

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,210,216	9,014,968	5,195,248
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,210,216	9,014,968	5,195,248
E-APL	Electric Net Rate Base	2,409,892,445	1,601,040,430	808,852,015
	RATE OF RETURN	0.590%	0.563%	0.642%

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-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers	8-01-2018 thru 08-31-2018	385,183	252,816	132,367
		Percent		100.000%	65.635%	34.365%
3	E-OPS	Direct Distribution Operating Expense	8-01-2018 thru 08-31-2018	2,150,295	1,388,369	761,926
		Percent		100.000%	64.566%	35.434%
	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-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	07-01-2018 thru 08-31-2018	1,150,306,532	777,655,252	372,651,280	
				100.000%	67.604%	32.396%	
11		Book Depreciation Percent	8-01-2018 thru 08-31-2018	9,360,468	6,112,836	3,247,632	
				100.000%	65.305%	34.695%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	07-01-2018 thru 08-31-2018	2,955,337,946 100.000%	1,963,829,633 66.450%	991,508,313 33.550%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2018 thru 08-31-2018	251,630,507 100.000%	167,004,620 66.369%	84,625,887 33.631%
14		Net Allocated Schedule M's - AMA Percent	8-01-2018 thru 08-31-2018	-4,862,807 100.000%	-3,035,868 62.430%	-1,826,939 37.570%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	31,539,856	0	31,539,856	21,739,084	0	21,739,084	9,800,772	0	9,800,772
99	442200	Commercial - Firm & Int.	28,903,746	0	28,903,746	20,688,034	0	20,688,034	8,215,712	0	8,215,712
1	442300	Industrial	10,020,802	0	10,020,802	6,051,068	0	6,051,068	3,969,734	0	3,969,734
99	444000	Public Street & Highway Lighting	628,536	0	628,536	411,287	0	411,287	217,249	0	217,249
99	448000	Interdepartmental Revenue	111,047	0	111,047	86,573	0	86,573	24,474	0	24,474
99	499XXX	Unbilled Revenue	(594,410)	0	(594,410)	(1,053,539)	0	(1,053,539)	459,129	0	459,129
TOTAL SALES TO ULTIMATE CUSTOMERS			70,609,577	0	70,609,577	47,922,507	0	47,922,507	22,687,070	0	22,687,070
1	447XXX	Sales for Resale	0	8,712,018	8,712,018	0	5,693,304	5,693,304	0	3,018,714	3,018,714
TOTAL SALES OF ELECTRICITY			70,609,577	8,712,018	79,321,595	47,922,507	5,693,304	53,615,811	22,687,070	3,018,714	25,705,784
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	23,082	0	23,082	14,702	0	14,702	8,380	0	8,380
1	453000	Sales of Water & Water Power	0	135,500	135,500	0	88,549	88,549	0	46,951	46,951
1	454000	Rent from Electric Property	151,531	1,452	152,983	83,493	949	84,442	68,038	503	68,541
1	454100	Rent from Trnsmision Joint Use	91	0	91	37	0	37	54	0	54
1	456XXX	Other Electric Revenues	(2,581,575)	8,243,853	5,662,278	(2,122,647)	5,387,358	3,264,711	(458,928)	2,856,495	2,397,567
TOTAL OTHER OPERATING REVENUE			(2,406,871)	8,380,805	5,973,934	(2,024,415)	5,476,856	3,452,441	(382,456)	2,903,949	2,521,493
TOTAL ELECTRIC REVENUE			68,202,706	17,092,823	85,295,529	45,898,092	11,170,160	57,068,252	22,304,614	5,922,663	28,227,277

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	41,865	41,865	0	27,359	27,359	0	14,506	14,506
1	501XXX	Fuel	0	2,265,854	2,265,854	0	1,480,736	1,480,736	0	785,118	785,118
1	502000	Steam Expense	0	216,400	216,400	0	141,417	141,417	0	74,983	74,983
1	505000	Electric Expense	0	115,206	115,206	0	75,287	75,287	0	39,919	39,919
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	305,911	305,911	0	199,913	199,913	0	105,998	105,998
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	50,396	50,396	0	32,934	32,934	0	17,462	17,462
1	511000	Structures	0	45,844	45,844	0	29,959	29,959	0	15,885	15,885
1	512000	Boiler Plant	0	457,914	457,914	0	299,247	299,247	0	158,667	158,667
1	513000	Electric Plant	0	105,107	105,107	0	68,687	68,687	0	36,420	36,420
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	77,771	77,771	0	50,823	50,823	0	26,948	26,948
TOTAL STEAM POWER GENERATION EXP			0	3,682,268	3,682,268	0	2,406,362	2,406,362	0	1,275,906	1,275,906
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	276,718	276,718	0	180,835	180,835	0	95,883	95,883
1	536000	Water for Power	0	94,119	94,119	0	61,507	61,507	0	32,612	32,612
1	537000	Hydraulic Expense	318,028	376,729	694,757	208,572	246,192	454,764	109,456	130,537	239,993
1	538000	Electric Expense	0	696,000	696,000	0	454,836	454,836	0	241,164	241,164
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	61,168	61,168	0	39,973	39,973	0	21,195	21,195
1	540000	Rent	0	115,272	115,272	0	75,330	75,330	0	39,942	39,942
1	540100	MT Trust Funds Land Settlement Rents	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
MAINTENANCE											
1	541000	Supervision & Engineering	0	276,515	276,515	0	180,703	180,703	0	95,812	95,812
1	542000	Structures	0	30,792	30,792	0	20,123	20,123	0	10,669	10,669
1	543000	Reservoirs, Dams, & Waterways	0	234,137	234,137	0	153,009	153,009	0	81,128	81,128
1	544000	Electric Plant	0	387,765	387,765	0	253,404	253,404	0	134,361	134,361
1	545000	Miscellaneous Hydraulic Plant	0	76,539	76,539	0	50,018	50,018	0	26,521	26,521
TOTAL HYDRO POWER GENERATION EXP			723,494	2,625,754	3,349,248	473,544	1,715,930	2,189,474	249,950	909,824	1,159,774
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	26,297	26,297	0	17,185	17,185	0	9,112	9,112
1	547XXX	Fuel	0	7,709,363	7,709,363	0	5,038,069	5,038,069	0	2,671,294	2,671,294
1	548000	Generation Expense	0	264,783	264,783	0	173,036	173,036	0	91,747	91,747
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(21,890)	(21,890)	0	(14,305)	(14,305)	0	(7,585)	(7,585)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	551000	Supervision & Engineering	0	58,756	58,756	0	38,397	38,397	0	20,359	20,359
1	552000	Structures	0	3,223	3,223	0	2,106	2,106	0	1,117	1,117
1	553000	Generating & Electric Equipment	0	353,840	353,840	0	231,234	231,234	0	122,606	122,606
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(31,343)	(31,343)	0	(20,483)	(20,483)	0	(10,860)	(10,860)
TOTAL OTHER POWER GENERATION EXP			0	8,360,210	8,360,210	0	5,463,397	5,463,397	0	2,896,813	2,896,813

