

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	9,831,377	7,140,195	2,691,182
	Adjustments			
	Adjusted Net Operating Income (Loss)	9,831,377	7,140,195	2,691,182
E-APL	Electric Net Rate Base	2,404,373,282	1,602,081,371	802,291,911
	RATE OF RETURN	0.409%	0.446%	0.335%

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 September 30, 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	9-01-2018 thru 09-30-2018	382,886	250,284	132,602
		Percent		100.000%	65.368%	34.632%
3	E-OPS	Direct Distribution Operating Expense	9-01-2018 thru 09-30-2018	2,346,857	1,673,833	673,024
		Percent		100.000%	71.322%	28.678%
	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 September 30, 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 September 30, 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 September 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	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	08-01-2018 thru 09-30-2018	1,159,685,306	785,613,883	374,071,423	
				100.000%	67.744%	32.256%	
11		Book Depreciation Percent	9-01-2018 thru 09-30-2018	9,436,069	6,180,536	3,255,533	
				100.000%	65.499%	34.501%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 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	08-01-2018 thru 09-30-2018	2,968,513,224 100.000%	1,977,129,661 66.603%	991,383,563 33.397%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2018 thru 09-30-2018	253,794,064 100.000%	169,396,472 66.746%	84,397,592 33.254%
14		Net Allocated Schedule M's - AMA Percent	9-01-2018 thru 09-30-2018	-15,024,660 100.000%	-9,989,566 66.488%	-5,035,094 33.512%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 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	25,888,203	0	25,888,203	17,898,255	0	17,898,255	7,989,948	0	7,989,948
99	442200	Commercial - Firm & Int.	26,801,611	0	26,801,611	19,126,553	0	19,126,553	7,675,058	0	7,675,058
1	442300	Industrial	10,805,220	0	10,805,220	5,913,786	0	5,913,786	4,891,434	0	4,891,434
99	444000	Public Street & Highway Lighting	621,741	0	621,741	401,956	0	401,956	219,785	0	219,785
99	448000	Interdepartmental Revenue	105,846	0	105,846	89,577	0	89,577	16,269	0	16,269
99	499XXX	Unbilled Revenue	(6,535,275)	0	(6,535,275)	(3,909,028)	0	(3,909,028)	(2,626,247)	0	(2,626,247)
		TOTAL SALES TO ULTIMATE CUSTOMERS	57,687,346	0	57,687,346	39,521,099	0	39,521,099	18,166,247	0	18,166,247
1	447XXX	Sales for Resale	0	4,747,226	4,747,226	0	3,102,312	3,102,312	0	1,644,914	1,644,914
		TOTAL SALES OF ELECTRICITY	57,687,346	4,747,226	62,434,572	39,521,099	3,102,312	42,623,411	18,166,247	1,644,914	19,811,161
		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	25,559	0	25,559	15,343	0	15,343	10,216	0	10,216
1	453000	Sales of Water & Water Power	0	39,250	39,250	0	25,650	25,650	0	13,600	13,600
1	454000	Rent from Electric Property	551,784	6,470	558,254	391,359	4,228	395,587	160,425	2,242	162,667
1	454100	Rent from Trnsmmission Joint Use	91	0	91	37	0	37	54	0	54
1	456XXX	Other Electric Revenues	2,090,485	7,372,037	9,462,522	1,932,645	4,817,626	6,750,271	157,840	2,554,411	2,712,251
		TOTAL OTHER OPERATING REVENUE	2,667,919	7,417,757	10,085,676	2,339,384	4,847,504	7,186,888	328,535	2,570,253	2,898,788
		TOTAL ELECTRIC REVENUE	60,355,265	12,164,983	72,520,248	41,860,483	7,949,816	49,810,299	18,494,782	4,215,167	22,709,949

			***** 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	27,160	27,160	0	17,749	17,749	0	9,411	9,411
1	501XXX	Fuel	0	2,830,353	2,830,353	0	1,849,636	1,849,636	0	980,717	980,717
1	502000	Steam Expense	0	274,225	274,225	0	179,206	179,206	0	95,019	95,019
1	505000	Electric Expense	0	80,824	80,824	0	52,818	52,818	0	28,006	28,006
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	257,633	257,633	0	168,363	168,363	0	89,270	89,270
1	507000	Rent	0	7,549	7,549	0	4,933	4,933	0	2,616	2,616
MAINTENANCE											
1	510000	Supervision & Engineering	0	40,320	40,320	0	26,349	26,349	0	13,971	13,971
1	511000	Structures	0	73,882	73,882	0	48,282	48,282	0	25,600	25,600
1	512000	Boiler Plant	0	386,165	386,165	0	252,359	252,359	0	133,806	133,806
1	513000	Electric Plant	0	62,722	62,722	0	40,989	40,989	0	21,733	21,733
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	96,912	96,912	0	63,332	63,332	0	33,580	33,580
TOTAL STEAM POWER GENERATION EXP			0	4,137,745	4,137,745	0	2,704,016	2,704,016	0	1,433,729	1,433,729
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	275,450	275,450	0	180,007	180,007	0	95,443	95,443
1	536000	Water for Power	0	97,983	97,983	0	64,032	64,032	0	33,951	33,951
1	537000	Hydraulic Expense	248,056	377,547	625,603	162,649	246,727	409,376	85,407	130,820	216,227
1	538000	Electric Expense	0	566,041	566,041	0	369,908	369,908	0	196,133	196,133
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	95,339	95,339	0	62,304	62,304	0	33,035	33,035
1	540000	Rent	0	115,274	115,274	0	75,332	75,332	0	39,942	39,942
1	540100	MT Trust Funds Land Settlement Rents	413,567	0	413,567	270,266	0	270,266	143,301	0	143,301
MAINTENANCE											
1	541000	Supervision & Engineering	0	404,597	404,597	0	264,404	264,404	0	140,193	140,193
1	542000	Structures	0	67,017	67,017	0	43,796	43,796	0	23,221	23,221
1	543000	Reservoirs, Dams, & Waterways	0	419,030	419,030	0	273,836	273,836	0	145,194	145,194
1	544000	Electric Plant	0	383,138	383,138	0	250,381	250,381	0	132,757	132,757
1	545000	Miscellaneous Hydraulic Plant	0	107,449	107,449	0	70,218	70,218	0	37,231	37,231
TOTAL HYDRO POWER GENERATION EXP			661,623	2,908,865	3,570,488	432,915	1,900,945	2,333,860	228,708	1,007,920	1,236,628
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	20,087	20,087	0	13,127	13,127	0	6,960	6,960
1	547XXX	Fuel	0	5,836,996	5,836,996	0	3,814,477	3,814,477	0	2,022,519	2,022,519
1	548000	Generation Expense	0	156,542	156,542	0	102,300	102,300	0	54,242	54,242
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(22,110)	(22,110)	0	(14,449)	(14,449)	0	(7,661)	(7,661)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,842)	(1,842)	0	(977)	(977)
MAINTENANCE											
1	551000	Supervision & Engineering	0	85,646	85,646	0	55,970	55,970	0	29,676	29,676
1	552000	Structures	0	4,798	4,798	0	3,135	3,135	0	1,663	1,663
1	553000	Generating & Electric Equipment	0	213,245	213,245	0	139,356	139,356	0	73,889	73,889
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(33,622)	(33,622)	0	(21,972)	(21,972)	0	(11,650)	(11,650)
TOTAL OTHER POWER GENERATION EXP			0	6,258,763	6,258,763	0	4,090,102	4,090,102	0	2,168,661	2,168,661

