

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	182,229,394	119,116,191	63,113,203
	Adjustments			
	Adjusted Net Operating Income (Loss)	182,229,394	119,116,191	63,113,203
E-APL	Electric Net Rate Base	2,417,362,584	1,613,759,779	803,602,805
	RATE OF RETURN	7.538%	7.381%	7.854%

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers Percent	10-01-2018 thru 10-31-2018	389,591 100.000%	256,368 65.804%	133,223 34.196%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2017 thru 10-31-2018	25,523,242 100.000%	17,176,235 67.296%	8,347,007 32.704%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
		Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
		Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	0
		Adjustments		0	0	0	0
		Total		131,059,772	101,480,865	20,380,229	9,198,678
		Percentage		100.000%	77.431%	15.550%	7.019%
		Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
		Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
		Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	0
		Total		91,549,980	67,150,352	16,755,129	7,644,499
		Percentage		100.000%	73.348%	18.302%	8.350%
		Number of Customers at		729,596	382,273	245,616	101,707
		Percentage		100.000%	52.395%	33.665%	13.940%
		Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
		Percentage		100.000%	77.368%	14.679%	7.953%
		Total Percentages		400.000%	280.542%	82.196%	37.262%
		Average (CD AA)		100.000%	70.135%	20.549%	9.316%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	10-01-2018 thru 10-31-2018	1,167,486,530	792,385,418	375,101,112	
				100.000%	67.871%	32.129%	
11		Book Depreciation Percent	11-01-2017 thru 10-31-2018	111,789,802	73,007,485	38,782,317	
				100.000%	65.308%	34.692%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	10-01-2018 thru 10-31-2018	2,997,321,210 100.000%	2,000,431,126 66.741%	996,890,084 33.259%
13	E-PLT	Net Electric General Plant Percent	10-01-2018 thru 10-31-2018	256,507,302 100.000%	172,033,240 67.068%	84,474,062 32.932%
14		Net Allocated Schedule M's Percent	11-01-2017 thru 10-31-2018	-79,410,080 100.000%	-50,756,938 63.918%	-28,653,142 36.082%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	375,924,342	0	375,924,342	252,969,355	0	252,969,355	122,954,987	0	122,954,987
99	442200	Commercial - Firm & Int.	315,222,670	0	315,222,670	222,008,802	0	222,008,802	93,213,868	0	93,213,868
1	442300	Industrial	106,856,070	0	106,856,070	63,371,054	0	63,371,054	43,485,016	0	43,485,016
99	444000	Public Street & Highway Lighting	7,513,363	0	7,513,363	4,828,926	0	4,828,926	2,684,437	0	2,684,437
99	448000	Interdepartmental Revenue	1,383,608	0	1,383,608	1,095,508	0	1,095,508	288,100	0	288,100
99	499XXX	Unbilled Revenue	3,431,564	0	3,431,564	1,521,893	0	1,521,893	1,909,671	0	1,909,671
TOTAL SALES TO ULTIMATE CUSTOMERS			810,331,617	0	810,331,617	545,795,538	0	545,795,538	264,536,079	0	264,536,079
1	447XXX	Sales for Resale	0	97,945,463	97,945,463	0	64,007,360	64,007,360	0	33,938,103	33,938,103
TOTAL SALES OF ELECTRICITY			810,331,617	97,945,463	908,277,080	545,795,538	64,007,360	609,802,898	264,536,079	33,938,103	298,474,182
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	311,778	0	311,778	180,711	0	180,711	131,067	0	131,067
1	453000	Sales of Water & Water Power	0	488,500	488,500	0	319,235	319,235	0	169,265	169,265
1	454000	Rent from Electric Property	2,639,556	116,971	2,756,527	1,675,461	76,441	1,751,902	964,095	40,530	1,004,625
1	454100	Rent from Trnsmmission Joint Use	17,573	0	17,573	7,649	0	7,649	9,924	0	9,924
1	456XXX	Other Electric Revenues	(213,536)	93,919,304	93,705,768	2,057,534	61,376,265	63,433,799	(2,271,070)	32,543,039	30,271,969
TOTAL OTHER OPERATING REVENUE			(12,256,884)	94,524,775	82,267,891	(5,372,900)	61,771,941	56,399,041	(6,883,984)	32,752,834	25,868,850
TOTAL ELECTRIC REVENUE			798,074,733	192,470,238	990,544,971	540,422,638	125,779,301	666,201,939	257,652,095	66,690,937	324,343,032

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	50000	Supervision & Engineering	0	429,535	429,535	0	280,701	280,701	0	148,834	148,834
1	501XXX	Fuel	0	27,606,497	27,606,497	0	18,040,846	18,040,846	0	9,565,651	9,565,651
1	50200	Steam Expense	0	4,038,217	4,038,217	0	2,638,975	2,638,975	0	1,399,242	1,399,242
1	505000	Electric Expense	0	1,113,330	1,113,330	0	727,561	727,561	0	385,769	385,769
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,729,919	2,729,919	0	1,784,002	1,784,002	0	945,917	945,917
1	507000	Rent	0	33,458	33,458	0	21,865	21,865	0	11,593	11,593
MAINTENANCE											
1	510000	Supervision & Engineering	0	498,090	498,090	0	325,502	325,502	0	172,588	172,588
1	511000	Structures	0	568,435	568,435	0	371,472	371,472	0	196,963	196,963
1	512000	Boiler Plant	0	5,358,320	5,358,320	0	3,501,662	3,501,662	0	1,856,658	1,856,658
1	513000	Electric Plant	0	1,902,258	1,902,258	0	1,243,126	1,243,126	0	659,132	659,132
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,161,940	1,161,940	0	759,328	759,328	0	402,612	402,612
TOTAL STEAM POWER GENERATION EXP			0	45,439,999	45,439,999	0	29,695,040	29,695,040	0	15,744,959	15,744,959
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,992,076	2,992,076	0	1,955,322	1,955,322	0	1,036,754	1,036,754
1	536000	Water for Power	0	1,174,047	1,174,047	0	767,240	767,240	0	406,807	406,807
1	537000	Hydraulic Expense	4,276,005	4,541,347	8,817,352	2,804,543	2,967,770	5,772,313	1,471,462	1,573,577	3,045,039
1	538000	Electric Expense	0	7,380,112	7,380,112	0	4,822,903	4,822,903	0	2,557,209	2,557,209
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,174,237	1,174,237	0	767,364	767,364	0	406,873	406,873
1	540000	Rent	0	1,446,789	1,446,789	0	945,477	945,477	0	501,312	501,312
1	540100	MT Trust Funds Land Settlement Rents	4,899,667	0	4,899,667	3,205,061	0	3,205,061	1,694,606	0	1,694,606
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,329,841	1,329,841	0	869,051	869,051	0	460,790	460,790
1	542000	Structures	0	444,855	444,855	0	290,713	290,713	0	154,142	154,142
1	543000	Reservoirs, Dams, & Waterways	0	2,080,187	2,080,187	0	1,359,402	1,359,402	0	720,785	720,785
1	544000	Electric Plant	0	3,506,353	3,506,353	0	2,291,402	2,291,402	0	1,214,951	1,214,951
1	545000	Miscellaneous Hydraulic Plant	0	1,320,553	1,320,553	0	862,981	862,981	0	457,572	457,572
TOTAL HYDRO POWER GENERATION EXP			9,175,672	27,390,397	36,566,069	6,009,604	17,899,625	23,909,229	3,166,068	9,490,772	12,656,840
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	345,989	345,989	0	226,104	226,104	0	119,885	119,885
1	547XXX	Fuel	0	66,816,225	66,816,225	0	43,664,403	43,664,403	0	23,151,822	23,151,822
1	548000	Generation Expense	0	2,472,558	2,472,558	0	1,615,817	1,615,817	0	856,741	856,741
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	401,138	401,138	0	262,144	262,144	0	138,994	138,994
1	550000	Rent	0	(28,185)	(28,185)	0	(18,419)	(18,419)	0	(9,766)	(9,766)
MAINTENANCE											
1	551000	Supervision & Engineering	0	696,186	696,186	0	454,958	454,958	0	241,228	241,228
1	552000	Structures	0	62,611	62,611	0	40,916	40,916	0	21,695	21,695
1	553000	Generating & Electric Equipment	0	3,909,216	3,909,216	0	2,554,673	2,554,673	0	1,354,543	1,354,543
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	417,414	417,414	0	272,780	272,780	0	144,634	144,634
TOTAL OTHER POWER GENERATION EXP			0	75,093,152	75,093,152	0	49,073,376	49,073,376	0	26,019,776	26,019,776