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	15,747,984	15,747,984	0	10,291,307	10,291,307	0	5,456,677	5,456,677
1	556000	System Control & Load Dispatching	0	59,963	59,963	0	39,186	39,186	0	20,777	20,777
E-557	557XXX	Other Expense	(404,259)	5,951,313	5,547,054	(91,777)	3,889,184	3,797,407	(312,482)	2,062,129	1,749,647
TOTAL OTHER POWER SUPPLY EXPENSE			(404,259)	21,759,260	21,355,001	(91,777)	14,219,677	14,127,900	(312,482)	7,539,583	7,227,101
TOTAL PRODUCTION OPERATING EXP			319,235	36,427,492	36,746,727	381,767	23,805,366	24,187,133	(62,532)	12,622,126	12,559,594
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	181,612	181,612	0	118,683	118,683	0	62,929	62,929
1	561000	Load Dispatching	0	275,013	275,013	0	179,721	179,721	0	95,292	95,292
1	562000	Station Expense	0	17,620	17,620	0	11,515	11,515	0	6,105	6,105
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	20,117	20,117	0	13,146	13,146	0	6,971	6,971
1	565XXX	Transmission of Electricity by Others	0	1,471,267	1,471,267	0	961,473	961,473	0	509,794	509,794
1	566000	Miscellaneous Transmission Expense	0	53,676	53,676	0	35,077	35,077	0	18,599	18,599
1	567000	Rent	0	9,819	9,819	0	6,417	6,417	0	3,402	3,402
MAINTENANCE											
1	568000	Supervision & Engineering	0	53,001	53,001	0	34,636	34,636	0	18,365	18,365
1	569000	Structures	0	73,777	73,777	0	48,213	48,213	0	25,564	25,564
1	570000	Station Equipment	0	85,216	85,216	0	55,689	55,689	0	29,527	29,527
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	275,142	275,142	0	179,805	179,805	0	95,337	95,337
1	572000	Underground Lines	0	84	84	0	55	55	0	29	29
1	573000	Service Miscellaneous	0	5,363	5,363	0	3,505	3,505	0	1,858	1,858
TOTAL TRANSMISSION OPERATING EXP			0	2,521,707	2,521,707	0	1,647,935	1,647,935	0	873,772	873,772

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,519,109	2,519,109	0	1,646,238	1,646,238	0	872,871	872,871
E-DEPX		Depreciation Expense-Transmission	0	1,078,548	1,078,548	0	704,831	704,831	0	373,717	373,717
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,986	95,986	0	62,727	62,727	0	33,259	33,259
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,895)	0	(11,895)	11,895	0	11,895
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
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	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,892	11,814	0	5,775	5,775
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
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	2,727	2,727	0	1,782	1,782	0	945	945
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	87,450	0	87,450	0	0	0	87,450	0	87,450
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	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	48,146	0	25,528	25,528
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	19,783	0	19,783	15,647	0	15,647	4,136	0	4,136
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
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	(234,877)	0	(234,877)	(162,608)	0	(162,608)	(72,269)	0	(72,269)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	104,175	0	104,175	0	0	0	104,175	0	104,175
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	73,176	0	73,176	73,176	0	73,176	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(458)	(458)	0	(243)	(243)
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	2,388,888	2,388,888	0	1,561,138	1,561,138	0	827,750	827,750
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			329,783	6,174,898	6,504,681	129,595	4,035,296	4,164,891	200,188	2,139,602	2,339,790
TOTAL PRODUCTION & TRANSMISSION EXPEN:			649,018	45,124,097	45,773,115	511,362	29,488,597	29,999,959	137,656	15,635,500	15,773,156

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	51,343	250,482	301,825	37,321	161,726	199,047	14,022	88,756	102,778
3	582000	Station Expense	79,837	4,604	84,441	55,171	2,973	58,144	24,666	1,631	26,297
3	583000	Overhead Line Expense	180,463	45,765	226,228	131,480	29,549	161,029	48,983	16,216	65,199
3	584000	Underground Line Expense	146,203	0	146,203	70,363	0	70,363	75,840	0	75,840
3	584100	Energy Storage Equipment	40,509	0	40,509	40,509	0	40,509	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	181,501	1,694	183,195	140,999	1,094	142,093	40,502	600	41,102
3	587000	Customer Installations Expense	56,930	11,835	68,765	38,627	7,641	46,268	18,303	4,194	22,497
3	588000	Miscellaneous Distribution Expense	459,017	304,730	763,747	170,340	196,752	367,092	288,677	107,978	396,655
3	589000	Rent	0	40,278	40,278	0	26,006	26,006	0	14,272	14,272
MAINTENANCE:											
3	590000	Supervision & Engineering	19,824	54,345	74,169	17,178	35,088	52,266	2,646	19,257	21,903
3	591000	Structures	8,977	0	8,977	5,745	0	5,745	3,232	0	3,232
3	592000	Station Equipment	63,074	7,073	70,147	47,584	4,567	52,151	15,490	2,506	17,996
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	704,619	0	704,619	530,359	0	530,359	174,260	0	174,260
3	594000	Underground Lines	66,551	0	66,551	43,836	0	43,836	22,715	0	22,715
3	595000	Line Transformers	56,069	0	56,069	46,819	0	46,819	9,250	0	9,250
3	596000	Street Light & Signal System Maintenance Exp	19,995	0	19,995	17,552	0	17,552	2,443	0	2,443
3	597000	Meters	2,006	0	2,006	1,977	0	1,977	29	0	29
3	598000	Miscellaneous Distribution Expense	13,377	21,267	34,644	(7,491)	13,731	6,240	20,868	7,536	28,404
TOTAL DISTRIBUTION OPERATING EXP			2,150,295	742,073	2,892,368	1,388,369	479,127	1,867,496	761,926	262,946	1,024,872
E-DEPX		Depreciation Expense-Distribution	4,170,441	4,993	4,175,434	2,686,390	3,224	2,689,614	1,484,051	1,769	1,485,820
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,944,784	0	4,944,784	4,359,456	0	4,359,456	585,328	0	585,328
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,117,727	4,993	9,122,720	7,048,348	3,224	7,051,572	2,069,379	1,769	2,071,148
TOTAL DISTRIBUTION EXPENSES			11,268,022	747,066	12,015,088	8,436,717	482,351	8,919,068	2,831,305	264,715	3,096,020

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,436	9,436	0	6,193	6,193	0	3,243	3,243
2	902000	Meter Reading Expenses	247,719	12,260	259,979	229,841	8,047	237,888	17,878	4,213	22,091
2	903XXX	Customer Records & Collection Expenses	142,469	599,949	742,418	103,992	393,777	497,769	38,477	206,172	244,649
2	904000	Uncollectible Accounts	0	183,383	183,383	0	120,363	120,363	0	63,020	63,020
2	905000	Misc Customer Accounts	0	22,048	22,048	0	14,471	14,471	0	7,577	7,577
TOTAL CUSTOMER ACCOUNTS EXPENSES			390,188	827,076	1,217,264	333,833	542,851	876,684	56,355	284,225	340,580
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,740,189	21,867	2,762,056	2,192,027	14,352	2,206,379	548,162	7,515	555,677
2	909000	Advertising	1,091	94,149	95,240	0	61,795	61,795	1,091	32,354	33,445
2	910000	Misc Customer Service & Info Exp	0	36,362	36,362	0	23,866	23,866	0	12,496	12,496
TOTAL CUSTOMER SERVICE & INFO EXP			2,741,280	152,378	2,893,658	2,192,027	100,013	2,292,040	549,253	52,365	601,618
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	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			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	52,282	1,456,647	1,508,929	36,798	994,147	1,030,945	15,484	462,500	477,984
4	921000	Office Supplies & Expenses	2,303	405,760	408,063	2,303	276,927	279,230	0	128,833	128,833
4	922000	Admin Exp Transferred--Credit	0	(7,585)	(7,585)	0	(5,177)	(5,177)	0	(2,408)	(2,408)
4	923000	Outside Services Employed	11,458	757,253	768,711	11,114	516,818	527,932	344	240,435	240,779
4	924000	Property Insurance Premium	0	104,950	104,950	0	71,627	71,627	0	33,323	33,323
4	925XXX	Injuries and Damages	78	259,720	259,798	78	177,256	177,334	0	82,464	82,464
4	926XXX	Employee Pensions and Benefits	0	153,494	153,494	0	104,758	104,758	0	48,736	48,736
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	199,777	382,193	581,970	138,399	249,763	388,162	61,378	132,430	193,808
4	930000	Miscellaneous General Expenses	17,637	232,253	249,890	15,190	158,510	173,700	2,447	73,743	76,190
4	931000	Rents	0	30,934	30,934	0	21,112	21,112	0	9,822	9,822
4	935000	Maintenance of General Plant	67,826	907,493	975,319	35,544	619,355	654,899	32,282	288,138	320,420
TOTAL ADMIN & GEN OPERATING EXP			351,461	4,683,112	5,034,573	239,426	3,185,096	3,424,522	112,035	1,498,016	1,610,051

