,254,299	38,072,592	
				100.000%	65.175%	34.825%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended May 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	5-01-2018 thru 05-31-2018	2,917,868,086 100.000%	1,937,017,307 66.385%	980,850,779 33.615%
13	E-PLT	Net Electric General Plant Percent	5-01-2018 thru 05-31-2018	245,583,455 100.000%	162,782,298 66.284%	82,801,157 33.716%
14		Net Allocated Schedule M's Percent	06-01-2017 thru 05-31-2018	-145,809,497 100.000%	-93,936,680 64.424%	-51,872,817 35.576%
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 May 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	377,614,749	0	377,614,749	253,944,275	0	253,944,275	123,670,474	0	123,670,474
99	442200	Commercial - Firm & Int.	313,630,506	0	313,630,506	220,386,212	0	220,386,212	93,244,294	0	93,244,294
1	442300	Industrial	103,790,749	0	103,790,749	60,622,162	0	60,622,162	43,168,587	0	43,168,587
99	444000	Public Street & Highway Lighting	7,465,318	0	7,465,318	4,821,266	0	4,821,266	2,644,052	0	2,644,052
99	448000	Interdepartmental Revenue	1,316,014	0	1,316,014	1,033,719	0	1,033,719	282,295	0	282,295
99	499XXX	Unbilled Revenue	7,899,232	0	7,899,232	4,949,321	0	4,949,321	2,949,911	0	2,949,911
		TOTAL SALES TO ULTIMATE CUSTOMERS	811,716,568	0	811,716,568	545,756,955	0	545,756,955	265,959,613	0	265,959,613
1	447XXX	Sales for Resale	0	103,908,384	103,908,384	0	67,904,129	67,904,129	0	36,004,255	36,004,255
		TOTAL SALES OF ELECTRICITY	811,716,568	103,908,384	915,624,952	545,756,955	67,904,129	613,661,084	265,959,613	36,004,255	301,963,868
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(1,555,410)	0	(1,555,410)	(1,555,410)	0	(1,555,410)	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	339,300	0	339,300	198,261	0	198,261	141,039	0	141,039
1	453000	Sales of Water & Water Power	0	360,753	360,753	0	235,752	235,752	0	125,001	125,001
1	454000	Rent from Electric Property	2,506,761	121,876	2,628,637	1,607,376	79,646	1,687,022	899,385	42,230	941,615
1	456XXX	Other Electric Revenues	(2,238,341)	90,880,089	88,641,748	255,757	59,390,138	59,645,895	(2,494,098)	31,489,951	28,995,853
		TOTAL OTHER OPERATING REVENUE	(14,534,690)	91,362,718	76,828,028	(7,363,016)	59,705,536	52,342,520	(7,171,674)	31,657,182	24,485,508
		TOTAL ELECTRIC REVENUE	797,181,878	195,271,102	992,452,980	538,393,939	127,609,665	666,003,604	258,787,939	67,661,437	326,449,376

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 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	435,809	435,809	0	284,801	284,801	0	151,008	151,008
1	501XXX	Fuel	0	29,583,403	29,583,403	0	19,332,754	19,332,754	0	10,250,649	10,250,649
1	502000	Steam Expense	0	4,271,531	4,271,531	0	2,791,446	2,791,446	0	1,480,085	1,480,085
1	505000	Electric Expense	0	1,208,416	1,208,416	0	789,700	789,700	0	418,716	418,716
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,480,580	1,480,580	0	967,559	967,559	0	513,021	513,021
1	507000	Rent	0	38,524	38,524	0	25,175	25,175	0	13,349	13,349
MAINTENANCE											
1	510000	Supervision & Engineering	0	476,311	476,311	0	311,269	311,269	0	165,042	165,042
1	511000	Structures	0	668,607	668,607	0	436,935	436,935	0	231,672	231,672
1	512000	Boiler Plant	0	6,569,656	6,569,656	0	4,293,270	4,293,270	0	2,276,386	2,276,386
1	513000	Electric Plant	0	3,193,680	3,193,680	0	2,087,070	2,087,070	0	1,106,610	1,106,610
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(50,222)	(50,222)	0	(32,820)	(32,820)	0	(17,402)	(17,402)
TOTAL STEAM POWER GENERATION EXP			0	47,876,295	47,876,295	0	31,287,159	31,287,159	0	16,589,136	16,589,136
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,815,363	2,815,363	0	1,839,840	1,839,840	0	975,523	975,523
1	536000	Water for Power	0	1,175,732	1,175,732	0	768,341	768,341	0	407,391	407,391
1	537000	Hydraulic Expense	4,539,628	4,366,390	8,906,018	2,977,559	2,853,436	5,830,995	1,562,069	1,512,954	3,075,023
1	538000	Electric Expense	0	7,333,870	7,333,870	0	4,792,684	4,792,684	0	2,541,186	2,541,186
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,031,360	1,031,360	0	673,994	673,994	0	357,366	357,366
1	540000	Rent	0	1,448,456	1,448,456	0	946,566	946,566	0	501,890	501,890
1	540100	MT Trust Funds Land Settlement Rents	4,909,633	0	4,909,633	3,219,335	0	3,219,335	1,690,298	0	1,690,298
MAINTENANCE											
1	541000	Supervision & Engineering	0	903,481	903,481	0	590,425	590,425	0	313,056	313,056
1	542000	Structures	0	457,229	457,229	0	298,799	298,799	0	158,430	158,430
1	543000	Reservoirs, Dams, & Waterways	0	2,977,738	2,977,738	0	1,945,952	1,945,952	0	1,031,786	1,031,786
1	544000	Electric Plant	0	2,732,477	2,732,477	0	1,785,674	1,785,674	0	946,803	946,803
1	545000	Miscellaneous Hydraulic Plant	0	1,026,813	1,026,813	0	671,022	671,022	0	355,791	355,791
TOTAL HYDRO POWER GENERATION EXP			9,449,261	26,268,909	35,718,170	6,196,894	17,166,733	23,363,627	3,252,367	9,102,176	12,354,543
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	367,633	367,633	0	240,248	240,248	0	127,385	127,385
1	547XXX	Fuel	0	72,774,977	72,774,977	0	47,558,447	47,558,447	0	25,216,530	25,216,530
1	548000	Generation Expense	0	2,084,023	2,084,023	0	1,361,909	1,361,909	0	722,114	722,114
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	369,577	369,577	0	241,519	241,519	0	128,058	128,058
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
MAINTENANCE											
1	551000	Supervision & Engineering	0	774,434	774,434	0	506,093	506,093	0	268,341	268,341
1	552000	Structures	0	67,318	67,318	0	43,992	43,992	0	23,326	23,326
1	553000	Generating & Electric Equipment	0	3,910,115	3,910,115	0	2,555,260	2,555,260	0	1,354,855	1,354,855
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	492,568	492,568	0	321,893	321,893	0	170,675	170,675
TOTAL OTHER POWER GENERATION EXP			0	80,808,473	80,808,473	0	52,808,337	52,808,337	0	28,000,136	28,000,136