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	137,985,988	137,985,988	0	90,173,842	90,173,842	0	47,812,146	47,812,146
1	556000	System Control & Load Dispatching	0	700,127	700,127	0	457,533	457,533	0	242,594	242,594
E-557	557XXX	Other Expense	11,432,090	65,754,239	77,186,329	8,608,447	42,970,394	51,578,841	2,823,643	22,783,845	25,607,488
TOTAL OTHER POWER SUPPLY EXPENSE			11,432,090	204,440,354	215,872,444	8,608,447	133,601,769	142,210,216	2,823,643	70,838,585	73,662,228
TOTAL PRODUCTION OPERATING EXP			20,607,762	352,363,902	372,971,664	14,618,051	230,269,810	244,887,861	5,989,711	122,094,092	128,083,803
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,720,957	2,720,957	0	1,778,145	1,778,145	0	942,812	942,812
1	561000	Load Dispatching	0	3,948,040	3,948,040	0	2,580,044	2,580,044	0	1,367,996	1,367,996
1	562000	Station Expense	0	467,776	467,776	0	305,692	305,692	0	162,084	162,084
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	458,063	458,063	0	299,344	299,344	0	158,719	158,719
1	565XXX	Transmission of Electricity by Others	0	17,642,492	17,642,492	0	11,529,369	11,529,369	0	6,113,123	6,113,123
1	566000	Miscellaneous Transmission Expense	0	2,634,846	2,634,846	0	1,721,872	1,721,872	0	912,974	912,974
1	567000	Rent	0	170,104	170,104	0	111,163	111,163	0	58,941	58,941
MAINTENANCE											
1	568000	Supervision & Engineering	0	688,930	688,930	0	450,216	450,216	0	238,714	238,714
1	569000	Structures	2,350	855,985	858,335	19	559,386	559,405	2,331	296,599	298,930
1	570000	Station Equipment	0	860,179	860,179	0	562,127	562,127	0	298,052	298,052
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,652	1,372,823	1,387,475	1	897,140	897,141	14,651	475,683	490,334
1	572000	Underground Lines	0	188	188	0	123	123	0	65	65
1	573000	Service Miscellaneous	0	101,200	101,200	0	66,134	66,134	0	35,066	35,066
TOTAL TRANSMISSION OPERATING EXP			17,002	31,921,583	31,938,585	20	20,860,755	20,860,775	16,982	11,060,828	11,077,810

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	29,990,580	29,990,580	0	19,598,844	19,598,844	0	10,391,736	10,391,736
E-DEPX		Depreciation Expense-Transmission	0	12,776,301	12,776,301	0	8,349,313	8,349,313	0	4,426,988	4,426,988
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,154,157	1,154,157	0	754,241	754,241	0	399,916	399,916
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	1,134,882	0	1,134,882	0	0	0	1,134,882	0	1,134,882
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	48,399	0	48,399	48,399	0	48,399	0	0	0
99	407395	Optional Renewable Power Revenue Offset	241,795	0	241,795	190,639	0	190,639	51,156	0	51,156
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	(2,817,618)	0	(2,817,618)	(1,900,251)	0	(1,900,251)	(917,367)	0	(917,367)
99	407455	Amortization of Colstrip Refund	(33,331)	0	(33,331)	0	0	0	(33,331)	0	(33,331)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	1,011,976	0	1,011,976	0	0	0	1,011,976	0	1,011,976
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	48,931	0	48,931	48,931	0	48,931	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	25,380,678	25,380,678	0	16,586,272	16,586,272	0	8,794,406	8,794,406
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,995,947	70,410,106	73,406,053	828,282	46,013,003	46,841,285	2,167,665	24,397,103	26,564,768
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	23,620,711	454,695,591	478,316,302	15,446,353	297,143,568	312,589,921	8,174,358	157,552,023	165,726,381

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

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	804,593	3,361,154	4,165,747	557,468	2,261,922	2,819,390	247,125	1,099,232	1,346,357
3	582000	Station Expense	760,905	49,083	809,988	434,199	33,031	467,230	326,706	16,052	342,758
3	583000	Overhead Line Expense	2,121,917	389,968	2,511,885	1,362,274	262,433	1,624,707	759,643	127,535	887,178
3	584000	Underground Line Expense	1,507,080	0	1,507,080	875,872	0	875,872	631,208	0	631,208
3	584100	Energy Storage Equipment	97,104	0	97,104	97,104	0	97,104	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,616	0	5,616	5,567	0	5,567	49	0	49
3	586000	Meter Expense	1,901,791	50,916	1,952,707	1,488,450	34,264	1,522,714	413,341	16,652	429,993
3	587000	Customer Installations Expense	702,368	149,705	852,073	496,833	100,745	597,578	205,535	48,960	254,495
3	588000	Miscellaneous Distribution Expense	4,744,000	3,955,067	8,699,067	2,865,342	2,661,602	5,526,944	1,878,658	1,293,465	3,172,123
3	589000	Rent	5,955	409,482	415,437	5,955	275,565	281,520	0	133,917	133,917
MAINTENANCE:											
3	590000	Supervision & Engineering	254,254	1,030,080	1,284,334	173,039	693,203	866,242	81,215	336,877	418,092
3	591000	Structures	525,350	4,708	530,058	286,206	3,168	289,374	239,144	1,540	240,684
3	592000	Station Equipment	655,452	196,639	852,091	393,582	132,330	525,912	261,870	64,309	326,179
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,863,634	2,802	9,866,436	7,026,152	1,886	7,028,038	2,837,482	916	2,838,398
3	594000	Underground Lines	902,078	0	902,078	631,743	0	631,743	270,335	0	270,335
3	595000	Line Transformers	370,235	18	370,253	294,356	12	294,368	75,879	6	75,885
3	596000	Street Light & Signal System Maintenance Exp	223,258	6	223,264	192,462	4	192,466	30,796	2	30,798
3	597000	Meters	37,698	0	37,698	29,112	0	29,112	8,586	0	8,586
3	598000	Miscellaneous Distribution Expense	39,954	189,286	229,240	(39,481)	127,382	87,901	79,435	61,904	141,339
TOTAL DISTRIBUTION OPERATING EXP			25,523,242	9,788,914	35,312,156	17,176,235	6,587,547	23,763,782	8,347,007	3,201,367	11,548,374
E-DEPX		Depreciation Expense-Distribution	49,236,143	59,887	49,296,030	31,650,694	40,302	31,690,996	17,585,449	19,585	17,605,034
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	54,874,470	0	54,874,470	48,264,381	0	48,264,381	6,610,089	0	6,610,089
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			104,140,632	59,887	104,200,519	79,945,094	40,302	79,985,396	24,195,538	19,585	24,215,123
TOTAL DISTRIBUTION EXPENSES			129,663,874	9,848,801	139,512,675	97,121,329	6,627,849	103,749,178	32,542,545	3,220,952	35,763,497

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	177,532	177,532	0	116,823	116,823	0	60,709	60,709
2	902000	Meter Reading Expenses	2,954,269	164,806	3,119,075	2,758,279	108,449	2,866,728	195,990	56,357	252,347
2	903XXX	Customer Records & Collection Expenses	2,615,810	7,758,217	10,374,027	1,852,194	5,105,217	6,957,411	763,616	2,653,000	3,416,616
2	904000	Uncollectible Accounts	0	2,495,567	2,495,567	0	1,642,183	1,642,183	0	853,384	853,384
2	905000	Misc Customer Accounts	0	284,501	284,501	0	187,213	187,213	0	97,288	97,288
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,570,079	10,880,623	16,450,702	4,610,473	7,159,885	11,770,358	959,606	3,720,738	4,680,344
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	35,469,033	247,579	35,716,612	25,197,796	162,917	25,360,713	10,271,237	84,662	10,355,899
2	909000	Advertising	24,544	1,047,028	1,071,572	23,554	688,986	712,540	990	358,042	359,032
2	910000	Misc Customer Service & Info Exp	0	311,039	311,039	0	204,676	204,676	0	106,363	106,363
TOTAL CUSTOMER SERVICE & INFO EXP			35,493,577	1,605,646	37,099,223	25,221,350	1,056,579	26,277,929	10,272,227	549,067	10,821,294
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	58,715	0	58,715	58,715	0	58,715	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			58,715	0	58,715	58,715	0	58,715	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	608,972	31,141,140	31,750,112	442,521	21,253,517	21,696,038	166,451	9,887,623	10,054,074
4	921000	Office Supplies & Expenses	36,579	4,486,159	4,522,738	36,579	3,061,759	3,098,338	0	1,424,400	1,424,400
4	922000	Admin Exp Transferred--Credit	0	(121,675)	(121,675)	0	(83,042)	(83,042)	0	(38,633)	(38,633)
4	923000	Outside Services Employed	68,259	8,256,829	8,325,088	66,615	5,635,203	5,701,818	1,644	2,621,626	2,623,270
4	924000	Property Insurance Premium	0	1,264,552	1,264,552	0	863,044	863,044	0	401,508	401,508
4	925XXX	Injuries and Damages	1,439	3,450,579	3,452,018	832	2,354,986	2,355,818	607	1,095,593	1,096,200
4	926XXX	Employee Pensions and Benefits	3,886	1,651,049	1,654,935	3,886	1,126,824	1,130,710	0	524,225	524,225
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,486,165	3,715,597	6,201,762	1,760,363	2,428,143	4,188,506	725,802	1,287,454	2,013,256
4	930000	Miscellaneous General Expenses	149,874	4,019,898	4,169,772	105,685	2,743,540	2,849,225	44,189	1,276,358	1,320,547
4	931000	Rents	3,850	594,533	598,383	0	405,763	405,763	3,850	188,770	192,620
4	935000	Maintenance of General Plant	996,240	11,777,197	12,773,437	486,738	8,037,819	8,524,557	509,502	3,739,378	4,248,880
TOTAL ADMIN & GEN OPERATING EXP			4,356,464	70,235,858	74,592,322	2,903,219	47,827,556	50,730,775	1,453,245	22,408,302	23,861,547