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	114,818	1,464,305	1,579,123	70,135	999,373	1,069,508	44,683	464,932	509,615
E-AMTX		Amortization Expense-General Plant - 303000	0	35,634	35,634	0	24,302	24,302	0	11,332	11,332
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	52,452	1,762,248	1,814,700	51,942	1,202,717	1,254,659	510	559,531	560,041
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,732	2,732	0	1,271	1,271
99	407229	Idaho Earnings Test Amortization	(89,161)	0	(89,161)	0	0	0	(89,161)	0	(89,161)
99	407230	Tax Reform Amortization	(684,598)	0	(684,598)	(684,598)	0	(684,598)	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(63,934)	0	(63,934)	(43,528)	0	(43,528)	(20,406)	0	(20,406)
99	407436	Regulatory Credit - MDM System	(101,972)	0	(101,972)	(101,972)	0	(101,972)	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	(772,395)	3,266,190	2,493,795	(708,021)	2,229,124	1,521,103	(64,374)	1,037,066	972,692
		TOTAL ADMIN & GENERAL EXPENSES	(420,934)	7,949,302	7,528,368	(468,595)	5,414,220	4,945,625	47,661	2,535,082	2,582,743
		TOTAL EXPENSES BEFORE FIT	14,627,574	54,799,919	69,427,493	11,005,344	36,028,032	47,033,376	3,622,230	18,771,887	22,394,117
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,868,036			10,034,876			5,833,160
E-FIT		FEDERAL INCOME TAX			2,525,252			1,681,816			843,436
E-FIT		DEFERRED FEDERAL INCOME TAX			(827,033)			(635,507)			(191,526)
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
		ELECTRIC NET OPERATING INCOME (LOSS)			14,210,216			9,014,968			5,195,248

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.566%	35.434%
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-456-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	5,610	27,630	33,240	5,610	18,056	23,666	0	9,574	9,574
1	456010	Other Electric Rev-Financial	0	315,640	315,640	0	206,271	206,271	0	109,369	109,369
1	456015	Other Electric Rev-CT Fuel Sales	0	1,251,787	1,251,787	0	818,043	818,043	0	433,744	433,744
1	456016	Other Electric Rev-Resource Opt	0	312,832	312,832	0	204,436	204,436	0	108,396	108,396
1	456017	Other Electric Rev-Non Resource	0	5,020	5,020	0	3,281	3,281	0	1,739	1,739
1	456018	Other Electric Rev-Extraction	0	62,167	62,167	0	40,626	40,626	0	21,541	21,541
1	456020	Other Electric Rev-Sale of Excess	0	371	371	0	242	242	0	129	129
1	456100	Transmission Revenue of Others	0	1,294,522	1,294,522	0	845,970	845,970	0	448,552	448,552
1	456120	Parallel Capacity Support Revenue	0	77,001	77,001	0	50,320	50,320	0	26,681	26,681
1	456130	Ancillary Services Revenue	0	216,324	216,324	0	141,368	141,368	0	74,956	74,956
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	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(1,777,879)	0	(1,777,879)	(1,566,769)	0	(1,566,769)	(211,110)	0	(211,110)
1	456329	Amortization Res Decoupling Deferral	(1,108,128)	0	(1,108,128)	(857,922)	0	(857,922)	(250,206)	0	(250,206)
1	456338	Non-res Decoupling Deferred Rev	572,892	0	572,892	361,557	0	361,557	211,335	0	211,335
1	456339	Amortization Non-res Decoupling	(287,083)	0	(287,083)	(73,904)	0	(73,904)	(213,179)	0	(213,179)
1	456700	Other Electric Rev-Low Voltage	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,472	91,472	0	48,501	48,501
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,156,300)	(1,156,300)	0	(755,642)	(755,642)	0	(400,658)	(400,658)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,156,300	1,156,300	0	755,642	755,642	0	400,658	400,658
1	456730	Other Elec Rev-Intraco Thermal	0	4,540,587	4,540,587	0	2,967,274	2,967,274	0	1,573,313	1,573,313
TOTAL ACCOUNT 456			(2,581,575)	8,243,854	5,662,279	(2,122,647)	5,387,359	3,264,712	(458,928)	2,856,495	2,397,567

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-555-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	14,479,344	14,479,344	0	9,462,251	9,462,251	0	5,017,093	5,017,093
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	25,950	25,950	0	16,958	16,958	0	8,992	8,992
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,026,366	1,026,366	0	670,730	670,730	0	355,636	355,636
1	555710	Intercompany Purchase	0	216,324	216,324	0	141,368	141,368	0	74,956	74,956
TOTAL ACCOUNT 555			0	15,747,984	15,747,984	0	10,291,307	10,291,307	0	5,456,677	5,456,677

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-557-1A
For Month Ended August 31, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	226	631,758	631,984	226	412,854	413,080	0	218,904	218,904
1	557010	Other Power Supply Expense - Financial	0	973,692	973,692	0	636,308	636,308	0	337,384	337,384
1	557018	Merchandise Processing Fee	0	3,737	3,737	0	2,442	2,442	0	1,295	1,295
1	557150	Fuel - Economic Dispatch	0	(914,639)	(914,639)	0	(597,717)	(597,717)	0	(316,922)	(316,922)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	188,042	0	188,042	0	0	0	188,042	0	188,042
1	557165	Other Resource Costs-CAISO Charges	0	5,832	5,832	0	3,811	3,811	0	2,021	2,021
1	557170	Broker Fees - Power	0	45,069	45,069	0	29,453	29,453	0	15,616	15,616
1	557171	REC Broker Fees	0	6,999	6,999	0	4,574	4,574	0	2,425	2,425
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(162,885)	0	(162,885)	(162,885)	0	(162,885)	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	201,024	0	201,024	201,024	0	201,024	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(171,600)	0	(171,600)	(171,600)	0	(171,600)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	88,278	0	88,278	0	0	0	88,278	0	88,278
99	557390	Idaho PCA Amortization	(615,567)	0	(615,567)	0	0	0	(615,567)	0	(615,567)
1	557395	Optional Renewable Power Expense Offset	0	160	160	0	105	105	0	55	55
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,564,964	1,564,964	0	1,022,704	1,022,704	0	542,260	542,260
1	557711	Turbine Gas Bookout Offset	0	(1,564,964)	(1,564,964)	0	(1,022,704)	(1,022,704)	0	(542,260)	(542,260)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,198,705	5,198,705	0	3,397,354	3,397,354	0	1,801,351	1,801,351
TOTAL ACCOUNT 557			(404,259)	5,951,313	5,547,054	(91,777)	3,889,184	3,797,407	(312,482)	2,062,129	1,749,647

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-908-1A
For Month Ended August 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	28,916	21,867	50,783	21,776	14,352	36,128	7,140	7,515	14,655
99	908600	Public Purpose Tariff Rider Expense Offset	3,032,313	0	3,032,313	2,150,198	0	2,150,198	882,115	0	882,115
99	908610	Limited Income Tax Refund Program	93,800	0	93,800	93,800	0	93,800	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(414,840)	0	(414,840)	(73,747)	0	(73,747)	(341,093)	0	(341,093)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,740,189	21,867	2,762,056	2,192,027	14,352	2,206,379	548,162	7,515	555,677

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.90%	52.90%
2	Cost of Debt		5.575%	5.541%
	Total Weighted Cost		2.949%	2.931%
E-APL	Net Rate Base	2,409,892,445	1,601,040,430	808,852,015
	Interest Deduction for FIT Calculation	70,922,135	47,214,682	23,707,453
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	85,295,529	57,068,252	28,227,277
E-OPS	Less: Operating & Maintenance Expense	51,306,297	34,295,810	17,010,487
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,787,524	6,816,972	3,970,552
E-OTX	Less: Taxes Other than FIT	7,333,672	5,920,594	1,413,078
	Net Operating Income Before FIT	15,868,036	10,034,876	5,833,160
E-INT	Less: Monthly Interest Expense	5,910,178	3,934,557	1,975,621
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895
E-SCM	Plus: Schedule M Adjustments	2,067,151	1,896,433	170,718
	Taxable Net Operating Income	12,025,009	8,008,647	4,016,362
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,525,252	1,681,816	843,436
99	Federal Income Tax on 2017 Income at 35%	0	0	0
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,525,252	1,681,816	843,436
E-DTE	Deferred FIT	(827,033)	(635,507)	(191,526)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)
	Total Net FIT/Deferred FIT	1,657,820	1,019,908	637,912

