

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	179,776,291	117,442,257	62,334,034
	Adjustments			
	Adjusted Net Operating Income (Loss)	179,776,291	117,442,257	62,334,034
E-APL	Electric Net Rate Base	2,342,209,362	1,552,789,424	789,419,938
	<b>RATE OF RETURN</b>	<b>7.676%</b>	<b>7.563%</b>	<b>7.896%</b>

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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers - AMA Percent	08-01-2017 thru 07-31-2018	382,504 100.000%	251,173 65.665%	131,331 34.335%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2017 thru 07-31-2018	24,335,035 100.000%	16,240,117 66.736%	8,094,918 33.264%
	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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
		Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
		Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>131,059,772</b>	<b>101,480,865</b>	<b>20,380,229</b>	<b>9,198,678</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>77.431%</b>	<b>15.550%</b>	<b>7.019%</b>
		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
		<b>Total</b>		<b>91,549,980</b>	<b>67,150,352</b>	<b>16,755,129</b>	<b>7,644,499</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.348%</b>	<b>18.302%</b>	<b>8.350%</b>
		Number of Customers at		729,596	382,273	245,616	101,707
		<b>Percentage</b>		<b>100.000%</b>	<b>52.395%</b>	<b>33.665%</b>	<b>13.940%</b>
		Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
		<b>Percentage</b>		<b>100.000%</b>	<b>77.368%</b>	<b>14.679%</b>	<b>7.953%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>280.542%</b>	<b>82.196%</b>	<b>37.262%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.135%</b>	<b>20.549%</b>	<b>9.316%</b>

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	07-01-2017 thru 07-31-2018	1,115,664,887	749,553,810	366,111,077	
				100.000%	67.184%	32.816%	
11		Book Depreciation Percent	08-01-2017 thru 07-31-2018	110,391,613	71,997,996	38,393,617	
				100.000%	65.221%	34.779%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	07-01-2017 thru 07-31-2018	2,886,006,775 100.000%	1,912,790,882 66.278%	973,215,893 33.722%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2017 thru 07-31-2018	243,496,662 100.000%	161,433,840 66.298%	82,062,822 33.702%
14		Net Allocated Schedule M's - AMA Percent	08-01-2017 thru 07-31-2018	-121,486,975 100.000%	-78,133,702 64.314%	-43,353,273 35.686%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	376,982,761	0	376,982,761	253,571,331	0	253,571,331	123,411,430	0	123,411,430
99	442200	Commercial - Firm & Int.	314,898,401	0	314,898,401	221,406,635	0	221,406,635	93,491,766	0	93,491,766
1	442300	Industrial	103,719,471	0	103,719,471	60,713,921	0	60,713,921	43,005,550	0	43,005,550
99	444000	Public Street & Highway Lighting	7,478,049	0	7,478,049	4,824,642	0	4,824,642	2,653,407	0	2,653,407
99	448000	Interdepartmental Revenue	1,334,649	0	1,334,649	1,045,679	0	1,045,679	288,970	0	288,970
99	499XXX	Unbilled Revenue	6,652,957	0	6,652,957	3,993,784	0	3,993,784	2,659,173	0	2,659,173
		TOTAL SALES TO ULTIMATE CUSTOMERS	811,066,288	0	811,066,288	545,555,992	0	545,555,992	265,510,296	0	265,510,296
1	447XXX	Sales for Resale	0	101,386,641	101,386,641	0	66,256,170	66,256,170	0	35,130,471	35,130,471
		TOTAL SALES OF ELECTRICITY	811,066,288	101,386,641	912,452,929	545,555,992	66,256,170	611,812,162	265,510,296	35,130,471	300,640,767
		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	322,747	0	322,747	188,564	0	188,564	134,183	0	134,183
1	453000	Sales of Water & Water Power	0	359,587	359,587	0	234,990	234,990	0	124,597	124,597
1	454000	Rent from Electric Property	2,361,322	115,717	2,477,039	1,489,885	75,621	1,565,506	871,437	40,096	911,533
1	454100	Rent from Trnsmmission Joint Use	16,901	0	16,901	7,538	0	7,538	9,363	0	9,363
1	456XXX	Other Electric Revenues	163,534	90,070,570	90,234,104	2,848,657	58,861,118	61,709,775	(2,685,123)	31,209,452	28,524,329
		TOTAL OTHER OPERATING REVENUE	(12,147,751)	90,545,874	78,398,123	(4,759,611)	59,171,729	54,412,118	(7,388,140)	31,374,145	23,986,005
		TOTAL ELECTRIC REVENUE	798,918,537	191,932,515	990,851,052	540,796,381	125,427,899	666,224,280	258,122,156	66,504,616	324,626,772

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	50000	Supervision & Engineering	0	446,935	446,935	0	292,072	292,072	0	154,863	154,863
1	501XXX	Fuel	0	28,882,167	28,882,167	0	18,874,496	18,874,496	0	10,007,671	10,007,671
1	50200	Steam Expense	0	4,350,587	4,350,587	0	2,843,109	2,843,109	0	1,507,478	1,507,478
1	505000	Electric Expense	0	1,180,253	1,180,253	0	771,295	771,295	0	408,958	408,958
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,856,949	1,856,949	0	1,213,516	1,213,516	0	643,433	643,433
1	507000	Rent	0	38,330	38,330	0	25,049	25,049	0	13,281	13,281
MAINTENANCE											
1	510000	Supervision & Engineering	0	464,222	464,222	0	303,369	303,369	0	160,853	160,853
1	511000	Structures	0	651,780	651,780	0	425,938	425,938	0	225,842	225,842
1	512000	Boiler Plant	0	5,451,510	5,451,510	0	3,562,562	3,562,562	0	1,888,948	1,888,948
1	513000	Electric Plant	0	2,910,423	2,910,423	0	1,901,961	1,901,961	0	1,008,462	1,008,462
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,100,736	1,100,736	0	719,331	719,331	0	381,405	381,405
TOTAL STEAM POWER GENERATION EXP			0	47,333,892	47,333,892	0	30,932,698	30,932,698	0	16,401,194	16,401,194
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,792,896	2,792,896	0	1,825,158	1,825,158	0	967,738	967,738
1	536000	Water for Power	0	1,199,542	1,199,542	0	783,901	783,901	0	415,641	415,641
1	537000	Hydraulic Expense	4,312,083	4,548,125	8,860,208	2,828,221	2,972,200	5,800,421	1,483,862	1,575,925	3,059,787
1	538000	Electric Expense	0	7,285,221	7,285,221	0	4,760,892	4,760,892	0	2,524,329	2,524,329
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,116,148	1,116,148	0	729,403	729,403	0	386,745	386,745
1	540000	Rent	0	1,448,546	1,448,546	0	946,625	946,625	0	501,921	501,921
1	540100	MT Trust Funds Land Settlement Rents	4,910,266	0	4,910,266	3,216,680	0	3,216,680	1,693,586	0	1,693,586
MAINTENANCE											
1	541000	Supervision & Engineering	0	835,820	835,820	0	546,208	546,208	0	289,612	289,612
1	542000	Structures	0	447,009	447,009	0	292,120	292,120	0	154,889	154,889
1	543000	Reservoirs, Dams, & Waterways	0	2,999,219	2,999,219	0	1,959,990	1,959,990	0	1,039,229	1,039,229
1	544000	Electric Plant	0	2,953,558	2,953,558	0	1,930,150	1,930,150	0	1,023,408	1,023,408
1	545000	Miscellaneous Hydraulic Plant	0	1,233,363	1,233,363	0	806,003	806,003	0	427,360	427,360
TOTAL HYDRO POWER GENERATION EXP			9,222,349	26,859,447	36,081,796	6,044,901	17,552,650	23,597,551	3,177,448	9,306,797	12,484,245
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	343,795	343,795	0	224,670	224,670	0	119,125	119,125
1	547XXX	Fuel	0	71,824,115	71,824,115	0	46,937,059	46,937,059	0	24,887,056	24,887,056
1	548000	Generation Expense	0	2,319,797	2,319,797	0	1,515,987	1,515,987	0	803,810	803,810
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	447,454	447,454	0	292,411	292,411	0	155,043	155,043
1	550000	Rent	0	(32,172)	(32,172)	0	(21,024)	(21,024)	0	(11,148)	(11,148)
MAINTENANCE											
1	551000	Supervision & Engineering	0	748,163	748,163	0	488,925	488,925	0	259,238	259,238
1	552000	Structures	0	62,039	62,039	0	40,542	40,542	0	21,497	21,497
1	553000	Generating & Electric Equipment	0	3,881,632	3,881,632	0	2,536,647	2,536,647	0	1,344,985	1,344,985
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	474,576	474,576	0	310,135	310,135	0	164,441	164,441
TOTAL OTHER POWER GENERATION EXP			0	80,069,399	80,069,399	0	52,325,352	52,325,352	0	27,744,047	27,744,047