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	9,527,787	9,527,787	0	6,226,409	6,226,409	0	3,301,378	3,301,378
1	556000	System Control & Load Dispatching	0	56,248	56,248	0	36,758	36,758	0	19,490	19,490
E-557	557XXX	Other Expense	(1,341,075)	5,161,941	3,820,866	(469,611)	3,373,328	2,903,717	(871,464)	1,788,613	917,149
TOTAL OTHER POWER SUPPLY EXPENSE			(1,341,075)	14,745,976	13,404,901	(469,611)	9,636,495	9,166,884	(871,464)	5,109,481	4,238,017
TOTAL PRODUCTION OPERATING EXP			(679,452)	28,051,349	27,371,897	(36,696)	18,331,558	18,294,862	(642,756)	9,719,791	9,077,035
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	142,794	142,794	0	93,316	93,316	0	49,478	49,478
1	561000	Load Dispatching	0	239,942	239,942	0	156,802	156,802	0	83,140	83,140
1	562000	Station Expense	0	27,330	27,330	0	17,860	17,860	0	9,470	9,470
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	17,493	17,493	0	11,432	11,432	0	6,061	6,061
1	565XXX	Transmission of Electricity by Others	0	1,507,466	1,507,466	0	985,129	985,129	0	522,337	522,337
1	566000	Miscellaneous Transmission Expense	0	172,004	172,004	0	112,405	112,405	0	59,599	59,599
1	567000	Rent	0	14,706	14,706	0	9,610	9,610	0	5,096	5,096
MAINTENANCE											
1	568000	Supervision & Engineering	0	132,922	132,922	0	86,865	86,865	0	46,057	46,057
1	569000	Structures	48	69,173	69,221	19	45,205	45,224	29	23,968	23,997
1	570000	Station Equipment	0	57,208	57,208	0	37,385	37,385	0	19,823	19,823
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	41	217,969	218,010	3	142,443	142,446	38	75,526	75,564
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	12,301	12,301	0	8,039	8,039	0	4,262	4,262
TOTAL TRANSMISSION OPERATING EXP			89	2,611,308	2,611,397	22	1,706,491	1,706,513	67	904,817	904,884

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 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	2,515,879	2,515,879	0	1,644,126	1,644,126	0	871,753	871,753
E-DEPX		Depreciation Expense-Transmission	0	1,078,116	1,078,116	0	704,549	704,549	0	373,567	373,567
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	20,008	0	20,008	15,827	0	15,827	4,181	0	4,181
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	(163,587)	0	(163,587)	(112,211)	0	(112,211)	(51,376)	0	(51,376)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	143,954	0	143,954	0	0	0	143,954	0	143,954
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	18,529	0	18,529	18,529	0	18,529	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	1,916,872	1,916,872	0	1,252,675	1,252,675	0	664,197	664,197
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	386,430	5,699,220	6,085,650	125,525	3,724,439	3,849,964	260,905	1,974,781	2,235,686
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(292,933)	36,361,877	36,068,944	88,851	23,762,488	23,851,339	(381,784)	12,599,389	12,217,605

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	44,977	269,828	314,805	31,610	192,447	224,057	13,367	77,381	90,748
3	582000	Station Expense	51,710	2,948	54,658	27,155	2,103	29,258	24,555	845	25,400
3	583000	Overhead Line Expense	200,375	31,736	232,111	131,967	22,635	154,602	68,408	9,101	77,509
3	584000	Underground Line Expense	162,196	0	162,196	90,030	0	90,030	72,166	0	72,166
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,802	0	1,802	1,760	0	1,760	42	0	42
3	586000	Meter Expense	104,127	5,483	109,610	83,305	3,911	87,216	20,822	1,572	22,394
3	587000	Customer Installations Expense	78,830	5,765	84,595	62,630	4,112	66,742	16,200	1,653	17,853
3	588000	Miscellaneous Distribution Expense	279,784	356,114	635,898	198,172	253,988	452,160	81,612	102,126	183,738
3	589000	Rent	30	33,826	33,856	29	24,125	24,154	1	9,701	9,702
		MAINTENANCE:									
3	590000	Supervision & Engineering	32,418	59,240	91,658	19,577	42,251	61,828	12,841	16,989	29,830
3	591000	Structures	34,617	0	34,617	12,537	0	12,537	22,080	0	22,080
3	592000	Station Equipment	30,176	(9,359)	20,817	19,329	(6,675)	12,654	10,847	(2,684)	8,163
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,178,681	6	1,178,687	881,349	4	881,353	297,332	2	297,334
3	594000	Underground Lines	99,489	0	99,489	83,244	0	83,244	16,245	0	16,245
3	595000	Line Transformers	26,902	0	26,902	18,325	0	18,325	8,577	0	8,577
3	596000	Street Light & Signal System Maintenance Exp	12,016	8	12,024	9,812	6	9,818	2,204	2	2,206
3	597000	Meters	5,658	0	5,658	4,765	0	4,765	893	0	893
3	598000	Miscellaneous Distribution Expense	3,069	16,715	19,784	(1,763)	11,921	10,158	4,832	4,794	9,626
		TOTAL DISTRIBUTION OPERATING EXP	2,346,857	772,310	3,119,167	1,673,833	550,828	2,224,661	673,024	221,482	894,506
E-DEPX		Depreciation Expense-Distribution	4,197,977	4,987	4,202,964	2,707,426	3,557	2,710,983	1,490,551	1,430	1,491,981
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	4,338,348	0	4,338,348	3,830,075	0	3,830,075	508,273	0	508,273
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,538,827	4,987	8,543,814	6,540,003	3,557	6,543,560	1,998,824	1,430	2,000,254
		TOTAL DISTRIBUTION EXPENSES	10,885,684	777,297	11,662,981	8,213,836	554,385	8,768,221	2,671,848	222,912	2,894,760

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	16,649	16,649	0	10,883	10,883	0	5,766	5,766
2	902000	Meter Reading Expenses	221,545	13,205	234,750	208,754	8,632	217,386	12,791	4,573	17,364
2	903XXX	Customer Records & Collection Expenses	264,928	628,582	893,510	186,225	410,891	597,116	78,703	217,691	296,394
2	904000	Uncollectible Accounts	0	183,383	183,383	0	119,874	119,874	0	63,509	63,509
2	905000	Misc Customer Accounts	0	7,417	7,417	0	4,848	4,848	0	2,569	2,569
TOTAL CUSTOMER ACCOUNTS EXPENSES			486,473	849,236	1,335,709	394,979	555,128	950,107	91,494	294,108	385,602
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,680,153	16,709	3,696,862	2,211,486	10,922	2,222,408	1,468,667	5,787	1,474,454
2	909000	Advertising	(278)	60,497	60,219	268	39,546	39,814	(546)	20,951	20,405
2	910000	Misc Customer Service & Info Exp	0	38,234	38,234	0	24,993	24,993	0	13,241	13,241
TOTAL CUSTOMER SERVICE & INFO EXP			3,679,875	115,440	3,795,315	2,211,754	75,461	2,287,215	1,468,121	39,979	1,508,100
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	48,624	2,970,714	3,019,338	35,930	2,027,483	2,063,413	12,694	943,231	955,925
4	921000	Office Supplies & Expenses	3,891	357,877	361,768	3,891	244,247	248,138	0	113,630	113,630
4	922000	Admin Exp Transferred--Credit	0	(10,233)	(10,233)	0	(6,984)	(6,984)	0	(3,249)	(3,249)
4	923000	Outside Services Employed	7,956	876,623	884,579	7,715	598,286	606,001	241	278,337	278,578
4	924000	Property Insurance Premium	0	112,921	112,921	0	77,067	77,067	0	35,854	35,854
4	925XXX	Injuries and Damages	1,135	263,058	264,193	681	179,534	180,215	454	83,524	83,978
4	926XXX	Employee Pensions and Benefits	1,287	103,906	105,193	1,287	70,915	72,202	0	32,991	32,991
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	199,765	382,887	582,652	138,665	250,217	388,882	61,100	132,670	193,770
4	930000	Miscellaneous General Expenses	7,481	311,416	318,897	1,325	212,538	213,863	6,156	98,878	105,034
4	931000	Rents	350	22,385	22,735	0	15,278	15,278	350	7,107	7,457
4	935000	Maintenance of General Plant	76,876	964,909	1,041,785	37,332	658,541	695,873	39,544	306,368	345,912
TOTAL ADMIN & GEN OPERATING EXP			347,465	6,356,463	6,703,928	226,826	4,327,122	4,553,948	120,639	2,029,341	2,149,980