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 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	133,308,532	133,308,532	0	87,117,126	87,117,126	0	46,191,406	46,191,406
1	556000	System Control & Load Dispatching	0	742,655	742,655	0	485,325	485,325	0	257,330	257,330
E-557	557XXX	Other Expense	10,625,484	65,512,396	76,137,880	6,470,584	42,812,351	49,282,935	4,154,900	22,700,045	26,854,945
TOTAL OTHER POWER SUPPLY EXPENSE			10,625,484	199,563,583	210,189,067	6,470,584	130,414,802	136,885,386	4,154,900	69,148,781	73,303,681
TOTAL PRODUCTION OPERATING EXP			20,074,745	354,517,260	374,592,005	12,667,478	231,677,031	244,344,509	7,407,267	122,840,229	130,247,496
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,846,119	2,846,119	0	1,859,939	1,859,939	0	986,180	986,180
1	561000	Load Dispatching	0	3,916,366	3,916,366	0	2,559,345	2,559,345	0	1,357,021	1,357,021
1	562000	Station Expense	0	361,985	361,985	0	236,557	236,557	0	125,428	125,428
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	471,800	471,800	0	308,321	308,321	0	163,479	163,479
1	565XXX	Transmission of Electricity by Others	0	17,685,772	17,685,772	0	11,557,652	11,557,652	0	6,128,120	6,128,120
1	566000	Miscellaneous Transmission Expense	0	2,491,315	2,491,315	0	1,628,074	1,628,074	0	863,241	863,241
1	567000	Rent	0	176,052	176,052	0	115,050	115,050	0	61,002	61,002
MAINTENANCE											
1	568000	Supervision & Engineering	1,271	790,966	792,237	0	516,896	516,896	1,271	274,070	275,341
1	569000	Structures	2,303	863,488	865,791	0	564,289	564,289	2,303	299,199	301,502
1	570000	Station Equipment	686	1,661,253	1,661,939	0	1,085,629	1,085,629	686	575,624	576,310
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	15,594	1,071,297	1,086,891	(558)	700,093	699,535	16,152	371,204	387,356
1	572000	Underground Lines	0	72	72	0	47	47	0	25	25
1	573000	Service Miscellaneous	0	129,990	129,990	0	84,948	84,948	0	45,042	45,042
TOTAL TRANSMISSION OPERATING EXP			19,854	32,466,475	32,486,329	(558)	21,216,840	21,216,282	20,412	11,249,635	11,270,047

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 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	29,678,912	29,678,912	0	19,395,169	19,395,169	0	10,283,743	10,283,743
E-DEPX		Depreciation Expense-Transmission	0	12,542,107	12,542,107	0	8,196,267	8,196,267	0	4,345,840	4,345,840
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,150,316	1,150,316	0	751,731	751,731	0	398,585	398,585
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	1,348,587	0	1,348,587	0	0	0	1,348,587	0	1,348,587
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	169,397	0	169,397	169,397	0	169,397	0	0	0
99	407395	Optional Renewable Power Revenue Offset	238,500	0	238,500	185,984	0	185,984	52,516	0	52,516
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	(2,551,574)	0	(2,551,574)	(1,674,832)	0	(1,674,832)	(876,742)	0	(876,742)
99	407455	Amortization of Colstrip Refund	(116,657)	0	(116,657)	0	0	0	(116,657)	0	(116,657)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	878,722	0	878,722	0	0	0	878,722	0	878,722
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	(84,011)	0	(84,011)	(84,011)	0	(84,011)	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	24,180,966	24,180,966	0	15,802,261	15,802,261	0	8,378,705	8,378,705
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,243,877	68,660,691	71,904,568	1,037,102	44,869,761	45,906,863	2,206,775	23,790,930	25,997,705
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	23,338,476	455,644,426	478,982,902	13,704,022	297,763,632	311,467,654	9,634,454	157,880,794	167,515,248

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended May 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	878,515	2,970,954	3,849,469	616,307	1,994,342	2,610,649	262,208	976,612	1,238,820
3	582000	Station Expense	728,738	47,462	776,200	412,991	31,860	444,851	315,747	15,602	331,349
3	583000	Overhead Line Expense	1,922,462	421,721	2,344,183	1,211,812	283,093	1,494,905	710,650	138,628	849,278
3	584000	Underground Line Expense	1,400,196	0	1,400,196	824,856	0	824,856	575,340	0	575,340
3	584100	Energy Storage Equipment	93,905	0	93,905	93,905	0	93,905	0	0	0
3	585000	Street Light & Signal System Operation Expense	7,954	0	7,954	7,954	0	7,954	0	0	0
3	586000	Meter Expense	2,049,340	64,428	2,113,768	1,609,857	43,249	1,653,106	439,483	21,179	460,662
3	587000	Customer Installations Expense	686,457	128,900	815,357	486,293	86,528	572,821	200,164	42,372	242,536
3	588000	Miscellaneous Distribution Expense	4,085,473	3,721,871	7,807,344	2,582,869	2,498,418	5,081,287	1,502,604	1,223,453	2,726,057
3	589000	Rent	0	421,295	421,295	0	282,807	282,807	0	138,488	138,488
MAINTENANCE:											
3	590000	Supervision & Engineering	312,665	1,022,270	1,334,935	241,594	686,229	927,823	71,071	336,041	407,112
3	591000	Structures	543,180	4,708	547,888	315,372	3,160	318,532	227,808	1,548	229,356
3	592000	Station Equipment	796,249	253,734	1,049,983	475,308	170,327	645,635	320,941	83,407	404,348
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,621,390	2,799	9,624,189	6,580,942	1,879	6,582,821	3,040,448	920	3,041,368
3	594000	Underground Lines	873,384	0	873,384	601,154	0	601,154	272,230	0	272,230
3	595000	Line Transformers	397,476	0	397,476	318,003	0	318,003	79,473	0	79,473
3	596000	Street Light & Signal System Maintenance Exp	245,523	0	245,523	212,085	0	212,085	33,438	0	33,438
3	597000	Meters	40,570	0	40,570	30,112	0	30,112	10,458	0	10,458
3	598000	Miscellaneous Distribution Expense	40,950	173,797	214,747	(24,415)	116,666	92,251	65,365	57,131	122,496
TOTAL DISTRIBUTION OPERATING EXP			24,724,427	9,233,939	33,958,366	16,596,999	6,198,558	22,795,557	8,127,428	3,035,381	11,162,809
E-DEPX		Depreciation Expense-Distribution	47,965,915	59,789	48,025,704	30,719,626	40,135	30,759,761	17,246,289	19,654	17,265,943
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	54,353,420	0	54,353,420	47,656,532	0	47,656,532	6,696,888	0	6,696,888
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			102,349,354	59,789	102,409,143	78,406,177	40,135	78,446,312	23,943,177	19,654	23,962,831
TOTAL DISTRIBUTION EXPENSES			127,073,781	9,293,728	136,367,509	95,003,176	6,238,693	101,241,869	32,070,605	3,055,035	35,125,640

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended May 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	204,413	204,413	0	134,240	134,240	0	70,173	70,173
2	902000	Meter Reading Expenses	2,990,994	178,092	3,169,086	2,773,066	116,955	2,890,021	217,928	61,137	279,065
2	903XXX	Customer Records & Collection Expenses	2,420,020	7,728,700	10,148,720	1,698,564	5,075,515	6,774,079	721,456	2,653,185	3,374,641
2	904000	Uncollectible Accounts	0	2,616,868	2,616,868	0	1,718,523	1,718,523	0	898,345	898,345
2	905000	Misc Customer Accounts	0	315,612	315,612	0	207,266	207,266	0	108,346	108,346
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,411,014	11,043,685	16,454,699	4,471,630	7,252,499	11,724,129	939,384	3,791,186	4,730,570
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	32,224,737	259,514	32,484,251	23,067,936	170,425	23,238,361	9,156,801	89,089	9,245,890
2	909000	Advertising	9,080	976,166	985,246	9,080	641,058	650,138	0	335,108	335,108
2	910000	Misc Customer Service & Info Exp	0	297,823	297,823	0	195,583	195,583	0	102,240	102,240
TOTAL CUSTOMER SERVICE & INFO EXP			32,233,817	1,533,503	33,767,320	23,077,016	1,007,066	24,084,082	9,156,801	526,437	9,683,238
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	39,963	0	39,963	39,963	0	39,963	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			39,963	0	39,963	39,963	0	39,963	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	570,608	32,328,463	32,899,071	402,012	22,063,853	22,465,865	168,596	10,264,610	10,433,206
4	921000	Office Supplies & Expenses	59,557	4,099,173	4,158,730	59,557	2,797,645	2,857,202	0	1,301,528	1,301,528
4	922000	Admin Exp Transferred--Credit	0	(125,524)	(125,524)	0	(85,669)	(85,669)	0	(39,855)	(39,855)
4	923000	Outside Services Employed	14,090	7,779,993	7,794,083	14,071	5,309,767	5,323,838	19	2,470,226	2,470,245
4	924000	Property Insurance Premium	0	1,269,651	1,269,651	0	866,524	866,524	0	403,127	403,127
4	925XXX	Injuries and Damages	(2,221)	3,308,717	3,306,496	(2,377)	2,258,166	2,255,789	156	1,050,551	1,050,707
4	926XXX	Employee Pensions and Benefits	2,357	1,725,699	1,728,056	2,357	1,177,772	1,180,129	0	547,927	547,927
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,805,212	3,565,966	6,371,178	1,930,428	2,330,359	4,260,787	874,784	1,235,607	2,110,391
4	930000	Miscellaneous General Expenses	162,696	3,617,168	3,779,864	114,654	2,468,681	2,583,335	48,042	1,148,487	1,196,529
4	931000	Rents	4,200	574,348	578,548	0	391,987	391,987	4,200	182,361	186,561
4	935000	Maintenance of General Plant	937,722	11,013,269	11,950,991	477,900	7,516,446	7,994,346	459,822	3,496,823	3,956,645
TOTAL ADMIN & GEN OPERATING EXP			4,555,421	69,156,923	73,712,344	2,998,602	47,095,531	50,094,133	1,556,819	22,061,392	23,618,211