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-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,340,212	6,964,824	11,305,036	2,810,968	4,646,142	7,457,110	1,529,244	2,318,682	3,847,926
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	283,650	283,650	0	143,212	143,212
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	375,727	375,727	0	256,430	256,430	0	119,297	119,297
99	997007 Idaho PCA	(527,289)	0	(527,289)	0	0	0	(527,289)	0	(527,289)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	88,295	88,295	0	58,672	58,672	0	29,623	29,623
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	853,779	(2,173)	851,606	502,001	(1,483)	500,518	351,778	(690)	351,088
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	741,061	741,061	0	505,767	505,767	0	235,294	235,294
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	2,600,198	0	2,600,198	2,137,037	0	2,137,037	463,161	0	463,161
12	997032 Interest Rate Swaps	0	163,410	163,410	0	108,586	108,586	0	54,824	54,824
4	997033 BPA Residential Exchange	(49,058)	0	(49,058)	(34,957)	0	(34,957)	(14,101)	0	(14,101)
99	997034 Montana Hydro Settlement	405,466	0	405,466	264,972	0	264,972	140,494	0	140,494
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	(164,892)	0	(164,892)	(164,892)	0	(164,892)	0	0	0
1	997044 Non-Monetary Power Costs	0	25,950	25,950	0	16,958	16,958	0	8,992	8,992
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,931	0	24,931	(1,834)	0	(1,834)	26,765	0	26,765
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(208,648)	(208,648)	0	(138,647)	(138,647)	0	(70,001)	(70,001)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,183,062)	(8,183,062)	0	(4,347,467)	(4,347,467)
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	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,146	60,823	2,581	25,528	28,109
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(85,328)	0	(85,328)	24,725	0	24,725	(110,053)	0	(110,053)
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	166,667	166,667	0	108,917	108,917	0	57,750	57,750
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	549,796	549,796	0	359,044	359,044	0	190,752	190,752
4	997081	Deferred Compensation	0	180,389	180,389	0	123,114	123,114	0	57,275	57,275
4	997082	Meal Disallowances	0	38,151	38,151	0	26,038	26,038	0	12,113	12,113
4	997083	Paid Time Off	0	(55,016)	(55,016)	0	(37,548)	(37,548)	0	(17,468)	(17,468)
2	997084	Customer Uncollectibles	0	(93,592)	(93,592)	0	(61,429)	(61,429)	0	(32,163)	(32,163)
99	997088	Deferred O&M Colstrip & CS2	191,625	0	191,625	0	0	0	191,625	0	191,625
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	31,431	0	31,431	31,431	0	31,431	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(11,199)	(11,199)	0	(7,319)	(7,319)	0	(3,880)	(3,880)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(1,756,364)	(1,756,364)	0	(1,147,784)	(1,147,784)	0	(608,580)	(608,580)
1	997102	Amort Idaho Earnings Test (254229)	(128,336)	0	(128,336)	0	0	0	(128,336)	0	(128,336)
99	997103	Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104	Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(101,972)	0	(101,972)	(101,972)	0	(101,972)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	40,443	0	40,443	31,675	0	31,675	8,768	0	8,768
2	997109	Tax Reform Amortization	(747,661)	0	(747,661)	(738,893)	0	(738,893)	(8,768)	0	(8,768)
99	997110	FISERVE	(63,934)	0	(63,934)	(43,528)	0	(43,528)	(20,406)	0	(20,406)
		TOTAL SCHEDULE M ADJUSTMENTS	7,737,597	(4,862,807)	2,067,151	4,932,301	(3,035,868)	1,896,433	1,997,657	(1,826,939)	170,718

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.305%	34.695%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.450%	33.550%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(374,884)	(374,884)	0	(249,110)	(249,110)	0	(125,774)	(125,774)
99	410100	Deferred Federal Income Tax Expense - Washin	(309,823)	0	(309,823)	(309,823)	0	(309,823)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(71,956)	0	(71,956)	0	0	0	(71,956)	0	(71,956)
	410100	Total	(381,779)	(374,884)	(756,663)	(309,823)	(249,110)	(558,933)	(71,956)	(125,774)	(197,730)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(10,842)	(10,842)	0	(7,205)	(7,205)	0	(3,637)	(3,637)
99	411100	Deferred Federal Income Tax Expense - Washin	(69,369)	0	(69,369)	(69,369)	0	(69,369)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	9,841	0	9,841	0	0	0	9,841	0	9,841
	411100	Total	(59,528)	(10,842)	(70,370)	(69,369)	(7,205)	(76,574)	9,841	(3,637)	6,204
		Total Deferred Federal Income Tax Expense	(441,307)	(385,726)	(827,033)	(379,192)	(256,315)	(635,507)	(62,115)	(129,411)	(191,526)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.450%	33.550%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	57,183	57,183	0	37,369	37,369	0	19,814	19,814
1	408150	R&P Property Tax--Production	0	1,706,484	1,706,484	0	1,115,187	1,115,187	0	591,297	591,297
1	408180	R&P Property Tax--Transmission	0	591,819	591,819	0	386,754	386,754	0	205,065	205,065
1	409100	State Income Tax--Montana & Oregon	0	33,402	33,402	0	21,828	21,828	0	11,574	11,574
TOTAL PRODUCTION & TRANSMISSION			0	2,388,888	2,388,888	0	1,561,138	1,561,138	0	827,750	827,750
DISTRIBUTION											
99	408110	State Excise Tax	1,831,089	0	1,831,089	1,831,089	0	1,831,089	0	0	0
99	408120	Municipal Occupation & License Tax	2,006,145	0	2,006,145	1,689,553	0	1,689,553	316,592	0	316,592
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	1,076,395	0	1,076,395	838,814	0	838,814	237,581	0	237,581
99	409100	State Income Tax--Idaho	31,155	0	31,155	0	0	0	31,155	0	31,155
TOTAL DISTRIBUTION			4,944,784	0	4,944,784	4,359,456	0	4,359,456	585,328	0	585,328
TOTAL TAXES OTHER THAN FIT			4,944,784	2,388,888	7,333,672	4,359,456	1,561,138	5,920,594	585,328	827,750	1,413,078

