

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	18,976,945	13,128,567	5,848,378
	Adjustments			
	Adjusted Net Operating Income (Loss)	18,976,945	13,128,567	5,848,378
E-APL	Electric Net Rate Base	2,401,469,016	1,593,783,235	807,685,781
	RATE OF RETURN	0.790%	0.824%	0.724%

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 July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers Percent	7-01-2018 thru 07-31-2018	384,559 100.000%	252,503 65.660%	132,056 34.340%
3	E-OPS	Direct Distribution Operating Expense Percent	7-01-2018 thru 07-31-2018	1,853,251 100.000%	1,271,661 68.618%	581,590 31.382%
	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 July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

7

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	06-01-2018 thru 07-31-2018	1,142,650,199	771,634,421	371,015,778	
				100.000%	67.530%	32.470%	
11		Book Depreciation Percent	7-01-2018 thru 07-31-2018	9,393,854	6,134,960	3,258,894	
				100.000%	65.308%	34.692%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2018 thru 07-31-2018	2,947,875,440 100.000%	1,957,787,269 66.414%	990,088,171 33.586%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2018 thru 07-31-2018	251,805,870 100.000%	166,949,511 66.301%	84,856,359 33.699%
14		Net Allocated Schedule M's - AMA Percent	7-01-2018 thru 07-31-2018	-7,526,303 100.000%	-4,792,312 63.674%	-2,733,991 36.326%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	25,905,714	0	25,905,714	17,493,146	0	17,493,146	8,412,568	0	8,412,568
99	442200	Commercial - Firm & Int.	26,242,293	0	26,242,293	18,678,271	0	18,678,271	7,564,022	0	7,564,022
1	442300	Industrial	9,507,683	0	9,507,683	5,894,652	0	5,894,652	3,613,031	0	3,613,031
99	444000	Public Street & Highway Lighting	609,886	0	609,886	390,468	0	390,468	219,418	0	219,418
99	448000	Interdepartmental Revenue	102,624	0	102,624	83,063	0	83,063	19,561	0	19,561
99	499XXX	Unbilled Revenue	5,533,943	0	5,533,943	3,452,533	0	3,452,533	2,081,410	0	2,081,410
		TOTAL SALES TO ULTIMATE CUSTOMERS	67,902,143	0	67,902,143	45,992,133	0	45,992,133	21,910,010	0	21,910,010
1	447XXX	Sales for Resale	0	2,002,952	2,002,952	0	1,308,929	1,308,929	0	694,023	694,023
		TOTAL SALES OF ELECTRICITY	67,902,143	2,002,952	69,905,095	45,992,133	1,308,929	47,301,062	21,910,010	694,023	22,604,033
		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	20,873	0	20,873	12,253	0	12,253	8,620	0	8,620
1	453000	Sales of Water & Water Power	0	30,500	30,500	0	19,932	19,932	0	10,568	10,568
1	454000	Rent from Electric Property	148,337	6,858	155,195	80,299	4,482	84,781	68,038	2,376	70,414
1	454100	Rent from Trnsmmission Joint Use	91	0	91	37	0	37	54	0	54
1	456XXX	Other Electric Revenues	502,235	7,932,996	8,435,231	849,116	5,184,213	6,033,329	(346,881)	2,748,783	2,401,902
		TOTAL OTHER OPERATING REVENUE	671,536	7,970,354	8,641,890	941,705	5,208,627	6,150,332	(270,169)	2,761,727	2,491,558
		TOTAL ELECTRIC REVENUE	68,573,679	9,973,306	78,546,985	46,933,838	6,517,556	53,451,394	21,639,841	3,455,750	25,095,591

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	37,054	37,054	0	24,215	24,215	0	12,839	12,839
1	501XXX	Fuel	0	1,694,001	1,694,001	0	1,107,030	1,107,030	0	586,971	586,971
1	502000	Steam Expense	0	309,904	309,904	0	202,522	202,522	0	107,382	107,382
1	505000	Electric Expense	0	105,369	105,369	0	68,859	68,859	0	36,510	36,510
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	302,196	302,196	0	197,485	197,485	0	104,711	104,711
1	507000	Rent	0	3,913	3,913	0	2,557	2,557	0	1,356	1,356
MAINTENANCE											
1	510000	Supervision & Engineering	0	36,375	36,375	0	23,771	23,771	0	12,604	12,604
1	511000	Structures	0	42,197	42,197	0	27,576	27,576	0	14,621	14,621
1	512000	Boiler Plant	0	464,608	464,608	0	303,621	303,621	0	160,987	160,987
1	513000	Electric Plant	0	135,422	135,422	0	88,498	88,498	0	46,924	46,924
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	94,497	94,497	0	61,754	61,754	0	32,743	32,743
TOTAL STEAM POWER GENERATION EXP			0	3,225,536	3,225,536	0	2,107,888	2,107,888	0	1,117,648	1,117,648
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	194,981	194,981	0	127,420	127,420	0	67,561	67,561
1	536000	Water for Power	0	102,263	102,263	0	66,829	66,829	0	35,434	35,434
1	537000	Hydraulic Expense	267,260	393,040	660,300	175,253	256,852	432,105	92,007	136,188	228,195
1	538000	Electric Expense	0	591,167	591,167	0	386,328	386,328	0	204,839	204,839
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	83,163	83,163	0	54,347	54,347	0	28,816	28,816
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	39,947	39,947	0	26,105	26,105	0	13,842	13,842
1	542000	Structures	0	24,576	24,576	0	16,060	16,060	0	8,516	8,516
1	543000	Reservoirs, Dams, & Waterways	0	84,147	84,147	0	54,990	54,990	0	29,157	29,157
1	544000	Electric Plant	0	365,763	365,763	0	239,026	239,026	0	126,737	126,737
1	545000	Miscellaneous Hydraulic Plant	0	113,387	113,387	0	74,098	74,098	0	39,289	39,289
TOTAL HYDRO POWER GENERATION EXP			672,726	2,107,706	2,780,432	440,225	1,377,385	1,817,610	232,501	730,321	962,822
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	33,469	33,469	0	21,872	21,872	0	11,597	11,597
1	547XXX	Fuel	0	7,376,855	7,376,855	0	4,820,775	4,820,775	0	2,556,080	2,556,080
1	548000	Generation Expense	0	113,140	113,140	0	73,937	73,937	0	39,203	39,203
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(30,647)	(30,647)	0	(20,028)	(20,028)	0	(10,619)	(10,619)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	551000	Supervision & Engineering	0	53,023	53,023	0	34,651	34,651	0	18,372	18,372
1	552000	Structures	0	3,448	3,448	0	2,253	2,253	0	1,195	1,195
1	553000	Generating & Electric Equipment	0	510,917	510,917	0	333,884	333,884	0	177,033	177,033
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(77,529)	(77,529)	0	(50,665)	(50,665)	0	(26,864)	(26,864)
TOTAL OTHER POWER GENERATION EXP			0	7,979,857	7,979,857	0	5,214,837	5,214,837	0	2,765,020	2,765,020