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For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	133,095,780	133,095,780	0	86,978,092	86,978,092	0	46,117,688	46,117,688
1	556000	System Control & Load Dispatching	0	709,347	709,347	0	463,558	463,558	0	245,789	245,789
E-557	557XXX	Other Expense	10,645,051	64,043,717	74,688,768	7,503,580	41,852,568	49,356,148	3,141,471	22,191,149	25,332,620
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>10,645,051</b>	<b>197,848,844</b>	<b>208,493,895</b>	<b>7,503,580</b>	<b>129,294,218</b>	<b>136,797,798</b>	<b>3,141,471</b>	<b>68,554,626</b>	<b>71,696,097</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>19,867,400</b>	<b>352,111,582</b>	<b>371,978,982</b>	<b>13,548,481</b>	<b>230,104,918</b>	<b>243,653,399</b>	<b>6,318,919</b>	<b>122,006,664</b>	<b>128,325,583</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,831,221	2,831,221	0	1,850,203	1,850,203	0	981,018	981,018
1	561000	Load Dispatching	0	3,902,511	3,902,511	0	2,550,291	2,550,291	0	1,352,220	1,352,220
1	562000	Station Expense	0	489,600	489,600	0	319,954	319,954	0	169,646	169,646
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	627,071	627,071	0	409,791	409,791	0	217,280	217,280
1	565XXX	Transmission of Electricity by Others	0	17,668,713	17,668,713	0	11,546,504	11,546,504	0	6,122,209	6,122,209
1	566000	Miscellaneous Transmission Expense	0	2,514,089	2,514,089	0	1,642,957	1,642,957	0	871,132	871,132
1	567000	Rent	0	179,451	179,451	0	117,271	117,271	0	62,180	62,180
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	1,271	808,323	809,594	0	528,239	528,239	1,271	280,084	281,355
1	569000	Structures	2,303	896,242	898,545	0	585,694	585,694	2,303	310,548	312,851
1	570000	Station Equipment	0	983,610	983,610	0	642,789	642,789	0	340,821	340,821
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,092	824,357	838,449	(558)	538,717	538,159	14,650	285,640	300,290
1	572000	Underground Lines	0	104	104	0	68	68	0	36	36
1	573000	Service Miscellaneous	0	137,828	137,828	0	90,071	90,071	0	47,757	47,757
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>17,666</b>	<b>31,863,120</b>	<b>31,880,786</b>	<b>(558)</b>	<b>20,822,549</b>	<b>20,821,991</b>	<b>18,224</b>	<b>11,040,571</b>	<b>11,058,795</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,807,309	29,807,309	0	19,479,076	19,479,076	0	10,328,233	10,328,233
E-DEPX		Depreciation Expense-Transmission	0	12,633,001	12,633,001	0	8,255,666	8,255,666	0	4,377,335	4,377,335
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,506	1,158,506	0	757,083	757,083	0	401,423	401,423
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	1,263,105	0	1,263,105	0	0	0	1,263,105	0	1,263,105
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	120,998	0	120,998	120,998	0	120,998	0	0	0
99	407395	Optional Renewable Power Revenue Offset	237,438	0	237,438	185,317	0	185,317	52,121	0	52,121
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	(2,668,138)	0	(2,668,138)	(1,765,304)	0	(1,765,304)	(902,834)	0	(902,834)
99	407455	Amortization of Colstrip Refund	(83,326)	0	(83,326)	0	0	0	(83,326)	0	(83,326)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	847,363	0	847,363	0	0	0	847,363	0	847,363
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	(92,262)	0	(92,262)	(92,262)	0	(92,262)	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	24,240,931	24,240,931	0	15,841,448	15,841,448	0	8,399,483	8,399,483
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,986,091	68,948,137	71,934,228	889,313	45,057,606	45,946,919	2,096,778	23,890,531	25,987,309
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	22,871,157	452,922,839	475,793,996	14,437,236	295,985,073	310,422,309	8,433,921	156,937,766	165,371,687

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	882,549	3,190,068	4,072,617	619,841	2,128,924	2,748,765	262,708	1,061,144	1,323,852
3	582000	Station Expense	770,612	50,201	820,813	434,322	33,502	467,824	336,290	16,699	352,989
3	583000	Overhead Line Expense	2,000,616	406,092	2,406,708	1,251,566	271,010	1,522,576	749,050	135,082	884,132
3	584000	Underground Line Expense	1,442,632	0	1,442,632	843,628	0	843,628	599,004	0	599,004
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	7,997	0	7,997	7,997	0	7,997	0	0	0
3	586000	Meter Expense	1,786,166	61,047	1,847,213	1,341,974	40,740	1,382,714	444,192	20,307	464,499
3	587000	Customer Installations Expense	699,295	129,560	828,855	499,643	86,463	586,106	199,652	43,097	242,749
3	588000	Miscellaneous Distribution Expense	4,136,369	3,957,672	8,094,041	2,593,149	2,641,192	5,234,341	1,543,220	1,316,480	2,859,700
3	589000	Rent	5,928	410,601	416,529	5,928	274,019	279,947	0	136,582	136,582
MAINTENANCE:											
3	590000	Supervision & Engineering	312,253	974,923	1,287,176	235,730	650,625	886,355	76,523	324,298	400,821
3	591000	Structures	503,080	4,708	507,788	287,812	3,142	290,954	215,268	1,566	216,834
3	592000	Station Equipment	751,338	254,017	1,005,355	456,705	169,521	626,226	294,633	84,496	379,129
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,329,446	2,799	9,332,245	6,421,624	1,868	6,423,492	2,907,822	931	2,908,753
3	594000	Underground Lines	904,042	0	904,042	627,689	0	627,689	276,353	0	276,353
3	595000	Line Transformers	399,661	0	399,661	314,511	0	314,511	85,150	0	85,150
3	596000	Street Light & Signal System Maintenance Exp	248,975	0	248,975	216,634	0	216,634	32,341	0	32,341
3	597000	Meters	33,584	0	33,584	24,468	0	24,468	9,116	0	9,116
3	598000	Miscellaneous Distribution Expense	26,587	183,971	210,558	(37,009)	122,775	85,766	63,596	61,196	124,792
TOTAL DISTRIBUTION OPERATING EXP			24,335,035	9,625,659	33,960,694	16,240,117	6,423,781	22,663,898	8,094,918	3,201,878	11,296,796
E-DEPX		Depreciation Expense-Distribution	48,468,260	59,837	48,528,097	31,087,934	39,933	31,127,867	17,380,326	19,904	17,400,230
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	54,433,032	0	54,433,032	47,719,969	0	47,719,969	6,713,063	0	6,713,063
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			102,931,311	59,837	102,991,148	78,837,922	39,933	78,877,855	24,093,389	19,904	24,113,293
TOTAL DISTRIBUTION EXPENSES			127,266,346	9,685,496	136,951,842	95,078,039	6,463,714	101,541,753	32,188,307	3,221,782	35,410,089