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended May 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	1,379,538	17,601,586	18,981,124	858,455	12,012,907	12,871,362	521,083	5,588,679	6,109,762
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	660,953	19,343,179	20,004,132	647,539	13,201,527	13,849,066	13,414	6,141,652	6,155,066
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(2,229,622)	0	(2,229,622)	0	0	0	(2,229,622)	0	(2,229,622)
99	407414	Regulatory Credit - Deferral - FISERVE	(543,314)	0	(543,314)	(373,227)	0	(373,227)	(170,087)	0	(170,087)
99	407436	Regulatory Credit - MDM System	(1,163,562)	0	(1,163,562)	(1,163,562)	0	(1,163,562)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(1,896,007)	37,420,413	35,524,406	(30,795)	25,538,840	25,508,045	(1,865,212)	11,881,573	10,016,361
TOTAL ADMIN & GENERAL EXPENSES			2,659,414	106,577,336	109,236,750	2,967,807	72,634,371	75,602,178	(308,393)	33,942,965	33,634,572
TOTAL EXPENSES BEFORE FIT			190,756,465	584,092,678	774,849,143	139,263,614	384,896,261	524,159,875	51,492,851	199,196,417	250,689,268
NET OPERATING INCOME (LOSS) BEFORE FIT					217,603,837			141,843,729			75,760,108
E-FIT		FEDERAL INCOME TAX			21,377,451			13,429,998			7,947,453
E-FIT		DEFERRED FEDERAL INCOME TAX			20,771,110			14,607,534			6,163,576
E-FIT		AMORTIZED ITC			(404,001)			(264,015)			(139,986)
ELECTRIC NET OPERATING INCOME (LOSS)					175,859,277			114,070,212			61,789,065

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.671%	34.329%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.128%	32.872%
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 May 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	101,279	1,158,473	1,259,752	99,779	757,062	856,841	1,500	401,411	402,911
1	456010	Other Electric Rev-Financial	0	9,847,222	9,847,222	0	6,435,160	6,435,160	0	3,412,062	3,412,062
1	456015	Other Electric Rev-CT Fuel Sales	0	24,991,979	24,991,979	0	16,332,258	16,332,258	0	8,659,721	8,659,721
1	456016	Other Electric Rev-Resource Opt	0	4,875,770	4,875,770	0	3,186,316	3,186,316	0	1,689,454	1,689,454
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	290,066	290,066	0	189,558	189,558	0	100,508	100,508
1	456020	Other Electric Rev-Sale of Excess	0	284,456	284,456	0	185,892	185,892	0	98,564	98,564
1	456100	Transmission Revenue of Others	0	11,528,042	11,528,042	0	7,533,575	7,533,575	0	3,994,467	3,994,467
1	456120	Parallel Capacity Support Revenue	0	2,247,001	2,247,001	0	1,468,415	1,468,415	0	778,586	778,586
1	456130	Ancillary Services Revenue	0	2,439,602	2,439,602	0	1,594,280	1,594,280	0	845,322	845,322
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	180,801	0	180,801	0	0	0	180,801	0	180,801
1	456328	Residential Decoupling Deferral	4,042,567	0	4,042,567	4,250,993	0	4,250,993	(208,426)	0	(208,426)
1	456329	Amortization Res Decoupling Deferral	(11,010,026)	0	(11,010,026)	(8,667,490)	0	(8,667,490)	(2,342,536)	0	(2,342,536)
1	456338	Non-res Decoupling Deferred Rev	5,132,148	0	5,132,148	3,619,363	0	3,619,363	1,512,785	0	1,512,785
1	456339	Amortization Non-res Decoupling	(841,264)	0	(841,264)	847,739	0	847,739	(1,689,003)	0	(1,689,003)
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	1,662,936	1,662,936	0	1,086,729	1,086,729	0	576,207	576,207
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,988,873)	(1,988,873)	0	(1,299,729)	(1,299,729)	0	(689,144)	(689,144)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,988,873	1,988,873	0	1,299,729	1,299,729	0	689,144	689,144
1	456730	Other Elec Rev-Intraco Thermal	0	31,494,299	31,494,299	0	20,581,524	20,581,524	0	10,912,775	10,912,775
TOTAL ACCOUNT 456			(2,238,341)	90,880,090	88,641,749	255,757	59,390,138	59,645,895	(2,494,098)	31,489,952	28,995,854

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	127,474,951	127,474,951	0	83,304,880	83,304,880	0	44,170,071	44,170,071
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	(3,240)	(3,240)	0	(2,117)	(2,117)	0	(1,123)	(1,123)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,397,219	3,397,219	0	2,220,083	2,220,083	0	1,177,136	1,177,136
1	555710	Intercompany Purchase	0	2,439,602	2,439,602	0	1,594,280	1,594,280	0	845,322	845,322
TOTAL ACCOUNT 555			0	133,308,532	133,308,532	0	87,117,126	87,117,126	0	46,191,406	46,191,406

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 May 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	2,242	6,565,542	6,567,784	2,242	4,290,582	4,292,824	0	2,274,960	2,274,960
1	557010	Other Power Supply Expense - Financial	0	22,427,594	22,427,594	0	14,656,433	14,656,433	0	7,771,161	7,771,161
1	557018	Merchandise Processing Fee	0	70,862	70,862	0	46,308	46,308	0	24,554	24,554
1	557150	Fuel - Economic Dispatch	0	(13,547,357)	(13,547,357)	0	(8,853,198)	(8,853,198)	0	(4,694,159)	(4,694,159)
1	557160	Power Supply Expense - Miscellaneous	0	738	738	0	482	482	0	256	256
99	557161	Unbilled Add-Ons	(340,449)	0	(340,449)	0	0	0	(340,449)	0	(340,449)
1	557165	Other Resource Costs-CAISO Charges	0	98,892	98,892	0	64,626	64,626	0	34,266	34,266
1	557170	Broker Fees - Power	0	497,423	497,423	0	325,066	325,066	0	172,357	172,357
1	557171	REC Broker Fees	0	44,767	44,767	0	29,255	29,255	0	15,512	15,512
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,692	0	818,692	497,498	0	497,498	321,194	0	321,194
99	557280	Washington ERM Deferred	5,795,092	0	5,795,092	5,795,092	0	5,795,092	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	3,147,624	0	3,147,624	3,147,624	0	3,147,624	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,971,872)	0	(2,971,872)	(2,971,872)	0	(2,971,872)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	8,944,154	0	8,944,154	0	0	0	8,944,154	0	8,944,154
99	557390	Idaho PCA Amortization	(4,769,999)	0	(4,769,999)	0	0	0	(4,769,999)	0	(4,769,999)
1	557395	Optional Renewable Power Expense Offset	0	483	483	0	316	316	0	167	167
1	557610	Other Expenses - Exposure	0	15,135	15,135	0	9,891	9,891	0	5,244	5,244
1	557700	Turbine Gas Bookout Expense	0	3,042,165	3,042,165	0	1,988,055	1,988,055	0	1,054,110	1,054,110
1	557711	Turbine Gas Bookout Offset	0	(3,042,165)	(3,042,165)	0	(1,988,055)	(1,988,055)	0	(1,054,110)	(1,054,110)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,338,317	49,338,317	0	32,242,590	32,242,590	0	17,095,727	17,095,727
TOTAL ACCOUNT 557			10,625,484	65,512,396	76,137,880	6,470,584	42,812,351	49,282,935	4,154,900	22,700,045	26,854,945