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 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	156,936	1,473,921	1,630,857	112,296	1,005,936	1,118,232	44,640	467,985	512,625
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	139,215	1,776,075	1,915,290	138,705	1,212,154	1,350,859	510	563,921	564,431
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	(200,858)	0	(200,858)	0	0	0	(200,858)	0	(200,858)
99	407230	Tax Reform Amortization	(546,770)	0	(546,770)	(546,770)	0	(546,770)	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	46,668	0	46,668	46,668	0	46,668	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(131,474)	0	(131,474)	(89,324)	0	(89,324)	(42,150)	0	(42,150)
99	407436	Regulatory Credit - MDM System	(133,569)	0	(133,569)	(133,569)	0	(133,569)	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	(669,852)	3,289,633	2,619,781	(471,994)	2,245,124	1,773,130	(197,858)	1,044,509	846,651
		TOTAL ADMIN & GENERAL EXPENSES	(322,387)	9,646,096	9,323,709	(245,168)	6,572,246	6,327,078	(77,219)	3,073,850	2,996,631
		TOTAL EXPENSES BEFORE FIT	14,436,712	47,749,946	62,186,658	10,664,252	31,519,708	42,183,960	3,772,460	16,230,238	20,002,698
		NET OPERATING INCOME (LOSS) BEFORE FIT			10,333,590			7,626,339			2,707,251
E-FIT		FEDERAL INCOME TAX			(1,631,353)			(1,128,176)			(503,177)
E-FIT		DEFERRED FEDERAL INCOME TAX			2,173,965			1,640,721			533,244
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
		ELECTRIC NET OPERATING INCOME (LOSS)			9,831,377			7,140,195			2,691,182

ALLOCATION RATIOS:

Ref/Basis	Account	Description	SYSTEM	WASHINGTON	IDAHO
E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.368%	34.632%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.322%	28.678%
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 September 30, 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	6,662	56,432	63,094	6,662	36,878	43,540	0	19,554	19,554
1	456010	Other Electric Rev-Financial	0	834,788	834,788	0	545,534	545,534	0	289,254	289,254
1	456015	Other Electric Rev-CT Fuel Sales	0	1,233,448	1,233,448	0	806,058	806,058	0	427,390	427,390
1	456016	Other Electric Rev-Resource Opt	0	270,044	270,044	0	176,474	176,474	0	93,570	93,570
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	78,295	78,295	0	51,166	51,166	0	27,129	27,129
1	456020	Other Electric Rev-Sale of Excess	0	12,320	12,320	0	8,051	8,051	0	4,269	4,269
1	456100	Transmission Revenue of Others	0	809,431	809,431	0	528,963	528,963	0	280,468	280,468
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	162,989	162,989	0	106,513	106,513	0	56,476	56,476
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	2,157,669	0	2,157,669	1,809,295	0	1,809,295	348,374	0	348,374
1	456329	Amortization Res Decoupling Deferral	(768,638)	0	(768,638)	(591,139)	0	(591,139)	(177,499)	0	(177,499)
1	456338	Non-res Decoupling Deferred Rev	939,937	0	939,937	763,257	0	763,257	176,680	0	176,680
1	456339	Amortization Non-res Decoupling	(258,158)	0	(258,158)	(64,211)	0	(64,211)	(193,947)	0	(193,947)
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	(709,500)	(709,500)	0	(463,658)	(463,658)	0	(245,842)	(245,842)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	709,500	709,500	0	463,658	463,658	0	245,842	245,842
1	456730	Other Elec Rev-Intraco Thermal	0	3,692,298	3,692,298	0	2,412,917	2,412,917	0	1,279,381	1,279,381
TOTAL ACCOUNT 456			2,090,485	7,372,039	9,462,524	1,932,645	4,817,627	6,750,272	157,840	2,554,412	2,712,252

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 September 30, 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	9,342,205	9,342,205	0	6,105,131	6,105,131	0	3,237,074	3,237,074
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	(40,713)	(40,713)	0	(26,606)	(26,606)	0	(14,107)	(14,107)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	63,980	63,980	0	41,811	41,811	0	22,169	22,169
1	555710	Intercompany Purchase	0	162,315	162,315	0	106,073	106,073	0	56,242	56,242
TOTAL ACCOUNT 555			0	9,527,787	9,527,787	0	6,226,409	6,226,409	0	3,301,378	3,301,378

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 September 30, 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	231	517,306	517,537	231	338,059	338,290	0	179,247	179,247
1	557010	Other Power Supply Expense - Financial	0	1,907,615	1,907,615	0	1,246,626	1,246,626	0	660,989	660,989
1	557018	Merchandise Processing Fee	0	4,391	4,391	0	2,870	2,870	0	1,521	1,521
1	557150	Fuel - Economic Dispatch	0	86,436	86,436	0	56,486	56,486	0	29,950	29,950
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(351,868)	0	(351,868)	0	0	0	(351,868)	0	(351,868)
1	557165	Other Resource Costs-CAISO Charges	0	23,300	23,300	0	15,227	15,227	0	8,073	8,073
1	557170	Broker Fees - Power	0	39,699	39,699	0	25,943	25,943	0	13,756	13,756
1	557171	REC Broker Fees	0	2,889	2,889	0	1,888	1,888	0	1,001	1,001
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	(535,428)	0	(535,428)	(535,428)	0	(535,428)	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	175,601	0	175,601	175,601	0	175,601	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(151,473)	0	(151,473)	(151,473)	0	(151,473)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	65,445	0	65,445	0	0	0	65,445	0	65,445
99	557390	Idaho PCA Amortization	(611,806)	0	(611,806)	0	0	0	(611,806)	0	(611,806)
1	557395	Optional Renewable Power Expense Offset	0	61	61	0	40	40	0	21	21
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	817,656	817,656	0	534,338	534,338	0	283,318	283,318
1	557711	Turbine Gas Bookout Offset	0	(817,656)	(817,656)	0	(534,338)	(534,338)	0	(283,318)	(283,318)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,580,244	2,580,244	0	1,686,189	1,686,189	0	894,055	894,055
TOTAL ACCOUNT 557			(1,341,075)	5,161,941	3,820,866	(469,611)	3,373,328	2,903,717	(871,464)	1,788,613	917,149