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	190,234	190,234	0	124,917	124,917	0	65,317	65,317
2	902000	Meter Reading Expenses	2,987,623	176,057	3,163,680	2,782,451	115,608	2,898,059	205,172	60,449	265,621
2	903XXX	Customer Records & Collection Expenses	2,481,855	7,691,387	10,173,242	1,752,967	5,050,549	6,803,516	728,888	2,640,838	3,369,726
2	904000	Uncollectible Accounts	0	2,641,701	2,641,701	0	1,734,673	1,734,673	0	907,028	907,028
2	905000	Misc Customer Accounts	0	247,290	247,290	0	162,383	162,383	0	84,907	84,907
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,469,478</b>	<b>10,946,669</b>	<b>16,416,147</b>	<b>4,535,418</b>	<b>7,188,130</b>	<b>11,723,548</b>	<b>934,060</b>	<b>3,758,539</b>	<b>4,692,599</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	34,213,279	253,107	34,466,386	24,423,305	166,203	24,589,508	9,789,974	86,904	9,876,878
2	909000	Advertising	17,002	942,142	959,144	16,557	618,658	635,215	445	323,484	323,929
2	910000	Misc Customer Service & Info Exp	0	300,322	300,322	0	197,206	197,206	0	103,116	103,116
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>34,230,281</b>	<b>1,495,571</b>	<b>35,725,852</b>	<b>24,439,862</b>	<b>982,067</b>	<b>25,421,929</b>	<b>9,790,419</b>	<b>513,504</b>	<b>10,303,923</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>58,715</b>	<b>0</b>	<b>58,715</b>	<b>58,715</b>	<b>0</b>	<b>58,715</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	610,865	33,164,913	33,775,778	442,242	22,634,721	23,076,963	168,623	10,530,192	10,698,815
4	921000	Office Supplies & Expenses	52,319	4,247,760	4,300,079	52,319	2,899,054	2,951,373	0	1,348,706	1,348,706
4	922000	Admin Exp Transferred--Credit	0	(128,005)	(128,005)	0	(87,362)	(87,362)	0	(40,643)	(40,643)
4	923000	Outside Services Employed	51,924	7,686,162	7,738,086	51,905	5,245,729	5,297,634	19	2,440,433	2,440,452
4	924000	Property Insurance Premium	0	1,265,351	1,265,351	0	863,589	863,589	0	401,762	401,762
4	925XXX	Injuries and Damages	(2,221)	3,451,736	3,449,515	(2,377)	2,355,775	2,353,398	156	1,095,961	1,096,117
4	926XXX	Employee Pensions and Benefits	1,033	1,793,259	1,794,292	1,033	1,223,881	1,224,914	0	569,378	569,378
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,744,098	3,517,520	6,261,618	1,953,989	2,298,699	4,252,688	790,109	1,218,821	2,008,930
4	930000	Miscellaneous General Expenses	164,654	3,747,374	3,912,028	116,604	2,557,545	2,674,149	48,050	1,189,829	1,237,879
4	931000	Rents	4,200	541,842	546,042	0	369,802	369,802	4,200	172,040	176,240
4	935000	Maintenance of General Plant	935,581	11,241,865	12,177,446	474,083	7,672,460	8,146,543	461,498	3,569,405	4,030,903
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,563,653</b>	<b>70,529,777</b>	<b>75,093,430</b>	<b>3,089,798</b>	<b>48,033,893</b>	<b>51,123,691</b>	<b>1,473,855</b>	<b>22,495,884</b>	<b>23,969,739</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,386,887	17,937,273	19,324,160	861,634	12,242,009	13,103,643	525,253	5,695,264	6,220,517
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	649,530	19,831,601	20,481,131	637,506	13,534,869	14,172,375	12,024	6,296,732	6,308,756
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	(2,027,663)	0	(2,027,663)	0	0	0	(2,027,663)	0	(2,027,663)
99	407230	Tax Reform Amortization	(1,222,750)	0	(1,222,750)	(1,222,750)	0	(1,222,750)	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(737,973)	0	(737,973)	(504,689)	0	(504,689)	(233,284)	0	(233,284)
99	407436	Regulatory Credit - MDM System	(1,430,207)	0	(1,430,207)	(1,430,207)	0	(1,430,207)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(3,382,176)</b>	<b>38,244,522</b>	<b>34,862,346</b>	<b>(1,658,506)</b>	<b>26,101,284</b>	<b>24,442,778</b>	<b>(1,723,670)</b>	<b>12,143,238</b>	<b>10,419,568</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,181,477</b>	<b>108,774,299</b>	<b>109,955,776</b>	<b>1,431,292</b>	<b>74,135,177</b>	<b>75,566,469</b>	<b>(249,815)</b>	<b>34,639,122</b>	<b>34,389,307</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>191,077,454</b>	<b>583,824,874</b>	<b>774,902,328</b>	<b>139,980,562</b>	<b>384,754,161</b>	<b>524,734,723</b>	<b>51,096,892</b>	<b>199,070,713</b>	<b>250,167,605</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>215,948,724</b>			<b>141,489,557</b>			<b>74,459,167</b>
E-FIT		FEDERAL INCOME TAX			25,567,760			16,092,342			9,475,418
E-FIT		DEFERRED FEDERAL INCOME TAX			11,031,756			8,234,057			2,797,699
E-FIT		AMORTIZED ITC			(427,083)			(279,099)			(147,984)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>179,776,291</b>			<b>117,442,257</b>			<b>62,334,034</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.665%	34.335%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.736%	33.264%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	68,915	1,261,457	1,330,372	67,915	824,362	892,277	1,000	437,095	438,095
1	456010	Other Electric Rev-Financial	0	10,738,796	10,738,796	0	7,017,803	7,017,803	0	3,720,993	3,720,993
1	456015	Other Electric Rev-CT Fuel Sales	0	23,415,823	23,415,823	0	15,302,240	15,302,240	0	8,113,583	8,113,583
1	456016	Other Electric Rev-Resource Opt	0	4,498,444	4,498,444	0	2,939,733	2,939,733	0	1,558,711	1,558,711
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	425,302	425,302	0	277,935	277,935	0	147,367	147,367
1	456020	Other Electric Rev-Sale of Excess	0	201,783	201,783	0	131,865	131,865	0	69,918	69,918
1	456100	Transmission Revenue of Others	0	11,381,216	11,381,216	0	7,437,625	7,437,625	0	3,943,591	3,943,591
1	456120	Parallel Capacity Support Revenue	0	1,869,001	1,869,001	0	1,221,392	1,221,392	0	647,609	647,609
1	456130	Ancillary Services Revenue	0	2,427,965	2,427,965	0	1,586,675	1,586,675	0	841,290	841,290
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	73,589	0	73,589	0	0	0	73,589	0	73,589
1	456328	Residential Decoupling Deferral	8,002,860	0	8,002,860	7,377,375	0	7,377,375	625,485	0	625,485
1	456329	Amortization Res Decoupling Deferral	(11,989,301)	0	(11,989,301)	(9,196,331)	0	(9,196,331)	(2,792,970)	0	(2,792,970)
1	456338	Non-res Decoupling Deferred Rev	5,811,785	0	5,811,785	4,326,737	0	4,326,737	1,485,048	0	1,485,048
1	456339	Amortization Non-res Decoupling	(1,960,468)	0	(1,960,468)	167,588	0	167,588	(2,128,056)	0	(2,128,056)
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	1,740,991	1,740,991	0	1,137,738	1,137,738	0	603,253	603,253
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,939,150)	(1,939,150)	0	(1,267,235)	(1,267,235)	0	(671,915)	(671,915)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,939,150	1,939,150	0	1,267,235	1,267,235	0	671,915	671,915
1	456730	Other Elec Rev-Intraco Thermal	0	32,049,551	32,049,551	0	20,944,382	20,944,382	0	11,105,169	11,105,169
TOTAL ACCOUNT 456			163,534	90,070,573	90,234,107	2,848,657	58,861,119	61,709,776	(2,685,123)	31,209,454	28,524,331

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	126,630,817	126,630,817	0	82,753,239	82,753,239	0	43,877,578	43,877,578
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	5,991	5,991	0	3,915	3,915	0	2,076	2,076
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,031,007	4,031,007	0	2,634,263	2,634,263	0	1,396,744	1,396,744
1	555710	Intercompany Purchase	0	2,427,965	2,427,965	0	1,586,675	1,586,675	0	841,290	841,290
TOTAL ACCOUNT 555			0	133,095,780	133,095,780	0	86,978,092	86,978,092	0	46,117,688	46,117,688

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,149	6,649,933	6,652,082	2,149	4,345,731	4,347,880	0	2,304,202	2,304,202
1	557010	Other Power Supply Expense - Financial	0	23,832,384	23,832,384	0	15,574,463	15,574,463	0	8,257,921	8,257,921
1	557018	Merchandise Processing Fee	0	72,637	72,637	0	47,468	47,468	0	25,169	25,169
1	557150	Fuel - Economic Dispatch	0	(13,810,421)	(13,810,421)	0	(9,025,110)	(9,025,110)	0	(4,785,311)	(4,785,311)
1	557160	Power Supply Expense - Miscellaneous	0	491	491	0	321	321	0	170	170
99	557161	Unbilled Add-Ons	(385,857)	0	(385,857)	0	0	0	(385,857)	0	(385,857)
1	557165	Other Resource Costs-CAISO Charges	0	97,741	97,741	0	63,874	63,874	0	33,867	33,867
1	557170	Broker Fees - Power	0	493,567	493,567	0	322,546	322,546	0	171,021	171,021
1	557171	REC Broker Fees	0	41,309	41,309	0	26,995	26,995	0	14,314	14,314
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,688	0	818,688	497,498	0	497,498	321,190	0	321,190
99	557280	Washington ERM Deferred	7,152,576	0	7,152,576	7,152,576	0	7,152,576	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,907,248	0	2,907,248	2,907,248	0	2,907,248	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,055,891)	0	(3,055,891)	(3,055,891)	0	(3,055,891)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	8,968,023	0	8,968,023	0	0	0	8,968,023	0	8,968,023
99	557390	Idaho PCA Amortization	(5,761,885)	0	(5,761,885)	0	0	0	(5,761,885)	0	(5,761,885)
1	557395	Optional Renewable Power Expense Offset	0	591	591	0	386	386	0	205	205
1	557610	Other Expenses - Exposure	0	(9,391)	(9,391)	0	(6,137)	(6,137)	0	(3,254)	(3,254)
1	557700	Turbine Gas Bookout Expense	0	3,145,202	3,145,202	0	2,055,390	2,055,390	0	1,089,812	1,089,812
1	557711	Turbine Gas Bookout Offset	0	(3,145,202)	(3,145,202)	0	(2,055,390)	(2,055,390)	0	(1,089,812)	(1,089,812)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	46,674,876	46,674,876	0	30,502,031	30,502,031	0	16,172,845	16,172,845
TOTAL ACCOUNT 557			10,645,051	64,043,717	74,688,768	7,503,580	41,852,568	49,356,148	3,141,471	22,191,149	25,332,620

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	409,142	253,107	662,249	315,216	166,203	481,419	93,926	86,904	180,830
99	908600	Public Purpose Tariff Rider Expense Offset	32,962,447	0	32,962,447	23,526,817	0	23,526,817	9,435,630	0	9,435,630
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	668,374	0	668,374	407,956	0	407,956	260,418	0	260,418
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>34,213,279</b>	<b>253,107</b>	<b>34,466,386</b>	<b>24,423,305</b>	<b>166,203</b>	<b>24,589,508</b>	<b>9,789,974</b>	<b>86,904</b>	<b>9,876,878</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.665%	34.335%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.80%	52.80%
2	Cost of Debt		5.577%	5.543%
	Total Weighted Cost		2.945%	2.927%
E-APL	Net Rate Base	2,342,209,362	1,552,789,424	789,419,938
	Interest Deduction for FIT Calculation	68,835,971	45,729,649	23,106,322
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	990,851,052	666,224,280	324,626,772
E-OPS	Less: Operating & Maintenance Expense	565,114,606	375,467,171	189,647,435
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,113,759	85,706,135	45,407,624
E-OTX	Less: Taxes Other than FIT	78,673,963	63,561,417	15,112,546
	Net Operating Income Before FIT	215,948,724	141,489,557	74,459,167
E-INT	Less: Interest Expense	68,835,971	45,729,649	23,106,322
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	(36,786,558)	(27,390,472)	(9,396,086)
	Taxable Net Operating Income	110,326,195	68,512,176	41,814,019
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	23,168,501	14,387,557	8,780,944
99	Federal Income Tax on 2017 Income at 35%	2,399,259	1,704,785	694,474
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	25,567,760	16,092,342	9,475,418
E-DTE	Deferred FIT	11,031,756	8,234,057	2,797,699
1	411400 Amortized Investment Tax Credit	(427,083)	(279,099)	(147,984)
	Total Net FIT/Deferred FIT	36,172,433	24,047,300	12,125,133