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,486,066	18,141,775	19,627,841	955,007	12,381,580	13,336,587	531,059	5,760,195	6,291,254
E-AMTX		Amortization Expense-General Plant - 303000	0	430,360	430,360	0	293,497	293,497	0	136,863	136,863
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	899,939	20,673,295	21,573,234	889,999	14,109,317	14,999,316	9,940	6,563,978	6,573,918
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(1,730,792)	0	(1,730,792)	0	0	0	(1,730,792)	0	(1,730,792)
99	407230	Tax Reform Amortization	(3,229,300)	0	(3,229,300)	(3,229,300)	0	(3,229,300)	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	93,673	0	93,673	93,673	0	93,673	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(858,022)	0	(858,022)	(585,633)	0	(585,633)	(272,389)	0	(272,389)
99	407436	Regulatory Credit - MDM System	(1,988,717)	0	(1,988,717)	(1,988,717)	0	(1,988,717)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,327,153)	39,293,460	33,966,307	(3,864,971)	26,817,174	22,952,203	(1,462,182)	12,476,286	11,014,104
		TOTAL ADMIN & GENERAL EXPENSES	(970,689)	109,529,318	108,558,629	(961,752)	74,644,730	73,682,978	(8,937)	34,884,588	34,875,651
		TOTAL EXPENSES BEFORE FIT	193,436,267	586,559,979	779,996,246	141,496,468	386,632,611	528,129,079	51,939,799	199,927,368	251,867,167
		NET OPERATING INCOME (LOSS) BEFORE FIT			210,548,725			138,072,860			72,475,865
E-FIT		FEDERAL INCOME TAX			36,458,703			23,344,719			13,113,984
E-FIT		DEFERRED FEDERAL INCOME TAX			(7,677,666)			(4,086,325)			(3,591,341)
E-FIT		AMORTIZED ITC			(461,706)			(301,725)			(159,981)
		ELECTRIC NET OPERATING INCOME (LOSS)			182,229,394			119,116,191			63,113,203

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.804%	34.196%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.296%	32.704%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	50,056	1,112,966	1,163,022	48,856	727,323	776,179	1,200	385,643	386,843
1	456010	Other Electric Rev-Financial	0	11,011,218	11,011,218	0	7,195,831	7,195,831	0	3,815,387	3,815,387
1	456015	Other Electric Rev-CT Fuel Sales	0	30,557,883	30,557,883	0	19,969,577	19,969,577	0	10,588,306	10,588,306
1	456016	Other Electric Rev-Resource Opt	0	4,866,729	4,866,729	0	3,180,407	3,180,407	0	1,686,322	1,686,322
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	639,806	639,806	0	418,113	418,113	0	221,693	221,693
1	456020	Other Electric Rev-Sale of Excess	0	268,298	268,298	0	175,333	175,333	0	92,965	92,965
1	456100	Transmission Revenue of Others	0	11,374,066	11,374,066	0	7,432,952	7,432,952	0	3,941,114	3,941,114
1	456120	Parallel Capacity Support Revenue	0	1,302,000	1,302,000	0	850,857	850,857	0	451,143	451,143
1	456130	Ancillary Services Revenue	0	2,416,104	2,416,104	0	1,578,924	1,578,924	0	837,180	837,180
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	(545,266)	0	(545,266)	(545,266)	0	(545,266)	0	0	0
1	456328	Residential Decoupling Deferral	9,451,420	0	9,451,420	7,975,656	0	7,975,656	1,475,764	0	1,475,764
1	456329	Amortization Res Decoupling Deferral	(12,852,322)	0	(12,852,322)	(9,993,890)	0	(9,993,890)	(2,858,432)	0	(2,858,432)
1	456338	Non-res Decoupling Deferred Rev	6,704,729	0	6,704,729	5,272,322	0	5,272,322	1,432,407	0	1,432,407
1	456339	Amortization Non-res Decoupling	(3,178,307)	0	(3,178,307)	(805,517)	0	(805,517)	(2,372,790)	0	(2,372,790)
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	1,745,176	1,745,176	0	1,140,473	1,140,473	0	604,703	604,703
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(5,237,500)	(5,237,500)	0	(3,422,706)	(3,422,706)	0	(1,814,794)	(1,814,794)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	5,237,500	5,237,500	0	3,422,706	3,422,706	0	1,814,794	1,814,794
1	456730	Other Elec Rev-Intraco Thermal	0	28,564,813	28,564,813	0	18,667,105	18,667,105	0	9,897,708	9,897,708
TOTAL ACCOUNT 456			(213,536)	93,919,303	93,705,767	2,057,534	61,376,264	63,433,798	(2,271,070)	32,543,039	30,271,969

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	132,569,070	132,569,070	0	86,633,887	86,633,887	0	45,935,183	45,935,183
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	(259,037)	(259,037)	0	(169,281)	(169,281)	0	(89,756)	(89,756)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,260,524	3,260,524	0	2,130,752	2,130,752	0	1,129,772	1,129,772
1	555710	Intercompany Purchase	0	2,415,431	2,415,431	0	1,578,484	1,578,484	0	836,947	836,947
TOTAL ACCOUNT 555			0	137,985,988	137,985,988	0	90,173,842	90,173,842	0	47,812,146	47,812,146

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,971	6,831,855	6,833,826	1,971	4,464,617	4,466,588	0	2,367,238	2,367,238
1	557010	Other Power Supply Expense - Financial	0	20,583,862	20,583,862	0	13,451,554	13,451,554	0	7,132,308	7,132,308
1	557018	Merchandise Processing Fee	0	46,419	46,419	0	30,335	30,335	0	16,084	16,084
1	557150	Fuel - Economic Dispatch	0	(7,693,857)	(7,693,857)	0	(5,027,936)	(5,027,936)	0	(2,665,921)	(2,665,921)
1	557160	Power Supply Expense - Miscellaneous	0	319	319	0	208	208	0	111	111
99	557161	Unbilled Add-Ons	(239,218)	0	(239,218)	0	0	0	(239,218)	0	(239,218)
1	557165	Other Resource Costs-CAISO Charges	0	122,815	122,815	0	80,260	80,260	0	42,555	42,555
1	557170	Broker Fees - Power	0	478,969	478,969	0	313,006	313,006	0	165,963	165,963
1	557171	REC Broker Fees	0	39,168	39,168	0	25,596	25,596	0	13,572	13,572
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,682	0	818,682	497,498	0	497,498	321,184	0	321,184
99	557280	Washington ERM Deferred	7,717,632	0	7,717,632	7,717,632	0	7,717,632	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,154,327	0	3,154,327	3,154,327	0	3,154,327	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,762,981)	0	(2,762,981)	(2,762,981)	0	(2,762,981)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	9,884,153	0	9,884,153	0	0	0	9,884,153	0	9,884,153
99	557390	Idaho PCA Amortization	(7,142,476)	0	(7,142,476)	0	0	0	(7,142,476)	0	(7,142,476)
1	557395	Optional Renewable Power Expense Offset	0	663	663	0	433	433	0	230	230
1	557610	Other Expenses - Exposure	0	(16,222)	(16,222)	0	(10,601)	(10,601)	0	(5,621)	(5,621)
1	557700	Turbine Gas Bookout Expense	0	6,603,281	6,603,281	0	4,315,244	4,315,244	0	2,288,037	2,288,037
1	557711	Turbine Gas Bookout Offset	0	(6,603,281)	(6,603,281)	0	(4,315,244)	(4,315,244)	0	(2,288,037)	(2,288,037)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	45,360,248	45,360,248	0	29,642,922	29,642,922	0	15,717,326	15,717,326
TOTAL ACCOUNT 557			11,432,090	65,754,239	77,186,329	8,608,447	42,970,394	51,578,841	2,823,643	22,783,845	25,607,488

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	412,489	247,579	660,068	314,948	162,917	477,865	97,541	84,662	182,203
99	908600	Public Purpose Tariff Rider Expense Offset	34,451,460	0	34,451,460	24,344,694	0	24,344,694	10,106,766	0	10,106,766
99	908610	Limited Income Tax Refund Program	268,820	0	268,820	268,820	0	268,820	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	336,264	0	336,264	269,334	0	269,334	66,930	0	66,930
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	35,469,033	247,579	35,716,612	25,197,796	162,917	25,360,713	10,271,237	84,662	10,355,899