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 September 30, 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	30,098	16,709	46,807	22,613	10,922	33,535	7,485	5,787	13,272
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	72,852	0	72,852	72,852	0	72,852	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	544,890	0	544,890	(34,177)	0	(34,177)	579,067	0	579,067
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,680,153	16,709	3,696,862	2,211,486	10,922	2,222,408	1,468,667	5,787	1,474,454

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.368%	34.632%
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 September 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.83%	52.83%
2	Cost of Debt		5.575%	5.541%
	Total Weighted Cost		2.945%	2.927%
E-APL	Net Rate Base	2,404,373,282	1,602,081,371	802,291,911
	Interest Deduction for FIT Calculation	70,664,380	47,181,296	23,483,084
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 September 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	72,520,248	49,810,299	22,709,949
E-OPS	Less: Operating & Maintenance Expense	44,937,413	30,017,306	14,920,107
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,994,025	7,083,904	3,910,121
E-OTX	Less: Taxes Other than FIT	6,255,220	5,082,750	1,172,470
	Net Operating Income Before FIT	10,333,590	7,626,339	2,707,251
E-INT	Less: Monthly Interest Expense	5,888,699	3,931,775	1,956,924
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895
E-SCM	Plus: Schedule M Adjustments	(12,213,236)	(9,078,724)	(3,134,512)
	Taxable Net Operating Income	(7,768,345)	(5,372,265)	(2,396,080)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,631,353)	(1,128,176)	(503,177)
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	(1,631,353)	(1,128,176)	(503,177)
E-DTE	Deferred FIT	2,173,965	1,640,721	533,244
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)
	Total Net FIT/Deferred FIT	502,213	486,144	16,069

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 September 30, 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	4,496,629	6,984,600	11,481,229	2,960,929	4,660,082	7,621,011	1,535,700	2,324,518	3,860,218
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	284,303	284,303	0	142,559	142,559
2	997002 Injuries and Damages	0	483	483	0	316	316	0	167	167
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	(73,387)	(73,387)	0	(50,086)	(50,086)	0	(23,301)	(23,301)
99	997007 Idaho PCA	(546,361)	0	(546,361)	0	0	0	(546,361)	0	(546,361)
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	82,210	82,210	0	54,754	54,754	0	27,456	27,456
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	1,154,717	(8,064)	1,146,653	591,906	(5,504)	586,402	562,811	(2,560)	560,251
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(8,870,562)	(8,870,562)	0	(6,054,070)	(6,054,070)	0	(2,816,492)	(2,816,492)
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	(2,059,594)	0	(2,059,594)	(1,905,986)	0	(1,905,986)	(153,608)	0	(153,608)
12	997032 Interest Rate Swaps	0	163,410	163,410	0	108,836	108,836	0	54,574	54,574
4	997033 BPA Residential Exchange	30,848	0	30,848	19,079	0	19,079	11,769	0	11,769
99	997034 Montana Hydro Settlement	413,567	0	413,567	270,266	0	270,266	143,301	0	143,301
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	(547,723)	0	(547,723)	(547,723)	0	(547,723)	0	0	0
1	997044 Non-Monetary Power Costs	0	(40,713)	(40,713)	0	(26,606)	(26,606)	0	(14,107)	(14,107)
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	(138,966)	(138,966)	0	(69,682)	(69,682)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,207,371)	(8,207,371)	0	(4,323,158)	(4,323,158)
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 September 30, 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	243,793	0	243,793	80,065	0	80,065	163,728	0	163,728
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	373,603	373,603	0	244,706	244,706	0	128,897	128,897
4	997081	Deferred Compensation	0	171,775	171,775	0	117,235	117,235	0	54,540	54,540
4	997082	Meal Disallowances	0	44,687	44,687	0	30,498	30,498	0	14,189	14,189
4	997083	Paid Time Off	0	(36,578)	(36,578)	0	(24,964)	(24,964)	0	(11,614)	(11,614)
2	997084	Customer Uncollectibles	0	51,447	51,447	0	33,630	33,630	0	17,817	17,817
99	997088	Deferred O&M Colstrip & CS2	231,404	0	231,404	0	0	0	231,404	0	231,404
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	25,207	0	25,207	25,207	0	25,207	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	(39,141)	(39,141)	0	(25,579)	(25,579)	0	(13,562)	(13,562)
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)	(127,553)	0	(127,553)	0	0	0	(127,553)	0	(127,553)
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	(86,902)	0	(86,902)	(86,902)	0	(86,902)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	41,319	0	41,319	32,477	0	32,477	8,842	0	8,842
2	997109	Tax Reform Amortization	(661,727)	0	(661,727)	(652,885)	0	(652,885)	(8,842)	0	(8,842)
99	997110	FISERVE	(131,474)	0	(131,474)	(89,324)	0	(89,324)	(42,150)	0	(42,150)
		TOTAL SCHEDULE M ADJUSTMENTS	3,584,723	(15,024,660)	(12,213,236)	910,843	(9,989,567)	(9,078,724)	1,900,581	(5,035,093)	(3,134,512)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.368%	34.632%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.499%	34.501%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.603%	33.397%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended September 30, 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 September 30, 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	1,758,551	1,758,551	0	1,171,248	1,171,248	0	587,303	587,303
99	410100	Deferred Federal Income Tax Expense - Washin	583,747	0	583,747	583,747	0	583,747	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	10,177	0	10,177	0	0	0	10,177	0	10,177
	410100	Total	593,924	1,758,551	2,352,475	583,747	1,171,248	1,754,995	10,177	587,303	597,480
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(43,464)	(43,464)	0	(28,948)	(28,948)	0	(14,516)	(14,516)
99	411100	Deferred Federal Income Tax Expense - Washin	(85,326)	0	(85,326)	(85,326)	0	(85,326)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(49,720)	0	(49,720)	0	0	0	(49,720)	0	(49,720)
	411100	Total	(135,046)	(43,464)	(178,510)	(85,326)	(28,948)	(114,274)	(49,720)	(14,516)	(64,236)
Total Deferred Federal Income Tax Expense			458,878	1,715,087	2,173,965	498,421	1,142,300	1,640,721	(39,543)	572,787	533,244

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.603%	33.397%
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 September 30, 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	81,330	81,330	0	53,149	53,149	0	28,181	28,181
1	408150	R&P Property Tax--Production	0	1,493,904	1,493,904	0	976,266	976,266	0	517,638	517,638
1	408180	R&P Property Tax--Transmission	0	537,026	537,026	0	350,946	350,946	0	186,080	186,080
1	409100	State Income Tax--Montana & Oregon	0	(195,388)	(195,388)	0	(127,686)	(127,686)	0	(67,702)	(67,702)
TOTAL PRODUCTION & TRANSMISSION			0	1,916,872	1,916,872	0	1,252,675	1,252,675	0	664,197	664,197
DISTRIBUTION											
99	408110	State Excise Tax	1,637,055	0	1,637,055	1,637,055	0	1,637,055	0	0	0
99	408120	Municipal Occupation & License Tax	2,014,125	0	2,014,125	1,507,781	0	1,507,781	506,344	0	506,344
99	408160	Miscellaneous State or Local Tax--WA & ID	16	0	16	0	0	0	16	0	16
99	408170	R&P Property Tax--Distribution	970,744	0	970,744	685,239	0	685,239	285,505	0	285,505
99	409100	State Income Tax--Idaho	(283,592)	0	(283,592)	0	0	0	(283,592)	0	(283,592)
TOTAL DISTRIBUTION			4,338,348	0	4,338,348	3,830,075	0	3,830,075	508,273	0	508,273
TOTAL TAXES OTHER THAN FIT			4,338,348	1,916,872	6,255,220	3,830,075	1,252,675	5,082,750	508,273	664,197	1,172,470