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	50,534,698	81,903,173	132,437,871	32,617,095	54,633,042	87,250,137	17,917,603	27,270,131	45,187,734
12	997001 Contributions In Aid of Construction	0	7,277,566	7,277,566	0	4,823,425	4,823,425	0	2,454,141	2,454,141
2	997002 Injuries and Damages	0	(27,000)	(27,000)	0	(17,730)	(17,730)	0	(9,270)	(9,270)
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	1,453,919	1,453,919	0	992,285	992,285	0	461,634	461,634
99	997007 Idaho PCA	3,206,138	0	3,206,138	0	0	0	3,206,138	0	3,206,138
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	408,263	408,263	0	278,635	278,635	0	129,628	129,628
12	997016 Redemption Expense Amortization	0	1,238,360	1,238,360	0	820,760	820,760	0	417,600	417,600
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	3,693,736	39	3,693,775	1,365,201	27	1,365,228	2,328,535	12	2,328,547
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(32,743)	(32,743)	0	(22,347)	(22,347)	0	(10,396)	(10,396)
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	2,528,747	0	2,528,747	(208,157)	0	(208,157)	2,736,904	0	2,736,904
12	997032 Interest Rate Swaps	0	(22,543,542)	(22,543,542)	0	(14,941,409)	(14,941,409)	0	(7,602,133)	(7,602,133)
4	997033 BPA Residential Exchange	(280,159)	0	(280,159)	(142,701)	0	(142,701)	(137,458)	0	(137,458)
99	997034 Montana Hydro Settlement	4,910,266	0	4,910,266	3,216,680	0	3,216,680	1,693,586	0	1,693,586
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	7,202,099	0	7,202,099	7,202,099	0	7,202,099	0	0	0
1	997044 Non-Monetary Power Costs	0	5,991	5,991	0	3,915	3,915	0	2,076	2,076
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	(16,810)	0	(16,810)	(22,008)	0	(22,008)	5,198	0	5,198
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(1,146,260)	(1,146,260)	0	(759,718)	(759,718)	0	(386,542)	(386,542)
11	997049 Tax Depreciation	0	(166,048,299)	(166,048,299)	0	(108,298,361)	(108,298,361)	0	(57,749,938)	(57,749,938)
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	(83,326)	0	(83,326)	0	0	0	(83,326)	0	(83,326)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(218,364)	0	(218,364)	(108,669)	0	(108,669)	(109,695)	0	(109,695)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,413,556	5,413,556	0	3,530,775	3,530,775	0	1,882,781	1,882,781
4	997081 Deferred Compensation	0	283,694	283,694	0	193,618	193,618	0	90,076	90,076
4	997082 Meal Disallowances	0	494,762	494,762	0	337,670	337,670	0	157,092	157,092
4	997083 Paid Time Off	0	194,613	194,613	0	132,821	132,821	0	61,792	61,792
2	997084 Customer Uncollectibles	0	365,396	365,396	0	239,937	239,937	0	125,459	125,459
99	997088 Deferred O&M Colstrip & CS2	2,110,468	0	2,110,468	0	0	0	2,110,468	0	2,110,468
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	(198,166)	0	(198,166)	(198,166)	0	(198,166)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,383	21,383	0	11,338	11,338
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(2,537,530)	0	(2,537,530)	(1,050,449)	0	(1,050,449)	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	(5,517)	(5,517)	0	(3,605)	(3,605)	0	(1,912)	(1,912)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(29,405,931)	(29,405,931)	0	(19,216,776)	(19,216,776)	0	(10,189,155)	(10,189,155)
1	997102 Amort Idaho Earnings Test (254229)	(561,697)	0	(561,697)	0	0	0	(561,697)	0	(561,697)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	238,221	0	238,221	120,998	0	120,998	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(1,430,207)	0	(1,430,207)	(1,430,207)	0	(1,430,207)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	13,812,996	0	13,812,996	8,062,299	0	8,062,299	5,750,697	0	5,750,697
2	997109 Tax Reform Amortization	(1,049,614)	0	(1,049,614)	(1,016,916)	0	(1,016,916)	(32,698)	0	(32,698)
99	997110 FISERVE	(367,969)	0	(367,969)	(250,677)	0	(250,677)	(117,292)	0	(117,292)
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>72,828,400</b>	<b>(121,486,975)</b>	<b>(36,786,558)</b>	<b>50,743,234</b>	<b>(78,133,706)</b>	<b>(27,390,472)</b>	<b>33,957,183</b>	<b>(43,353,269)</b>	<b>(9,396,086)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.665%	34.335%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.221%	34.779%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.278%	33.722%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	18,254,633	18,254,633	0	12,098,806	12,098,806	0	6,155,827	6,155,827
99	410100	Deferred Federal Income Tax Expense - Washin	(2,816,337)	0	(2,816,337)	(2,816,337)	0	(2,816,337)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(3,100,145)	0	(3,100,145)	0	0	0	(3,100,145)	0	(3,100,145)
	410100	Total	(5,916,482)	18,254,633	12,338,151	(2,816,337)	12,098,806	9,282,469	(3,100,145)	6,155,827	3,055,682
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(331,595)	(331,595)	0	(219,775)	(219,775)	0	(111,820)	(111,820)
99	411100	Deferred Federal Income Tax Expense - Washin	(828,637)	0	(828,637)	(828,637)	0	(828,637)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(146,163)	0	(146,163)	0	0	0	(146,163)	0	(146,163)
	411100	Total	(974,800)	(331,595)	(1,306,395)	(828,637)	(219,775)	(1,048,412)	(146,163)	(111,820)	(257,983)
Total Deferred Federal Income Tax Expense			(6,891,282)	17,923,038	11,031,756	(3,644,974)	11,879,031	8,234,057	(3,246,308)	6,044,007	2,797,699

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.278%	33.722%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,561,731	1,561,731	0	1,020,591	1,020,591	0	541,140	541,140
1	408150	R&P Property Tax--Production	0	16,828,600	16,828,600	0	10,997,490	10,997,490	0	5,831,110	5,831,110
1	408180	R&P Property Tax--Transmission	0	6,234,753	6,234,753	0	4,074,411	4,074,411	0	2,160,342	2,160,342
1	409100	State Income Tax--Montana & Oregon	0	(398,028)	(398,028)	0	(260,111)	(260,111)	0	(137,917)	(137,917)
TOTAL PRODUCTION & TRANSMISSION			0	24,240,931	24,240,931	0	15,841,448	15,841,448	0	8,399,483	8,399,483
DISTRIBUTION											
99	408110	State Excise Tax	21,072,170	0	21,072,170	21,072,170	0	21,072,170	0	0	0
99	408120	Municipal Occupation & License Tax	22,363,342	0	22,363,342	18,699,686	0	18,699,686	3,663,656	0	3,663,656
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	11,291,659	0	11,291,659	7,948,113	0	7,948,113	3,343,546	0	3,343,546
99	409100	State Income Tax--Idaho	(294,309)	0	(294,309)	0	0	0	(294,309)	0	(294,309)
TOTAL DISTRIBUTION			54,433,032	0	54,433,032	47,719,969	0	47,719,969	6,713,063	0	6,713,063
TOTAL TAXES OTHER THAN FIT			54,433,032	24,240,931	78,673,963	47,719,969	15,841,448	63,561,417	6,713,063	8,399,483	15,112,546

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,333,333	8,333,333	0	5,445,833	5,445,833	0	2,887,500	2,887,500
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	1,176,536	1,176,536	0	768,866	768,866	0	407,670	407,670
1	182381	CDA Settlement Past Storage	0	31,790,246	31,790,246	0	20,774,926	20,774,926	0	11,015,320	11,015,320
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	16,819,963	17,139,679	319,716	11,174,508	11,494,224	0	5,645,455	5,645,455
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,293,382	66,880,045	70,173,427	3,224,233	45,644,962	48,869,195	69,149	21,235,083	21,304,232
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,689,994	2,689,994	0	1,835,894	1,835,894	0	854,100	854,100
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	16,559,105	16,559,105	0	11,301,424	11,301,424	0	5,257,681	5,257,681
4	303121	Misc Intangible Plant-AMI Software	0	652,453	652,453	0	445,293	445,293	0	207,160	207,160
		TOTAL INTANGIBLE PLANT	4,215,802	261,668,858	265,884,660	4,146,653	175,749,174	179,895,827	69,149	85,919,684	85,988,833
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,338,020	2,338,020	0	1,239,669	1,239,669
1	311XXX	Structures & Improvements	0	134,884,608	134,884,608	0	88,147,091	88,147,091	0	46,737,517	46,737,517
1	312000	Boiler Plant	0	178,403,856	178,403,856	0	116,586,920	116,586,920	0	61,816,936	61,816,936
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	63,585,956	63,585,956	0	41,553,422	41,553,422	0	22,032,534	22,032,534
1	315000	Accessory Electric Equipment	0	28,329,800	28,329,800	0	18,513,524	18,513,524	0	9,816,276	9,816,276
1	316000	Miscellaneous Power Plant Equipment	0	18,553,877	18,553,877	0	12,124,959	12,124,959	0	6,428,918	6,428,918
		TOTAL STEAM PRODUCTION PLANT	0	427,342,556	427,342,556	0	279,268,360	279,268,360	0	148,074,196	148,074,196
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,608,223	62,608,223	0	40,914,474	40,914,474	0	21,693,749	21,693,749
1	331XXX	Structures & Improvements	0	80,758,609	80,758,609	0	52,775,751	52,775,751	0	27,982,858	27,982,858
1	332XXX	Reservoirs, Dams, & Waterways	0	185,383,466	185,383,466	0	121,148,095	121,148,095	0	64,235,371	64,235,371
1	333000	Waterwheels, Turbines, & Generators	0	228,034,955	228,034,955	0	149,020,843	149,020,843	0	79,014,112	79,014,112
1	334000	Accessory Electric Equipment	0	62,678,955	62,678,955	0	40,960,697	40,960,697	0	21,718,258	21,718,258
1	335XXX	Miscellaneous Power Plant Equipment	0	13,128,211	13,128,211	0	8,579,286	8,579,286	0	4,548,925	4,548,925
1	336000	Roads, Railroads, & Bridges	0	3,437,643	3,437,643	0	2,246,500	2,246,500	0	1,191,143	1,191,143
		TOTAL HYDRAULIC PRODUCTION PLANT	0	636,030,062	636,030,062	0	415,645,646	415,645,646	0	220,384,416	220,384,416
		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	17,063,330	17,063,330	0	11,150,886	11,150,886	0	5,912,444	5,912,444
1	342000	Fuel Holders, Producers, & Accessories	0	21,384,692	21,384,692	0	13,974,896	13,974,896	0	7,409,796	7,409,796
1	343000	Prime Movers	0	23,905,120	23,905,120	0	15,621,996	15,621,996	0	8,283,124	8,283,124
1	344000	Generators	0	219,058,383	219,058,383	0	143,154,653	143,154,653	0	75,903,730	75,903,730
1	344010	Generators - Solar	18	149,670	149,688	18	97,809	97,827	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	20,966,159	20,966,159	0	13,701,385	13,701,385	0	7,264,774	7,264,774
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,745,028	1,745,028	0	1,140,376	1,140,376	0	604,652	604,652
		TOTAL OTHER PRODUCTION PLANT	18	305,210,759	305,210,777	18	199,455,230	199,455,248	0	105,755,529	105,755,529
		TOTAL PRODUCTION PLANT	18	1,368,583,377	1,368,583,395	18	894,369,236	894,369,254	0	474,214,141	474,214,141