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.804%	34.196%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.63%	52.63%
2	Cost of Debt		5.572%	5.539%
	Total Weighted Cost		2.933%	2.915%
E-APL	Net Rate Base	2,417,362,584	1,613,759,779	803,602,805
	Interest Deduction for FIT Calculation	70,756,596	47,331,574	23,425,022
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended October 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	990,544,971	666,201,939	324,343,032
E-OPS	Less: Operating & Maintenance Expense	568,423,367	378,350,195	190,073,172
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,317,731	84,928,231	46,389,500
E-OTX	Less: Taxes Other than FIT	80,255,148	64,850,653	15,404,495
	Net Operating Income Before FIT	210,548,725	138,072,860	72,475,865
E-INT	Less: Interest Expense	70,756,596	47,331,574	23,425,022
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	6,837,031	823,315	6,013,716
	Taxable Net Operating Income	146,629,160	91,707,341	54,921,819
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	30,792,124	19,258,542	11,533,582
99	Federal Income Tax on 2017 Income at 35%	5,666,579	4,086,177	1,580,402
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	36,458,703	23,344,719	13,113,984
E-DTE	Deferred FIT	(7,677,666)	(4,086,325)	(3,591,341)
1	411400 Amortized Investment Tax Credit	(461,706)	(301,725)	(159,981)
	Total Net FIT/Deferred FIT	28,319,331	18,956,669	9,362,662

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	51,652,169	83,274,383	134,926,552	33,525,721	55,559,873	89,085,594	18,126,448	27,714,510	45,840,958
12	997001 Contributions In Aid of Construction	0	7,682,037	7,682,037	0	5,127,068	5,127,068	0	2,554,969	2,554,969
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,871)	(9,871)	0	(5,129)	(5,129)
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	1,385,359	1,385,359	0	945,494	945,494	0	439,865	439,865
99	997007 Idaho PCA	2,741,677	0	2,741,677	0	0	0	2,741,677	0	2,741,677
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(28,185)	(28,185)	0	(18,419)	(18,419)	0	(9,766)	(9,766)
4	997015 Airplane Lease Payments	0	255,007	255,007	0	174,040	174,040	0	80,967	80,967
12	997016 Redemption Expense Amortization	0	1,172,416	1,172,416	0	782,482	782,482	0	389,934	389,934
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	5,349,545	(10,002)	5,339,543	2,025,517	(6,826)	2,018,691	3,324,028	(3,176)	3,320,852
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(420,607)	(420,607)	0	(287,060)	(287,060)	0	(133,547)	(133,547)
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	422,472	0	422,472	(1,900,579)	0	(1,900,579)	2,323,051	0	2,323,051
12	997032 Interest Rate Swaps	0	(16,416,100)	(16,416,100)	0	(10,956,269)	(10,956,269)	0	(5,459,831)	(5,459,831)
4	997033 BPA Residential Exchange	(70,983)	0	(70,983)	(26,814)	0	(26,814)	(44,169)	0	(44,169)
99	997034 Montana Hydro Settlement	4,899,667	0	4,899,667	3,205,061	0	3,205,061	1,694,606	0	1,694,606
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	7,755,042	0	7,755,042	7,755,042	0	7,755,042	0	0	0
1	997044 Non-Monetary Power Costs	0	(259,037)	(259,037)	0	(169,281)	(169,281)	0	(89,756)	(89,756)
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	(16,816)	0	(16,816)	(22,008)	0	(22,008)	5,192	0	5,192
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(796,580)	(796,580)	0	(531,645)	(531,645)	0	(264,935)	(264,935)
11	997049 Tax Depreciation	0	(128,512,008)	(128,512,008)	0	(83,928,622)	(83,928,622)	0	(44,583,386)	(44,583,386)
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	(33,331)	0	(33,331)	0	0	0	(33,331)	0	(33,331)

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(187,937)	0	(187,937)	(44,526)	0	(44,526)	(143,411)	0	(143,411)
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	3,409,192	3,409,192	0	2,226,475	2,226,475	0	1,182,717	1,182,717
4	997081 Deferred Compensation	0	139,117	139,117	0	94,946	94,946	0	44,171	44,171
4	997082 Meal Disallowances	0	500,691	500,691	0	341,717	341,717	0	158,974	158,974
4	997083 Paid Time Off	0	181,150	181,150	0	123,633	123,633	0	57,517	57,517
2	997084 Customer Uncollectibles	0	529,280	529,280	0	348,287	348,287	0	180,993	180,993
99	997088 Deferred O&M Colstrip & CS2	2,146,858	0	2,146,858	0	0	0	2,146,858	0	2,146,858
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	342,720	0	342,720	342,720	0	342,720	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,383	21,383	0	11,338	11,338
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(61,827)	0	(61,827)	1,425,254	0	1,425,254	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	(23,094)	(23,094)	0	(15,092)	(15,092)	0	(8,002)	(8,002)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(30,174,907)	(30,174,907)	0	(19,719,302)	(19,719,302)	0	(10,455,605)	(10,455,605)
1	997102 Amort Idaho Earnings Test (254229)	(262,464)	0	(262,464)	0	0	0	(262,464)	0	(262,464)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	165,622	0	165,622	48,399	0	48,399	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(1,942,049)	0	(1,942,049)	(1,942,049)	0	(1,942,049)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	13,938,872	0	13,938,872	8,161,648	0	8,161,648	5,777,224	0	5,777,224
2	997109 Tax Reform Amortization	(3,235,639)	0	(3,235,639)	(3,176,415)	0	(3,176,415)	(59,224)	0	(59,224)
99	997110 FISERVE	(563,376)	0	(563,376)	(383,529)	0	(383,529)	(179,847)	0	(179,847)
	TOTAL SCHEDULE M ADJUSTMENTS	77,215,092	(79,410,081)	6,837,031	51,580,254	(50,756,939)	823,315	34,666,858	(28,653,142)	6,013,716

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.804%	34.196%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.308%	34.692%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.741%	33.259%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(567,306)	(567,306)	0	(378,626)	(378,626)	0	(188,680)	(188,680)
99	410100	Deferred Federal Income Tax Expense - Washin	(2,664,240)	0	(2,664,240)	(2,664,240)	0	(2,664,240)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(3,138,318)	0	(3,138,318)	0	0	0	(3,138,318)	0	(3,138,318)
	410100	Total	(5,802,558)	(567,306)	(6,369,864)	(2,664,240)	(378,626)	(3,042,866)	(3,138,318)	(188,680)	(3,326,998)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(290,673)	(290,673)	0	(193,998)	(193,998)	0	(96,675)	(96,675)
99	411100	Deferred Federal Income Tax Expense - Washin	(849,461)	0	(849,461)	(849,461)	0	(849,461)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(167,668)	0	(167,668)	0	0	0	(167,668)	0	(167,668)
	411100	Total	(1,017,129)	(290,673)	(1,307,802)	(849,461)	(193,998)	(1,043,459)	(167,668)	(96,675)	(264,343)
		Total Deferred Federal Income Tax Expense	(6,819,687)	(857,979)	(7,677,666)	(3,513,701)	(572,624)	(4,086,325)	(3,305,986)	(285,355)	(3,591,341)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.741%	33.259%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,542,299	1,542,299	0	1,007,892	1,007,892	0	534,407	534,407
1	408150	R&P Property Tax--Production	0	17,722,712	17,722,712	0	11,581,792	11,581,792	0	6,140,920	6,140,920
1	408180	R&P Property Tax--Transmission	0	6,503,576	6,503,576	0	4,250,087	4,250,087	0	2,253,489	2,253,489
1	409100	State Income Tax--Montana & Oregon	0	(401,784)	(401,784)	0	(262,566)	(262,566)	0	(139,218)	(139,218)
TOTAL PRODUCTION & TRANSMISSION			0	25,380,678	25,380,678	0	16,586,272	16,586,272	0	8,794,406	8,794,406
DISTRIBUTION											
99	408110	State Excise Tax	21,091,216	0	21,091,216	21,091,216	0	21,091,216	0	0	0
99	408120	Municipal Occupation & License Tax	22,363,818	0	22,363,818	18,715,226	0	18,715,226	3,648,592	0	3,648,592
99	408160	Miscellaneous State or Local Tax--WA & ID	158	0	158	0	0	0	158	0	158
99	408170	R&P Property Tax--Distribution	11,781,254	0	11,781,254	8,457,939	0	8,457,939	3,323,315	0	3,323,315
99	409100	State Income Tax--Idaho	(361,976)	0	(361,976)	0	0	0	(361,976)	0	(361,976)
TOTAL DISTRIBUTION			54,874,470	0	54,874,470	48,264,381	0	48,264,381	6,610,089	0	6,610,089
TOTAL TAXES OTHER THAN FIT			54,874,470	25,380,678	80,255,148	48,264,381	16,586,272	64,850,653	6,610,089	8,794,406	15,404,495