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-1A
For Month Ended August 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,224,999	8,224,999	0	5,375,037	5,375,037	0	2,849,962	2,849,962
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	1,158,813	1,158,813	0	757,284	757,284	0	401,529	401,529
1	182381	CDA Settlement Past Storage	0	31,311,366	31,311,366	0	20,461,978	20,461,978	0	10,849,388	10,849,388
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,825,240	17,144,956	319,716	11,177,956	11,497,672	0	5,647,284	5,647,284
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,134,889	75,264,145	78,399,034	3,102,221	51,367,026	54,469,247	32,668	23,897,119	23,929,787
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,740,014	1,740,014	0	1,187,542	1,187,542	0	552,472	552,472
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
4	303121	Misc Intangible Plant-AMI Software	0	921,110	921,110	0	628,648	628,648	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	4,057,309	273,484,471	277,541,780	4,024,641	183,830,594	187,855,235	32,668	89,653,877	89,686,545
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,338,020	2,338,020	0	1,239,669	1,239,669
1	311XXX	Structures & Improvements	0	135,469,379	135,469,379	0	88,529,239	88,529,239	0	46,940,140	46,940,140
1	312000	Boiler Plant	0	179,522,575	179,522,575	0	117,318,003	117,318,003	0	62,204,572	62,204,572
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,680,861	64,680,861	0	42,268,943	42,268,943	0	22,411,918	22,411,918
1	315000	Accessory Electric Equipment	0	28,367,598	28,367,598	0	18,538,225	18,538,225	0	9,829,373	9,829,373
1	316000	Miscellaneous Power Plant Equipment	0	18,941,099	18,941,099	0	12,378,008	12,378,008	0	6,563,091	6,563,091
		TOTAL STEAM PRODUCTION PLANT	0	430,565,971	430,565,971	0	281,374,862	281,374,862	0	149,191,109	149,191,109
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,866,329	62,866,329	0	41,083,146	41,083,146	0	21,783,183	21,783,183
1	331XXX	Structures & Improvements	0	82,848,169	82,848,169	0	54,141,278	54,141,278	0	28,706,891	28,706,891
1	332XXX	Reservoirs, Dams, & Waterways	0	187,227,220	187,227,220	0	122,352,988	122,352,988	0	64,874,232	64,874,232
1	333000	Waterwheels, Turbines, & Generators	0	234,765,108	234,765,108	0	153,418,998	153,418,998	0	81,346,110	81,346,110
1	334000	Accessory Electric Equipment	0	64,840,799	64,840,799	0	42,373,462	42,373,462	0	22,467,337	22,467,337
1	335XXX	Miscellaneous Power Plant Equipment	0	13,688,782	13,688,782	0	8,945,619	8,945,619	0	4,743,163	4,743,163
1	336000	Roads, Railroads, & Bridges	0	3,662,266	3,662,266	0	2,393,291	2,393,291	0	1,268,975	1,268,975
		TOTAL HYDRAULIC PRODUCTION PLANT	0	649,898,673	649,898,673	0	424,708,782	424,708,782	0	225,189,891	225,189,891
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,075,008	17,075,008	0	11,158,518	11,158,518	0	5,916,490	5,916,490
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,081	21,386,081	0	13,975,804	13,975,804	0	7,410,277	7,410,277
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	218,772,782	218,772,782	0	142,968,013	142,968,013	0	75,804,769	75,804,769
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	22,076,732	22,076,732	0	14,427,144	14,427,144	0	7,649,588	7,649,588
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,747,701	1,747,701	0	1,142,123	1,142,123	0	605,578	605,578
		TOTAL OTHER PRODUCTION PLANT	0	305,951,416	305,951,416	0	199,939,250	199,939,250	0	106,012,166	106,012,166
		TOTAL PRODUCTION PLANT	0	1,386,416,060	1,386,416,060	0	906,022,894	906,022,894	0	480,393,166	480,393,166

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended August 31, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	30,205,498	30,205,498	0	19,739,293	19,739,293	0	10,466,205	10,466,205
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,042,938	26,042,938	0	17,019,060	17,019,060	0	9,023,878	9,023,878
1	353000	Station Equipment	0	264,535,691	264,535,691	0	172,874,074	172,874,074	0	91,661,617	91,661,617
1	354000	Towers & Fixtures	0	17,245,706	17,245,706	0	11,270,069	11,270,069	0	5,975,637	5,975,637
1	355000	Poles & Fixtures	0	245,456,288	245,456,288	0	160,405,684	160,405,684	0	85,050,604	85,050,604
1	356000	Overhead Conductors & Devices	0	140,852,413	140,852,413	0	92,047,052	92,047,052	0	48,805,361	48,805,361
1	357000	Underground Conduit	0	3,105,215	3,105,215	0	2,029,258	2,029,258	0	1,075,957	1,075,957
1	358000	Underground Conductors & Devices	0	2,453,874	2,453,874	0	1,603,607	1,603,607	0	850,267	850,267
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
TOTAL TRANSMISSION PLANT			0	731,949,488	731,949,488	0	478,328,991	478,328,991	0	253,620,497	253,620,497
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	28,567,255	0	28,567,255	22,008,682	0	22,008,682	6,558,573	0	6,558,573
3	362000	Station Equipment	132,083,314	3,041,246	135,124,560	87,984,173	1,963,611	89,947,784	44,099,141	1,077,635	45,176,776
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	396,717,169	0	396,717,169	256,799,036	0	256,799,036	139,918,133	0	139,918,133
99	365000	Overhead Conductors & Devices	260,147,945	0	260,147,945	165,396,760	0	165,396,760	94,751,185	0	94,751,185
99	366000	Underground Conduit	116,599,128	0	116,599,128	76,717,106	0	76,717,106	39,882,022	0	39,882,022
99	367000	Underground Conductors & Devices	202,982,304	0	202,982,304	133,764,501	0	133,764,501	69,217,803	0	69,217,803
99	368000	Line Transformers	264,115,748	0	264,115,748	182,043,870	0	182,043,870	82,071,878	0	82,071,878
99	369XXX	Services	170,899,814	0	170,899,814	112,226,586	0	112,226,586	58,673,228	0	58,673,228
99	371XXX	Installations on Customers' Premises	1,684,003	0	1,684,003	1,684,003	0	1,684,003	0	0	0
99	370000	Meters	50,172,384	0	50,172,384	27,152,913	0	27,152,913	23,019,471	0	23,019,471
99	373XXX	Street Light & Signal Systems	61,851,950	0	61,851,950	40,455,747	0	40,455,747	21,396,203	0	21,396,203
TOTAL DISTRIBUTION PLANT			1,698,942,430	3,041,246	1,701,983,676	1,115,276,670	1,963,611	1,117,240,281	583,665,760	1,077,635	584,743,395
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,526,643	7,229,334	8,755,977	824,575	4,933,948	5,758,523	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,178,164	88,834,534	104,012,698	6,751,457	60,628,681	67,380,138	8,426,707	28,205,853	36,632,560
4	391XXX	Office Furniture & Equipment	1,125,803	50,896,797	52,022,600	1,064,490	34,736,555	35,801,045	61,313	16,160,242	16,221,555
4	392XXX	Transportation Equipment	33,567,689	21,315,373	54,883,062	23,637,291	14,547,529	38,184,820	9,930,398	6,767,844	16,698,242
4	393000	Stores Equipment	432,266	3,746,533	4,178,799	259,233	2,556,971	2,816,204	173,033	1,189,562	1,362,595
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,585,345	15,354,956	780,685	9,271,862	10,052,547	988,926	4,313,483	5,302,409
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	327,419	1,937,489	2,264,908	311,802	1,322,317	1,634,119	15,617	615,172	630,789
4	396XXX	Power Operated Equipment	24,351,724	9,316,624	33,668,348	14,566,718	6,358,503	20,925,221	9,785,006	2,958,121	12,743,127
4	397XXX	Communications Equipment	23,762,701	90,874,603	114,637,304	13,695,988	62,021,008	75,716,996	10,066,713	28,853,595	38,920,308
4	398000	Miscellaneous Equipment	13,508	473,799	487,307	0	323,363	323,363	13,508	150,436	163,944
TOTAL GENERAL PLANT			102,055,528	288,324,273	390,379,801	61,892,239	196,778,433	258,670,672	40,163,289	91,545,840	131,709,129
TOTAL PLANT IN SERVICE			1,805,055,267	2,683,215,538	4,488,270,805	1,181,193,550	1,766,924,523	2,948,118,073	623,861,717	916,291,015	1,540,152,732