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended July 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	26,958,840	26,958,840	0	17,617,602	17,617,602	0	9,341,238	9,341,238
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,161,437	25,161,437	0	16,442,999	16,442,999	0	8,718,438	8,718,438
1	353000	Station Equipment	0	256,412,110	256,412,110	0	167,565,314	167,565,314	0	88,846,796	88,846,796
1	354000	Towers & Fixtures	0	17,195,712	17,195,712	0	11,237,398	11,237,398	0	5,958,314	5,958,314
1	355000	Poles & Fixtures	0	237,532,350	237,532,350	0	155,227,391	155,227,391	0	82,304,959	82,304,959
1	356000	Overhead Conductors & Devices	0	141,290,789	141,290,789	0	92,333,531	92,333,531	0	48,957,258	48,957,258
1	357000	Underground Conduit	0	3,047,619	3,047,619	0	1,991,619	1,991,619	0	1,056,000	1,056,000
1	358000	Underground Conductors & Devices	0	2,382,416	2,382,416	0	1,556,909	1,556,909	0	825,507	825,507
1	359000	Roads & Trails	0	2,075,593	2,075,593	0	1,356,400	1,356,400	0	719,193	719,193
TOTAL TRANSMISSION PLANT			0	712,056,866	712,056,866	0	465,329,163	465,329,163	0	246,727,703	246,727,703
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,565,787	0	7,565,787	6,095,993	0	6,095,993	1,469,794	0	1,469,794
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	23,710,121	0	23,710,121	17,330,629	0	17,330,629	6,379,492	0	6,379,492
3	362000	Station Equipment	127,705,955	3,037,431	130,743,386	83,819,694	2,027,060	85,846,754	43,886,261	1,010,371	44,896,632
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	383,774,745	0	383,774,745	247,841,108	0	247,841,108	135,933,637	0	135,933,637
99	365000	Overhead Conductors & Devices	252,828,574	0	252,828,574	160,443,701	0	160,443,701	92,384,873	0	92,384,873
99	366000	Underground Conduit	112,185,172	0	112,185,172	73,367,510	0	73,367,510	38,817,662	0	38,817,662
99	367000	Underground Conductors & Devices	197,397,749	0	197,397,749	129,700,349	0	129,700,349	67,697,400	0	67,697,400
99	368000	Line Transformers	255,881,441	0	255,881,441	176,007,568	0	176,007,568	79,873,873	0	79,873,873
99	369XXX	Services	166,492,181	0	166,492,181	109,259,691	0	109,259,691	57,232,490	0	57,232,490
99	371XXX	Installations on Customers' Premises	1,181,975	0	1,181,975	1,181,975	0	1,181,975	0	0	0
99	370000	Meters	49,796,068	0	49,796,068	26,871,489	0	26,871,489	22,924,579	0	22,924,579
99	373XXX	Street Light & Signal Systems	59,904,476	0	59,904,476	39,578,160	0	39,578,160	20,326,316	0	20,326,316
TOTAL DISTRIBUTION PLANT			1,643,970,554	3,037,431	1,647,007,985	1,074,436,608	2,027,060	1,076,463,668	569,533,946	1,010,371	570,544,317
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,448,741	7,229,334	8,678,075	746,673	4,933,948	5,680,621	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	14,954,450	84,674,952	99,629,402	6,677,268	57,789,808	64,467,076	8,277,182	26,885,144	35,162,326
4	391XXX	Office Furniture & Equipment	1,289,326	54,190,797	55,480,123	1,224,895	36,984,677	38,209,572	64,431	17,206,120	17,270,551
4	392XXX	Transportation Equipment	31,374,091	17,730,846	49,104,937	22,057,759	12,101,125	34,158,884	9,316,332	5,629,721	14,946,053
4	393000	Stores Equipment	339,493	3,654,928	3,994,421	181,843	2,494,452	2,676,295	157,650	1,160,476	1,318,126
4	394000	Tools, Shop & Garage Equipment	1,791,380	13,215,811	15,007,191	790,420	9,019,659	9,810,079	1,000,960	4,196,152	5,197,112
4	394100	Electric Charging Stations	0	102,484	102,484	0	69,944	69,944	0	32,540	32,540
4	395000	Laboratory Equipment	268,528	1,643,507	1,912,035	247,674	1,121,677	1,369,351	20,854	521,830	542,684
4	396XXX	Power Operated Equipment	24,394,327	8,976,306	33,370,633	14,574,681	6,126,239	20,700,920	9,819,646	2,850,067	12,669,713
4	397XXX	Communications Equipment	23,354,815	88,901,568	112,256,383	13,616,506	60,674,431	74,290,937	9,738,309	28,227,137	37,965,446
4	398000	Miscellaneous Equipment	15,837	443,400	459,237	3,068	302,616	305,684	12,769	140,784	153,553
TOTAL GENERAL PLANT			99,230,988	280,763,933	379,994,921	60,120,787	191,618,576	251,739,363	39,110,201	89,145,357	128,255,558
TOTAL PLANT IN SERVICE			1,747,417,362	2,626,110,465	4,373,527,827	1,138,704,066	1,729,093,209	2,867,797,275	608,713,296	897,017,256	1,505,730,552

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended July 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(299,460,191)	(299,460,191)	0	(195,697,235)	(195,697,235)	0	(103,762,956)	(103,762,956)
E-ADEP		Hydro Production Plant	0	(130,315,884)	(130,315,884)	0	(85,161,430)	(85,161,430)	0	(45,154,454)	(45,154,454)
E-ADEP		Other Production Plant	0	(120,038,747)	(120,038,747)	0	(78,445,321)	(78,445,321)	0	(41,593,426)	(41,593,426)
E-ADEP		Transmission Plant	0	(212,053,826)	(212,053,826)	0	(138,577,175)	(138,577,175)	0	(73,476,651)	(73,476,651)
E-ADEP		Distribution Plant	(531,205,279)	(137,819)	(531,343,098)	(326,817,883)	(91,975)	(326,909,858)	(204,387,396)	(45,844)	(204,433,240)
E-ADEP		General Plant	(36,983,273)	(99,514,986)	(136,498,259)	(22,387,540)	(67,917,983)	(90,305,523)	(14,595,733)	(31,597,003)	(46,192,736)
TOTAL ACCUMULATED DEPRECIATION			(568,188,552)	(861,521,453)	(1,429,710,005)	(349,205,423)	(565,891,119)	(915,096,542)	(218,983,129)	(295,630,334)	(514,613,463)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,769,333)	(12,769,333)	0	(8,344,759)	(8,344,759)	0	(4,424,574)	(4,424,574)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(232,850)	0	(232,850)	(232,850)	0	(232,850)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,870,647)	(1,870,647)	0	(1,274,500)	(1,274,500)	0	(596,147)	(596,147)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,532,472)	(40,304,814)	(42,837,286)	(2,481,226)	(27,507,633)	(29,988,859)	(51,246)	(12,797,181)	(12,848,427)
E-AAAMT		General Plant - 390200, 396200	0	(100,929)	(100,929)	0	(68,883)	(68,883)	0	(32,046)	(32,046)
TOTAL ACCUMULATED AMORTIZATION			(2,765,322)	(55,045,723)	(57,811,045)	(2,714,076)	(37,195,775)	(39,909,851)	(51,246)	(17,849,948)	(17,901,194)
TOTAL ACCUMULATED DEPR/AMORT			(570,953,874)	(916,567,176)	(1,487,521,050)	(351,919,499)	(603,086,894)	(955,006,393)	(219,034,375)	(313,480,282)	(532,514,657)
NET ELECTRIC UTILITY PLANT before ADFIT			1,176,463,488	1,709,543,289	2,886,006,777	786,784,567	1,126,006,315	1,912,790,882	389,678,921	583,536,974	973,215,895
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	20,191	20,191	0	13,195	13,195	0	6,996	6,996
12		ADFIT - Electric Plant In Service (282900)	0	(543,353,307)	(543,353,307)	0	(360,123,705)	(360,123,705)	0	(183,229,602)	(183,229,602)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,621,782)	(61,621,782)	0	(42,056,250)	(42,056,250)	0	(19,565,532)	(19,565,532)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(8,731,298)	(8,731,298)	0	(5,705,903)	(5,705,903)	0	(3,025,395)	(3,025,395)
1		ADFIT - CDA Settlement Costs (283333)	0	316,597	316,597	0	206,896	206,896	0	109,701	109,701
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,964,331)	(1,964,331)	0	(1,301,919)	(1,301,919)	0	(662,412)	(662,412)
TOTAL ACCUMULATED DFIT			0	(615,333,930)	(615,333,930)	0	(408,967,686)	(408,967,686)	0	(206,366,244)	(206,366,244)
NET ELECTRIC UTILITY PLANT			1,176,463,488	1,094,209,359	2,270,672,847	786,784,567	717,038,629	1,503,823,196	389,678,921	377,170,730	766,849,651