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 September 30, 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	8,208,333	8,208,333	0	5,364,146	5,364,146	0	2,844,187	2,844,187
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	1,156,087	1,156,087	0	755,503	755,503	0	400,584	400,584
1	182381	CDA Settlement Past Storage	0	31,237,692	31,237,692	0	20,413,832	20,413,832	0	10,823,860	10,823,860
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	73,619,205	76,754,094	3,102,221	50,244,371	53,346,592	32,668	23,374,834	23,407,502
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	5,612,389	921,110	6,533,499	5,612,389	628,648	6,241,037	0	292,462	292,462
		TOTAL INTANGIBLE PLANT	9,669,698	271,746,465	281,416,163	9,637,030	182,647,121	192,284,151	32,668	89,099,344	89,132,012
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,080	3,578,080	0	2,338,275	2,338,275	0	1,239,805	1,239,805
1	311XXX	Structures & Improvements	0	137,448,861	137,448,861	0	89,822,831	89,822,831	0	47,626,030	47,626,030
1	312000	Boiler Plant	0	182,352,855	182,352,855	0	119,167,591	119,167,591	0	63,185,264	63,185,264
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	60,622,620	60,622,620	0	39,616,882	39,616,882	0	21,005,738	21,005,738
1	315000	Accessory Electric Equipment	0	28,814,867	28,814,867	0	18,830,516	18,830,516	0	9,984,351	9,984,351
1	316000	Miscellaneous Power Plant Equipment	0	17,903,648	17,903,648	0	11,700,034	11,700,034	0	6,203,614	6,203,614
		TOTAL STEAM PRODUCTION PLANT	0	430,727,701	430,727,701	0	281,480,553	281,480,553	0	149,247,148	149,247,148
		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	82,815,394	82,815,394	0	54,119,860	54,119,860	0	28,695,534	28,695,534
1	332XXX	Reservoirs, Dams, & Waterways	0	187,339,221	187,339,221	0	122,426,181	122,426,181	0	64,913,040	64,913,040
1	333000	Waterwheels, Turbines, & Generators	0	234,495,077	234,495,077	0	153,242,533	153,242,533	0	81,252,544	81,252,544
1	334000	Accessory Electric Equipment	0	64,841,619	64,841,619	0	42,373,998	42,373,998	0	22,467,621	22,467,621
1	335XXX	Miscellaneous Power Plant Equipment	0	13,758,125	13,758,125	0	8,990,935	8,990,935	0	4,767,190	4,767,190
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	649,778,031	649,778,031	0	424,629,944	424,629,944	0	225,148,087	225,148,087
		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	17,075,123	17,075,123	0	11,158,593	11,158,593	0	5,916,530	5,916,530
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,361	21,386,361	0	13,975,987	13,975,987	0	7,410,374	7,410,374
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	218,765,620	218,765,620	0	142,963,333	142,963,333	0	75,802,287	75,802,287
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	22,076,762	22,076,762	0	14,427,164	14,427,164	0	7,649,598	7,649,598
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	1,747,842	1,747,842	0	1,142,215	1,142,215	0	605,627	605,627
		TOTAL OTHER PRODUCTION PLANT	0	305,944,820	305,944,820	0	199,934,940	199,934,940	0	106,009,880	106,009,880
		TOTAL PRODUCTION PLANT	0	1,386,450,552	1,386,450,552	0	906,045,437	906,045,437	0	480,405,115	480,405,115

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended September 30, 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	30,237,406	30,237,406	0	19,760,145	19,760,145	0	10,477,261	10,477,261
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,052,582	26,052,582	0	17,025,362	17,025,362	0	9,027,220	9,027,220
1	353000	Station Equipment	0	264,196,367	264,196,367	0	172,652,326	172,652,326	0	91,544,041	91,544,041
1	354000	Towers & Fixtures	0	17,245,881	17,245,881	0	11,270,183	11,270,183	0	5,975,698	5,975,698
1	355000	Poles & Fixtures	0	245,731,360	245,731,360	0	160,585,444	160,585,444	0	85,145,916	85,145,916
1	356000	Overhead Conductors & Devices	0	140,694,320	140,694,320	0	91,943,738	91,943,738	0	48,750,582	48,750,582
1	357000	Underground Conduit	0	3,128,915	3,128,915	0	2,044,746	2,044,746	0	1,084,169	1,084,169
1	358000	Underground Conductors & Devices	0	2,477,574	2,477,574	0	1,619,095	1,619,095	0	858,479	858,479
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	731,816,270	731,816,270	0	478,241,933	478,241,933	0	253,574,337	253,574,337
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	32,437,069	0	32,437,069	25,698,915	0	25,698,915	6,738,154	0	6,738,154
3	362000	Station Equipment	133,268,575	3,037,886	136,306,461	88,562,336	2,166,681	90,729,017	44,706,239	871,205	45,577,444
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	398,186,224	0	398,186,224	257,653,592	0	257,653,592	140,532,632	0	140,532,632
99	365000	Overhead Conductors & Devices	261,621,056	0	261,621,056	166,454,356	0	166,454,356	95,166,700	0	95,166,700
99	366000	Underground Conduit	117,155,061	0	117,155,061	77,138,239	0	77,138,239	40,016,822	0	40,016,822
99	367000	Underground Conductors & Devices	203,987,069	0	203,987,069	134,535,435	0	134,535,435	69,451,634	0	69,451,634
99	368000	Line Transformers	265,559,548	0	265,559,548	183,048,524	0	183,048,524	82,511,024	0	82,511,024
99	369XXX	Services	171,515,326	0	171,515,326	112,662,291	0	112,662,291	58,853,035	0	58,853,035
99	371XXX	Installations on Customers' Premises	1,482,010	0	1,482,010	1,482,010	0	1,482,010	0	0	0
99	370000	Meters	51,314,266	0	51,314,266	28,278,741	0	28,278,741	23,035,525	0	23,035,525
99	373XXX	Street Light & Signal Systems	62,141,208	0	62,141,208	40,629,825	0	40,629,825	21,511,383	0	21,511,383
TOTAL DISTRIBUTION PLANT			1,711,788,828	3,037,886	1,714,826,714	1,125,187,557	2,166,681	1,127,354,238	586,601,271	871,205	587,472,476
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,527,200	7,229,334	8,756,534	825,132	4,933,948	5,759,080	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,149,858	88,411,742	103,561,600	6,751,505	60,340,130	67,091,635	8,398,353	28,071,612	36,469,965
4	391XXX	Office Furniture & Equipment	3,658,225	51,344,998	55,003,223	3,595,254	35,042,448	38,637,702	62,971	16,302,550	16,365,521
4	392XXX	Transportation Equipment	33,918,572	21,539,602	55,458,174	23,988,293	14,700,563	38,688,856	9,930,279	6,839,039	16,769,318
4	393000	Stores Equipment	432,761	3,754,172	4,186,933	259,233	2,562,185	2,821,418	173,528	1,191,987	1,365,515
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,726,186	15,495,797	780,685	9,367,985	10,148,670	988,926	4,358,201	5,347,127
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	1,945,882	2,273,301	311,802	1,328,045	1,639,847	15,617	617,837	633,454
4	396XXX	Power Operated Equipment	24,351,724	9,457,555	33,809,279	14,566,718	6,454,687	21,021,405	9,785,006	3,002,868	12,787,874
4	397XXX	Communications Equipment	23,733,608	91,195,783	114,929,391	13,676,367	62,240,210	75,916,577	10,057,241	28,955,573	39,012,814
4	398000	Miscellaneous Equipment	13,508	473,799	487,307	0	323,363	323,363	13,508	150,436	163,944
TOTAL GENERAL PLANT			104,882,486	289,192,895	394,075,381	64,754,989	197,371,260	262,126,249	40,127,497	91,821,635	131,949,132
TOTAL PLANT IN SERVICE			1,826,341,012	2,682,244,068	4,508,585,080	1,199,579,576	1,766,472,432	2,966,052,008	626,761,436	915,771,636	1,542,533,072