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 May 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	416,498	259,514	676,012	319,835	170,425	490,260	96,663	89,089	185,752
99	908600	Public Purpose Tariff Rider Expense Offset	31,041,799	0	31,041,799	22,200,167	0	22,200,167	8,841,632	0	8,841,632
99	908610	Limited Income Tax Refund Program	173,316	0	173,316	173,316	0	173,316	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	593,124	0	593,124	374,618	0	374,618	218,506	0	218,506
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	32,224,737	259,514	32,484,251	23,067,936	170,425	23,238,361	9,156,801	89,089	9,245,890

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended May 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.584%	5.550%
	Total Weighted Cost		2.941%	2.923%
E-APL	Net Rate Base	2,355,177,341	1,564,031,057	791,146,284
	Interest Deduction for FIT Calculation	69,123,359	45,998,153	23,125,206
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 May 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	992,452,980	666,003,604	326,449,376
E-OPS	Less: Operating & Maintenance Expense	565,011,026	374,298,655	190,712,371
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,303,731	86,402,427	44,901,304
E-OTX	Less: Taxes Other than FIT	78,534,386	63,458,793	15,075,593
	Net Operating Income Before FIT	217,603,837	141,843,729	75,760,108
E-INT	Less: Interest Expense	69,123,359	45,998,153	23,125,206
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(59,210,146)	(41,153,270)	(18,056,876)
	Taxable Net Operating Income	89,270,332	54,835,046	34,435,286
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	18,746,770	11,515,360	7,231,410
99	Federal Income Tax on 2017 Income at 35%	2,630,681	1,914,638	716,043
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	21,377,451	13,429,998	7,947,453
E-DTE	Deferred FIT	20,771,110	14,607,534	6,163,576
1	411400 Amortized Investment Tax Credit	(404,001)	(264,015)	(139,986)
	Total Net FIT/Deferred FIT	41,744,560	27,773,517	13,971,043

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 May 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	50,036,424	80,851,537	130,887,961	32,255,638	53,922,141	86,177,779	17,780,786	26,929,396	44,710,182
12	997001 Contributions In Aid of Construction	0	7,007,918	7,007,918	0	4,652,206	4,652,206	0	2,355,712	2,355,712
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,851)	(9,851)	0	(5,149)	(5,149)
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	1,688,131	1,688,131	0	1,152,133	1,152,133	0	535,998	535,998
99	997007 Idaho PCA	4,174,155	0	4,174,155	0	0	0	4,174,155	0	4,174,155
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(47,915)	(47,915)	0	(31,312)	(31,312)	0	(16,603)	(16,603)
4	997015 Airplane Lease Payments	0	510,434	510,434	0	348,366	348,366	0	162,068	162,068
12	997016 Redemption Expense Amortization	0	1,254,107	1,254,107	0	832,539	832,539	0	421,568	421,568
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	1,955,282	39	1,955,321	324,260	27	324,287	1,631,022	12	1,631,034
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	262,761	262,761	0	179,332	179,332	0	83,429	83,429
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	4,962,985	0	4,962,985	2,416,606	0	2,416,606	2,546,379	0	2,546,379
12	997032 Interest Rate Swaps	0	(22,491,659)	(22,491,659)	0	(14,931,088)	(14,931,088)	0	(7,560,571)	(7,560,571)
4	997033 BPA Residential Exchange	(390,840)	0	(390,840)	(206,009)	0	(206,009)	(184,831)	0	(184,831)
99	997034 Montana Hydro Settlement	4,909,633	0	4,909,633	3,219,335	0	3,219,335	1,690,298	0	1,690,298
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	5,858,862	0	5,858,862	5,858,862	0	5,858,862	0	0	0
1	997044 Non-Monetary Power Costs	0	(3,240)	(3,240)	0	(2,117)	(2,117)	0	(1,123)	(1,123)
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	(16,806)	0	(16,806)	(22,008)	0	(22,008)	5,202	0	5,202
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,379,380)	(1,379,380)	0	(915,701)	(915,701)	0	(463,679)	(463,679)
11	997049 Tax Depreciation	0	(191,072,492)	(191,072,492)	0	(124,531,497)	(124,531,497)	0	(66,540,995)	(66,540,995)
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	(116,657)	0	(116,657)	0	0	0	(116,657)	0	(116,657)

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	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	161,955	0	161,955	270,817	0	270,817	(108,862)	0	(108,862)
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	6,640,146	6,640,146	0	4,327,715	4,327,715	0	2,312,431	2,312,431
4	997081	Deferred Compensation	0	328,169	328,169	0	223,972	223,972	0	104,197	104,197
4	997082	Meal Disallowances	0	478,943	478,943	0	326,874	326,874	0	152,069	152,069
4	997083	Paid Time Off	0	271,098	271,098	0	185,022	185,022	0	86,076	86,076
2	997084	Customer Uncollectibles	0	123,746	123,746	0	81,265	81,265	0	42,481	42,481
99	997088	Deferred O&M Colstrip & CS2	2,227,309	0	2,227,309	0	0	0	2,227,309	0	2,227,309
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	111,982	0	111,982	111,982	0	111,982	0	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,383	21,383	0	11,338	11,338
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(2,407,375)	0	(2,407,375)	(920,294)	0	(920,294)	(1,487,081)	0	(1,487,081)
1	997099	Kettle Falls Diesel Leak	0	(40,367)	(40,367)	0	(26,380)	(26,380)	0	(13,987)	(13,987)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(28,893,280)	(28,893,280)	0	(18,881,758)	(18,881,758)	0	(10,011,522)	(10,011,522)
1	997102	Amort Idaho Earnings Test (254229)	(758,167)	0	(758,167)	0	0	0	(758,167)	0	(758,167)
99	997103	Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104	Spokane River TDG	286,620	0	286,620	169,397	0	169,397	117,223	0	117,223
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(1,163,562)	0	(1,163,562)	(1,163,562)	0	(1,163,562)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	13,733,971	0	13,733,971	8,000,787	0	8,000,787	5,733,184	0	5,733,184
2	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(173,310)	0	(173,310)	(119,214)	0	(119,214)	(54,096)	0	(54,096)
TOTAL SCHEDULE M ADJUSTMENTS			73,247,042	(145,809,497)	(59,210,146)	52,783,409	(93,936,679)	(41,153,270)	33,815,942	(51,872,818)	(18,056,876)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.671%	34.329%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.175%	34.825%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.385%	33.615%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended May 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 May 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	28,717,531	28,717,531	0	19,064,133	19,064,133	0	9,653,398	9,653,398
99	410100	Deferred Federal Income Tax Expense - Washin	(3,395,289)	0	(3,395,289)	(3,395,289)	0	(3,395,289)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(3,272,038)	0	(3,272,038)	0	0	0	(3,272,038)	0	(3,272,038)
	410100	Total	(6,667,327)	28,717,531	22,050,204	(3,395,289)	19,064,133	15,668,844	(3,272,038)	9,653,398	6,381,360
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(223,614)	(223,614)	0	(148,446)	(148,446)	0	(75,168)	(75,168)
99	411100	Deferred Federal Income Tax Expense - Washin	(912,864)	0	(912,864)	(912,864)	0	(912,864)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(142,616)	0	(142,616)	0	0	0	(142,616)	0	(142,616)
	411100	Total	(1,055,480)	(223,614)	(1,279,094)	(912,864)	(148,446)	(1,061,310)	(142,616)	(75,168)	(217,784)
Total Deferred Federal Income Tax Expense			(7,722,807)	28,493,917	20,771,110	(4,308,153)	18,915,687	14,607,534	(3,414,654)	9,578,230	6,163,576