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.736%	33.264%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.278%	33.722%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended July 31, 2018  
Average of Monthly Averages Basis

Report ID:  
**E-APL-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,176,463,488	1,094,209,359	2,270,672,847	786,784,567	717,038,629	1,503,823,196	389,678,921	377,170,730	766,849,651
	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	(284,421)	0	(284,421)	284,421	0	284,421
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)		(3,078,708)	0	(3,078,708)	(986,673)	0	(986,673)	(2,092,035)	0	(2,092,035)
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)		8,037,559	0	8,037,559	5,123,891	0	5,123,891	2,913,668	0	2,913,668
99	ADFIT - Kettle Falls Disallowed (190420)		46,705	0	46,705	46,705	0	46,705	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)		1,664,331	0	1,664,331	0	0	0	1,664,331	0	1,664,331
99	ADFIT - Boulder Park Disallowed (190040)		258,494	0	258,494	0	0	0	258,494	0	258,494
99	Investment in WNP3 Exchange Power (124900, 124930)		3,878,823	0	3,878,823	3,878,823	0	3,878,823	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(697,135)	0	(697,135)	(697,135)	0	(697,135)	0	0	0
99	CDA Lake Settlement - WA (182382)		431,001	0	431,001	431,001	0	431,001	0	0	0
99	CDA Lake Settlement - ID (186382)		82,600	0	82,600	0	0	0	82,600	0	82,600
99	ADFIT - CDA Lake Settlement - Direct (283382)		(144,017)	0	(144,017)	(120,829)	0	(120,829)	(23,188)	0	(23,188)
99	CDA CDR Fund - Direct (182324)		31,351	0	31,351	31,351	0	31,351	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		222,120	0	222,120	206,662	0	206,662	15,458	0	15,458
99	ADFIT - Spokane River Relicensing (283322)		(62,256)	0	(62,256)	(57,921)	0	(57,921)	(4,335)	0	(4,335)
99	Spokane River PM&Es (182323)		203,218	0	203,218	131,229	0	131,229	71,989	0	71,989
99	ADFIT - Spokane River PM&Es (283323)		(57,017)	0	(57,017)	(36,808)	0	(36,808)	(20,209)	0	(20,209)
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)		(1,662,247)	(362)	(1,662,609)	(662,378)	(247)	(662,625)	(999,869)	(115)	(999,984)
2	Rate Base - Regulatory Liability-Non-plant Excess		(3,002,470)	0	(3,002,470)	(2,094,458)	0	(2,094,458)	(908,012)	0	(908,012)
99	Customer Deposits (235199)		(1,956,503)	0	(1,956,503)	(1,956,503)	0	(1,956,503)	0	0	0
C-WKC	Working Capital		74,672,202	0	74,672,202	50,150,665	0	50,150,665	24,521,537	0	24,521,537
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER ADJUSTMENTS</b>		<b>71,536,877</b>	<b>(362)</b>	<b>71,536,515</b>	<b>48,966,475</b>	<b>(247)</b>	<b>48,966,228</b>	<b>22,570,402</b>	<b>(115)</b>	<b>22,570,287</b>
	<b>NET RATE BASE</b>		<b>1,248,000,365</b>	<b>1,094,208,997</b>	<b>2,342,209,362</b>	<b>835,751,042</b>	<b>717,038,382</b>	<b>1,552,789,424</b>	<b>412,249,323</b>	<b>377,170,615</b>	<b>789,419,938</b>

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	66.736%	33.264%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
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	240,106	240,106			240,106	240,106		156,909	156,909		83,197	83,197	
<b>Total Production/Transmission</b>			<b>1,158,506</b>	<b>1,158,506</b>			<b>1,158,506</b>	<b>1,158,506</b>		<b>757,083</b>	<b>757,083</b>		<b>401,423</b>	<b>401,423</b>	
<b>Distribution</b>															
	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				
<b>Total Distribution</b>			<b>30,019</b>	<b>30,019</b>			<b>30,019</b>	<b>30,019</b>	<b>30,019</b>		<b>30,019</b>				
<b>General Plant - 303000</b>															
7,4		CD-AA	598,927	420,057	123,074	55,796		420,057	420,057		286,685	286,685		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									
<b>Total General Plant - 303000</b>			<b>656,528</b>	<b>427,618</b>	<b>165,046</b>	<b>63,864</b>		<b>427,618</b>	<b>427,618</b>		<b>291,626</b>	<b>291,626</b>		<b>135,992</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	25,593,226	17,949,809	5,259,152	2,384,265		17,949,809	17,949,809		12,250,565	12,250,565		5,699,244	
9,4		CD-AN	15,481	12,031	3,450		12,031	12,031		8,211	8,211		3,820	3,820	
9,4		CD-ID	15,472	12,024	3,448		12,024	12,024				12,024		12,024	
4		ED-AN	1,869,761	1,869,761			1,869,761	1,869,761		1,276,093	1,276,093		593,668	593,668	
		ED-ID	0	0			0	0				0		0	
		ED-WA	637,506	637,506			637,506	637,506	637,506		637,506				
8		GD-AA	129,616		88,867	40,749									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>28,261,062</b>	<b>20,481,131</b>	<b>5,354,917</b>	<b>2,425,014</b>		<b>649,530</b>	<b>19,831,601</b>	<b>20,481,131</b>	<b>637,506</b>	<b>13,534,869</b>	<b>14,172,375</b>	<b>12,024</b>	<b>6,296,732</b>
<b>Gas Underground Storage</b>															
		GD-AN	227		227										
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	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									
<b>Total General Plant - 390200, 396200</b>			<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>		<b>48,030</b>	<b>48,030</b>		<b>32,780</b>	<b>32,780</b>		<b>15,250</b>	
<b>Total Amortization Expense</b>			<b>30,154,372</b>	<b>22,145,304</b>	<b>5,520,190</b>	<b>2,488,878</b>		<b>679,549</b>	<b>21,465,755</b>	<b>22,145,304</b>	<b>667,525</b>	<b>14,616,358</b>	<b>15,283,883</b>	<b>12,024</b>	<b>6,849,397</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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%								