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,183,333	8,183,333	0	5,347,808	5,347,808	0	2,835,525	2,835,525
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	1,151,997	1,151,997	0	752,830	752,830	0	399,167	399,167
1	182381	CDA Settlement Past Storage	0	31,127,181	31,127,181	0	20,341,613	20,341,613	0	10,785,568	10,785,568
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	17,811,901	18,131,617	319,716	11,851,343	12,171,059	0	5,960,558	5,960,558
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,134,889	71,984,886	75,119,775	3,102,221	49,128,965	52,231,186	32,668	22,855,921	22,888,589
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,740,014	1,740,014	0	1,187,542	1,187,542	0	552,472	552,472
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
4	303121	Misc Intangible Plant-AMI Software	11,580,749	954,398	12,535,147	11,580,749	651,367	12,232,116	0	303,031	303,031
		TOTAL INTANGIBLE PLANT	15,638,058	270,992,494	286,630,552	15,605,390	182,136,591	197,741,981	32,668	88,855,903	88,888,571
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,471	3,578,471	0	2,338,531	2,338,531	0	1,239,940	1,239,940
1	311XXX	Structures & Improvements	0	139,433,860	139,433,860	0	91,120,028	91,120,028	0	48,313,832	48,313,832
1	312000	Boiler Plant	0	187,839,506	187,839,506	0	122,753,117	122,753,117	0	65,086,389	65,086,389
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	56,547,305	56,547,305	0	36,953,664	36,953,664	0	19,593,641	19,593,641
1	315000	Accessory Electric Equipment	0	29,281,435	29,281,435	0	19,135,418	19,135,418	0	10,146,017	10,146,017
1	316000	Miscellaneous Power Plant Equipment	0	16,894,405	16,894,405	0	11,040,494	11,040,494	0	5,853,911	5,853,911
		TOTAL STEAM PRODUCTION PLANT	0	433,581,752	433,581,752	0	283,345,676	283,345,676	0	150,236,076	150,236,076
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,866,329	62,866,329	0	41,083,146	41,083,146	0	21,783,183	21,783,183
1	331XXX	Structures & Improvements	0	86,787,307	86,787,307	0	56,715,505	56,715,505	0	30,071,802	30,071,802
1	332XXX	Reservoirs, Dams, & Waterways	0	188,103,949	188,103,949	0	122,925,931	122,925,931	0	65,178,018	65,178,018
1	333000	Waterwheels, Turbines, & Generators	0	234,989,877	234,989,877	0	153,565,885	153,565,885	0	81,423,992	81,423,992
1	334000	Accessory Electric Equipment	0	65,083,585	65,083,585	0	42,532,123	42,532,123	0	22,551,462	22,551,462
1	335XXX	Miscellaneous Power Plant Equipment	0	13,801,386	13,801,386	0	9,019,206	9,019,206	0	4,782,180	4,782,180
1	336000	Roads, Railroads, & Bridges	0	4,172,583	4,172,583	0	2,726,783	2,726,783	0	1,445,800	1,445,800
		TOTAL HYDRAULIC PRODUCTION PLANT	0	655,805,016	655,805,016	0	428,568,579	428,568,579	0	227,236,437	227,236,437
		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	17,126,578	17,126,578	0	11,192,219	11,192,219	0	5,934,359	5,934,359
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,748	21,386,748	0	13,976,240	13,976,240	0	7,410,508	7,410,508
1	343000	Prime Movers	0	23,805,065	23,805,065	0	15,556,610	15,556,610	0	8,248,455	8,248,455
1	344000	Generators	0	218,948,346	218,948,346	0	143,082,744	143,082,744	0	75,865,602	75,865,602
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	22,076,802	22,076,802	0	14,427,190	14,427,190	0	7,649,612	7,649,612
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	1,748,037	1,748,037	0	1,142,342	1,142,342	0	605,695	605,695
		TOTAL OTHER PRODUCTION PLANT	0	306,179,623	306,179,623	0	200,088,383	200,088,383	0	106,091,240	106,091,240
		TOTAL PRODUCTION PLANT	0	1,395,566,391	1,395,566,391	0	912,002,638	912,002,638	0	483,563,753	483,563,753

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	30,438,774	30,438,774	0	19,891,739	19,891,739	0	10,547,035	10,547,035
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,058,684	26,058,684	0	17,029,350	17,029,350	0	9,029,334	9,029,334
1	353000	Station Equipment	0	264,154,681	264,154,681	0	172,625,084	172,625,084	0	91,529,597	91,529,597
1	354000	Towers & Fixtures	0	17,245,924	17,245,924	0	11,270,211	11,270,211	0	5,975,713	5,975,713
1	355000	Poles & Fixtures	0	252,137,051	252,137,051	0	164,771,563	164,771,563	0	87,365,488	87,365,488
1	356000	Overhead Conductors & Devices	0	144,040,375	144,040,375	0	94,130,385	94,130,385	0	49,909,990	49,909,990
1	357000	Underground Conduit	0	3,151,721	3,151,721	0	2,059,650	2,059,650	0	1,092,071	1,092,071
1	358000	Underground Conductors & Devices	0	2,500,380	2,500,380	0	1,633,998	1,633,998	0	866,382	866,382
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
		TOTAL TRANSMISSION PLANT	0	741,779,455	741,779,455	0	484,752,874	484,752,874	0	257,026,581	257,026,581
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	32,531,447	0	32,531,447	25,809,254	0	25,809,254	6,722,193	0	6,722,193
3	362000	Station Equipment	133,269,253	3,055,663	136,324,916	88,535,500	2,056,339	90,591,839	44,733,753	999,324	45,733,077
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	400,616,364	0	400,616,364	259,404,689	0	259,404,689	141,211,675	0	141,211,675
99	365000	Overhead Conductors & Devices	263,898,394	0	263,898,394	167,952,128	0	167,952,128	95,946,266	0	95,946,266
99	366000	Underground Conduit	117,570,732	0	117,570,732	77,364,326	0	77,364,326	40,206,406	0	40,206,406
99	367000	Underground Conductors & Devices	207,011,659	0	207,011,659	137,207,572	0	137,207,572	69,804,087	0	69,804,087
99	368000	Line Transformers	267,248,164	0	267,248,164	184,293,787	0	184,293,787	82,954,377	0	82,954,377
99	369XXX	Services	172,338,876	0	172,338,876	113,216,994	0	113,216,994	59,121,882	0	59,121,882
99	371XXX	Installations on Customers' Premises	1,309,200	0	1,309,200	1,309,200	0	1,309,200	0	0	0
99	370XXX	Meters	53,318,601	0	53,318,601	30,258,937	0	30,258,937	23,059,664	0	23,059,664
99	373XXX	Street Light & Signal Systems	62,492,585	0	62,492,585	40,841,181	0	40,841,181	21,651,404	0	21,651,404
		TOTAL DISTRIBUTION PLANT	1,724,726,691	3,055,663	1,727,782,354	1,135,236,861	2,056,339	1,137,293,200	589,489,830	999,324	590,489,154
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,528,035	7,229,334	8,757,369	825,967	4,933,948	5,759,915	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,172,208	89,258,448	104,430,656	6,743,344	60,917,998	67,661,342	8,428,864	28,340,450	36,769,314
4	391XXX	Office Furniture & Equipment	4,391,126	52,401,134	56,792,260	4,328,155	35,763,250	40,091,405	62,971	16,637,884	16,700,855
4	392XXX	Transportation Equipment	34,085,863	21,731,357	55,817,220	24,036,352	14,831,434	38,867,786	10,049,511	6,899,923	16,949,434
4	393000	Stores Equipment	435,454	3,798,483	4,233,937	261,432	2,592,427	2,853,859	174,022	1,206,056	1,380,078
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,859,386	15,628,997	780,685	9,458,892	10,239,577	988,926	4,400,494	5,389,420
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395XXX	Laboratory Equipment	351,834	1,954,682	2,306,516	336,217	1,334,051	1,670,268	15,617	620,631	636,248
4	396XXX	Power Operated Equipment	24,376,881	9,473,970	33,850,851	14,566,718	6,465,890	21,032,608	9,810,163	3,008,080	12,818,243
4	397XXX	Communications Equipment	25,991,080	91,484,529	117,475,609	15,940,880	62,437,276	78,378,156	10,050,200	29,047,253	39,097,453
4	398000	Miscellaneous Equipment	13,508	478,526	492,034	0	326,589	326,589	13,508	151,937	165,445
		TOTAL GENERAL PLANT	108,115,600	291,783,691	399,899,291	67,819,750	199,139,451	266,959,201	40,295,850	92,644,240	132,940,090
		TOTAL PLANT IN SERVICE	1,848,480,349	2,703,177,694	4,551,658,043	1,218,662,001	1,780,087,893	2,998,749,894	629,818,348	923,089,801	1,552,908,149