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	6,606,233	6,606,233	0	4,317,174	4,317,174	0	2,289,059	2,289,059
1	556000	System Control & Load Dispatching	0	48,542	48,542	0	31,722	31,722	0	16,820	16,820
E-557	557XXX	Other Expense	(2,402,675)	4,837,818	2,435,143	(1,246,545)	3,161,514	1,914,969	(1,156,130)	1,676,304	520,174
TOTAL OTHER POWER SUPPLY EXPENSE			(2,402,675)	11,492,593	9,089,918	(1,246,545)	7,510,410	6,263,865	(1,156,130)	3,982,183	2,826,053
TOTAL PRODUCTION OPERATING EXP			(1,729,949)	24,805,692	23,075,743	(806,320)	16,210,520	15,404,200	(923,629)	8,595,172	7,671,543
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	176,039	176,039	0	115,041	115,041	0	60,998	60,998
1	561000	Load Dispatching	0	205,162	205,162	0	134,073	134,073	0	71,089	71,089
1	562000	Station Expense	0	39,063	39,063	0	25,528	25,528	0	13,535	13,535
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	103,430	103,430	0	67,592	67,592	0	35,838	35,838
1	565XXX	Transmission of Electricity by Others	0	1,431,372	1,431,372	0	935,402	935,402	0	495,970	495,970
1	566000	Miscellaneous Transmission Expense	0	56,313	56,313	0	36,801	36,801	0	19,512	19,512
1	567000	Rent	0	14,566	14,566	0	9,519	9,519	0	5,047	5,047
MAINTENANCE											
1	568000	Supervision & Engineering	0	68,585	68,585	0	44,820	44,820	0	23,765	23,765
1	569000	Structures	0	66,269	66,269	0	43,307	43,307	0	22,962	22,962
1	570000	Station Equipment	0	65,102	65,102	0	42,544	42,544	0	22,558	22,558
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	215,124	215,124	0	140,584	140,584	0	74,540	74,540
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	17,241	17,241	0	11,267	11,267	0	5,974	5,974
TOTAL TRANSMISSION OPERATING EXP			0	2,458,266	2,458,266	0	1,606,478	1,606,478	0	851,788	851,788

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,517,375	2,517,375	0	1,645,105	1,645,105	0	872,270	872,270
E-DEPX		Depreciation Expense-Transmission	0	1,077,564	1,077,564	0	704,188	704,188	0	373,376	373,376
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	19,982	0	19,982	15,749	0	15,749	4,233	0	4,233
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	(225,249)	0	(225,249)	(150,561)	0	(150,561)	(74,688)	0	(74,688)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	71,633	0	71,633	0	0	0	71,633	0	71,633
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	(24,401)	0	(24,401)	(24,401)	0	(24,401)	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	2,104,389	2,104,389	0	1,375,218	1,375,218	0	729,171	729,171
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	209,491	5,887,681	6,097,172	44,167	3,847,600	3,891,767	165,324	2,040,081	2,205,405
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(1,520,458)	33,151,639	31,631,181	(762,153)	21,664,598	20,902,445	(758,305)	11,487,041	10,728,736

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	75,148	345,199	420,347	52,711	236,869	289,580	22,437	108,330	130,767
3	582000	Station Expense	54,599	5,711	60,310	28,516	3,919	32,435	26,083	1,792	27,875
3	583000	Overhead Line Expense	132,271	26,362	158,633	86,757	18,089	104,846	45,514	8,273	53,787
3	584000	Underground Line Expense	144,820	0	144,820	80,755	0	80,755	64,065	0	64,065
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(81)	0	(81)	(81)	0	(81)	0	0	0
3	586000	Meter Expense	142,056	8,707	150,763	115,947	5,975	121,922	26,109	2,732	28,841
3	587000	Customer Installations Expense	78,694	9,807	88,501	64,717	6,729	71,446	13,977	3,078	17,055
3	588000	Miscellaneous Distribution Expense	250,750	341,478	592,228	149,267	234,315	383,582	101,483	107,163	208,646
3	589000	Rent	5,928	6,980	12,908	5,928	4,790	10,718	0	2,190	2,190
MAINTENANCE:											
3	590000	Supervision & Engineering	22,634	58,940	81,574	19,634	40,443	60,077	3,000	18,497	21,497
3	591000	Structures	51,447	0	51,447	34,449	0	34,449	16,998	0	16,998
3	592000	Station Equipment	78,049	18,114	96,163	51,597	12,429	64,026	26,452	5,685	32,137
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	643,676	0	643,676	459,133	0	459,133	184,543	0	184,543
3	594000	Underground Lines	112,845	0	112,845	75,633	0	75,633	37,212	0	37,212
3	595000	Line Transformers	37,377	0	37,377	31,974	0	31,974	5,403	0	5,403
3	596000	Street Light & Signal System Maintenance Exp	16,208	0	16,208	14,371	0	14,371	1,837	0	1,837
3	597000	Meters	1,418	0	1,418	1,418	0	1,418	0	0	0
3	598000	Miscellaneous Distribution Expense	5,412	23,870	29,282	(1,065)	16,379	15,314	6,477	7,491	13,968
TOTAL DISTRIBUTION OPERATING EXP			1,853,251	845,168	2,698,419	1,271,661	579,937	1,851,598	581,590	265,231	846,821
E-DEPX		Depreciation Expense-Distribution	4,147,719	4,999	4,152,718	2,669,839	3,430	2,673,269	1,477,880	1,569	1,479,449
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	4,359,068	0	4,359,068	3,787,229	0	3,787,229	571,839	0	571,839
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,509,289	4,999	8,514,288	6,459,570	3,430	6,463,000	2,049,719	1,569	2,051,288
TOTAL DISTRIBUTION EXPENSES			10,362,540	850,167	11,212,707	7,731,231	583,367	8,314,598	2,631,309	266,800	2,898,109

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	15,121	15,121	0	9,928	9,928	0	5,193	5,193
2	902000	Meter Reading Expenses	231,191	12,488	243,679	221,682	8,200	229,882	9,509	4,288	13,797
2	903XXX	Customer Records & Collection Expenses	189,947	620,323	810,270	132,202	407,304	539,506	57,745	213,019	270,764
2	904000	Uncollectible Accounts	0	183,383	183,383	0	120,409	120,409	0	62,974	62,974
2	905000	Misc Customer Accounts	0	8,495	8,495	0	5,578	5,578	0	2,917	2,917
TOTAL CUSTOMER ACCOUNTS EXPENSES			421,138	839,810	1,260,948	353,884	551,419	905,303	67,254	288,391	355,645
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,963,908	15,634	2,979,542	2,072,030	10,265	2,082,295	891,878	5,369	897,247
2	909000	Advertising	8,545	81,650	90,195	8,100	53,611	61,711	445	28,039	28,484
2	910000	Misc Customer Service & Info Exp	0	9,882	9,882	0	6,489	6,489	0	3,393	3,393
TOTAL CUSTOMER SERVICE & INFO EXP			2,972,453	107,166	3,079,619	2,080,130	70,365	2,150,495	892,323	36,801	929,124
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	56,797	3,004,264	3,061,061	42,731	2,050,380	2,093,111	14,066	953,884	967,950
4	921000	Office Supplies & Expenses	2,009	482,390	484,399	2,009	329,226	331,235	0	153,164	153,164
4	922000	Admin Exp Transferred--Credit	0	(12,241)	(12,241)	0	(8,354)	(8,354)	0	(3,887)	(3,887)
4	923000	Outside Services Employed	25,528	665,662	691,190	25,528	454,308	479,836	0	211,354	211,354
4	924000	Property Insurance Premium	0	112,130	112,130	0	76,528	76,528	0	35,602	35,602
4	925XXX	Injuries and Damages	0	380,029	380,029	0	259,366	259,366	0	120,663	120,663
4	926XXX	Employee Pensions and Benefits	0	122,322	122,322	0	83,484	83,484	0	38,838	38,838
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	182,482	275,042	457,524	128,137	179,740	307,877	54,345	95,302	149,647
4	930000	Miscellaneous General Expenses	2,410	106,808	109,218	209	72,895	73,104	2,201	33,913	36,114
4	931000	Rents	350	21,537	21,887	0	14,699	14,699	350	6,838	7,188
4	935000	Maintenance of General Plant	57,719	852,364	910,083	32,808	581,730	614,538	24,911	270,634	295,545
TOTAL ADMIN & GEN OPERATING EXP			327,395	6,010,307	6,337,702	231,422	4,094,002	4,325,424	95,973	1,916,305	2,012,278