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended September 30, 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	(303,489,149)	(303,489,149)	0	(198,330,159)	(198,330,159)	0	(105,158,990)	(105,158,990)
E-ADEP		Hydro Production Plant	0	(133,852,405)	(133,852,405)	0	(87,472,547)	(87,472,547)	0	(46,379,858)	(46,379,858)
E-ADEP		Other Production Plant	0	(125,868,384)	(125,868,384)	0	(82,254,989)	(82,254,989)	0	(43,613,395)	(43,613,395)
E-ADEP		Transmission Plant	0	(215,401,920)	(215,401,920)	0	(140,765,155)	(140,765,155)	0	(74,636,765)	(74,636,765)
E-ADEP		Distribution Plant	(554,977,084)	(164,324)	(555,141,408)	(341,623,156)	(117,199)	(341,740,355)	(213,353,928)	(47,125)	(213,401,053)
E-ADEP		General Plant	(39,590,941)	(100,690,376)	(140,281,317)	(24,009,602)	(68,720,175)	(92,729,777)	(15,581,339)	(31,970,201)	(47,551,540)
TOTAL ACCUMULATED DEPRECIATION			(594,568,025)	(879,466,558)	(1,474,034,583)	(365,632,758)	(577,660,224)	(943,292,982)	(228,935,267)	(301,806,334)	(530,741,601)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,490,736)	(13,490,736)	0	(8,816,196)	(8,816,196)	0	(4,674,540)	(4,674,540)
E-AAMT		Distribution-Franchises/Misc Intangibles	(251,612)	0	(251,612)	(251,612)	0	(251,612)	0	0	0
E-AAMT		General Plant - 303000	0	(2,137,909)	(2,137,909)	0	(1,456,766)	(1,456,766)	0	(681,143)	(681,143)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,815,073)	(47,210,996)	(50,026,069)	(2,794,386)	(32,221,033)	(35,015,419)	(20,687)	(14,989,963)	(15,010,650)
E-AAMT		General Plant - 390200, 396200	0	(130,948)	(130,948)	0	(89,371)	(89,371)	0	(41,577)	(41,577)
TOTAL ACCUMULATED AMORTIZATION			(3,066,685)	(62,970,589)	(66,037,274)	(3,045,998)	(42,583,366)	(45,629,364)	(20,687)	(20,387,223)	(20,407,910)
TOTAL ACCUMULATED DEPR/AMORT			(597,634,710)	(942,437,147)	(1,540,071,857)	(368,678,756)	(620,243,590)	(988,922,346)	(228,955,954)	(322,193,557)	(551,149,511)
NET ELECTRIC UTILITY PLANT before ADFIT			1,228,706,302	1,739,806,921	2,968,513,223	830,900,820	1,146,228,842	1,977,129,662	397,805,482	593,578,079	991,383,561
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	49,916	49,916	0	32,620	32,620	0	17,296	17,296
12		ADFIT - Electric Plant In Service (282900)	0	(546,562,911)	(546,562,911)	0	(364,027,296)	(364,027,296)	0	(182,535,615)	(182,535,615)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,609,691)	(62,609,691)	0	(42,730,488)	(42,730,488)	0	(19,879,203)	(19,879,203)
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	(6,559,916)	(6,559,916)	0	(4,286,905)	(4,286,905)	0	(2,273,011)	(2,273,011)
1		ADFIT - CDA Settlement Costs (283333)	0	247,233	247,233	0	161,567	161,567	0	85,666	85,666
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,366,781)	(1,366,781)	0	(910,317)	(910,317)	0	(456,464)	(456,464)
TOTAL ACCUMULATED DFIT			0	(616,802,150)	(616,802,150)	0	(411,760,819)	(411,760,819)	0	(205,041,331)	(205,041,331)
NET ELECTRIC UTILITY PLANT			1,228,706,302	1,123,004,771	2,351,711,073	830,900,820	734,468,023	1,565,368,843	397,805,482	388,536,748	786,342,230

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.322%	28.678%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.603%	33.397%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended September 30, 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	1,228,706,302	1,123,004,771	2,351,711,073	830,900,820	734,468,023	1,565,368,843	397,805,482	388,536,748	786,342,230
	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	(195,208)	0	(195,208)	195,208	0	195,208
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)	(3,140,612)	0	(3,140,612)	(1,006,512)	0	(1,006,512)	(2,134,100)	0	(2,134,100)
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)	8,175,711	0	8,175,711	5,208,304	0	5,208,304	2,967,407	0	2,967,407
99	ADFIT - Kettle Falls Disallowed (190420)	11,700	0	11,700	11,700	0	11,700	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)	1,734,506	0	1,734,506	0	0	0	1,734,506	0	1,734,506
99	ADFIT - Boulder Park Disallowed (190040)	181,753	0	181,753	0	0	0	181,753	0	181,753
99	Investment in WNP3 Exchange Power (124900, 124930)	2,347,554	0	2,347,554	2,347,554	0	2,347,554	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(421,945)	0	(421,945)	(421,945)	0	(421,945)	0	0	0
99	CDA Lake Settlement - WA (182382)	335,927	0	335,927	335,927	0	335,927	0	0	0
99	CDA Lake Settlement - ID (186382)	63,241	0	63,241	0	0	0	63,241	0	63,241
99	ADFIT - CDA Lake Settlement - Direct (283382)	(83,826)	0	(83,826)	(70,545)	0	(70,545)	(13,281)	0	(13,281)
99	CDA CDR Fund - Direct (182324)	24,435	0	24,435	24,435	0	24,435	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	172,910	0	172,910	161,075	0	161,075	11,835	0	11,835
99	ADFIT - Spokane River Relicensing (283322)	(36,296)	0	(36,296)	(33,814)	0	(33,814)	(2,482)	0	(2,482)
99	Spokane River PM&Es (182323)	157,397	0	157,397	102,281	0	102,281	55,116	0	55,116
99	ADFIT - Spokane River PM&Es (283323)	(33,068)	0	(33,068)	(21,494)	0	(21,494)	(11,574)	0	(11,574)
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)	(2,128,146)	(84)	(2,128,230)	(1,018,242)	(57)	(1,018,299)	(1,109,904)	(27)	(1,109,931)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,959,743)	0	(1,959,743)	(1,959,743)	0	(1,959,743)	0	0	0
C-WKC	Working Capital	54,591,969	0	54,591,969	37,385,538	0	37,385,538	17,206,431	0	17,206,431
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	52,662,293	(84)	52,662,209	36,712,585	(57)	36,712,528	15,949,708	(27)	15,949,681
	NET RATE BASE	1,281,368,595	1,123,004,687	2,404,373,282	867,613,405	734,467,966	1,602,081,371	413,755,190	388,536,721	802,291,911