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.385%	33.615%
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 May 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	1,553,776	1,553,776	0	1,015,393	1,015,393	0	538,383	538,383
1	408150	R&P Property Tax--Production	0	16,860,807	16,860,807	0	11,018,537	11,018,537	0	5,842,270	5,842,270
1	408180	R&P Property Tax--Transmission	0	6,194,496	6,194,496	0	4,048,103	4,048,103	0	2,146,393	2,146,393
1	409100	State Income Tax--Montana & Oregon	0	(441,988)	(441,988)	0	(288,839)	(288,839)	0	(153,149)	(153,149)
TOTAL PRODUCTION & TRANSMISSION			0	24,180,966	24,180,966	0	15,802,261	15,802,261	0	8,378,705	8,378,705
DISTRIBUTION											
99	408110	State Excise Tax	21,068,878	0	21,068,878	21,068,878	0	21,068,878	0	0	0
99	408120	Municipal Occupation & License Tax	22,326,699	0	22,326,699	18,665,867	0	18,665,867	3,660,832	0	3,660,832
99	408160	Miscellaneous State or Local Tax--WA & ID	199	0	199	0	0	0	199	0	199
99	408170	R&P Property Tax--Distribution	11,229,940	0	11,229,940	7,921,787	0	7,921,787	3,308,153	0	3,308,153
99	409100	State Income Tax--Idaho	(272,296)	0	(272,296)	0	0	0	(272,296)	0	(272,296)
TOTAL DISTRIBUTION			54,353,420	0	54,353,420	47,656,532	0	47,656,532	6,696,888	0	6,696,888
TOTAL TAXES OTHER THAN FIT			54,353,420	24,180,966	78,534,386	47,656,532	15,802,261	63,458,793	6,696,888	8,378,705	15,075,593

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 May 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	8,266,666	8,266,666	0	5,402,266	5,402,266	0	2,864,400	2,864,400
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	1,165,630	1,165,630	0	761,739	761,739	0	403,891	403,891
1	182381	CDA Settlement Past Storage	0	31,495,550	31,495,550	0	20,582,342	20,582,342	0	10,913,208	10,913,208
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,825,240	17,144,956	319,716	11,177,956	11,497,672	0	5,647,284	5,647,284
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,176,582	70,873,397	74,049,979	3,102,221	48,370,385	51,472,606	74,361	22,503,012	22,577,373
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,651,230	1,651,230	0	1,126,948	1,126,948	0	524,282	524,282
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,099,002	269,237,607	273,336,609	4,024,641	180,925,407	184,950,048	74,361	88,312,200	88,386,561
		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	135,258,871	135,258,871	0	88,391,672	88,391,672	0	46,867,199	46,867,199
1	312000	Boiler Plant	0	178,724,943	178,724,943	0	116,796,750	116,796,750	0	61,928,193	61,928,193
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,349,755	64,349,755	0	42,052,565	42,052,565	0	22,297,190	22,297,190
1	315000	Accessory Electric Equipment	0	28,367,489	28,367,489	0	18,538,154	18,538,154	0	9,829,335	9,829,335
1	316000	Miscellaneous Power Plant Equipment	0	18,713,027	18,713,027	0	12,228,963	12,228,963	0	6,484,064	6,484,064
		TOTAL STEAM PRODUCTION PLANT	0	428,998,544	428,998,544	0	280,350,548	280,350,548	0	148,647,996	148,647,996
		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	82,507,198	82,507,198	0	53,918,454	53,918,454	0	28,588,744	28,588,744
1	332XXX	Reservoirs, Dams, & Waterways	0	187,244,203	187,244,203	0	122,364,087	122,364,087	0	64,880,116	64,880,116
1	333000	Waterwheels, Turbines, & Generators	0	228,554,793	228,554,793	0	149,360,557	149,360,557	0	79,194,236	79,194,236
1	334000	Accessory Electric Equipment	0	64,189,827	64,189,827	0	41,948,052	41,948,052	0	22,241,775	22,241,775
1	335XXX	Miscellaneous Power Plant Equipment	0	13,386,734	13,386,734	0	8,748,231	8,748,231	0	4,638,503	4,638,503
1	336000	Roads, Railroads, & Bridges	0	3,662,266	3,662,266	0	2,393,291	2,393,291	0	1,268,975	1,268,975
		TOTAL HYDRAULIC PRODUCTION PLANT	0	642,411,350	642,411,350	0	419,815,818	419,815,818	0	222,595,532	222,595,532
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,072,857	17,072,857	0	11,157,112	11,157,112	0	5,915,745	5,915,745
1	342000	Fuel Holders, Producers, & Accessories	0	21,385,452	21,385,452	0	13,975,393	13,975,393	0	7,410,059	7,410,059
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	219,598,542	219,598,542	0	143,507,647	143,507,647	0	76,090,895	76,090,895
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	21,009,143	21,009,143	0	13,729,475	13,729,475	0	7,279,668	7,279,668
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	1,747,317	1,747,317	0	1,141,872	1,141,872	0	605,445	605,445
		TOTAL OTHER PRODUCTION PLANT	0	305,810,828	305,810,828	0	199,847,376	199,847,376	0	105,963,452	105,963,452
		TOTAL PRODUCTION PLANT	0	1,377,220,722	1,377,220,722	0	900,013,742	900,013,742	0	477,206,980	477,206,980

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	27,620,095	27,620,095	0	18,049,732	18,049,732	0	9,570,363	9,570,363
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,861,735	24,861,735	0	16,247,144	16,247,144	0	8,614,591	8,614,591
1	353000	Station Equipment	0	254,717,350	254,717,350	0	166,457,788	166,457,788	0	88,259,562	88,259,562
1	354000	Towers & Fixtures	0	17,245,488	17,245,488	0	11,269,926	11,269,926	0	5,975,562	5,975,562
1	355000	Poles & Fixtures	0	245,092,090	245,092,090	0	160,167,681	160,167,681	0	84,924,409	84,924,409
1	356000	Overhead Conductors & Devices	0	141,623,076	141,623,076	0	92,550,680	92,550,680	0	49,072,396	49,072,396
1	357000	Underground Conduit	0	3,013,175	3,013,175	0	1,969,110	1,969,110	0	1,044,065	1,044,065
1	358000	Underground Conductors & Devices	0	2,361,836	2,361,836	0	1,543,460	1,543,460	0	818,376	818,376
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
TOTAL TRANSMISSION PLANT			0	718,586,710	718,586,710	0	469,596,415	469,596,415	0	248,990,295	248,990,295
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	23,963,883	0	23,963,883	17,759,735	0	17,759,735	6,204,148	0	6,204,148
3	362000	Station Equipment	129,876,323	3,044,607	132,920,930	86,069,174	2,043,784	88,112,958	43,807,149	1,000,823	44,807,972
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	392,501,991	0	392,501,991	254,314,110	0	254,314,110	138,187,881	0	138,187,881
99	365000	Overhead Conductors & Devices	257,376,537	0	257,376,537	163,523,295	0	163,523,295	93,853,242	0	93,853,242
99	366000	Underground Conduit	115,167,697	0	115,167,697	75,706,194	0	75,706,194	39,461,503	0	39,461,503
99	367000	Underground Conductors & Devices	201,114,077	0	201,114,077	132,371,849	0	132,371,849	68,742,228	0	68,742,228
99	368000	Line Transformers	260,472,919	0	260,472,919	179,624,820	0	179,624,820	80,848,099	0	80,848,099
99	369XXX	Services	169,002,877	0	169,002,877	110,997,189	0	110,997,189	58,005,688	0	58,005,688
99	371XXX	Installations on Customers' Premises	1,469,658	0	1,469,658	1,469,658	0	1,469,658	0	0	0
99	370000	Meters	49,983,547	0	49,983,547	27,009,733	0	27,009,733	22,973,814	0	22,973,814
99	373XXX	Street Light & Signal Systems	61,074,527	0	61,074,527	40,012,763	0	40,012,763	21,061,764	0	21,061,764
TOTAL DISTRIBUTION PLANT			1,675,125,452	3,044,607	1,678,170,059	1,097,901,813	2,043,784	1,099,945,597	577,223,639	1,000,823	578,224,462
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,525,092	7,229,334	8,754,426	823,024	4,933,948	5,756,972	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,165,085	83,351,379	98,516,464	6,731,687	56,886,483	63,618,170	8,433,398	26,464,896	34,898,294
4	391XXX	Office Furniture & Equipment	1,124,146	56,758,971	57,883,117	1,064,490	38,737,430	39,801,920	59,656	18,021,541	18,081,197
4	392XXX	Transportation Equipment	32,042,699	20,475,343	52,518,042	22,494,502	13,974,217	36,468,719	9,548,197	6,501,126	16,049,323
4	393000	Stores Equipment	425,174	3,745,082	4,170,256	258,104	2,555,981	2,814,085	167,070	1,189,101	1,356,171
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,473,159	15,242,770	780,685	9,195,296	9,975,981	988,926	4,277,863	5,266,789
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	1,921,247	2,248,666	311,802	1,311,232	1,623,034	15,617	610,015	625,632
4	396XXX	Power Operated Equipment	24,351,724	9,192,108	33,543,832	14,566,718	6,273,522	20,840,240	9,785,006	2,918,586	12,703,592
4	397XXX	Communications Equipment	23,789,710	90,054,961	113,844,671	13,821,002	61,461,610	75,282,612	9,968,708	28,593,351	38,562,059
4	398000	Miscellaneous Equipment	13,508	473,798	487,306	0	323,362	323,362	13,508	150,436	163,944
TOTAL GENERAL PLANT			100,534,168	286,789,224	387,323,392	60,852,014	195,730,777	256,582,791	39,682,154	91,058,447	130,740,601
TOTAL PLANT IN SERVICE			1,779,758,622	2,654,878,870	4,434,637,492	1,162,778,468	1,748,310,125	2,911,088,593	616,980,154	906,568,745	1,523,548,899