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(299,460,191)	(299,460,191)			(299,460,191)	(299,460,191)		(195,697,235)	(195,697,235)		(103,762,956)	(103,762,956)	
1	Hydro (ED-AN)	(130,315,884)	(130,315,884)			(130,315,884)	(130,315,884)		(85,161,430)	(85,161,430)		(45,154,454)	(45,154,454)	
1	Other (ED-AN)	(120,038,747)	(120,038,747)			(120,038,747)	(120,038,747)		(78,445,321)	(78,445,321)		(41,593,426)	(41,593,426)	
<b>Total Electric Production</b>		<b>(549,814,822)</b>	<b>(549,814,822)</b>			<b>(549,814,822)</b>	<b>(549,814,822)</b>		<b>(359,303,986)</b>	<b>(359,303,986)</b>		<b>(190,510,836)</b>	<b>(190,510,836)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(212,053,826)	(212,053,826)			(212,053,826)	(212,053,826)		(138,577,175)	(138,577,175)		(73,476,651)	(73,476,651)	
<b>Total Electric Transmissic</b>		<b>(212,053,826)</b>	<b>(212,053,826)</b>			<b>(212,053,826)</b>	<b>(212,053,826)</b>		<b>(138,577,175)</b>	<b>(138,577,175)</b>		<b>(73,476,651)</b>	<b>(73,476,651)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(137,819)	(137,819)			(137,819)	(137,819)		(91,975)	(91,975)		(45,844)	(45,844)	
	ED-ID	(204,387,396)	(204,387,396)			(204,387,396)	(204,387,396)				(204,387,396)		(204,387,396)	
	ED-WA	(326,817,883)	(326,817,883)			(326,817,883)	(326,817,883)	(326,817,883)		(326,817,883)				
<b>Total Electric Distribution</b>		<b>(531,343,098)</b>	<b>(531,343,098)</b>			<b>(531,205,279)</b>	<b>(137,819)</b>	<b>(531,343,098)</b>	<b>(326,817,883)</b>	<b>(91,975)</b>	<b>(326,909,858)</b>	<b>(204,387,396)</b>	<b>(45,844)</b>	<b>(204,433,240)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(15,391,588)		(15,391,588)										
	GD-OR	(1,025,235)			(1,025,235)									
<b>Total Gas Underground S</b>		<b>(16,416,823)</b>		<b>(15,391,588)</b>	<b>(1,025,235)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,741,838)		(1,741,838)										
	GD-ID	(73,571,851)		(73,571,851)										
	GD-WA	(140,678,853)		(140,678,853)										
	GD-OR	(107,236,422)			(107,236,422)									
<b>Total Gas Distribution</b>		<b>(323,228,964)</b>		<b>(215,992,542)</b>	<b>(107,236,422)</b>									
<b>General Plant</b>														
4	ED-AN	(46,629,326)	(46,629,326)			(46,629,326)	(46,629,326)		(31,824,049)	(31,824,049)		(14,805,277)	(14,805,277)	
	ED-ID	(9,892,496)	(9,892,496)			(9,892,496)	(9,892,496)				(9,892,496)		(9,892,496)	
	ED-WA	(19,147,534)	(19,147,534)			(19,147,534)	(19,147,534)	(19,147,534)			(19,147,534)			
7,4	CD-AA	(61,639,596)	(43,230,931)	(12,666,320)	(5,742,345)	(43,230,931)	(43,230,931)		(29,504,678)	(29,504,678)		(13,726,253)	(13,726,253)	
9,4	CD-AN	(12,423,251)	(9,654,729)	(2,768,522)		(9,654,729)	(9,654,729)		(6,589,256)	(6,589,256)		(3,065,473)	(3,065,473)	
9	CD-ID	(6,051,904)	(4,703,237)	(1,348,667)		(4,703,237)	(4,703,237)				(4,703,237)		(4,703,237)	
9	CD-WA	(4,169,087)	(3,240,006)	(929,081)		(3,240,006)	(3,240,006)	(3,240,006)		(3,240,006)				
8	GD-AA	(2,250,298)		(1,542,849)	(707,449)									
	GD-AN	(2,877,513)		(2,877,513)										
	GD-ID	(1,767,236)		(1,767,236)										
	GD-WA	(6,405,904)		(6,405,904)										
	GD-OR	(4,690,440)			(4,690,440)									
<b>Total General Plant</b>		<b>(177,944,585)</b>	<b>(136,498,259)</b>	<b>(30,306,092)</b>	<b>(11,140,234)</b>	<b>(36,983,273)</b>	<b>(99,514,986)</b>	<b>(136,498,259)</b>	<b>(22,387,540)</b>	<b>(67,917,983)</b>	<b>(90,305,523)</b>	<b>(14,595,733)</b>	<b>(31,597,003)</b>	<b>(46,192,736)</b>
<b>Total Accumulated Depr</b>		<b>(1,810,802,118)</b>	<b>(1,429,710,005)</b>	<b>(261,690,222)</b>	<b>(119,401,891)</b>	<b>(568,188,552)</b>	<b>(861,521,453)</b>	<b>(1,429,710,005)</b>	<b>(349,205,423)</b>	<b>(565,891,119)</b>	<b>(915,096,542)</b>	<b>(218,983,129)</b>	<b>(295,630,334)</b>	<b>(514,613,463)</b>

<b>Allocation Ratios:</b>													
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	66.736%		33.264%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(11,136,288)	(11,136,288)			(11,136,288)	(11,136,288)		(7,277,564)	(7,277,564)		(3,858,724)	(3,858,724)	
1	Misc Intangible Plt (3030 ED-AN)	(1,633,045)	(1,633,045)			(1,633,045)	(1,633,045)		(1,067,195)	(1,067,195)		(565,850)	(565,850)	
<b>Total Production/Transmission</b>		<b>(12,769,333)</b>	<b>(12,769,333)</b>			<b>(12,769,333)</b>	<b>(12,769,333)</b>		<b>(8,344,759)</b>	<b>(8,344,759)</b>		<b>(4,424,574)</b>	<b>(4,424,574)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(195,554)	(195,554)			(195,554)	(195,554)		(195,554)	(195,554)				
	Misc Intangible Plt (3030 ED-WA)	(37,296)	(37,296)			(37,296)	(37,296)		(37,296)	(37,296)				
<b>Total Distribution</b>		<b>(232,850)</b>	<b>(232,850)</b>			<b>(232,850)</b>	<b>(232,850)</b>		<b>(232,850)</b>	<b>(232,850)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,559,085)	(1,794,814)	(525,867)	(238,404)		(1,794,814)	(1,794,814)		(1,224,943)	(1,224,943)	(569,871)	(569,871)	
9,1	CD-AN	(97,578)	(75,833)	(21,745)			(75,833)	(75,833)		(49,557)	(49,557)	(26,276)	(26,276)	
	GD-ID	(87,634)		(87,634)										
	GD-WA	(193,362)		(193,362)										
	GD-OR	(89,359)			(89,359)									
<b>Total General Plant - 303000</b>		<b>(3,027,018)</b>	<b>(1,870,647)</b>	<b>(828,608)</b>	<b>(327,763)</b>		<b>(1,870,647)</b>	<b>(1,870,647)</b>		<b>(1,274,500)</b>	<b>(1,274,500)</b>	<b>(596,147)</b>	<b>(596,147)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(53,964,868)	(37,848,261)	(11,089,239)	(5,027,368)		(37,848,261)	(37,848,261)		(25,831,060)	(25,831,060)	(12,017,201)	(12,017,201)	
9,4	CD-AN	(51,501)	(40,024)	(11,477)			(40,024)	(40,024)		(27,316)	(27,316)	(12,708)	(12,708)	
9	CD-ID	(65,941)	(51,246)	(14,695)			(51,246)	(51,246)				(51,246)	(51,246)	
4	ED-AN	(2,416,529)	(2,416,529)				(2,416,529)	(2,416,529)		(1,649,257)	(1,649,257)	(767,272)	(767,272)	
	ED-ID	0	0				0	0				0	0	
	ED-WA	(2,481,226)	(2,481,226)				(2,481,226)	(2,481,226)		(2,481,226)	(2,481,226)			
8	GD-AA	(419,130)		(287,364)	(131,766)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(59,399,195)</b>	<b>(42,837,286)</b>	<b>(11,402,775)</b>	<b>(5,159,134)</b>		<b>(2,532,472)</b>	<b>(40,304,814)</b>	<b>(42,837,286)</b>	<b>(2,481,226)</b>	<b>(27,507,633)</b>	<b>(29,988,859)</b>	<b>(51,246)</b>	<b>(12,797,181)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,560)		(240,560)										
<b>Total Gas Underground Storage</b>		<b>(240,560)</b>		<b>(240,560)</b>										
<b>General Plant - 390200, 396200</b>														
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	
9	CD-WA	0	0	0			0	0		0	0	0	0	
4	ED-AN	(100,929)	(100,929)				(100,929)	(100,929)		(68,883)	(68,883)	(32,046)	(32,046)	
	ED-WA	0	0				0	0		0	0			
	GD-WA	0		0						0				
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(100,929)</b>	<b>(100,929)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(100,929)</b>	<b>(100,929)</b>	<b>0</b>	<b>(68,883)</b>	<b>(68,883)</b>	<b>0</b>	<b>(32,046)</b>
<b>Total Accumulated Amortization</b>		<b>(75,769,885)</b>	<b>(57,811,045)</b>	<b>(12,471,943)</b>	<b>(5,486,897)</b>		<b>(2,765,322)</b>	<b>(55,045,723)</b>	<b>(57,811,045)</b>	<b>(2,714,076)</b>	<b>(37,195,775)</b>	<b>(39,909,851)</b>	<b>(51,246)</b>	<b>(17,849,948)</b>

**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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	418,898	33,845	362,279	22,774	418,898	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,607,806	0	0	0	0	2,607,806	0	0	2,607,806	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,471,940</b>	<b>746,673</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,678,074</b>	<b>2,812,211</b>	<b>97,436</b>	<b>2,109,983</b>	<b>5,019,630</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,246,996	1,079,729	2,554,226	4,613,041	8,246,996	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,090,765	0	0	0	0	3,090,765	0	0	3,090,765	0	0	0
99	GD-OR / AS	3,664,455	0	0	0	0	0	0	0	0	3,664,455	0	3,664,455
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,383,250	0	0	71,806,492	71,806,492	0	0	21,038,734	21,038,734	0	9,538,024	9,538,024
9	CD-WA / ID / AN	25,189,362	5,597,539	5,722,955	8,255,419	19,575,913	1,605,110	1,641,074	2,367,265	5,613,449	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>142,574,828</b>	<b>6,677,268</b>	<b>8,277,181</b>	<b>84,674,952</b>	<b>99,629,401</b>	<b>4,695,875</b>	<b>1,641,074</b>	<b>23,405,999</b>	<b>29,742,948</b>	<b>3,664,455</b>	<b>9,538,024</b>	<b>13,202,479</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,289,808	892,091	0	3,397,717	4,289,808	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,356	0	0	0	0	1,356	0	0	1,356	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	497,971	0	0	0	0	0	0	341,419	341,419	0	156,552	156,552
7	CD-AA	72,300,108	0	0	50,707,681	50,707,681	0	0	14,856,949	14,856,949	0	6,735,478	6,735,478
9	CD-WA / ID / AN	621,031	332,804	64,431	85,399	482,634	95,433	18,476	24,488	138,397	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>77,710,274</b>	<b>1,224,895</b>	<b>64,431</b>	<b>54,190,797</b>	<b>55,480,123</b>	<b>96,789</b>	<b>18,476</b>	<b>15,222,856</b>	<b>15,338,121</b>	<b>0</b>	<b>6,892,030</b>	<b>6,892,030</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,026,157	20,060,828	8,532,113	13,433,216	42,026,157	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,590,976	0	0	0	0	8,473,833	2,406,177	1,710,966	12,590,976	0	0	0
99	GD-OR / AS	3,930,691	0	0	0	0	0	0	0	0	3,930,691	0	3,930,691
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	3,225,007	0	0	2,261,858	2,261,858	0	0	662,707	662,707	0	300,442	300,442
9	CD-WA / ID / AN	6,198,187	1,996,931	784,219	2,035,771	4,816,921	572,626	224,877	583,763	1,381,266	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>67,971,018</b>	<b>22,057,759</b>	<b>9,316,332</b>	<b>17,730,845</b>	<b>49,104,936</b>	<b>9,046,459</b>	<b>2,631,054</b>	<b>2,957,436</b>	<b>14,634,949</b>	<b>3,930,691</b>	<b>300,442</b>	<b>4,231,133</b>