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 September 30, 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	71.322%	28.678%
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 September 30, 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	2,250,894	1,578,665	462,536	209,693	1,578,665	1,578,665		1,077,423	1,077,423		501,242	501,242	
9,4		CD-AN	686	533	153		533	533		364	364		169	169	
9,4		CD-ID	656	510	146		510	510				510	510		
9,4		CD-WA	120,363	93,540	26,823		93,540	93,540	93,540		93,540		0	0	
4		ED-AN	196,877	196,877			196,877	196,877		134,367	134,367		62,510	62,510	
		ED-ID	0	0			0	0				0	0		
		ED-WA	45,165	45,165			45,165	45,165	45,165		45,165				
8		GD-AA	10,718		7,348	3,370									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031X			2,625,359	1,915,290	497,006	213,063	1,776,075	1,915,290		138,705	1,212,154	1,350,859	510	563,921	564,431
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
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			2,782,560	2,053,415	510,760	218,385	1,911,698	2,053,415		141,207	1,301,915	1,443,122	510	609,783	610,293

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 September 30, 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)	(303,489,149)	(303,489,149)			(303,489,149)	(303,489,149)		(198,330,159)	(198,330,159)		(105,158,990)	(105,158,990)	
1	Hydro (ED-AN)	(133,852,405)	(133,852,405)			(133,852,405)	(133,852,405)		(87,472,547)	(87,472,547)		(46,379,858)	(46,379,858)	
1	Other (ED-AN)	(125,868,384)	(125,868,384)			(125,868,384)	(125,868,384)		(82,254,989)	(82,254,989)		(43,613,395)	(43,613,395)	
Total Electric Production		(563,209,938)	(563,209,938)			(563,209,938)	(563,209,938)		(368,057,695)	(368,057,695)		(195,152,243)	(195,152,243)	
Electric Transmission														
1	ED-AN	(215,401,920)	(215,401,920)			(215,401,920)	(215,401,920)		(140,765,155)	(140,765,155)		(74,636,765)	(74,636,765)	
Total Electric Transmissic		(215,401,920)	(215,401,920)			(215,401,920)	(215,401,920)		(140,765,155)	(140,765,155)		(74,636,765)	(74,636,765)	
Electric Distribution														
3	ED-AN	(164,324)	(164,324)				(164,324)		(117,199)	(117,199)		(47,125)	(47,125)	
	ED-ID	(213,353,928)	(213,353,928)			(213,353,928)	(213,353,928)				(213,353,928)		(213,353,928)	
	ED-WA	(341,623,156)	(341,623,156)			(341,623,156)	(341,623,156)	(341,623,156)			(341,623,156)			
Total Electric Distribution		(555,141,408)	(555,141,408)			(554,977,084)	(164,324)	(555,141,408)	(341,623,156)	(117,199)	(341,740,355)	(213,353,928)	(47,125)	(213,401,053)
Gas Underground Storage														
	GD-AN	(16,056,513)		(16,056,513)										
	GD-OR	(1,118,372)			(1,118,372)									
Total Gas Underground S		(17,174,885)		(16,056,513)	(1,118,372)									
Gas Distribution														
	GD-AN	(1,774,985)		(1,774,985)										
	GD-ID	(76,630,806)		(76,630,806)										
	GD-WA	(146,055,101)		(146,055,101)										
	GD-OR	(110,299,087)			(110,299,087)									
Total Gas Distribution		(334,759,979)		(224,460,892)	(110,299,087)									
General Plant														
4	ED-AN	(47,278,259)	(47,278,259)			(47,278,259)	(47,278,259)		(32,266,939)	(32,266,939)		(15,011,320)	(15,011,320)	
	ED-ID	(10,744,513)	(10,744,513)			(10,744,513)	(10,744,513)				(10,744,513)		(10,744,513)	
	ED-WA	(20,495,937)	(20,495,937)			(20,495,937)	(20,495,937)	(20,495,937)			(20,495,937)			
7,4	CD-AA	(61,592,711)	(43,198,048)	(12,656,686)	(5,737,977)	(43,198,048)	(43,198,048)		(29,482,236)	(29,482,236)		(13,715,812)	(13,715,812)	
9,4	CD-AN	(13,142,983)	(10,214,069)	(2,928,914)		(10,214,069)	(10,214,069)		(6,971,000)	(6,971,000)		(3,243,069)	(3,243,069)	
9	CD-ID	(6,223,800)	(4,836,826)	(1,386,974)		(4,836,826)	(4,836,826)				(4,836,826)		(4,836,826)	
9	CD-WA	(4,521,219)	(3,513,665)	(1,007,554)		(3,513,665)	(3,513,665)	(3,513,665)			(3,513,665)			
8	GD-AA	(2,262,416)		(1,551,158)	(711,258)									
	GD-AN	(3,035,114)		(3,035,114)										
	GD-ID	(1,986,184)		(1,986,184)										
	GD-WA	(7,127,167)		(7,127,167)										
	GD-OR	(4,603,301)			(4,603,301)									
Total General Plant		(183,013,604)	(140,281,317)	(31,679,751)	(11,052,536)	(39,590,941)	(100,690,376)	(140,281,317)	(24,009,602)	(68,720,175)	(92,729,777)	(15,581,339)	(31,970,201)	(47,551,540)
Total Accumulated Depr		(1,868,701,734)	(1,474,034,583)	(272,197,156)	(122,469,995)	(594,568,025)	(879,466,558)	(1,474,034,583)	(365,632,758)	(577,660,224)	(943,292,982)	(228,935,267)	(301,806,334)	(530,741,601)