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended May 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	(301,638,067)	(301,638,067)	0	(197,120,477)	(197,120,477)	0	(104,517,590)	(104,517,590)
E-ADEP		Hydro Production Plant	0	(131,623,595)	(131,623,595)	0	(86,016,019)	(86,016,019)	0	(45,607,576)	(45,607,576)
E-ADEP		Other Production Plant	0	(123,145,895)	(123,145,895)	0	(80,475,842)	(80,475,842)	0	(42,670,053)	(42,670,053)
E-ADEP		Transmission Plant	0	(213,186,647)	(213,186,647)	0	(139,317,474)	(139,317,474)	0	(73,869,173)	(73,869,173)
E-ADEP		Distribution Plant	(543,626,954)	(153,562)	(543,780,516)	(334,691,269)	(103,083)	(334,794,352)	(208,935,685)	(50,479)	(208,986,164)
E-ADEP		General Plant	(38,166,901)	(103,573,036)	(141,739,937)	(23,112,932)	(70,687,561)	(93,800,493)	(15,053,969)	(32,885,475)	(47,939,444)
TOTAL ACCUMULATED DEPRECIATION			(581,793,855)	(873,320,802)	(1,455,114,657)	(357,804,201)	(573,720,456)	(931,524,657)	(223,989,654)	(299,600,346)	(523,590,000)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,154,663)	(13,154,663)	0	(8,596,572)	(8,596,572)	0	(4,558,091)	(4,558,091)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(242,856)	0	(242,856)	(242,856)	0	(242,856)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,013,187)	(2,013,187)	0	(1,371,708)	(1,371,708)	0	(641,479)	(641,479)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,629,804)	(43,497,302)	(46,127,106)	(2,569,208)	(29,686,474)	(32,255,682)	(60,596)	(13,810,828)	(13,871,424)
E-AAAMT		General Plant - 390200, 396200	0	(116,939)	(116,939)	0	(79,810)	(79,810)	0	(37,129)	(37,129)
TOTAL ACCUMULATED AMORTIZATION			(2,872,660)	(58,782,091)	(61,654,751)	(2,812,064)	(39,734,564)	(42,546,628)	(60,596)	(19,047,527)	(19,108,123)
TOTAL ACCUMULATED DEPR/AMORT			(584,666,515)	(932,102,893)	(1,516,769,408)	(360,616,265)	(613,455,020)	(974,071,285)	(224,050,250)	(318,647,873)	(542,698,123)
NET ELECTRIC UTILITY PLANT before ADFIT			1,195,092,107	1,722,775,977	2,917,868,084	802,162,203	1,134,855,105	1,937,017,308	392,929,904	587,920,872	980,850,776
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	35,328	35,328	0	23,087	23,087	0	12,241	12,241
12		ADFIT - Electric Plant In Service (282900)	0	(545,229,582)	(545,229,582)	0	(361,950,658)	(361,950,658)	0	(183,278,924)	(183,278,924)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,654,093)	(60,654,093)	0	(41,395,812)	(41,395,812)	0	(19,258,281)	(19,258,281)
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	(6,614,066)	(6,614,066)	0	(4,322,292)	(4,322,292)	0	(2,291,774)	(2,291,774)
1		ADFIT - CDA Settlement Costs (283333)	0	245,229	245,229	0	160,257	160,257	0	84,972	84,972
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,420,155)	(1,420,155)	0	(942,770)	(942,770)	0	(477,385)	(477,385)
TOTAL ACCUMULATED DFIT			0	(613,637,339)	(613,637,339)	0	(408,428,188)	(408,428,188)	0	(205,209,151)	(205,209,151)
NET ELECTRIC UTILITY PLANT			1,195,092,107	1,109,138,638	2,304,230,745	802,162,203	726,426,917	1,528,589,120	392,929,904	382,711,721	775,641,625

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.128%	32.872%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.385%	33.615%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended May 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		1,195,092,107	1,109,138,638	2,304,230,745	802,162,203	726,426,917	1,528,589,120	392,929,904	382,711,721	775,641,625
	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	(236,841)	0	(236,841)	236,841	0	236,841
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)		(3,111,722)	0	(3,111,722)	(997,253)	0	(997,253)	(2,114,469)	0	(2,114,469)
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)		8,111,240	0	8,111,240	5,168,911	0	5,168,911	2,942,329	0	2,942,329
99	ADFIT - Kettle Falls Disallowed (190420)		28,041	0	28,041	28,041	0	28,041	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)		1,701,758	0	1,701,758	0	0	0	1,701,758	0	1,701,758
99	ADFIT - Boulder Park Disallowed (190040)		188,631	0	188,631	0	0	0	188,631	0	188,631
99	Investment in WNP3 Exchange Power (124900, 124930)		3,062,146	0	3,062,146	3,062,146	0	3,062,146	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(550,367)	0	(550,367)	(550,367)	0	(550,367)	0	0	0
99	CDA Lake Settlement - WA (182382)		380,295	0	380,295	380,295	0	380,295	0	0	0
99	CDA Lake Settlement - ID (186382)		72,275	0	72,275	0	0	0	72,275	0	72,275
99	ADFIT - CDA Lake Settlement - Direct (283382)		(95,041)	0	(95,041)	(79,863)	0	(79,863)	(15,178)	0	(15,178)
99	CDA CDR Fund - Direct (182324)		27,663	0	27,663	27,663	0	27,663	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		195,875	0	195,875	182,349	0	182,349	13,526	0	13,526
99	ADFIT - Spokane River Relicensing (283322)		(41,119)	0	(41,119)	(38,282)	0	(38,282)	(2,837)	0	(2,837)
99	Spokane River PM&Es (182323)		178,780	0	178,780	115,790	0	115,790	62,990	0	62,990
99	ADFIT - Spokane River PM&Es (283323)		(37,558)	0	(37,558)	(24,330)	0	(24,330)	(13,228)	0	(13,228)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)		0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)		0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(1,610,997)	0	(1,610,997)	(679,241)	0	(679,241)	(931,756)	0	(931,756)
2	Rate Base - Regulatory Liability-Non-plant Excess		(7,205,928)	0	(7,205,928)	(5,026,700)	0	(5,026,700)	(2,179,228)	0	(2,179,228)
99	Customer Deposits (235199)		(2,004,579)	0	(2,004,579)	(2,004,579)	0	(2,004,579)	0	0	0
C-WKC	Working Capital		58,988,377	0	58,988,377	40,250,924	0	40,250,924	18,737,453	0	18,737,453
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		50,946,596	0	50,946,596	35,441,937	0	35,441,937	15,504,659	0	15,504,659
	NET RATE BASE		1,246,038,703	1,109,138,638	2,355,177,341	837,604,140	726,426,917	1,564,031,057	408,434,563	382,711,721	791,146,284