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended August 31, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(303,075,994)	(303,075,994)	0	(198,060,162)	(198,060,162)	0	(105,015,832)	(105,015,832)
E-ADEP		Hydro Production Plant	0	(133,011,107)	(133,011,107)	0	(86,922,758)	(86,922,758)	0	(46,088,349)	(46,088,349)
E-ADEP		Other Production Plant	0	(125,076,387)	(125,076,387)	0	(81,737,419)	(81,737,419)	0	(43,338,968)	(43,338,968)
E-ADEP		Transmission Plant	0	(214,846,237)	(214,846,237)	0	(140,402,016)	(140,402,016)	0	(74,444,221)	(74,444,221)
E-ADEP		Distribution Plant	(551,514,450)	(162,694)	(551,677,144)	(339,479,984)	(105,045)	(339,585,029)	(212,034,466)	(57,649)	(212,092,115)
E-ADEP		General Plant	(39,146,910)	(99,602,384)	(138,749,294)	(23,688,421)	(67,977,631)	(91,666,052)	(15,458,489)	(31,624,753)	(47,083,242)
TOTAL ACCUMULATED DEPRECIATION			(590,661,360)	(875,774,803)	(1,466,436,163)	(363,168,405)	(575,205,031)	(938,373,436)	(227,492,955)	(300,569,772)	(528,062,727)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,394,750)	(13,394,750)	0	(8,753,469)	(8,753,469)	0	(4,641,281)	(4,641,281)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(249,110)	0	(249,110)	(249,110)	0	(249,110)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,102,274)	(2,102,274)	0	(1,432,464)	(1,432,464)	0	(669,810)	(669,810)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,719,239)	(47,904,376)	(50,623,615)	(2,699,062)	(32,694,257)	(35,393,319)	(20,177)	(15,210,119)	(15,230,296)
E-AAAMT		General Plant - 390200, 396200	0	(126,945)	(126,945)	0	(86,639)	(86,639)	0	(40,306)	(40,306)
TOTAL ACCUMULATED AMORTIZATION			(2,968,349)	(63,528,345)	(66,496,694)	(2,948,172)	(42,966,829)	(45,915,001)	(20,177)	(20,561,516)	(20,581,693)
TOTAL ACCUMULATED DEPR/AMORT			(593,629,709)	(939,303,148)	(1,532,932,857)	(366,116,577)	(618,171,860)	(984,288,437)	(227,513,132)	(321,131,288)	(548,644,420)
NET ELECTRIC UTILITY PLANT before ADFIT			1,211,425,558	1,743,912,390	2,955,337,948	815,076,973	1,148,752,663	1,963,829,636	396,348,585	595,159,727	991,508,312
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	45,749	45,749	0	29,897	29,897	0	15,852	15,852
12		ADFIT - Electric Plant In Service (282900)	0	(545,363,109)	(545,363,109)	0	(362,393,786)	(362,393,786)	0	(182,969,323)	(182,969,323)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,644,600)	(60,644,600)	0	(41,389,333)	(41,389,333)	0	(19,255,267)	(19,255,267)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,575,387)	(6,575,387)	0	(4,297,015)	(4,297,015)	0	(2,278,372)	(2,278,372)
1		ADFIT - CDA Settlement Costs (283333)	0	246,660	246,660	0	161,192	161,192	0	85,468	85,468
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,380,516)	(1,380,516)	0	(917,353)	(917,353)	0	(463,163)	(463,163)
TOTAL ACCUMULATED DFIT			0	(613,671,203)	(613,671,203)	0	(408,806,398)	(408,806,398)	0	(204,864,805)	(204,864,805)
NET ELECTRIC UTILITY PLANT			1,211,425,558	1,130,241,187	2,341,666,745	815,076,973	739,946,265	1,555,023,238	396,348,585	390,294,922	786,643,507

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.566%	35.434%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.450%	33.550%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended August 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

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	1,211,425,558	1,130,241,187	2,341,666,745	815,076,973	739,946,265	1,555,023,238	396,348,585	390,294,922	786,643,507	
	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	(207,103)	0	(207,103)	207,103	0	207,103	
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)	(3,132,358)	0	(3,132,358)	(1,003,867)	0	(1,003,867)	(2,128,491)	0	(2,128,491)	
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)	8,157,291	0	8,157,291	5,197,049	0	5,197,049	2,960,242	0	2,960,242	
99	ADFIT - Kettle Falls Disallowed (190420)	16,369	0	16,369	16,369	0	16,369	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)	1,725,150	0	1,725,150	0	0	0	1,725,150	0	1,725,150	
99	ADFIT - Boulder Park Disallowed (190040)	183,718	0	183,718	0	0	0	183,718	0	183,718	
99	Investment in WNP3 Exchange Power (124900, 124930)	2,551,723	0	2,551,723	2,551,723	0	2,551,723	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(458,637)	0	(458,637)	(458,637)	0	(458,637)	0	0	0	
99	CDA Lake Settlement - WA (182382)	348,604	0	348,604	348,604	0	348,604	0	0	0	
99	CDA Lake Settlement - ID (186382)	65,822	0	65,822	0	0	0	65,822	0	65,822	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(87,031)	0	(87,031)	(73,208)	0	(73,208)	(13,823)	0	(13,823)	
99	CDA CDR Fund - Direct (182324)	25,358	0	25,358	25,358	0	25,358	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	179,471	0	179,471	167,153	0	167,153	12,318	0	12,318	
99	ADFIT - Spokane River Relicensing (283322)	(37,675)	0	(37,675)	(35,091)	0	(35,091)	(2,584)	0	(2,584)	
99	Spokane River PM&Es (182323)	163,507	0	163,507	106,141	0	106,141	57,366	0	57,366	
99	ADFIT - Spokane River PM&Es (283323)	(34,351)	0	(34,351)	(22,304)	0	(22,304)	(12,047)	0	(12,047)	
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)	(2,125,426)	0	(2,125,426)	(1,004,329)	0	(1,004,329)	(1,121,097)	0	(1,121,097)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Customer Deposits (235199)	(1,977,501)	0	(1,977,501)	(1,977,501)	0	(1,977,501)	0	0	0	
C-WKC	Working Capital	69,992,840	0	69,992,840	46,523,561	0	46,523,561	23,469,279	0	23,469,279	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	68,225,700	0	68,225,700	46,017,192	0	46,017,192	22,208,508	0	22,208,508	
	NET RATE BASE	1,279,651,258	1,130,241,187	2,409,892,445	861,094,165	739,946,265	1,601,040,430	418,557,093	390,294,922	808,852,015	

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-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	692,177				692,177	692,177		452,338	452,338		239,839	239,839
1	Hydro (ED-AN)	1,009,518				1,009,518	1,009,518		659,720	659,720		349,798	349,798
1	Other (ED-AN)	817,414				817,414	817,414		534,180	534,180		283,234	283,234
Total Electric Production		2,519,109				2,519,109	2,519,109		1,646,238	1,646,238		872,871	872,871
Electric Transmission													
1	ED-AN	1,078,548				1,078,548	1,078,548		704,831	704,831		373,717	373,717
Total Electric Transmissio		1,078,548				1,078,548	1,078,548		704,831	704,831		373,717	373,717
Electric Distribution													
3	ED-AN	4,993					4,993		3,224	3,224		1,769	1,769
	ED-ID	1,484,051				1,484,051					1,484,051		1,484,051
	ED-WA	2,686,390				2,686,390		2,686,390		2,686,390			
Total Electric Distribution		4,175,434				4,170,441	4,993	4,175,434	2,686,390	3,224	2,689,614	1,484,051	1,769
Gas Underground Storage													
	GD-AN	77,543		77,543									
	GD-OR	12,835			12,835								
Total Gas Underground St		90,378		77,543	12,835								
Gas Distribution													
	GD-AN	5,004		5,004									
	GD-ID	464,270		464,270									
	GD-WA	972,270		972,270									
	GD-OR	649,506			649,506								
Total Gas Distribution		2,091,050		1,441,544	649,506								
General Plant													
4	ED-AN	182,759		182,759			182,759		124,731	124,731		58,028	58,028
	ED-ID	21,477		21,477		21,477					21,477		21,477
	ED-WA	49,523		49,523		49,523		49,523		49,523			
7,4	CD-AA	1,734,493		1,216,487	356,421	161,585	1,216,487		830,240	830,240		386,247	386,247
9,4	CD-AN	83,715		65,059	18,656		65,059		44,402	44,402		20,657	20,657
9	CD-ID	29,860		23,206	6,654		23,206				23,206		23,206
9	CD-WA	26,523		20,612	5,911		20,612		20,612	20,612			
8	GD-AA	30,602		20,981	9,621								
	GD-AN	2,573		2,573									
	GD-ID	2,167		2,167									
	GD-WA	18,266		18,266									
	GD-OR	15,378			15,378								
Total General Plant		2,197,336		1,579,123	431,629	186,584	114,818	1,464,305	1,579,123	70,135	999,373	1,069,508	44,683
Total Depreciation Expens		12,151,855		9,352,214	1,950,716	848,925	4,285,259	5,066,955	9,352,214	2,756,525	3,353,666	6,110,191	1,528,734