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	35,630	0	0	0	0	0	0	0	35,630	0	35,630	
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	4,626,098	171,382	143,287	3,280,503	3,595,172	49,144	41,088	940,694	1,030,926	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,149,138</b>	<b>181,843</b>	<b>157,650</b>	<b>3,654,929</b>	<b>3,994,422</b>	<b>137,304</b>	<b>41,088</b>	<b>940,694</b>	<b>1,119,086</b>	<b>35,630</b>	<b>0</b>	<b>35,630</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,725,649	777,141	245,692	3,702,816	4,725,649	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,564,400	0	0	0	0	1,872,441	309,234	382,725	2,564,400	0	0	
99		GD-OR / AS	893,217	0	0	0	0	0	0	0	0	893,217	893,217	
8		GD-AA	4,234,753	0	0	0	0	0	0	2,903,431	2,903,431	0	1,331,322	
7		CD-AA	13,349,342	0	0	9,362,561	9,362,561	0	0	2,743,156	2,743,156	0	1,243,625	
9		CD-WA / ID / AN	1,182,502	13,279	755,268	150,434	918,981	3,808	216,575	43,138	263,521	0	0	
		<b>TOTAL ACCOUNT</b>	<b>26,949,863</b>	<b>790,420</b>	<b>1,000,960</b>	<b>13,215,811</b>	<b>15,007,191</b>	<b>1,876,249</b>	<b>525,809</b>	<b>6,072,450</b>	<b>8,474,508</b>	<b>893,217</b>	<b>2,574,947</b>	<b>3,468,164</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	102,484	0	0	102,484	102,484	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	
		<b>TOTAL ACCOUNT</b>	<b>102,484</b>	<b>0</b>	<b>0</b>	<b>102,484</b>	<b>102,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,304,906	247,077	20,663	1,037,166	1,304,906	0	0	0	0	0	0	
99		GD-WA / ID / AN	114,186	0	0	0	0	6,758	2,204	105,224	114,186	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	849,564	0	0	595,842	595,842	0	0	174,577	174,577	0	79,145	
9		CD-WA / ID / AN	14,523	597	190	10,499	11,286	171	55	3,011	3,237	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,485,398</b>	<b>247,674</b>	<b>20,853</b>	<b>1,643,507</b>	<b>1,912,034</b>	<b>6,929</b>	<b>2,259</b>	<b>393,404</b>	<b>402,592</b>	<b>40,917</b>	<b>129,855</b>	<b>170,772</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,007,014	14,322,820	9,511,106	8,173,088	32,007,014	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,006,250	0	0	0	0	2,383,795	801,866	820,589	4,006,250	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	1,277,709	251,861	308,540	432,570	992,971	72,222	88,475	124,041	284,738	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,863,286</b>	<b>14,574,681</b>	<b>9,819,646</b>	<b>8,976,307</b>	<b>33,370,634</b>	<b>2,456,017</b>	<b>890,341</b>	<b>1,053,227</b>	<b>4,399,585</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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\*\*\*\*\* ELECTRIC \*\*\*\*\*

\*\*\*\*\* GAS NORTH \*\*\*\*\*

\*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended July 31, 2018	
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AVISTA UTILITIES

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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	64,447,006	12,055,326	6,797,011	45,594,669	64,447,006	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,169,089	0	0	0	0	676,860	492,229	0	1,169,089	0	0	0	0
99		GD-OR / AS	1,222,679	0	0	0	0	0	0	0	0	1,222,679	0	1,222,679	
8		GD-AA	1,119,488	0	0	0	0	0	0	767,543	767,543	0	351,945	351,945	
7		CD-AA	51,478,846	0	0	36,104,689	36,104,689	0	0	10,578,388	10,578,388	0	4,795,769	4,795,769	
9		CD-WA/ ID / AN	15,061,041	1,561,180	2,941,298	7,202,210	11,704,688	447,673	843,426	2,065,254	3,356,353	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>134,498,149</b>	<b>13,616,506</b>	<b>9,738,309</b>	<b>88,901,568</b>	<b>112,256,383</b>	<b>1,124,533</b>	<b>1,335,655</b>	<b>13,411,185</b>	<b>15,871,373</b>	<b>1,222,679</b>	<b>5,147,714</b>	<b>6,370,393</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	150,178	0	6,846	143,332	150,178	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	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	425,309	0	0	298,290	298,290	0	0	87,397	87,397	0	39,622	39,622	
9		CD-WA/ ID / AN	13,857	3,068	5,923	1,778	10,769	880	1,698	510	3,088	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>591,711</b>	<b>3,068</b>	<b>12,769</b>	<b>443,400</b>	<b>459,237</b>	<b>880</b>	<b>1,698</b>	<b>87,907</b>	<b>90,485</b>	<b>2,367</b>	<b>39,622</b>	<b>41,989</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>511,368,089</b>	<b>60,120,787</b>	<b>39,110,199</b>	<b>280,763,933</b>	<b>379,994,919</b>	<b>22,253,246</b>	<b>7,184,890</b>	<b>65,655,141</b>	<b>95,093,277</b>	<b>10,682,334</b>	<b>25,597,559</b>	<b>36,279,893</b>	

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
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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	10,688,003	319,716	0	10,368,287	10,688,003	0	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	0
99		GD-OR / AS	426,123	0	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	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	836,941
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,094,291</b>	<b>319,716</b>	<b>0</b>	<b>16,819,963</b>	<b>17,139,679</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,889,349</b>	<b>3,691,548</b>	<b>426,123</b>	<b>836,941</b>	<b>1,263,064</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,533,660	3,224,233	0	9,309,427	12,533,660	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	672,250	0	0	0	0	0	0	460,908	460,908	0	211,342	211,342
7		CD-AA	81,989,847	0	0	57,503,579	57,503,579	0	0	16,848,094	16,848,094	0	7,638,174	7,638,174
9		CD-WA / ID / AN	175,241	0	69,149	67,039	136,188	0	19,829	19,224	39,053	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>95,370,998</b>	<b>3,224,233</b>	<b>69,149</b>	<b>66,880,045</b>	<b>70,173,427</b>	<b>0</b>	<b>19,829</b>	<b>17,328,226</b>	<b>17,348,055</b>	<b>0</b>	<b>7,849,516</b>	<b>7,849,516</b>
	303110	Misc Intangible Plant--PC 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	3,835,452	0	0	2,689,994	2,689,994	0	0	788,147	788,147	0	357,311	357,311
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,835,452</b>	<b>0</b>	<b>0</b>	<b>2,689,994</b>	<b>2,689,994</b>	<b>0</b>	<b>0</b>	<b>788,147</b>	<b>788,147</b>	<b>0</b>	<b>357,311</b>	<b>357,311</b>
	303115	Misc Intangible Plant--PC 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	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
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	<b>9,393,435</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	23,610,330	0	0	16,559,105	16,559,105	0	0	4,851,687	4,851,687	0	2,199,538	2,199,538
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>23,610,330</b>	<b>0</b>	<b>0</b>	<b>16,559,105</b>	<b>16,559,105</b>	<b>0</b>	<b>0</b>	<b>4,851,687</b>	<b>4,851,687</b>	<b>0</b>	<b>2,199,538</b>	<b>2,199,538</b>
	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	930,282	0	0	652,453	652,453	0	0	191,164	191,164	0	86,665	86,665
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>930,282</b>	<b>0</b>	<b>0</b>	<b>652,453</b>	<b>652,453</b>	<b>0</b>	<b>0</b>	<b>191,164</b>	<b>191,164</b>	<b>0</b>	<b>86,665</b>	<b>86,665</b>
		<b>TOTAL</b>	<b>246,672,556</b>	<b>3,543,949</b>	<b>69,149</b>	<b>174,319,524</b>	<b>177,932,622</b>	<b>1,022,594</b>	<b>799,434</b>	<b>45,768,377</b>	<b>47,590,405</b>	<b>426,123</b>	<b>20,723,406</b>	<b>21,149,529</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(87,048,124)	(61,051,202)	(17,887,519)	(8,109,403)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(734,194)	(570,579)	(163,615)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(87,782,318)</u>	<u>(61,621,781)</u>	<u>(18,051,134)</u>	<u>(8,109,403)</u>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,279,311	3,279,311	0	0	0	0	3,279,311
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	446	446	0	0	0	0	446
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,650)	(1,650)	0	0	0	0	(1,650)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	59,639,546	28,949,589	0	88,589,135	50,150,665	24,521,537	9,488,881	4,428,052	0
TOTAL		59,639,546	28,949,589	3,278,111	91,867,246	50,150,665	24,521,537	9,488,881	4,428,052	3,278,111

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						