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 May 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	67.128%	32.872%
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 May 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	918,400	918,400		918,400	918,400		600,174	600,174		318,226	318,226	
1	Misc Intangible Plt (303000)	ED-AN	231,916	231,916		231,916	231,916		151,557	151,557		80,359	80,359	
Total Production/Transmission			1,150,316	1,150,316		1,150,316	1,150,316		751,731	751,731		398,585	398,585	
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	25,189,439	17,666,613	5,176,178	2,346,648	17,666,613	17,666,613		12,057,287	12,057,287	5,609,326	5,609,326	
9,4		CD-AN	17,006	13,216	3,790		13,216	13,216		9,020	9,020	4,196	4,196	
9,4		CD-ID	17,261	13,414	3,847		13,414	13,414				13,414	13,414	
4		ED-AN	1,663,350	1,663,350			1,663,350	1,663,350		1,135,220	1,135,220	528,130	528,130	
		ED-ID	0	0			0	0				0	0	
		ED-WA	647,539	647,539			647,539	647,539	647,539	647,539				
8		GD-AA	132,830		91,071	41,759								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			27,667,425	20,004,132	5,274,886	2,388,407	660,953	19,343,179	20,004,132	647,539	13,201,527	13,849,066	13,414	6,141,652
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0		0	0	0	0	
4		ED-AN	48,030	48,030			48,030	48,030		32,780	32,780	15,250	15,250	
		GD-OR	0			0								
Total General Plant - 390200, 396200			48,030	48,030	0	0	48,030	48,030		32,780	32,780	15,250	15,250	
Total Amortization Expense			29,552,545	21,660,115	5,440,159	2,452,271	690,972	20,969,143	21,660,115	677,558	14,277,664	14,955,222	13,414	6,691,479

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 May 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)	(301,638,067)	(301,638,067)			(301,638,067)	(301,638,067)		(197,120,477)	(197,120,477)		(104,517,590)	(104,517,590)	
1	Hydro (ED-AN)	(131,623,595)	(131,623,595)			(131,623,595)	(131,623,595)		(86,016,019)	(86,016,019)		(45,607,576)	(45,607,576)	
1	Other (ED-AN)	(123,145,895)	(123,145,895)			(123,145,895)	(123,145,895)		(80,475,842)	(80,475,842)		(42,670,053)	(42,670,053)	
Total Electric Production		(556,407,557)	(556,407,557)			(556,407,557)	(556,407,557)		(363,612,338)	(363,612,338)		(192,795,219)	(192,795,219)	
Electric Transmission														
1	ED-AN	(213,186,647)	(213,186,647)			(213,186,647)	(213,186,647)		(139,317,474)	(139,317,474)		(73,869,173)	(73,869,173)	
Total Electric Transmissic		(213,186,647)	(213,186,647)			(213,186,647)	(213,186,647)		(139,317,474)	(139,317,474)		(73,869,173)	(73,869,173)	
Electric Distribution														
3	ED-AN	(153,562)	(153,562)				(153,562)		(103,083)	(103,083)		(50,479)	(50,479)	
	ED-ID	(208,935,685)	(208,935,685)			(208,935,685)	(208,935,685)				(208,935,685)		(208,935,685)	
	ED-WA	(334,691,269)	(334,691,269)			(334,691,269)	(334,691,269)	(334,691,269)		(334,691,269)				
Total Electric Distribution		(543,780,516)	(543,780,516)			(543,626,954)	(543,780,516)		(334,691,269)	(103,083)	(334,794,352)	(208,935,685)	(50,479)	(208,986,164)
Gas Underground Storage														
	GD-AN	(15,673,102)		(15,673,102)										
	GD-OR	(1,073,340)			(1,073,340)									
Total Gas Underground S		(16,746,442)		(15,673,102)	(1,073,340)									
Gas Distribution														
	GD-AN	(1,763,371)		(1,763,371)										
	GD-ID	(75,181,485)		(75,181,485)										
	GD-WA	(143,449,127)		(143,449,127)										
	GD-OR	(108,915,738)			(108,915,738)									
Total Gas Distribution		(329,309,721)		(220,393,983)	(108,915,738)									
General Plant														
4	ED-AN	(46,390,938)	(46,390,938)			(46,390,938)	(46,390,938)		(31,661,351)	(31,661,351)		(14,729,587)	(14,729,587)	
	ED-ID	(10,272,551)	(10,272,551)			(10,272,551)	(10,272,551)				(10,272,551)		(10,272,551)	
	ED-WA	(19,774,531)	(19,774,531)			(19,774,531)	(19,774,531)	(19,774,531)		(19,774,531)				
7,4	CD-AA	(67,431,681)	(47,293,210)	(13,856,536)	(6,281,935)	(47,293,210)	(47,293,210)		(32,277,143)	(32,277,143)		(15,016,067)	(15,016,067)	
9,4	CD-AN	(12,724,555)	(9,888,888)	(2,835,667)		(9,888,888)	(9,888,888)		(6,749,067)	(6,749,067)		(3,139,821)	(3,139,821)	
9	CD-ID	(6,152,503)	(4,781,418)	(1,371,085)		(4,781,418)	(4,781,418)				(4,781,418)		(4,781,418)	
9	CD-WA	(4,295,697)	(3,338,401)	(957,296)		(3,338,401)	(3,338,401)	(3,338,401)		(3,338,401)				
8	GD-AA	(2,189,428)		(1,501,116)	(688,312)									
	GD-AN	(2,996,858)		(2,996,858)										
	GD-ID	(1,874,940)		(1,874,940)										
	GD-WA	(6,696,428)		(6,696,428)										
	GD-OR	(4,485,563)			(4,485,563)									
Total General Plant		(185,285,673)	(141,739,937)	(32,089,926)	(11,455,810)	(38,166,901)	(103,573,036)	(141,739,937)	(23,112,932)	(70,687,561)	(93,800,493)	(15,053,969)	(32,885,475)	(47,939,444)
Total Accumulated Depr		(1,844,716,556)	(1,455,114,657)	(268,157,011)	(121,444,888)	(581,793,855)	(873,320,802)	(1,455,114,657)	(357,804,201)	(573,720,456)	(931,524,657)	(223,989,654)	(299,600,346)	(523,590,000)