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	64.566%	35.434%
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-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		50,015	50,015		26,519	26,519	
1	Misc Intangible Plt (303000)	ED-AN	19,452	19,452			19,452	19,452		12,712	12,712		6,740	6,740	
Total Production/Transmission			95,986	95,986			95,986	95,986		62,727	62,727		33,259	33,259	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013				
	Misc Intangible Plt (303000)	ED-WA	489	489			489	489	489		489				
Total Distribution			2,502	2,502			2,502	2,502	2,502		2,502				
General Plant - 303000															
7,4		CD-AA	49,910	35,004	10,256	4,650	35,004	35,004		23,890	23,890		11,114	11,114	
9,1		CD-AN	811	630	181		630	630		412	412		218	218	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			54,710	35,634	13,754	5,322		35,634	35,634		24,302	24,302		11,332	11,332
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	2,232,052	1,565,450	458,664	207,938	1,565,450	1,565,450		1,068,404	1,068,404		497,046	497,046	
9,4		CD-AN	686	533	153		533	533		364	364		169	169	
9,4		CD-ID	656	510	146		510	510				510		510	
4		ED-AN	196,265	196,265			196,265	196,265		133,949	133,949		62,316	62,316	
		ED-ID	0	0			0	0				0		0	
		ED-WA	51,942	51,942			51,942	51,942	51,942		51,942				
8		GD-AA	10,718		7,348	3,370									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			2,492,319	1,814,700	466,311	211,308	52,452	1,762,248	1,814,700	51,942	1,202,717	1,254,659	510	559,531	560,041
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	4,003	4,003			4,003	4,003		2,732	2,732		1,271	1,271	
		GD-OR	0			0									
Total General Plant - 390200, 396200			4,003	4,003	0	0	4,003	4,003		2,732	2,732		1,271	1,271	
Total Amortization Expense			2,649,539	1,952,825	480,084	216,630	54,954	1,897,871	1,952,825	54,444	1,292,478	1,346,922	510	605,393	605,903

Allocation Ratios:		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-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(303,075,994)	(303,075,994)			(303,075,994)	(303,075,994)		(198,060,162)	(198,060,162)		(105,015,832)	(105,015,832)	
1	Hydro (ED-AN)	(133,011,107)	(133,011,107)			(133,011,107)	(133,011,107)		(86,922,758)	(86,922,758)		(46,088,349)	(46,088,349)	
1	Other (ED-AN)	(125,076,387)	(125,076,387)			(125,076,387)	(125,076,387)		(81,737,419)	(81,737,419)		(43,338,968)	(43,338,968)	
Total Electric Production		(561,163,488)	(561,163,488)			(561,163,488)	(561,163,488)		(366,720,339)	(366,720,339)		(194,443,149)	(194,443,149)	
Electric Transmission														
1	ED-AN	(214,846,237)	(214,846,237)			(214,846,237)	(214,846,237)		(140,402,016)	(140,402,016)		(74,444,221)	(74,444,221)	
Total Electric Transmissic		(214,846,237)	(214,846,237)			(214,846,237)	(214,846,237)		(140,402,016)	(140,402,016)		(74,444,221)	(74,444,221)	
Electric Distribution														
3	ED-AN	(162,694)	(162,694)			(162,694)	(162,694)		(105,045)	(105,045)		(57,649)	(57,649)	
	ED-ID	(212,034,466)	(212,034,466)			(212,034,466)	(212,034,466)				(212,034,466)		(212,034,466)	
	ED-WA	(339,479,984)	(339,479,984)			(339,479,984)	(339,479,984)	(339,479,984)		(339,479,984)				
Total Electric Distribution		(551,677,144)	(551,677,144)			(551,514,450)	(162,694)	(551,677,144)	(339,479,984)	(105,045)	(339,585,029)	(212,034,466)	(57,649)	(212,092,115)
Gas Underground Storage														
	GD-AN	(15,866,341)		(15,866,341)										
	GD-OR	(1,105,358)			(1,105,358)									
Total Gas Underground S		(16,971,699)		(15,866,341)	(1,105,358)									
Gas Distribution														
	GD-AN	(1,773,038)		(1,773,038)										
	GD-ID	(76,196,935)		(76,196,935)										
	GD-WA	(145,328,836)		(145,328,836)										
	GD-OR	(109,862,872)			(109,862,872)									
Total Gas Distribution		(333,161,681)		(223,298,809)	(109,862,872)									
General Plant														
4	ED-AN	(47,005,436)	(47,005,436)			(47,005,436)	(47,005,436)		(32,080,740)	(32,080,740)		(14,924,696)	(14,924,696)	
	ED-ID	(10,615,741)	(10,615,741)			(10,615,741)	(10,615,741)				(10,615,741)		(10,615,741)	
	ED-WA	(20,239,941)	(20,239,941)			(20,239,941)	(20,239,941)	(20,239,941)			(20,239,941)			
7,4	CD-AA	(60,565,921)	(42,477,909)	(12,445,691)	(5,642,321)	(42,477,909)	(42,477,909)		(28,990,748)	(28,990,748)		(13,487,161)	(13,487,161)	
9,4	CD-AN	(13,020,703)	(10,119,039)	(2,901,664)		(10,119,039)	(10,119,039)		(6,906,143)	(6,906,143)		(3,212,896)	(3,212,896)	
9	CD-ID	(6,231,420)	(4,842,748)	(1,388,672)		(4,842,748)	(4,842,748)				(4,842,748)		(4,842,748)	
9	CD-WA	(4,437,341)	(3,448,480)	(988,861)		(3,448,480)	(3,448,480)	(3,448,480)		(3,448,480)				
8	GD-AA	(2,248,345)		(1,541,510)	(706,835)									
	GD-AN	(3,024,940)		(3,024,940)										
	GD-ID	(1,955,994)		(1,955,994)										
	GD-WA	(7,000,458)		(7,000,458)										
	GD-OR	(4,570,594)			(4,570,594)									
Total General Plant		(180,916,834)	(138,749,294)	(31,247,790)	(10,919,750)	(39,146,910)	(99,602,384)	(138,749,294)	(23,688,421)	(67,977,631)	(91,666,052)	(15,458,489)	(31,624,753)	(47,083,242)
Total Accumulated Depr		(1,858,737,083)	(1,466,436,163)	(270,412,940)	(121,887,980)	(590,661,360)	(875,774,803)	(1,466,436,163)	(363,168,405)	(575,205,031)	(938,373,436)	(227,492,955)	(300,569,772)	(528,062,727)