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(304,345,367)	(304,345,367)	0	(198,889,697)	(198,889,697)	0	(105,455,670)	(105,455,670)
E-ADEP		Hydro Production Plant	0	(134,586,464)	(134,586,464)	0	(87,952,254)	(87,952,254)	0	(46,634,210)	(46,634,210)
E-ADEP		Other Production Plant	0	(127,076,546)	(127,076,546)	0	(83,044,523)	(83,044,523)	0	(44,032,023)	(44,032,023)
E-ADEP		Transmission Plant	0	(217,883,948)	(217,883,948)	0	(142,387,160)	(142,387,160)	0	(75,496,788)	(75,496,788)
E-ADEP		Distribution Plant	(560,124,005)	(171,819)	(560,295,824)	(344,792,155)	(115,627)	(344,907,782)	(215,331,850)	(56,192)	(215,388,042)
E-ADEP		General Plant	(40,272,352)	(103,119,637)	(143,391,989)	(24,547,840)	(70,378,121)	(94,925,961)	(15,724,512)	(32,741,516)	(48,466,028)
TOTAL ACCUMULATED DEPRECIATION			(600,396,357)	(887,183,781)	(1,487,580,138)	(369,339,995)	(582,767,382)	(952,107,377)	(231,056,362)	(304,416,399)	(535,472,761)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,634,715)	(13,634,715)	0	(8,910,286)	(8,910,286)	0	(4,724,429)	(4,724,429)
E-AAMT		Distribution-Franchises/Misc Intangibles	(255,365)	0	(255,365)	(255,365)	0	(255,365)	0	0	0
E-AAMT		General Plant - 303000	0	(2,194,102)	(2,194,102)	0	(1,495,090)	(1,495,090)	0	(699,012)	(699,012)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,113,651)	(47,421,915)	(50,535,566)	(3,092,199)	(32,364,983)	(35,457,182)	(21,452)	(15,056,932)	(15,078,384)
E-AAMT		General Plant - 390200, 396200	0	(136,952)	(136,952)	0	(93,468)	(93,468)	0	(43,484)	(43,484)
TOTAL ACCUMULATED AMORTIZATION			(3,369,016)	(63,387,684)	(66,756,700)	(3,347,564)	(42,863,827)	(46,211,391)	(21,452)	(20,523,857)	(20,545,309)
TOTAL ACCUMULATED DEPR/AMORT			(603,765,373)	(950,571,465)	(1,554,336,838)	(372,687,559)	(625,631,209)	(998,318,768)	(231,077,814)	(324,940,256)	(556,018,070)
NET ELECTRIC UTILITY PLANT before ADFIT			1,244,714,976	1,752,606,229	2,997,321,205	845,974,442	1,154,456,684	2,000,431,126	398,740,534	598,149,545	996,890,079
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	56,168	56,168	0	36,706	36,706	0	19,462	19,462
12		ADFIT - Electric Plant In Service (282900)	0	(547,789,419)	(547,789,419)	0	(365,600,136)	(365,600,136)	0	(182,189,283)	(182,189,283)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(64,572,883)	(64,572,883)	0	(44,070,347)	(44,070,347)	0	(20,502,536)	(20,502,536)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(169,717)	(169,717)	0	(115,830)	(115,830)	0	(53,887)	(53,887)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,536,708)	(6,536,708)	0	(4,271,739)	(4,271,739)	0	(2,264,969)	(2,264,969)
1		ADFIT - CDA Settlement Costs (283333)	0	248,092	248,092	0	162,128	162,128	0	85,964	85,964
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,347,913)	(1,347,913)	0	(899,611)	(899,611)	0	(448,302)	(448,302)
TOTAL ACCUMULATED DFIT			0	(620,112,380)	(620,112,380)	0	(414,758,829)	(414,758,829)	0	(205,353,551)	(205,353,551)
NET ELECTRIC UTILITY PLANT			1,244,714,976	1,132,493,849	2,377,208,825	845,974,442	739,697,855	1,585,672,297	398,740,534	392,795,994	791,536,528

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.296%	32.704%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.741%	33.259%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended October 31, 2018
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,244,714,976	1,132,493,849	2,377,208,825	845,974,442	739,697,855	1,585,672,297	398,740,534	392,795,994	791,536,528
	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	(177,366)	0	(177,366)	177,366	0	177,366
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)	(3,152,993)	0	(3,152,993)	(1,010,480)	0	(1,010,480)	(2,142,513)	0	(2,142,513)
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)	8,203,341	0	8,203,341	5,225,186	0	5,225,186	2,978,155	0	2,978,155
99	ADFIT - Kettle Falls Disallowed (190420)	4,696	0	4,696	4,696	0	4,696	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)	1,748,541	0	1,748,541	0	0	0	1,748,541	0	1,748,541
99	ADFIT - Boulder Park Disallowed (190040)	178,806	0	178,806	0	0	0	178,806	0	178,806
99	Investment in WNP3 Exchange Power (124900, 124930)	2,041,300	0	2,041,300	2,041,300	0	2,041,300	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(366,907)	0	(366,907)	(366,907)	0	(366,907)	0	0	0
99	CDA Lake Settlement - WA (182382)	316,913	0	316,913	316,913	0	316,913	0	0	0
99	CDA Lake Settlement - ID (186382)	59,369	0	59,369	0	0	0	59,369	0	59,369
99	ADFIT - CDA Lake Settlement - Direct (283382)	(79,020)	0	(79,020)	(66,552)	0	(66,552)	(12,468)	0	(12,468)
99	CDA CDR Fund - Direct (182324)	23,052	0	23,052	23,052	0	23,052	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	163,067	0	163,067	151,957	0	151,957	11,110	0	11,110
99	ADFIT - Spokane River Relicensing (283322)	(34,230)	0	(34,230)	(31,900)	0	(31,900)	(2,330)	0	(2,330)
99	Spokane River PM&Es (182323)	148,234	0	148,234	96,492	0	96,492	51,742	0	51,742
99	ADFIT - Spokane River PM&Es (283323)	(31,144)	0	(31,144)	(20,278)	0	(20,278)	(10,866)	0	(10,866)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,144,429)	0	(2,144,429)	(1,019,512)	0	(1,019,512)	(1,124,917)	0	(1,124,917)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,949,088)	0	(1,949,088)	(1,949,088)	0	(1,949,088)	0	0	0
C-WKC	Working Capital	42,355,425	0	42,355,425	29,006,695	0	29,006,695	13,348,730	0	13,348,730
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	40,153,759	0	40,153,759	28,087,482	0	28,087,482	12,066,277	0	12,066,277
	NET RATE BASE	1,284,868,735	1,132,493,849	2,417,362,584	874,061,924	739,697,855	1,613,759,779	410,806,811	392,795,994	803,602,805

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	8,265,397				8,265,397	8,265,397		5,401,437	5,401,437		2,863,960	2,863,960	
1	Hydro (ED-AN)	11,951,913				11,951,913	11,951,913		7,810,575	7,810,575		4,141,338	4,141,338	
1	Other (ED-AN)	9,773,270				9,773,270	9,773,270		6,386,832	6,386,832		3,386,438	3,386,438	
Total Electric Production		29,990,580				29,990,580	29,990,580		19,598,844	19,598,844		10,391,736	10,391,736	
Electric Transmission														
1	ED-AN	12,776,301				12,776,301	12,776,301		8,349,313	8,349,313		4,426,988	4,426,988	
Total Electric Transmissio		12,776,301				12,776,301	12,776,301		8,349,313	8,349,313		4,426,988	4,426,988	
Electric Distribution														
3	ED-AN	59,887					59,887			40,302	40,302		19,585	19,585
	ED-ID	17,585,449				17,585,449	17,585,449					17,585,449	17,585,449	
	ED-WA	31,650,694				31,650,694	31,650,694	31,650,694			31,650,694			
Total Electric Distribution		49,296,030				49,236,143	59,887	49,296,030		40,302	31,690,996	17,585,449	19,585	17,605,034
Gas Underground Storage														
	GD-AN	881,408		881,408										
	GD-OR	148,427			148,427									
Total Gas Underground St		1,029,835		881,408	148,427									
Gas Distribution														
	GD-AN	63,487		63,487										
	GD-ID	5,486,847		5,486,847										
	GD-WA	11,407,152		11,407,152										
	GD-OR	7,613,678			7,613,678									
Total Gas Distribution		24,571,164		16,957,486	7,613,678									
General Plant														
4	ED-AN	2,284,571		2,284,571		2,284,571	2,284,571		1,559,197	1,559,197		725,374	725,374	
	ED-ID	253,891		253,891		253,891	253,891				253,891		253,891	
	ED-WA	607,602		607,602		607,602	607,602	607,602			607,602			
7,4	CD-AA	21,504,939	15,082,489	4,419,050	2,003,400		15,082,489	15,082,489	10,293,648	10,293,648		4,788,841	4,788,841	
9,4	CD-AN	996,867	774,715	222,152			774,715	774,715	528,735	528,735		245,980	245,980	
9	CD-ID	356,647	277,168	79,479		277,168	277,168				277,168		277,168	
9	CD-WA	447,025	347,405	99,620		347,405	347,405	347,405		347,405				
8	GD-AA	354,244		242,877	111,367									
	GD-AN	31,777		31,777										
	GD-ID	26,306		26,306										
	GD-WA	294,440		294,440										
	GD-OR	184,574			184,574									
Total General Plant		27,342,883	19,627,841	5,415,701	2,299,341	1,486,066	18,141,775	19,627,841	955,007	12,381,580	13,336,587	531,059	5,760,195	6,291,254
Total Depreciation Expens		145,006,793	111,690,752	23,254,595	10,061,446	50,722,209	60,968,543	111,690,752	32,605,701	40,370,039	72,975,740	18,116,508	20,598,504	38,715,012