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	114,638	1,523,307	1,637,945	70,112	1,039,642	1,109,754	44,526	483,665	528,191
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	1,776,432	1,828,884	51,942	1,212,397	1,264,339	510	564,035	564,545
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	(128,363)	0	(128,363)	0	0	0	(128,363)	0	(128,363)
99	407230	Tax Reform Amortization	(132,032)	0	(132,032)	(667,548)	0	(667,548)	535,516	0	535,516
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - MDM System	(133,690)	0	(133,690)	(133,690)	0	(133,690)	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	(226,995)	3,339,376	3,112,381	(679,184)	2,279,073	1,599,889	452,189	1,060,303	1,512,492
		TOTAL ADMIN & GENERAL EXPENSES	100,400	9,349,683	9,450,083	(447,762)	6,373,075	5,925,313	548,162	2,976,608	3,524,770
		TOTAL EXPENSES BEFORE FIT	12,336,073	44,298,465	56,634,538	8,955,330	29,242,824	38,198,154	3,380,743	15,055,641	18,436,384
		NET OPERATING INCOME (LOSS) BEFORE FIT			21,912,447			15,253,240			6,659,207
E-FIT		FEDERAL INCOME TAX			2,338,401			1,518,863			819,538
E-FIT		DEFERRED FEDERAL INCOME TAX			637,500			632,211			5,289
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
		ELECTRIC NET OPERATING INCOME (LOSS)			18,976,945			13,128,567			5,848,378

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.660%	34.340%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.618%	31.382%
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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	3,850	67,891	71,741	3,750	44,367	48,117	100	23,524	23,624
1	456010	Other Electric Rev-Financial	0	1,059,625	1,059,625	0	692,465	692,465	0	367,160	367,160
1	456015	Other Electric Rev-CT Fuel Sales	0	1,141,788	1,141,788	0	746,158	746,158	0	395,630	395,630
1	456016	Other Electric Rev-Resource Opt	0	306,206	306,206	0	200,106	200,106	0	106,100	106,100
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	67,171	67,171	0	43,896	43,896	0	23,275	23,275
1	456020	Other Electric Rev-Sale of Excess	0	939	939	0	614	614	0	325	325
1	456100	Transmission Revenue of Others	0	1,447,941	1,447,941	0	946,229	946,229	0	501,712	501,712
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	210,888	210,888	0	137,815	137,815	0	73,073	73,073
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	1,051,114	0	1,051,114	987,417	0	987,417	63,697	0	63,697
1	456329	Amortization Res Decoupling Deferral	(1,043,885)	0	(1,043,885)	(785,864)	0	(785,864)	(258,021)	0	(258,021)
1	456338	Non-res Decoupling Deferred Rev	794,354	0	794,354	713,229	0	713,229	81,125	0	81,125
1	456339	Amortization Non-res Decoupling	(316,211)	0	(316,211)	(78,197)	0	(78,197)	(238,014)	0	(238,014)
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	(356,500)	(356,500)	0	(232,973)	(232,973)	0	(123,527)	(123,527)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	356,500	356,500	0	232,973	232,973	0	123,527	123,527
1	456730	Other Elec Rev-Intraco Thermal	0	3,408,554	3,408,554	0	2,227,490	2,227,490	0	1,181,064	1,181,064
TOTAL ACCOUNT 456			502,235	7,932,997	8,435,232	849,116	5,184,213	6,033,329	(346,881)	2,748,784	2,401,903

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	5,529,759	5,529,759	0	3,613,698	3,613,698	0	1,916,061	1,916,061
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	7,510	7,510	0	4,908	4,908	0	2,602	2,602
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	858,076	858,076	0	560,753	560,753	0	297,323	297,323
1	555710	Intercompany Purchase	0	210,888	210,888	0	137,815	137,815	0	73,073	73,073
TOTAL ACCOUNT 555			0	6,606,233	6,606,233	0	4,317,174	4,317,174	0	2,289,059	2,289,059

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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	124	510,437	510,561	124	333,571	333,695	0	176,866	176,866
1	557010	Other Power Supply Expense - Financial	0	1,833,937	1,833,937	0	1,198,478	1,198,478	0	635,459	635,459
1	557018	Merchandise Processing Fee	0	4,417	4,417	0	2,887	2,887	0	1,530	1,530
1	557150	Fuel - Economic Dispatch	0	(2,218,714)	(2,218,714)	0	(1,449,930)	(1,449,930)	0	(768,784)	(768,784)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(68,870)	0	(68,870)	0	0	0	(68,870)	0	(68,870)
1	557165	Other Resource Costs-CAISO Charges	0	4,109	4,109	0	2,685	2,685	0	1,424	1,424
1	557170	Broker Fees - Power	0	33,991	33,991	0	22,213	22,213	0	11,778	11,778
1	557171	REC Broker Fees	0	1,956	1,956	0	1,278	1,278	0	678	678
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	(1,280,865)	0	(1,280,865)	(1,280,865)	0	(1,280,865)	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	199,983	0	199,983	199,983	0	199,983	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(207,245)	0	(207,245)	(207,245)	0	(207,245)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(567,125)	0	(567,125)	0	0	0	(567,125)	0	(567,125)
99	557390	Idaho PCA Amortization	(546,900)	0	(546,900)	0	0	0	(546,900)	0	(546,900)
1	557395	Optional Renewable Power Expense Offset	0	196	196	0	128	128	0	68	68
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	357,663	357,663	0	233,733	233,733	0	123,930	123,930
1	557711	Turbine Gas Bookout Offset	0	(357,663)	(357,663)	0	(233,733)	(233,733)	0	(123,930)	(123,930)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,667,489	4,667,489	0	3,050,204	3,050,204	0	1,617,285	1,617,285
TOTAL ACCOUNT 557			(2,402,675)	4,837,818	2,435,143	(1,246,545)	3,161,514	1,914,969	(1,156,130)	1,676,304	520,174

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 July 31, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	28,454	15,634	44,088	19,097	10,265	29,362	9,357	5,369	14,726
99	908600	Public Purpose Tariff Rider Expense Offset	2,635,890	0	2,635,890	1,853,837	0	1,853,837	782,053	0	782,053
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	299,564	0	299,564	199,096	0	199,096	100,468	0	100,468
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,963,908	15,634	2,979,542	2,072,030	10,265	2,082,295	891,878	5,369	897,247