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	67.128%		32.872%				
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 May 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	(11,442,421)	(11,442,421)			(11,442,421)	(11,442,421)		(7,477,622)	(7,477,622)		(3,964,799)	(3,964,799)	
1	Misc Intangible Plt (3030 ED-AN)	(1,712,242)	(1,712,242)			(1,712,242)	(1,712,242)		(1,118,950)	(1,118,950)		(593,292)	(593,292)	
Total Production/Transmission		(13,154,663)	(13,154,663)			(13,154,663)	(13,154,663)		(8,596,572)	(8,596,572)		(4,558,091)	(4,558,091)	
Distribution														
	Franchises (302000) ED-WA	(203,605)	(203,605)			(203,605)	(203,605)		(203,605)	(203,605)				
	Misc Intangible Plt (3030 ED-WA)	(39,251)	(39,251)			(39,251)	(39,251)		(39,251)	(39,251)				
Total Distribution		(242,856)	(242,856)			(242,856)	(242,856)		(242,856)	(242,856)				
General Plant - 303000														
7,4	CD-AA	(2,758,727)	(1,934,833)	(566,891)	(257,003)		(1,934,833)	(1,934,833)		(1,320,504)	(1,320,504)	(614,329)	(614,329)	
9,1	CD-AN	(100,822)	(78,354)	(22,468)			(78,354)	(78,354)		(51,204)	(51,204)	(27,150)	(27,150)	
	GD-ID	(92,614)		(92,614)										
	GD-WA	(201,650)		(201,650)										
	GD-OR	(92,048)			(92,048)									
Total General Plant - 303000		(3,245,861)	(2,013,187)	(883,623)	(349,051)		(2,013,187)	(2,013,187)		(1,371,708)	(1,371,708)	(641,479)	(641,479)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(58,154,416)	(40,786,599)	(11,950,151)	(5,417,666)		(40,786,599)	(40,786,599)		(27,836,446)	(27,836,446)	(12,950,153)	(12,950,153)	
9,4	CD-AN	(59,088)	(45,920)	(13,168)			(45,920)	(45,920)		(31,340)	(31,340)	(14,580)	(14,580)	
9	CD-ID	(77,972)	(60,596)	(17,376)		(60,596)	(60,596)	(60,596)				(60,596)	(60,596)	
4	ED-AN	(2,664,783)	(2,664,783)				(2,664,783)	(2,664,783)		(1,818,688)	(1,818,688)	(846,095)	(846,095)	
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(2,569,208)	(2,569,208)			(2,569,208)	(2,569,208)	(2,569,208)						
8	GD-AA	(436,854)		(299,516)	(137,338)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(63,962,321)	(46,127,106)	(12,280,211)	(5,555,004)		(2,629,804)	(43,497,302)	(46,127,106)	(2,569,208)	(29,686,474)	(32,255,682)	(60,596)	(13,810,828)
Gas Underground Storage														
	GD-AN	(240,636)		(240,636)										
Total Gas Underground Storage		(240,636)		(240,636)										
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	(116,939)	(116,939)				(116,939)	(116,939)		(79,810)	(79,810)	(37,129)	(37,129)	
	ED-WA	0	0			0	0	0		0	0			
	GD-WA	0		0						0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(116,939)	(116,939)	0	0		0	(116,939)	(116,939)	0	(79,810)	(79,810)	0	(37,129)
Total Accumulated Amortization		(80,963,276)	(61,654,751)	(13,404,470)	(5,904,055)		(2,872,660)	(58,782,091)	(61,654,751)	(2,812,064)	(39,734,564)	(42,546,628)	(60,596)	(19,047,527)

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 May 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	495,249	110,196	362,279	22,774	495,249	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	15,696,695	823,024	702,068	7,229,333	8,754,425	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	8,300,725	1,114,022	2,554,226	4,632,477	8,300,725	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,462,717	0	0	0	0	3,462,717	0	0	3,462,717	0	0	
99	GD-OR / AS	3,659,264	0	0	0	0	0	0	0	0	3,659,264	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	100,455,809	0	0	70,454,682	70,454,682	0	0	20,642,664	20,642,664	0	9,358,463	
9	CD-WA / ID / AN	25,427,597	5,617,665	5,879,172	8,264,220	19,761,057	1,610,882	1,685,869	2,369,789	5,666,540	0	0	
	TOTAL ACCOUNT	141,306,112	6,731,687	8,433,398	83,351,379	98,516,464	5,073,599	1,685,869	23,012,453	29,771,921	3,659,264	9,358,463	13,017,727
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,833,542	725,950	0	2,107,592	2,833,542	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	77,818,891	0	0	54,578,279	54,578,279	0	0	15,991,004	15,991,004	0	7,249,608	
9	CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	
	TOTAL ACCOUNT	81,617,696	1,064,490	59,656	56,758,971	57,883,117	99,540	17,107	16,256,292	16,372,939	0	7,361,640	7,361,640
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,741,515	20,580,974	8,794,041	13,366,500	42,741,515	0	0	0	0	0	0	
99	GD-WA / ID / AN	12,767,028	0	0	0	0	8,620,584	2,427,799	1,718,645	12,767,028	0	0	
99	GD-OR / AS	3,726,866	0	0	0	0	0	0	0	0	3,726,866	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	6,018,915	1,913,528	754,157	2,009,914	4,677,599	548,710	216,257	576,349	1,341,316	0	0	
	TOTAL ACCOUNT	72,524,489	22,494,502	9,548,198	20,475,344	52,518,044	9,169,294	2,644,056	3,788,940	15,602,290	3,726,866	677,289	4,404,155

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 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
	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	24,642	0	24,642	
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	4,852,355	247,643	152,708	3,370,657	3,771,008	71,012	43,789	966,546	1,081,347	0	0	
	TOTAL ACCOUNT	5,364,407	258,104	167,071	3,745,083	4,170,258	159,172	43,789	966,546	1,169,507	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,076,463	768,586	233,715	4,074,162	5,076,463	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0	0	
99	GD-OR / AS	873,342	0	0	0	0	0	0	0	0	873,342	873,342	
8	GD-AA	4,467,618	0	0	0	0	0	0	3,063,088	3,063,088	0	1,404,530	
7	CD-AA	13,196,984	0	0	9,255,705	9,255,705	0	0	2,711,848	2,711,848	0	1,229,431	
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	27,312,716	780,684	988,926	13,473,158	15,242,768	1,855,602	516,217	6,190,826	8,562,645	873,342	2,633,961	3,507,303
	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	1,357,999	311,802	15,617	1,030,580	1,357,999	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	40,917	
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	2,923,330	311,802	15,617	1,921,247	2,248,666	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9	CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
	TOTAL ACCOUNT	38,093,475	14,566,718	9,785,006	9,192,108	33,543,832	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 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 May 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	64,968,910	12,244,779	7,026,259	45,697,872	64,968,910	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,153,007	0	0	0	0	661,002	492,005	0	1,153,007	0	0	
99	GD-OR / AS	1,239,607	0	0	0	0	0	0	0	0	1,239,607	0	
8	GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	
7	CD-AA	53,051,230	0	0	37,207,480	37,207,480	0	0	10,901,497	10,901,497	0	4,942,253	
9	CD-WA/ ID / AN	15,014,194	1,576,223	2,942,449	7,149,609	11,668,281	451,986	843,756	2,050,171	3,345,913	0	0	
	TOTAL ACCOUNT	136,578,214	13,821,002	9,968,708	90,054,961	113,844,671	1,112,988	1,335,761	13,740,999	16,189,748	1,239,607	5,304,188	6,543,795
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	
9	CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	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	522,162,497	60,852,013	39,682,157	286,789,224	387,323,394	22,887,327	7,278,306	67,691,182	97,856,815	10,459,383	26,522,905	36,982,288

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 May 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	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,471,447	3,102,221	0	10,369,226	13,471,447	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	86,170,392	0	0	60,435,604	60,435,604	0	0	17,707,154	17,707,154	0	8,027,634	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	100,477,989	3,102,221	74,361	70,873,397	74,049,979	0	21,323	18,174,003	18,195,326	0	8,232,684	8,232,684
	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	2,354,359	0	0	1,651,230	1,651,230	0	0	483,797	483,797	0	219,332	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,354,359	0	0	1,651,230	1,651,230	0	0	483,797	483,797	0	219,332	219,332
	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 May 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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	257,405,967	3,421,937	74,361	182,260,542	185,756,840	1,022,594	800,928	47,769,242	49,592,764	426,123	21,630,240	22,056,363

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 May 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	(85,654,447)	(60,073,747)	(17,601,132)	(7,979,568)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(746,763)	(580,347)	(166,416)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(86,401,210)</u>	<u>(60,654,094)</u>	<u>(17,767,548)</u>	<u>(7,979,568)</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 May 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	3,419,353	3,419,353	0	0	0	0	3,419,353
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	110	110	0	0	0	0	110
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,705)	(1,705)	0	0	0	0	(1,705)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	41,063,048	19,430,342	0	60,493,390	40,250,924	18,737,453	812,124	692,889	0
TOTAL		41,063,048	19,430,342	3,417,761	63,911,151	40,250,924	18,737,453	812,124	692,889	3,417,761

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						