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	67.296%	32.704%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,174	600,174		318,226	318,226	
1	Misc Intangible Plt (30300)	ED-AN	235,757	235,757		235,757	235,757		154,067	154,067		81,690	81,690	
Total Production/Transmission			1,154,157	1,154,157		1,154,157	1,154,157		754,241	754,241		399,916	399,916	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866				
Total Distribution			30,019	30,019		30,019	30,019	30,019		30,019				
General Plant - 303000														
7,4		CD-AA	602,836	422,799	123,877	56,160	422,799	422,799		288,556	288,556	134,243	134,243	
9,1		CD-AN	9,729	7,561	2,168		7,561	7,561		4,941	4,941	2,620	2,620	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			660,437	430,360	165,849	64,228	430,360	430,360		293,497	293,497	136,863	136,863	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	26,581,077	18,642,639	5,462,145	2,476,293	18,642,639	18,642,639		12,723,415	12,723,415	5,919,224	5,919,224	
9,4		CD-AN	13,190	10,251	2,939		10,251	10,251		6,996	6,996	3,255	3,255	
9,4		CD-ID	12,790	9,940	2,850		9,940	9,940				9,940	9,940	
9,4		CD-WA	364,937	283,611	81,326		283,611	283,611	283,611		283,611		0	
4		ED-AN	2,020,405	2,020,405			2,020,405	2,020,405		1,378,906	1,378,906	641,499	641,499	
		ED-ID	0	0			0	0				0	0	
		ED-WA	606,388	606,388			606,388	606,388	606,388		606,388		0	
8		GD-AA	128,562		88,145	40,417								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			29,727,349	21,573,234	5,637,405	2,516,710	899,939	20,673,295	21,573,234	889,999	14,109,317	14,999,316	9,940	6,563,978
Gas Underground Storage														
		GD-AN	190		190									
Total Gas Underground Storage			190		190									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0		0	0	0	0	
4		ED-AN	48,030	48,030			48,030	48,030		32,780	32,780	15,250	15,250	
		GD-OR	0			0								
Total General Plant - 390200, 396200			48,030	48,030	0	0	48,030	48,030		32,780	32,780	15,250	15,250	
Total Amortization Expense			31,620,182	23,235,800	5,803,444	2,580,938	929,958	22,305,842	23,235,800	920,018	15,189,835	16,109,853	9,940	7,116,007

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(304,345,367)	(304,345,367)			(304,345,367)	(304,345,367)		(198,889,697)	(198,889,697)		(105,455,670)	(105,455,670)	
1	Hydro (ED-AN)	(134,586,464)	(134,586,464)			(134,586,464)	(134,586,464)		(87,952,254)	(87,952,254)		(46,634,210)	(46,634,210)	
1	Other (ED-AN)	(127,076,546)	(127,076,546)			(127,076,546)	(127,076,546)		(83,044,523)	(83,044,523)		(44,032,023)	(44,032,023)	
Total Electric Production		(566,008,377)	(566,008,377)			(566,008,377)	(566,008,377)		(369,886,474)	(369,886,474)		(196,121,903)	(196,121,903)	
Electric Transmission														
1	ED-AN	(217,883,948)	(217,883,948)			(217,883,948)	(217,883,948)		(142,387,160)	(142,387,160)		(75,496,788)	(75,496,788)	
Total Electric Transmissic		(217,883,948)	(217,883,948)			(217,883,948)	(217,883,948)		(142,387,160)	(142,387,160)		(75,496,788)	(75,496,788)	
Electric Distribution														
3	ED-AN	(171,819)	(171,819)			(171,819)	(171,819)		(115,627)	(115,627)		(56,192)	(56,192)	
	ED-ID	(215,331,850)	(215,331,850)		(215,331,850)	(215,331,850)	(215,331,850)				(215,331,850)	(215,331,850)	(215,331,850)	
	ED-WA	(344,792,155)	(344,792,155)		(344,792,155)	(344,792,155)	(344,792,155)	(344,792,155)		(344,792,155)				
Total Electric Distribution		(560,295,824)	(560,295,824)		(560,124,005)	(171,819)	(560,295,824)		(344,792,155)	(115,627)	(344,907,782)	(215,331,850)	(56,192)	(215,388,042)
Gas Underground Storage														
	GD-AN	(16,286,525)		(16,286,525)										
	GD-OR	(1,137,900)			(1,137,900)									
Total Gas Underground S		(17,424,425)		(16,286,525)	(1,137,900)									
Gas Distribution														
	GD-AN	(1,783,049)		(1,783,049)										
	GD-ID	(77,296,643)		(77,296,643)										
	GD-WA	(147,292,446)		(147,292,446)										
	GD-OR	(111,020,356)			(111,020,356)									
Total Gas Distribution		(337,392,494)		(226,372,138)	(111,020,356)									
General Plant														
4	ED-AN	(47,727,627)	(47,727,627)			(47,727,627)	(47,727,627)		(32,573,628)	(32,573,628)		(15,153,999)	(15,153,999)	
	ED-ID	(10,899,002)	(10,899,002)		(10,899,002)	(10,899,002)	(10,899,002)				(10,899,002)	(10,899,002)	(10,899,002)	
	ED-WA	(20,887,819)	(20,887,819)		(20,887,819)	(20,887,819)	(20,887,819)	(20,887,819)						
7,4	CD-AA	(64,211,553)	(45,034,773)	(13,194,832)	(5,981,948)	(45,034,773)	(45,034,773)		(30,735,782)	(30,735,782)		(14,298,991)	(14,298,991)	
9,4	CD-AN	(13,327,205)	(10,357,237)	(2,969,968)		(10,357,237)	(10,357,237)		(7,068,711)	(7,068,711)		(3,288,526)	(3,288,526)	
9	CD-ID	(6,209,239)	(4,825,510)	(1,383,729)		(4,825,510)	(4,825,510)				(4,825,510)	(4,825,510)	(4,825,510)	
9	CD-WA	(4,709,542)	(3,660,021)	(1,049,521)		(3,660,021)	(3,660,021)		(3,660,021)	(3,660,021)				
8	GD-AA	(2,309,037)		(1,583,122)	(725,915)									
	GD-AN	(3,064,795)		(3,064,795)										
	GD-ID	(2,033,596)		(2,033,596)										
	GD-WA	(7,365,492)		(7,365,492)										
	GD-OR	(4,662,096)			(4,662,096)									
Total General Plant		(187,407,003)	(143,391,989)	(32,645,055)	(11,369,959)	(40,272,352)	(103,119,637)	(143,391,989)	(24,547,840)	(70,378,121)	(94,925,961)	(15,724,512)	(32,741,516)	(48,466,028)
Total Accumulated Depr		(1,886,412,071)	(1,487,580,138)	(275,303,718)	(123,528,215)	(600,396,357)	(887,183,781)	(1,487,580,138)	(369,339,995)	(582,767,382)	(952,107,377)	(231,056,362)	(304,416,399)	(535,472,761)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%		34.650%				
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expense	67.296%		32.704%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(11,825,088)	(11,825,088)			(11,825,088)	(11,825,088)		(7,727,695)	(7,727,695)		(4,097,393)	(4,097,393)		
1	Misc Intangible Plt (3030 ED-AN	(1,809,627)	(1,809,627)			(1,809,627)	(1,809,627)		(1,182,591)	(1,182,591)		(627,036)	(627,036)		
Total Production/Transmission		(13,634,715)	(13,634,715)			(13,634,715)	(13,634,715)		(8,910,286)	(8,910,286)		(4,724,429)	(4,724,429)		
Distribution															
	Franchises (302000) ED-WA	(213,669)	(213,669)			(213,669)	(213,669)		(213,669)	(213,669)					
	Misc Intangible Plt (3030 ED-WA	(41,696)	(41,696)			(41,696)	(41,696)		(41,696)	(41,696)					
Total Distribution		(255,365)	(255,365)			(255,365)	(255,365)		(255,365)	(255,365)					
General Plant - 303000															
7,4	CD-AA	(3,012,187)	(2,112,598)	(618,974)	(280,615)		(2,112,598)	(2,112,598)		(1,441,827)	(1,441,827)		(670,771)	(670,771)	
9,1	CD-AN	(104,876)	(81,504)	(23,372)			(81,504)	(81,504)		(53,263)	(53,263)		(28,241)	(28,241)	
	GD-ID	(98,840)		(98,840)											
	GD-WA	(212,009)		(212,009)											
	GD-OR	(95,410)			(95,410)										
Total General Plant - 303000		(3,523,322)	(2,194,102)	(953,195)	(376,025)		(2,194,102)	(2,194,102)		(1,495,090)	(1,495,090)		(699,012)	(699,012)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(62,421,709)	(43,779,464)	(12,827,038)	(5,815,207)		(43,779,464)	(43,779,464)		(29,879,047)	(29,879,047)		(13,900,417)	(13,900,417)	
9,4	CD-AN	(15,334)	(11,917)	(3,417)			(11,917)	(11,917)		(8,133)	(8,133)		(3,784)	(3,784)	
9	CD-ID	(27,603)	(21,452)	(6,151)			(21,452)	(21,452)					(21,452)	(21,452)	
9	CD-WA	(364,937)	(283,611)	(81,326)			(283,611)	(283,611)		(283,611)			0	0	
4	ED-AN	(3,630,534)	(3,630,534)				(3,630,534)	(3,630,534)		(2,477,803)	(2,477,803)		(1,152,731)	(1,152,731)	
	ED-ID	0	0				0	0					0	0	
	ED-WA	(2,808,588)	(2,808,588)				(2,808,588)	(2,808,588)		(2,808,588)	(2,808,588)				
8	GD-AA	(490,445)		(336,259)	(154,186)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(69,759,150)	(50,535,566)	(13,254,191)	(5,969,393)		(3,113,651)	(47,421,915)	(50,535,566)	(3,092,199)	(32,364,983)	(35,173,571)	(21,452)	(15,056,932)	(15,078,384)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0				
4	ED-AN	(136,952)	(136,952)				(136,952)	(136,952)		(93,468)	(93,468)		(43,484)	(43,484)	
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(136,952)	(136,952)	0	0		0	(136,952)	(136,952)	0	(93,468)	(93,468)	0	(43,484)	(43,484)
Total Accumulated Amortization		(87,309,504)	(66,756,700)	(14,207,386)	(6,345,418)		(3,369,016)	(63,387,684)	(66,756,700)	(3,347,564)	(42,863,827)	(45,927,780)	(21,452)	(20,523,857)	(20,545,309)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,192	113,139	362,279	22,774	498,192	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	
	TOTAL ACCOUNT	15,702,006	825,967	702,068	7,229,333	8,757,368	2,962,983	97,436	2,109,983	5,170,402	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,269,300	1,106,045	2,527,591	4,635,664	8,269,300	0	0	0	0	0	0	
99	GD-WA / ID / AN	19,182,911	0	0	0	0	19,182,911	0	0	19,182,911	0	0	
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	108,873,691	0	0	76,358,563	76,358,563	0	0	22,372,455	22,372,455	0	10,142,673	
9	CD-WA / ID / AN	25,481,302	5,637,300	5,901,274	8,264,220	19,802,794	1,616,512	1,692,207	2,369,789	5,678,508	0	0	
	TOTAL ACCOUNT	165,553,622	6,743,345	8,428,865	89,258,447	104,430,657	20,799,423	1,692,207	24,742,244	47,233,874	3,746,418	10,142,673	13,889,091
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,805,943	725,950	0	2,079,993	2,805,943	0	0	0	0	0	0	
99	GD-WA / ID / AN	809,634	0	0	0	0	809,634	0	0	809,634	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	
7	CD-AA	71,577,595	0	0	50,200,946	50,200,946	0	0	14,708,480	14,708,480	0	6,668,169	
9	CD-WA / ID / AN	4,870,836	3,602,205	62,971	120,194	3,785,370	1,032,943	18,057	34,466	1,085,466	0	0	
	TOTAL ACCOUNT	80,420,366	4,328,155	62,971	52,401,133	56,792,259	1,842,577	18,057	14,987,272	16,847,906	0	6,780,201	6,780,201
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,726,488	22,065,119	9,295,593	14,365,776	45,726,488	0	0	0	0	0	0	
99	GD-WA / ID / AN	13,458,581	0	0	0	0	9,164,262	2,539,075	1,755,244	13,458,581	0	0	
99	GD-OR / AS	3,850,597	0	0	0	0	0	0	0	0	3,850,597	0	
8	GD-AA	46,950	0	0	0	0	0	0	32,190	32,190	0	14,760	
7	CD-AA	7,312,856	0	0	5,128,871	5,128,871	0	0	1,502,719	1,502,719	0	681,266	
9	CD-WA / ID / AN	6,384,689	1,971,233	753,918	2,236,710	4,961,861	565,257	216,188	641,383	1,422,828	0	0	
	TOTAL ACCOUNT	76,780,161	24,036,352	10,049,511	21,731,357	55,817,220	9,729,519	2,755,263	3,931,536	16,416,318	3,850,597	696,026	4,546,623