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.660%	34.340%
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 July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.80%	52.80%
2	Cost of Debt		5.577%	5.543%
	Total Weighted Cost		2.945%	2.927%
E-APL	Net Rate Base	2,401,469,016	1,593,783,235	807,685,781
	Interest Deduction for FIT Calculation	70,577,879	46,936,916	23,640,963
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 July 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	78,546,985	53,451,394	25,095,591
E-OPS	Less: Operating & Maintenance Expense	38,910,697	26,243,498	12,667,199
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,260,384	6,792,209	4,468,175
E-OTX	Less: Taxes Other than FIT	6,463,457	5,162,447	1,301,010
	Net Operating Income Before FIT	21,912,447	15,253,240	6,659,207
E-INT	Less: Monthly Interest Expense	5,881,490	3,911,410	1,970,080
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895
E-SCM	Plus: Schedule M Adjustments	(4,895,717)	(4,121,046)	(774,671)
	Taxable Net Operating Income	11,135,240	7,232,679	3,902,561
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,338,401	1,518,863	819,538
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	2,338,401	1,518,863	819,538
E-DTE	Deferred FIT	637,500	632,211	5,289
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)
	Total Net FIT/Deferred FIT	2,935,502	2,124,673	810,829

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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,317,309	7,035,300	11,352,609	2,794,394	4,694,522	7,488,916	1,522,915	2,340,778	3,863,693
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	283,496	283,496	0	143,366	143,366
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	69,839	69,839	0	47,664	47,664	0	22,175	22,175
99	997007 Idaho PCA	(1,114,025)	0	(1,114,025)	0	0	0	(1,114,025)	0	(1,114,025)
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	93,513	93,513	0	62,106	62,106	0	31,407	31,407
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	711,043	0	711,043	333,869	0	333,869	377,174	0	377,174
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	(455,613)	0	(455,613)	(806,826)	0	(806,826)	351,213	0	351,213
12	997032 Interest Rate Swaps	0	163,410	163,410	0	108,527	108,527	0	54,883	54,883
4	997033 BPA Residential Exchange	(8,218)	0	(8,218)	(3,948)	0	(3,948)	(4,270)	0	(4,270)
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	(1,283,959)	0	(1,283,959)	(1,283,959)	0	(1,283,959)	0	0	0
1	997044 Non-Monetary Power Costs	0	7,510	7,510	0	4,908	4,908	0	2,602	2,602
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	(138,571)	(138,571)	0	(70,077)	(70,077)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,183,438)	(8,183,438)	0	(4,347,091)	(4,347,091)
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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	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	637,085	0	637,085	93,936	0	93,936	543,149	0	543,149
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	(1,833,333)	(1,833,333)	0	(1,198,083)	(1,198,083)	0	(635,250)	(635,250)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	502,221	502,221	0	327,990	327,990	0	174,231	174,231
4	997081	Deferred Compensation	0	(45,112)	(45,112)	0	(30,788)	(30,788)	0	(14,324)	(14,324)
4	997082	Meal Disallowances	0	42,031	42,031	0	28,686	28,686	0	13,345	13,345
4	997083	Paid Time Off	0	(131,360)	(131,360)	0	(89,652)	(89,652)	0	(41,708)	(41,708)
2	997084	Customer Uncollectibles	0	(175,667)	(175,667)	0	(115,343)	(115,343)	0	(60,324)	(60,324)
99	997088	Deferred O&M Colstrip & CS2	159,083	0	159,083	0	0	0	159,083	0	159,083
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	(4,168)	0	(4,168)	(4,168)	0	(4,168)	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	(618)	(618)	0	(404)	(404)	0	(214)	(214)
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)	(114,015)	0	(114,015)	0	0	0	(114,015)	0	(114,015)
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	(133,690)	0	(133,690)	(133,690)	0	(133,690)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	40,312	0	40,312	31,552	0	31,552	8,760	0	8,760
2	997109	Tax Reform Amortization	(861,299)	0	(861,299)	(828,601)	0	(828,601)	(32,698)	0	(32,698)
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	3,519,777	(7,526,302)	(4,895,717)	671,265	(4,792,311)	(4,121,046)	1,959,320	(2,733,991)	(774,671)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.660%	34.340%
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) - AMA	100.000%	66.414%	33.586%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	109,450	109,450	0	72,690	72,690	0	36,760	36,760
99	410100	Deferred Federal Income Tax Expense - Washin	595,530	0	595,530	595,530	0	595,530	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	71,688	0	71,688	0	0	0	71,688	0	71,688
	410100	Total	667,218	109,450	776,668	595,530	72,690	668,220	71,688	36,760	108,448
14	411100	Deferred Federal Income Tax Expense - Allocate	0	69,781	69,781	0	46,344	46,344	0	23,437	23,437
99	411100	Deferred Federal Income Tax Expense - Washin	(82,353)	0	(82,353)	(82,353)	0	(82,353)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(126,596)	0	(126,596)	0	0	0	(126,596)	0	(126,596)
	411100	Total	(208,949)	69,781	(139,168)	(82,353)	46,344	(36,009)	(126,596)	23,437	(103,159)
		Total Deferred Federal Income Tax Expense	458,269	179,231	637,500	513,177	119,034	632,211	(54,908)	60,197	5,289

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.414%	33.586%
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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	110,796	110,796	0	72,405	72,405	0	38,391	38,391
1	408150	R&P Property Tax--Production	0	1,435,988	1,435,988	0	938,418	938,418	0	497,570	497,570
1	408180	R&P Property Tax--Transmission	0	531,392	531,392	0	347,265	347,265	0	184,127	184,127
1	409100	State Income Tax--Montana & Oregon	0	26,213	26,213	0	17,130	17,130	0	9,083	9,083
TOTAL PRODUCTION & TRANSMISSION			0	2,104,389	2,104,389	0	1,375,218	1,375,218	0	729,171	729,171
DISTRIBUTION											
99	408110	State Excise Tax	1,674,657	0	1,674,657	1,674,657	0	1,674,657	0	0	0
99	408120	Municipal Occupation & License Tax	1,720,622	0	1,720,622	1,449,774	0	1,449,774	270,848	0	270,848
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	955,657	0	955,657	662,798	0	662,798	292,859	0	292,859
99	409100	State Income Tax--Idaho	8,132	0	8,132	0	0	0	8,132	0	8,132
TOTAL DISTRIBUTION			4,359,068	0	4,359,068	3,787,229	0	3,787,229	571,839	0	571,839
TOTAL TAXES OTHER THAN FIT			4,359,068	2,104,389	6,463,457	3,787,229	1,375,218	5,162,447	571,839	729,171	1,301,010