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	71.322%		28.678%				
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 September 30, 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	(11,710,288)	(11,710,288)			(11,710,288)	(11,710,288)		(7,652,673)	(7,652,673)		(4,057,615)	(4,057,615)	
1	Misc Intangible Plt (3030 ED-AN)	(1,780,448)	(1,780,448)			(1,780,448)	(1,780,448)		(1,163,523)	(1,163,523)		(616,925)	(616,925)	
Total Production/Transmission		(13,490,736)	(13,490,736)			(13,490,736)	(13,490,736)		(8,816,196)	(8,816,196)		(4,674,540)	(4,674,540)	
Distribution														
	Franchises (302000) ED-WA	(210,650)	(210,650)			(210,650)	(210,650)	(210,650)		(210,650)				
	Misc Intangible Plt (3030 ED-WA)	(40,962)	(40,962)			(40,962)	(40,962)	(40,962)		(40,962)				
Total Distribution		(251,612)	(251,612)			(251,612)	(251,612)	(251,612)		(251,612)				
General Plant - 303000														
7,4	CD-AA	(2,933,414)	(2,057,350)	(602,787)	(273,277)	(2,057,350)	(2,057,350)		(1,404,121)	(1,404,121)		(653,229)	(653,229)	
9,1	CD-AN	(103,659)	(80,559)	(23,100)		(80,559)	(80,559)		(52,645)	(52,645)		(27,914)	(27,914)	
	GD-ID	(96,972)		(96,972)										
	GD-WA	(208,901)		(208,901)										
	GD-OR	(94,401)			(94,401)									
Total General Plant - 303000		(3,437,347)	(2,137,909)	(931,760)	(367,678)		(2,137,909)	(2,137,909)		(1,456,766)	(1,456,766)		(681,143)	(681,143)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(62,543,203)	(43,864,676)	(12,852,002)	(5,826,525)	(43,864,676)	(43,864,676)		(29,937,203)	(29,937,203)		(13,927,473)	(13,927,473)	
9,4	CD-AN	(14,306)	(11,118)	(3,188)		(11,118)	(11,118)		(7,588)	(7,588)		(3,530)	(3,530)	
9	CD-ID	(26,619)	(20,687)	(5,932)		(20,687)	(20,687)				(20,687)		(20,687)	
9	CD-WA	(60,181)	(46,770)	(13,411)		(46,770)	(46,770)	(46,770)			0		0	
4	ED-AN	(3,335,202)	(3,335,202)			(3,335,202)	(3,335,202)		(2,276,242)	(2,276,242)		(1,058,960)	(1,058,960)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(2,747,616)	(2,747,616)			(2,747,616)	(2,747,616)	(2,747,616)		(2,747,616)				
8	GD-AA	(474,368)		(325,236)	(149,132)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(69,201,495)	(50,026,069)	(13,199,769)	(5,975,657)		(2,815,073)	(47,210,996)	(50,026,069)		(2,794,386)	(32,221,033)	(34,968,649)	
Gas Underground Storage														
	GD-AN	(120,346)		(120,346)										
Total Gas Underground Storage		(120,346)		(120,346)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(130,948)	(130,948)			(130,948)	(130,948)		(89,371)	(89,371)		(41,577)	(41,577)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0				0						
	GD-OR	0			0									
Total General Plant - 390200, 396200		(130,948)	(130,948)	0	0		0	(130,948)	(130,948)		0	(89,371)	(89,371)	
Total Accumulated Amortization		(86,632,484)	(66,037,274)	(14,251,875)	(6,343,335)		(3,066,685)	(62,970,589)	(66,037,274)		(3,045,998)	(42,583,366)	(45,582,594)	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 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	497,357	112,304	362,279	22,774	497,357	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	15,698,803	825,132	702,068	7,229,333	8,756,533	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	8,303,270	1,114,206	2,553,400	4,635,664	8,303,270	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,257,829	0	0	0	0	11,257,829	0	0	11,257,829	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	107,666,442	0	0	75,511,859	75,511,859	0	0	22,124,377	22,124,377	0	10,030,206	10,030,206
9	CD-WA / ID / AN	25,408,831	5,637,300	5,844,953	8,264,220	19,746,473	1,616,512	1,676,057	2,369,789	5,662,358	0	0	0
	TOTAL ACCOUNT	156,382,790	6,751,506	8,398,353	88,411,743	103,561,602	12,874,341	1,676,057	24,494,166	39,044,564	3,746,418	10,030,206	13,776,624
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,703,634	725,950	0	1,977,684	2,703,634	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	70,284,757	0	0	49,294,214	49,294,214	0	0	14,442,815	14,442,815	0	6,547,728	6,547,728
9	CD-WA / ID / AN	3,867,175	2,869,304	62,971	73,100	3,005,375	822,781	18,057	20,962	861,800	0	0	0
	TOTAL ACCOUNT	77,214,387	3,595,254	62,971	51,344,998	55,003,223	825,244	18,057	14,708,103	15,551,404	0	6,659,760	6,659,760
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,411,223	22,023,475	9,176,361	14,211,387	45,411,223	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,369,667	0	0	0	0	9,072,158	2,539,075	1,758,434	13,369,667	0	0	0
99	GD-OR / AS	3,723,095	0	0	0	0	0	0	0	0	3,723,095	0	3,723,095
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	6,366,880	1,964,818	753,918	2,229,285	4,948,021	563,417	216,188	639,254	1,418,859	0	0	0
	TOTAL ACCOUNT	76,141,030	23,988,293	9,930,279	21,539,602	55,458,174	9,635,575	2,755,263	3,891,634	16,282,472	3,723,095	677,289	4,400,384

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 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	4,873,812	248,772	159,165	3,379,746	3,787,683	71,336	45,641	969,152	1,086,129	0	0	
		TOTAL ACCOUNT	5,385,864	259,233	173,528	3,754,172	4,186,933	159,496	45,641	969,152	1,174,289	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,217,036	768,586	233,715	4,214,735	5,217,036	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0	0	
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	870,875	
8		GD-AA	4,687,165	0	0	0	0	0	0	3,213,614	3,213,614	0	1,473,551	
7		CD-AA	13,357,325	0	0	9,368,160	9,368,160	0	0	2,744,797	2,744,797	0	1,244,368	
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	27,837,640	780,684	988,926	13,726,186	15,495,796	1,855,602	516,217	6,381,231	8,753,050	870,875	2,717,919	3,588,794
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,382,634	311,802	15,617	1,055,215	1,382,634	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	2,947,965	311,802	15,617	1,945,882	2,273,301	0	0	464,959	464,959	40,917	168,788	209,705
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,408,443	14,314,857	9,476,466	8,617,120	32,408,443	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	38,358,923	14,566,718	9,785,006	9,457,556	33,809,280	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 September 30, 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 September 30, 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	65,033,937	12,117,911	7,114,432	45,801,594	65,033,937	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,110,799	0	0	0	0	630,579	480,220	0	1,110,799	0	0	0	0
99		GD-OR / AS	1,214,670	0	0	0	0	0	0	0	0	1,214,670	0	1,214,670	
8		GD-AA	1,150,248	0	0	0	0	0	0	788,633	788,633	0	361,615	361,615	
7		CD-AA	54,022,675	0	0	37,888,803	37,888,803	0	0	11,101,120	11,101,120	0	5,032,752	5,032,752	
9		CD-WA/ ID / AN	15,449,592	1,558,455	2,942,809	7,505,386	12,006,650	446,892	843,859	2,152,191	3,442,942	0	0	0	
		TOTAL ACCOUNT	137,981,921	13,676,366	10,057,241	91,195,783	114,929,390	1,077,471	1,324,079	14,041,944	16,443,494	1,214,670	5,394,367	6,609,037	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	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	538,694,686	64,754,988	40,127,498	289,192,895	394,075,381	31,844,861	7,370,821	68,221,356	107,437,038	10,515,362	26,666,905	37,182,267	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 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	14,853,560	3,102,221	0	11,751,339	14,853,560	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	88,167,058	0	0	61,835,966	61,835,966	0	0	18,117,449	18,117,449	0	8,213,643	
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	103,755,938	3,102,221	32,668	73,619,205	76,754,094	0	9,368	18,573,783	18,583,151	0	8,418,693	8,418,693
	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 September 30, 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	7,221,758	5,612,389	0	0	5,612,389	1,609,369	0	0	1,609,369	0	0	0
		TOTAL ACCOUNT	8,535,097	5,612,389	0	921,110	6,533,499	1,609,369	0	269,878	1,879,247	0	122,351	122,351
	TOTAL		268,032,264	9,034,326	32,668	185,095,134	194,162,128	2,631,963	788,973	48,195,035	51,615,971	426,123	21,828,042	22,254,165

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 September 30, 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	(88,432,449)	(62,022,098)	(18,171,984)	(8,238,367)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(756,087)	(587,593)	(168,494)	0
7	283750	CD-AA	0	0	0	0
		Total	(89,188,536)	(62,609,691)	(18,340,478)	(8,238,367)

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 September 30, 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	3,459,260	3,459,260	0	0	0	0	3,459,260
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	2,602	2,602	0	0	0	0	2,602
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,422)	(1,422)	0	0	0	0	(1,422)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(18)	(18)	0	0	0	0	(18)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	40,628,814	18,719,673	0	59,348,487	37,385,538	17,206,431	3,243,276	1,513,242	0
TOTAL		40,628,814	18,719,673	3,460,422	62,808,909	37,385,538	17,206,431	3,243,276	1,513,242	3,460,422

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						