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,934,297	250,971	159,660	3,424,058	3,834,689	71,967	45,783	981,858	1,099,608	0	0	0
	TOTAL ACCOUNT	5,446,349	261,432	174,023	3,798,484	4,233,939	160,127	45,783	981,858	1,187,768	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,341,776	768,586	233,715	4,339,475	5,341,776	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0	0	0
99	GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	0	870,875
8	GD-AA	4,720,576	0	0	0	0	0	0	3,236,521	3,236,521	0	1,484,055	1,484,055
7	CD-AA	13,369,388	0	0	9,376,620	9,376,620	0	0	2,747,276	2,747,276	0	1,245,492	1,245,492
9	CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	0
	TOTAL ACCOUNT	28,007,854	780,684	988,926	13,859,386	15,628,996	1,855,602	516,217	6,406,617	8,778,436	870,875	2,729,547	3,600,422
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	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	0	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	0
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,415,850	336,217	15,617	1,064,016	1,415,850	0	0	0	0	0	0	0
99	GD-WA / ID / AN	122,179	0	0	0	0	28,760	0	93,419	122,179	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	50,710
7	CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	118,078
9	CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	0
	TOTAL ACCOUNT	3,009,941	336,217	15,617	1,954,683	2,306,517	28,760	0	464,959	493,719	40,917	168,788	209,705
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,450,015	14,314,857	9,501,623	8,633,535	32,450,015	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	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	49,233
9	CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	0
	TOTAL ACCOUNT	38,400,495	14,566,718	9,810,163	9,473,971	33,850,852	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067

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

AVISTA UTILITIES

Electric Copy

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	65,418,925	12,372,493	7,107,391	45,939,041	65,418,925	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,348,909	0	0	0	0	876,344	472,565	0	1,348,909	0	0	0
99	GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	1,210,604
8	GD-AA	1,151,087	0	0	0	0	0	0	789,208	789,208	0	361,879	361,879
7	CD-AA	54,238,292	0	0	38,040,026	38,040,026	0	0	11,145,427	11,145,427	0	5,052,839	5,052,839
9	CD-WA/ ID / AN	18,035,976	3,568,388	2,942,809	7,505,462	14,016,659	1,023,245	843,859	2,152,213	4,019,317	0	0	0
	TOTAL ACCOUNT	141,403,793	15,940,881	10,050,200	91,484,529	117,475,610	1,899,589	1,316,424	14,086,848	17,302,861	1,210,604	5,414,718	6,625,322
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	475,304	0	0	333,355	333,355	0	0	97,670	97,670	0	44,279	44,279
9	CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
	TOTAL ACCOUNT	638,262	0	13,509	478,526	492,035	0	1,911	97,670	99,581	2,367	44,279	46,646
	TOTAL GENERAL PLANT	555,476,690	67,819,751	40,295,853	291,783,690	399,899,294	41,735,097	7,379,458	68,872,886	117,987,441	10,638,798	26,951,157	37,589,955

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,390,711	0	0	7,287,525	7,287,525	0	0	2,135,187	2,135,187	0	967,999	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	23,506,371	319,716	0	17,811,901	18,131,617	1,022,594	779,605	2,178,433	3,980,632	426,123	967,999	1,394,122
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,853,344	3,102,221	0	11,751,123	14,853,344	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	85,837,118	0	0	60,201,863	60,201,863	0	0	17,638,669	17,638,669	0	7,996,586	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		TOTAL ACCOUNT	101,425,782	3,102,221	32,668	71,984,886	75,119,775	0	9,368	18,095,003	18,104,371	0	8,201,636	8,201,636
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,360,801	0	0	954,398	954,398	0	0	279,631	279,631	0	126,772	126,772
9		CD-WA / ID / AN	14,901,562	11,580,749	0	0	11,580,749	3,320,813	0	0	3,320,813	0	0	0
		TOTAL ACCOUNT	16,262,363	11,580,749	0	954,398	12,535,147	3,320,813	0	279,631	3,600,444	0	126,772	126,772
		TOTAL	274,836,177	15,002,686	32,668	184,480,764	199,516,118	4,343,407	788,973	48,015,092	53,147,472	426,123	21,746,464	22,172,587

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(91,227,183)	(63,982,185)	(18,746,274)	(8,498,724)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(760,082)	(590,698)	(169,384)	0
7	283750	CD-AA	(241,986)	(169,717)	(49,726)	(22,543)
		Total	(92,229,251)	(64,742,600)	(18,965,384)	(8,521,267)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended October 31, 2018	
Ending Balance 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	3,508,224	3,508,224	0	0	0	0	3,508,224
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	5,204	5,204	0	0	0	0	5,204
7/4	154550 Supply Chain Average Cost Variance	0	0	(31)	(31)	0	0	0	0	(31)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(60)	(60)	0	0	0	0	(60)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,025,754	14,863,972	0	47,889,726	29,006,695	13,348,730	4,019,059	1,515,242	0
TOTAL		33,025,754	14,863,972	3,513,337	51,403,063	29,006,695	13,348,730	4,019,059	1,515,242	3,513,337

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						