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 July 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,241,666	8,241,666	0	5,385,929	5,385,929	0	2,855,737	2,855,737
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	1,161,540	1,161,540	0	759,066	759,066	0	402,474	402,474
1	182381	CDA Settlement Past Storage	0	31,385,040	31,385,040	0	20,510,124	20,510,124	0	10,874,916	10,874,916
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	73,575,214	76,710,103	3,102,221	50,214,348	53,316,569	32,668	23,360,866	23,393,534
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,739,863	1,739,863	0	1,187,439	1,187,439	0	552,424	552,424
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	271,888,457	275,945,766	4,024,641	182,738,633	186,763,274	32,668	89,149,824	89,182,492
		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	135,363,514	135,363,514	0	88,460,056	88,460,056	0	46,903,458	46,903,458
1	312000	Boiler Plant	0	179,321,689	179,321,689	0	117,186,724	117,186,724	0	62,134,965	62,134,965
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	64,539,177	64,539,177	0	42,176,352	42,176,352	0	22,362,825	22,362,825
1	315000	Accessory Electric Equipment	0	28,367,535	28,367,535	0	18,538,184	18,538,184	0	9,829,351	9,829,351
1	316000	Miscellaneous Power Plant Equipment	0	18,813,734	18,813,734	0	12,294,775	12,294,775	0	6,518,959	6,518,959
		TOTAL STEAM PRODUCTION PLANT	0	429,990,108	429,990,108	0	280,998,535	280,998,535	0	148,991,573	148,991,573
		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	82,650,878	82,650,878	0	54,012,349	54,012,349	0	28,638,529	28,638,529
1	332XXX	Reservoirs, Dams, & Waterways	0	187,212,949	187,212,949	0	122,343,662	122,343,662	0	64,869,287	64,869,287
1	333000	Waterwheels, Turbines, & Generators	0	234,690,660	234,690,660	0	153,370,346	153,370,346	0	81,320,314	81,320,314
1	334000	Accessory Electric Equipment	0	64,815,686	64,815,686	0	42,357,051	42,357,051	0	22,458,635	22,458,635
1	335XXX	Miscellaneous Power Plant Equipment	0	13,533,556	13,533,556	0	8,844,179	8,844,179	0	4,689,377	4,689,377
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	649,432,324	649,432,324	0	424,404,024	424,404,024	0	225,028,300	225,028,300
		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	17,074,041	17,074,041	0	11,157,886	11,157,886	0	5,916,155	5,916,155
1	342000	Fuel Holders, Producers, & Accessories	0	21,385,962	21,385,962	0	13,975,726	13,975,726	0	7,410,236	7,410,236
1	343000	Prime Movers	0	23,857,267	23,857,267	0	15,590,724	15,590,724	0	8,266,543	8,266,543
1	344000	Generators	0	218,755,659	218,755,659	0	142,956,823	142,956,823	0	75,798,836	75,798,836
1	344010	Generators - Solar	147	149,670	149,817	147	97,809	97,956	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	22,076,719	22,076,719	0	14,427,136	14,427,136	0	7,649,583	7,649,583
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	1,747,641	1,747,641	0	1,142,083	1,142,083	0	605,558	605,558
		TOTAL OTHER PRODUCTION PLANT	147	305,985,336	305,985,483	147	199,961,416	199,961,563	0	106,023,920	106,023,920
		TOTAL PRODUCTION PLANT	147	1,385,407,768	1,385,407,915	147	905,363,975	905,364,122	0	480,043,793	480,043,793

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,896,343	28,896,343	0	18,883,760	18,883,760	0	10,012,583	10,012,583
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,191,339	26,191,339	0	17,116,040	17,116,040	0	9,075,299	9,075,299
1	353000	Station Equipment	0	263,832,375	263,832,375	0	172,414,457	172,414,457	0	91,417,918	91,417,918
1	354000	Towers & Fixtures	0	17,245,549	17,245,549	0	11,269,966	11,269,966	0	5,975,583	5,975,583
1	355000	Poles & Fixtures	0	245,061,067	245,061,067	0	160,147,407	160,147,407	0	84,913,660	84,913,660
1	356000	Overhead Conductors & Devices	0	141,441,183	141,441,183	0	92,431,813	92,431,813	0	49,009,370	49,009,370
1	357000	Underground Conduit	0	3,068,052	3,068,052	0	2,004,972	2,004,972	0	1,063,080	1,063,080
1	358000	Underground Conductors & Devices	0	2,416,712	2,416,712	0	1,579,321	1,579,321	0	837,391	837,391
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	730,204,485	730,204,485	0	477,188,630	477,188,630	0	253,015,855	253,015,855
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	24,793,923	0	24,793,923	18,431,525	0	18,431,525	6,362,398	0	6,362,398
3	362000	Station Equipment	130,744,885	3,044,606	133,789,491	87,228,074	2,089,148	89,317,222	43,516,811	955,458	44,472,269
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	395,471,701	0	395,471,701	256,066,406	0	256,066,406	139,405,295	0	139,405,295
99	365000	Overhead Conductors & Devices	259,014,547	0	259,014,547	164,533,518	0	164,533,518	94,481,029	0	94,481,029
99	366000	Underground Conduit	115,936,573	0	115,936,573	76,212,413	0	76,212,413	39,724,160	0	39,724,160
99	367000	Underground Conductors & Devices	202,347,679	0	202,347,679	133,349,794	0	133,349,794	68,997,885	0	68,997,885
99	368000	Line Transformers	262,794,865	0	262,794,865	181,231,781	0	181,231,781	81,563,084	0	81,563,084
99	369XXX	Services	170,125,371	0	170,125,371	111,688,028	0	111,688,028	58,437,343	0	58,437,343
99	371XXX	Installations on Customers' Premises	1,633,638	0	1,633,638	1,633,638	0	1,633,638	0	0	0
99	370000	Meters	50,130,969	0	50,130,969	27,128,964	0	27,128,964	23,002,005	0	23,002,005
99	373XXX	Street Light & Signal Systems	61,561,671	0	61,561,671	40,285,632	0	40,285,632	21,276,039	0	21,276,039
TOTAL DISTRIBUTION PLANT			1,687,677,238	3,044,606	1,690,721,844	1,106,833,066	2,089,148	1,108,922,214	580,844,172	955,458	581,799,630
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,526,086	7,229,334	8,755,420	824,018	4,933,948	5,757,966	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,172,027	89,233,045	104,405,072	6,751,408	60,900,661	67,652,069	8,420,619	28,332,384	36,753,003
4	391XXX	Office Furniture & Equipment	1,124,146	54,216,925	55,341,071	1,064,490	37,002,509	38,066,999	59,656	17,214,416	17,274,072
4	392XXX	Transportation Equipment	32,939,116	20,928,966	53,868,082	23,008,696	14,283,810	37,292,506	9,930,420	6,645,156	16,575,576
4	393000	Stores Equipment	430,472	3,745,807	4,176,279	259,181	2,556,476	2,815,657	171,291	1,189,331	1,360,622
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,553,358	15,322,969	780,685	9,250,031	10,030,716	988,926	4,303,327	5,292,253
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	1,930,466	2,257,885	311,802	1,317,524	1,629,326	15,617	612,942	628,559
4	396XXX	Power Operated Equipment	24,351,724	9,192,108	33,543,832	14,566,718	6,273,522	20,840,240	9,785,006	2,918,586	12,703,592
4	397XXX	Communications Equipment	23,704,913	90,676,228	114,381,141	13,687,838	61,885,619	75,573,457	10,017,075	28,790,609	38,807,684
4	398000	Miscellaneous Equipment	13,508	473,799	487,307	0	323,363	323,363	13,508	150,436	163,944
TOTAL GENERAL PLANT			101,359,022	291,293,878	392,652,900	61,254,836	198,805,159	260,059,995	40,104,186	92,488,719	132,592,905
TOTAL PLANT IN SERVICE			1,793,093,716	2,681,839,194	4,474,932,910	1,172,112,690	1,766,185,545	2,938,298,235	620,981,026	915,653,649	1,536,634,675