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	64.566%	35.434%
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-AAMT-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,633,754)	(11,633,754)			(11,633,754)	(11,633,754)		(7,602,658)	(7,602,658)		(4,031,096)	(4,031,096)	
1	Misc Intangible Plt (3030 ED-AN)	(1,760,996)	(1,760,996)			(1,760,996)	(1,760,996)		(1,150,811)	(1,150,811)		(610,185)	(610,185)	
Total Production/Transmission		(13,394,750)	(13,394,750)			(13,394,750)	(13,394,750)		(8,753,469)	(8,753,469)		(4,641,281)	(4,641,281)	
Distribution														
	Franchises (302000) ED-WA	(208,637)	(208,637)			(208,637)	(208,637)		(208,637)	(208,637)				
	Misc Intangible Plt (3030 ED-WA)	(40,473)	(40,473)			(40,473)	(40,473)		(40,473)	(40,473)				
Total Distribution		(249,110)	(249,110)			(249,110)	(249,110)		(249,110)	(249,110)				
General Plant - 303000														
7,4	CD-AA	(2,883,503)	(2,022,345)	(592,531)	(268,627)	(2,022,345)	(2,022,345)		(1,380,230)	(1,380,230)		(642,115)	(642,115)	
9,1	CD-AN	(102,849)	(79,929)	(22,920)		(79,929)	(79,929)		(52,234)	(52,234)		(27,695)	(27,695)	
	GD-ID	(95,727)		(95,727)										
	GD-WA	(206,829)		(206,829)										
	GD-OR	(93,729)			(93,729)									
Total General Plant - 303000		(3,382,637)	(2,102,274)	(918,007)	(362,356)	(2,102,274)	(2,102,274)		(1,432,464)	(1,432,464)		(669,810)	(669,810)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(63,812,875)	(44,755,160)	(13,112,908)	(5,944,807)	(44,755,160)	(44,755,160)		(30,544,949)	(30,544,949)		(14,210,211)	(14,210,211)	
9,4	CD-AN	(13,620)	(10,585)	(3,035)		(10,585)	(10,585)		(7,224)	(7,224)		(3,361)	(3,361)	
9	CD-ID	(25,963)	(20,177)	(5,786)		(20,177)	(20,177)					(20,177)	(20,177)	
4	ED-AN	(3,138,631)	(3,138,631)			(3,138,631)	(3,138,631)		(2,142,084)	(2,142,084)		(996,547)	(996,547)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,699,062)	(2,699,062)			(2,699,062)	(2,699,062)		(2,699,062)	(2,699,062)				
8	GD-AA	(463,650)		(317,888)	(145,762)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(70,153,801)	(50,623,615)	(13,439,617)	(6,090,569)	(2,719,239)	(47,904,376)	(50,623,615)	(2,699,062)	(32,694,257)	(35,393,319)	(20,177)	(15,210,119)	(15,230,296)
Gas Underground Storage														
	GD-AN	(240,684)		(240,684)										
Total Gas Underground Storage		(240,684)		(240,684)										
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	
9	CD-WA	0	0	0		0	0		0	0				
4	ED-AN	(126,945)	(126,945)			(126,945)	(126,945)		(86,639)	(86,639)		(40,306)	(40,306)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(126,945)	(126,945)	0	0	0	(126,945)	(126,945)	0	(86,639)	(86,639)	0	(40,306)	(40,306)
Total Accumulated Amortization		(87,547,927)	(66,496,694)	(14,598,308)	(6,452,925)	(2,968,349)	(63,528,345)	(66,496,694)	(2,948,172)	(42,966,829)	(45,915,001)	(20,177)	(20,561,516)	(20,581,693)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	496,800	111,747	362,279	22,774	496,800	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	TOTAL ACCOUNT	15,698,246	824,575	702,068	7,229,333	8,755,976	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,304,047	1,114,157	2,554,226	4,635,664	8,304,047	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,465,476	0	0	0	0	3,465,476	0	0	3,465,476	0	0	0
99	GD-OR / AS	3,741,989	0	0	0	0	0	0	0	0	3,741,989	0	3,741,989
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	108,269,268	0	0	75,934,651	75,934,651	0	0	22,248,252	22,248,252	0	10,086,365	10,086,365
9	CD-WA / ID / AN	25,444,253	5,637,300	5,872,481	8,264,220	19,774,001	1,616,512	1,683,951	2,369,789	5,670,252	0	0	0
	TOTAL ACCOUNT	149,225,033	6,751,457	8,426,707	88,834,535	104,012,699	5,081,988	1,683,951	24,618,041	31,383,980	3,741,989	10,086,365	13,828,354
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,751,764	725,950	0	2,025,814	2,751,764	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99	GD-OR / AS	0	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	112,032
7	CD-AA	69,577,075	0	0	48,797,882	48,797,882	0	0	14,297,393	14,297,393	0	6,481,800	6,481,800
9	CD-WA / ID / AN	608,574	338,540	61,313	73,100	472,953	97,077	17,582	20,962	135,621	0	0	0
	TOTAL ACCOUNT	73,296,234	1,064,490	61,313	50,896,796	52,022,599	99,540	17,582	14,562,681	14,679,803	0	6,593,832	6,593,832
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	44,838,106	21,672,473	9,176,361	13,989,272	44,838,106	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,161,235	0	0	0	0	8,959,153	2,483,437	1,718,645	13,161,235	0	0	0
99	GD-OR / AS	3,724,980	0	0	0	0	0	0	0	0	3,724,980	0	3,724,980
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	7,270,165	0	0	5,098,930	5,098,930	0	0	1,493,946	1,493,946	0	677,289	677,289
9	CD-WA / ID / AN	6,364,314	1,964,818	754,037	2,227,172	4,946,027	563,417	216,222	638,648	1,418,287	0	0	0
	TOTAL ACCOUNT	75,358,800	23,637,291	9,930,398	21,315,374	54,883,063	9,522,570	2,699,659	3,851,239	16,073,468	3,724,980	677,289	4,402,269

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,863,346	248,772	158,671	3,372,107	3,779,550	71,336	45,499	966,961	1,083,796	0	0	
		TOTAL ACCOUNT	5,375,398	259,233	173,034	3,746,533	4,178,800	159,496	45,499	966,961	1,171,956	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,092,706	768,586	233,715	4,090,405	5,092,706	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,532,775	0	0	0	0	1,852,133	299,658	380,984	2,532,775	0	0	
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	870,875	
8		GD-AA	4,623,599	0	0	0	0	0	0	3,170,032	3,170,032	0	1,453,567	
7		CD-AA	13,333,782	0	0	9,351,648	9,351,648	0	0	2,739,959	2,739,959	0	1,242,175	
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
		TOTAL ACCOUNT	27,625,454	780,684	988,926	13,585,344	15,354,954	1,855,602	516,217	6,332,064	8,703,883	870,875	2,695,742	3,566,617
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,374,241	311,802	15,617	1,046,822	1,374,241	0	0	0	0	0	0	
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		TOTAL ACCOUNT	2,939,572	311,802	15,617	1,937,489	2,264,908	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,267,512	14,314,857	9,476,466	8,476,189	32,267,512	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
		TOTAL ACCOUNT	38,217,992	14,566,718	9,785,006	9,316,625	33,668,349	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-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,999,424	12,140,831	7,123,936	45,734,657	64,999,424	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,125,689	0	0	0	0	635,749	489,940	0	1,125,689	0	0	0
99	GD-OR / AS	1,221,927	0	0	0	0	0	0	0	0	1,221,927	0	1,221,927
8	GD-AA	1,165,859	0	0	0	0	0	0	799,336	799,336	0	366,523	366,523
7	CD-AA	53,660,281	0	0	37,634,638	37,634,638	0	0	11,026,651	11,026,651	0	4,998,992	4,998,992
9	CD-WA/ ID / AN	15,445,208	1,555,157	2,942,777	7,505,309	12,003,243	445,946	843,850	2,152,169	3,441,965	0	0	0
	TOTAL ACCOUNT	137,618,388	13,695,988	10,066,713	90,874,604	114,637,305	1,081,695	1,333,790	13,978,156	16,393,641	1,221,927	5,365,515	6,587,442
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9	CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
	TOTAL ACCOUNT	631,522	0	13,509	473,799	487,308	0	1,911	96,285	98,196	2,367	43,651	46,018
	TOTAL GENERAL PLANT	526,100,480	61,892,238	40,163,291	288,324,273	390,379,802	23,218,023	7,332,205	68,044,268	98,594,496	10,520,075	26,606,107	37,126,182

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-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,818,348	3,102,221	0	11,716,127	14,818,348	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	90,562,655	0	0	63,516,118	63,516,118	0	0	18,609,720	18,609,720	0	8,436,817	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		TOTAL ACCOUNT	106,116,323	3,102,221	32,668	75,264,145	78,399,034	0	9,368	19,066,054	19,075,422	0	8,641,867	8,641,867
	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-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	263,170,891	3,421,937	32,668	186,740,074	190,194,679	1,022,594	788,973	48,687,306	50,498,873	426,123	22,051,216	22,477,339

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)						
7	282900	CD-AA	(85,633,533)	(60,059,078)	(17,596,835)	(7,977,620)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(753,423)	(585,523)	(167,900)	0
7	283750	CD-AA	0	0	0	0
Total			<u>(86,386,956)</u>	<u>(60,644,601)</u>	<u>(17,764,735)</u>	<u>(7,977,620)</u>

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

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	3,415,673	3,415,673	0	0	0	0	3,415,673
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	89	89	0	0	0	0	89
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,889)	(2,889)	0	0	0	0	(2,889)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(2)	(2)	0	0	0	0	(2)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	50,443,810	25,884,537	0	76,328,347	46,523,561	23,469,279	3,920,249	2,415,258	0
TOTAL		50,443,810	25,884,537	3,412,871	79,741,218	46,523,561	23,469,279	3,920,249	2,415,258	3,412,871

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						