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(302,661,893)	(302,661,893)	0	(197,789,547)	(197,789,547)	0	(104,872,346)	(104,872,346)
E-ADEP		Hydro Production Plant	0	(132,371,523)	(132,371,523)	0	(86,504,790)	(86,504,790)	0	(45,866,733)	(45,866,733)
E-ADEP		Other Production Plant	0	(124,318,329)	(124,318,329)	0	(81,242,028)	(81,242,028)	0	(43,076,301)	(43,076,301)
E-ADEP		Transmission Plant	0	(214,231,937)	(214,231,937)	0	(140,000,571)	(140,000,571)	0	(74,231,366)	(74,231,366)
E-ADEP		Distribution Plant	(547,910,587)	(161,058)	(548,071,645)	(337,177,278)	(110,515)	(337,287,793)	(210,733,309)	(50,543)	(210,783,852)
E-ADEP		General Plant	(38,658,187)	(102,188,843)	(140,847,030)	(23,367,621)	(69,742,863)	(93,110,484)	(15,290,566)	(32,445,980)	(47,736,546)
TOTAL ACCUMULATED DEPRECIATION			(586,568,774)	(875,933,583)	(1,462,502,357)	(360,544,899)	(575,390,314)	(935,935,213)	(226,023,875)	(300,543,269)	(526,567,144)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,298,765)	(13,298,765)	0	(8,690,743)	(8,690,743)	0	(4,608,022)	(4,608,022)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(246,609)	0	(246,609)	(246,609)	0	(246,609)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,066,639)	(2,066,639)	0	(1,408,162)	(1,408,162)	0	(658,477)	(658,477)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,666,789)	(46,153,370)	(48,820,159)	(2,647,121)	(31,499,213)	(34,146,334)	(19,668)	(14,654,157)	(14,673,825)
E-AAAMT		General Plant - 390200, 396200	0	(122,943)	(122,943)	0	(83,907)	(83,907)	0	(39,036)	(39,036)
TOTAL ACCUMULATED AMORTIZATION			(2,913,398)	(61,641,717)	(64,555,115)	(2,893,730)	(41,682,025)	(44,575,755)	(19,668)	(19,959,692)	(19,979,360)
TOTAL ACCUMULATED DEPR/AMORT			(589,482,172)	(937,575,300)	(1,527,057,472)	(363,438,629)	(617,072,339)	(980,510,968)	(226,043,543)	(320,502,961)	(546,546,504)
NET ELECTRIC UTILITY PLANT before ADFIT			1,203,611,544	1,744,263,894	2,947,875,438	808,674,061	1,149,113,206	1,957,787,267	394,937,483	595,150,688	990,088,171
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	41,581	41,581	0	27,173	27,173	0	14,408	14,408
12		ADFIT - Electric Plant In Service (282900)	0	(545,309,698)	(545,309,698)	0	(362,161,983)	(362,161,983)	0	(183,147,715)	(183,147,715)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,648,398)	(60,648,398)	0	(41,391,925)	(41,391,925)	0	(19,256,473)	(19,256,473)
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	(6,590,858)	(6,590,858)	0	(4,307,126)	(4,307,126)	0	(2,283,732)	(2,283,732)
1		ADFIT - CDA Settlement Costs (283333)	0	246,087	246,087	0	160,818	160,818	0	85,269	85,269
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,395,438)	(1,395,438)	0	(926,766)	(926,766)	0	(468,672)	(468,672)
TOTAL ACCUMULATED DFIT			0	(613,656,724)	(613,656,724)	0	(408,599,809)	(408,599,809)	0	(205,056,915)	(205,056,915)
NET ELECTRIC UTILITY PLANT			1,203,611,544	1,130,607,170	2,334,218,714	808,674,061	740,513,397	1,549,187,458	394,937,483	390,093,773	785,031,256

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.618%	31.382%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.414%	33.586%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended July 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	1,203,611,544	1,130,607,170	2,334,218,714	808,674,061	740,513,397	1,549,187,458	394,937,483	390,093,773	785,031,256
	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	(218,998)	0	(218,998)	218,998	0	218,998
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)	(3,124,103)	0	(3,124,103)	(1,001,221)	0	(1,001,221)	(2,122,882)	0	(2,122,882)
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)	8,138,871	0	8,138,871	5,185,794	0	5,185,794	2,953,077	0	2,953,077
99	ADFIT - Kettle Falls Disallowed (190420)	21,038	0	21,038	21,038	0	21,038	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)	1,715,793	0	1,715,793	0	0	0	1,715,793	0	1,715,793
99	ADFIT - Boulder Park Disallowed (190040)	185,683	0	185,683	0	0	0	185,683	0	185,683
99	Investment in WNP3 Exchange Power (124900, 124930)	2,755,892	0	2,755,892	2,755,892	0	2,755,892	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(495,329)	0	(495,329)	(495,329)	0	(495,329)	0	0	0
99	CDA Lake Settlement - WA (182382)	361,280	0	361,280	361,280	0	361,280	0	0	0
99	CDA Lake Settlement - ID (186382)	68,403	0	68,403	0	0	0	68,403	0	68,403
99	ADFIT - CDA Lake Settlement - Direct (283382)	(90,235)	0	(90,235)	(75,870)	0	(75,870)	(14,365)	0	(14,365)
99	CDA CDR Fund - Direct (182324)	26,280	0	26,280	26,280	0	26,280	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	186,032	0	186,032	173,231	0	173,231	12,801	0	12,801
99	ADFIT - Spokane River Relicensing (283322)	(39,052)	0	(39,052)	(36,367)	0	(36,367)	(2,685)	0	(2,685)
99	Spokane River PM&Es (182323)	169,616	0	169,616	110,001	0	110,001	59,615	0	59,615
99	ADFIT - Spokane River PM&Es (283323)	(35,634)	0	(35,634)	(23,115)	0	(23,115)	(12,519)	0	(12,519)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(1,983,332)	0	(1,983,332)	(921,390)	0	(921,390)	(1,061,942)	0	(1,061,942)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,984,771)	0	(1,984,771)	(1,984,771)	0	(1,984,771)	0	0	0
C-WKC	Working Capital	68,705,044	0	68,705,044	44,856,048	0	44,856,048	23,848,996	0	23,848,996
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	67,250,302	0	67,250,302	44,595,777	0	44,595,777	22,654,525	0	22,654,525
	NET RATE BASE	1,270,861,846	1,130,607,170	2,401,469,016	853,269,838	740,513,397	1,593,783,235	417,592,008	390,093,773	807,685,781

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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	68.618%	31.382%
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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
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 (30300)	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 (30300)	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	2,256,441	1,582,555	463,676	210,210	1,582,555	1,582,555		1,080,078	1,080,078		502,477	502,477	
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	193,344	193,344			193,344	193,344		131,955	131,955		61,389	61,389	
		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			2,513,787	1,828,884	471,323	213,580	52,452	1,776,432	1,828,884	51,942	1,212,397	1,264,339	510	564,035	564,545
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			2,671,007	1,967,009	485,096	218,902	54,954	1,912,055	1,967,009	54,444	1,302,158	1,356,602	510	609,897	610,407

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(302,661,893)	(302,661,893)			(302,661,893)	(302,661,893)		(197,789,547)	(197,789,547)		(104,872,346)	(104,872,346)	
1	Hydro (ED-AN)	(132,371,523)	(132,371,523)			(132,371,523)	(132,371,523)		(86,504,790)	(86,504,790)		(45,866,733)	(45,866,733)	
1	Other (ED-AN)	(124,318,329)	(124,318,329)			(124,318,329)	(124,318,329)		(81,242,028)	(81,242,028)		(43,076,301)	(43,076,301)	
Total Electric Production		(559,351,745)	(559,351,745)			(559,351,745)	(559,351,745)		(365,536,365)	(365,536,365)		(193,815,380)	(193,815,380)	
Electric Transmission														
1	ED-AN	(214,231,937)	(214,231,937)			(214,231,937)	(214,231,937)		(140,000,571)	(140,000,571)		(74,231,366)	(74,231,366)	
Total Electric Transmissic		(214,231,937)	(214,231,937)			(214,231,937)	(214,231,937)		(140,000,571)	(140,000,571)		(74,231,366)	(74,231,366)	
Electric Distribution														
3	ED-AN	(161,058)	(161,058)			(161,058)	(161,058)		(110,515)	(110,515)		(50,543)	(50,543)	
	ED-ID	(210,733,309)	(210,733,309)			(210,733,309)	(210,733,309)				(210,733,309)		(210,733,309)	
	ED-WA	(337,177,278)	(337,177,278)			(337,177,278)	(337,177,278)	(337,177,278)			(337,177,278)			
Total Electric Distribution		(548,071,645)	(548,071,645)			(547,910,587)	(161,058)	(548,071,645)	(337,177,278)	(110,515)	(337,287,793)	(210,733,309)	(50,543)	(210,783,852)
Gas Underground Storage														
	GD-AN	(15,788,830)		(15,788,830)										
	GD-OR	(1,092,526)			(1,092,526)									
Total Gas Underground S		(16,881,356)		(15,788,830)	(1,092,526)									
Gas Distribution														
	GD-AN	(1,771,446)		(1,771,446)										
	GD-ID	(75,760,256)		(75,760,256)										
	GD-WA	(144,577,916)		(144,577,916)										
	GD-OR	(109,447,524)			(109,447,524)									
Total Gas Distribution		(331,557,142)		(222,109,618)	(109,447,524)									
General Plant														
4	ED-AN	(46,721,479)	(46,721,479)			(46,721,479)	(46,721,479)		(31,886,942)	(31,886,942)		(14,834,537)	(14,834,537)	
	ED-ID	(10,476,686)	(10,476,686)			(10,476,686)	(10,476,686)				(10,476,686)		(10,476,686)	
	ED-WA	(19,963,222)	(19,963,222)			(19,963,222)	(19,963,222)	(19,963,222)			(19,963,222)			
7,4	CD-AA	(64,793,505)	(45,442,925)	(13,314,417)	(6,036,163)	(45,442,925)	(45,442,925)		(31,014,342)	(31,014,342)		(14,428,583)	(14,428,583)	
9,4	CD-AN	(12,898,976)	(10,024,439)	(2,874,537)		(10,024,439)	(10,024,439)		(6,841,579)	(6,841,579)		(3,182,860)	(3,182,860)	
9	CD-ID	(6,194,274)	(4,813,880)	(1,380,394)		(4,813,880)	(4,813,880)				(4,813,880)		(4,813,880)	
9	CD-WA	(4,380,620)	(3,404,399)	(976,221)		(3,404,399)	(3,404,399)	(3,404,399)			(3,404,399)			
8	GD-AA	(2,234,541)		(1,532,046)	(702,495)									
	GD-AN	(3,014,933)		(3,014,933)										
	GD-ID	(1,923,348)		(1,923,348)										
	GD-WA	(6,881,331)		(6,881,331)										
	GD-OR	(4,533,793)			(4,533,793)									
Total General Plant		(184,016,708)	(140,847,030)	(31,897,227)	(11,272,451)	(38,658,187)	(102,188,843)	(140,847,030)	(23,367,621)	(69,742,863)	(93,110,484)	(15,290,566)	(32,445,980)	(47,736,546)
Total Accumulated Depr		(1,854,110,533)	(1,462,502,357)	(269,795,675)	(121,812,501)	(586,568,774)	(875,933,583)	(1,462,502,357)	(360,544,899)	(575,390,314)	(935,935,213)	(226,023,875)	(300,543,269)	(526,567,144)

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	68.618%		31.382%				
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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,557,221)	(11,557,221)			(11,557,221)	(11,557,221)		(7,552,644)	(7,552,644)		(4,004,577)	(4,004,577)	
1	Misc Intangible Plt (3030 ED-AN)	(1,741,544)	(1,741,544)			(1,741,544)	(1,741,544)		(1,138,099)	(1,138,099)		(603,445)	(603,445)	
Total Production/Transmission		(13,298,765)	(13,298,765)			(13,298,765)	(13,298,765)		(8,690,743)	(8,690,743)		(4,608,022)	(4,608,022)	
Distribution														
	Franchises (302000) ED-WA	(206,624)	(206,624)			(206,624)	(206,624)		(206,624)	(206,624)				
	Misc Intangible Plt (3030 ED-WA)	(39,985)	(39,985)			(39,985)	(39,985)		(39,985)	(39,985)				
Total Distribution		(246,609)	(246,609)			(246,609)	(246,609)		(246,609)	(246,609)				
General Plant - 303000														
7,4	CD-AA	(2,833,594)	(1,987,340)	(582,276)	(263,978)		(1,987,340)	(1,987,340)		(1,356,340)	(1,356,340)	(631,000)	(631,000)	
9,1	CD-AN	(102,038)	(79,299)	(22,739)			(79,299)	(79,299)		(51,822)	(51,822)	(27,477)	(27,477)	
	GD-ID	(94,482)		(94,482)										
	GD-WA	(204,757)		(204,757)										
	GD-OR	(93,057)			(93,057)									
Total General Plant - 303000		(3,327,928)	(2,066,639)	(904,254)	(357,035)		(2,066,639)	(2,066,639)		(1,408,162)	(1,408,162)	(658,477)	(658,477)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(61,568,628)	(43,181,158)	(12,651,737)	(5,735,733)		(43,181,158)	(43,181,158)		(29,470,708)	(29,470,708)	(13,710,450)	(13,710,450)	
9,4	CD-AN	(36,526)	(28,386)	(8,140)			(28,386)	(28,386)		(19,373)	(19,373)	(9,013)	(9,013)	
9	CD-ID	(25,308)	(19,668)	(5,640)		(19,668)	(19,668)				(19,668)	(19,668)	(19,668)	
4	ED-AN	(2,943,826)	(2,943,826)				(2,943,826)	(2,943,826)		(2,009,132)	(2,009,132)	(934,694)	(934,694)	
	ED-ID	0	0			0	0	0			0	0	0	
	ED-WA	(2,647,121)	(2,647,121)			(2,647,121)	(2,647,121)	(2,647,121)			(2,647,121)			
8	GD-AA	(452,932)		(310,539)	(142,393)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(67,674,341)	(48,820,159)	(12,976,056)	(5,878,126)		(2,666,789)	(46,153,370)	(48,820,159)	(2,647,121)	(31,499,213)	(34,146,334)	(19,668)	(14,654,157)
Gas Underground Storage														
	GD-AN	(240,665)		(240,665)										
Total Gas Underground Storage		(240,665)		(240,665)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0		0	0	0	0	
4	ED-AN	(122,943)	(122,943)				(122,943)	(122,943)		(83,907)	(83,907)	(39,036)	(39,036)	
	ED-WA	0	0			0	0	0		0	0			
	GD-WA	0		0						0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(122,943)	(122,943)	0	0		0	(122,943)	(122,943)	0	(83,907)	(83,907)	0	(39,036)
Total Accumulated Amortization		(84,911,251)	(64,555,115)	(14,120,975)	(6,235,161)		(2,913,398)	(61,641,717)	(64,555,115)	(2,893,730)	(41,682,025)	(44,575,755)	(19,668)	(19,959,692)

Allocation Ratios:													
Service -													
7	Elec/Gas North/Oregon 4-Factor	Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
		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-1A
For Month Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	496,243	111,190	362,279	22,774	496,243	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	15,697,689	824,018	702,068	7,229,333	8,755,419	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	8,303,999	1,114,109	2,554,226	4,635,664	8,303,999	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,464,852	0	0	0	0	3,464,852	0	0	3,464,852	0	0	0
99	GD-OR / AS	3,737,559	0	0	0	0	0	0	0	0	3,737,559	0	3,737,559
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	108,837,472	0	0	76,333,161	76,333,161	0	0	22,365,012	22,365,012	0	10,139,299	10,139,299
9	CD-WA / ID / AN	25,436,419	5,637,300	5,866,393	8,264,220	19,767,913	1,616,512	1,682,205	2,369,789	5,668,506	0	0	0
	TOTAL ACCOUNT	149,780,301	6,751,409	8,420,619	89,233,045	104,405,073	5,081,364	1,682,205	24,734,801	31,498,370	3,737,559	10,139,299	13,876,858
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,747,685	725,950	0	2,021,735	2,747,685	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	74,316,804	0	0	52,122,091	52,122,091	0	0	15,271,360	15,271,360	0	6,923,353	6,923,353
9	CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	0
	TOTAL ACCOUNT	78,029,752	1,064,490	59,656	54,216,926	55,341,072	99,540	17,107	15,536,648	15,653,295	0	7,035,385	7,035,385
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	43,932,691	21,043,878	9,176,263	13,712,550	43,932,691	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,879,810	0	0	0	0	8,733,366	2,427,799	1,718,645	12,879,810	0	0	0
99	GD-OR / AS	3,726,866	0	0	0	0	0	0	0	0	3,726,866	0	3,726,866
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	6,223,330	1,964,818	754,157	2,117,486	4,836,461	563,417	216,257	607,195	1,386,869	0	0	0
	TOTAL ACCOUNT	74,032,862	23,008,696	9,930,420	20,928,966	53,868,082	9,296,783	2,644,056	3,819,786	15,760,625	3,726,866	677,289	4,404,155

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	4,860,106	248,720	156,929	3,371,382	3,777,031	71,321	45,000	966,754	1,083,075	0	0	
		TOTAL ACCOUNT	5,372,158	259,181	171,292	3,745,808	4,176,281	159,481	45,000	966,754	1,171,235	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,085,683	768,586	233,715	4,083,382	5,085,683	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,532,029	0	0	0	0	1,852,133	299,658	380,238	2,532,029	0	0	
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	870,875	
8		GD-AA	4,547,765	0	0	0	0	0	0	3,118,039	3,118,039	0	1,429,726	
7		CD-AA	13,298,189	0	0	9,326,685	9,326,685	0	0	2,732,645	2,732,645	0	1,238,859	
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	27,506,258	780,684	988,926	13,553,358	15,322,968	1,855,602	516,217	6,272,011	8,643,830	870,875	2,668,585	3,539,460
	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	1,367,219	311,802	15,617	1,039,800	1,367,219	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	2,932,550	311,802	15,617	1,930,467	2,257,886	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
		TOTAL ACCOUNT	38,093,475	14,566,718	9,785,006	9,192,108	33,543,832	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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
-----------	---------------------	-------	-----------	-----------	-----------	-------	-----------	-----------	-----------	-------	-----------	-----------	-------

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,015,803	12,140,416	7,074,357	45,801,030	65,015,803	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,142,939	0	0	0	0	650,934	492,005	0	1,142,939	0	0	
99		GD-OR / AS	1,225,116	0	0	0	0	0	0	0	0	1,225,116	0	
8		GD-AA	1,166,527	0	0	0	0	0	0	799,794	799,794	0	366,733	
7		CD-AA	53,283,047	0	0	37,370,065	37,370,065	0	0	10,949,133	10,949,133	0	4,963,849	
9		CD-WA/ ID / AN	15,434,951	1,547,421	2,942,718	7,505,133	11,995,272	443,728	843,833	2,152,118	3,439,679	0	0	
		TOTAL ACCOUNT	137,268,383	13,687,837	10,017,075	90,676,228	114,381,140	1,094,662	1,335,838	13,901,045	16,331,545	1,225,116	5,330,582	6,555,698
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	
9		CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	
		TOTAL ACCOUNT	631,522	0	13,509	473,799	487,308	0	1,911	96,285	98,196	2,367	43,651	46,018
		TOTAL GENERAL PLANT	529,458,791	61,254,835	40,104,188	291,293,879	392,652,902	23,004,564	7,275,930	68,966,171	99,246,665	10,520,720	27,038,504	37,559,224

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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,647,505	3,102,221	0	11,545,284	14,647,505	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	88,371,992	0	0	61,979,696	61,979,696	0	0	18,159,561	18,159,561	0	8,232,735	
9		CD-WA / ID / AN	106,675	0	32,668	50,234	82,902	0	9,368	14,405	23,773	0	0	
		TOTAL ACCOUNT	103,778,409	3,102,221	32,668	73,575,214	76,710,103	0	9,368	18,621,153	18,630,521	0	8,437,785	8,437,785
	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	2,480,734	0	0	1,739,863	1,739,863	0	0	509,766	509,766	0	231,105	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,734	0	0	1,739,863	1,739,863	0	0	509,766	509,766	0	231,105	231,105
	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 July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
		TOTAL	260,832,762	3,421,937	32,668	185,050,992	188,505,597	1,022,594	788,973	48,242,361	50,053,928	426,123	21,847,114	22,273,237

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,641,899)	(60,064,946)	(17,598,554)	(7,978,399)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(750,759)	(583,452)	(167,307)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(86,392,658)</u>	<u>(60,648,398)</u>	<u>(17,765,861)</u>	<u>(7,978,399)</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 July 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	3,389,746	3,389,746	0	0	0	0	3,389,746
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	(2,931)	(2,931)	0	0	0	0	(2,931)
7/4	154560 Supply Chain Invoice Price Variance	0	0	76	76	0	0	0	0	76
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	47,018,505	25,826,785	0	72,845,290	44,856,048	23,848,996	2,162,457	1,977,789	0
TOTAL		47,018,505	25,826,785	3,386,980	76,232,270	44,856,048	23,848,996	2,162,457	1,977,789	3,386,980

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						