

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

*****SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,250,000	8,250,000	0	5,394,675	5,394,675	0	2,855,325	2,855,325
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,800	1,307,800	0	692,200	692,200
1	182333	CDA Settlement Costs	0	1,162,903	1,162,903	0	760,422	760,422	0	402,481	402,481
1	182381	CDA Settlement Past Storage	0	31,421,877	31,421,877	0	20,546,765	20,546,765	0	10,875,112	10,875,112
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	17,140,091	17,459,807	319,716	11,419,425	11,739,141	0	5,720,666	5,720,666
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,071,905	70,917,601	73,989,506	3,020,128	48,645,928	51,666,056	51,777	22,271,673	22,323,450
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,882,492	1,882,492	0	1,291,295	1,291,295	0	591,197	591,197
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,508,988	48,508,988	0	22,208,977	22,208,977
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,251,679	21,251,679	0	14,577,589	14,577,589	0	6,674,090	6,674,090
4	303121	Misc Intangible Plant-AMI Software	3,382,775	1,004,468	4,387,243	3,382,775	689,015	4,071,790	0	315,453	315,453
		TOTAL INTANGIBLE PLANT	7,377,100	269,798,294	277,175,394	7,325,323	181,945,686	189,271,009	51,777	87,852,608	87,904,385
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,917	3,577,917	0	2,339,600	2,339,600	0	1,238,317	1,238,317
1	311XXX	Structures & Improvements	0	136,486,763	136,486,763	0	89,248,694	89,248,694	0	47,238,069	47,238,069
1	312000	Boiler Plant	0	181,321,822	181,321,822	0	118,566,339	118,566,339	0	62,755,483	62,755,483
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	62,093,947	62,093,947	0	40,603,232	40,603,232	0	21,490,715	21,490,715
1	315000	Accessory Electric Equipment	0	28,664,163	28,664,163	0	18,743,496	18,743,496	0	9,920,667	9,920,667
1	316000	Miscellaneous Power Plant Equipment	0	18,215,648	18,215,648	0	11,911,212	11,911,212	0	6,304,436	6,304,436
		TOTAL STEAM PRODUCTION PLANT	0	430,367,030	430,367,030	0	281,417,000	281,417,000	0	148,950,030	148,950,030
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,952,640	62,952,640	0	41,164,731	41,164,731	0	21,787,909	21,787,909
1	331XXX	Structures & Improvements	0	83,238,281	83,238,281	0	54,429,512	54,429,512	0	28,808,769	28,808,769
1	332XXX	Reservoirs, Dams, & Waterways	0	188,748,229	188,748,229	0	123,422,467	123,422,467	0	65,325,762	65,325,762
1	333000	Waterwheels, Turbines, & Generators	0	231,506,925	231,506,925	0	151,382,378	151,382,378	0	80,124,547	80,124,547
1	334000	Accessory Electric Equipment	0	64,485,608	64,485,608	0	42,167,139	42,167,139	0	22,318,469	22,318,469
1	335XXX	Miscellaneous Power Plant Equipment	0	13,488,385	13,488,385	0	8,820,055	8,820,055	0	4,668,330	4,668,330
1	336000	Roads, Railroads, & Bridges	0	3,785,730	3,785,730	0	2,475,489	2,475,489	0	1,310,241	1,310,241
		TOTAL HYDRAULIC PRODUCTION PLANT	0	648,205,798	648,205,798	0	423,861,771	423,861,771	0	224,344,027	224,344,027
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,085,565	17,085,565	0	11,172,251	11,172,251	0	5,913,314	5,913,314
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,634	21,388,634	0	13,986,028	13,986,028	0	7,402,606	7,402,606
1	343000	Prime Movers	0	23,824,493	23,824,493	0	15,578,836	15,578,836	0	8,245,657	8,245,657
1	344000	Generators	0	219,123,450	219,123,450	0	143,284,824	143,284,824	0	75,838,626	75,838,626
1	344010	Generators - Solar	0	149,670	149,670	0	97,869	97,869	0	51,801	51,801
1	345000	Accessory Electric Equipment	0	21,580,682	21,580,682	0	14,111,608	14,111,608	0	7,469,074	7,469,074
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,747,116	1,747,116	0	1,142,439	1,142,439	0	604,677	604,677
		TOTAL OTHER PRODUCTION PLANT	0	305,837,988	305,837,988	0	199,987,460	199,987,460	0	105,850,528	105,850,528
		TOTAL PRODUCTION PLANT	0	1,384,410,816	1,384,410,816	0	905,266,231	905,266,231	0	479,144,585	479,144,585

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

*****SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,605,120	28,605,120	0	18,704,888	18,704,888	0	9,900,232	9,900,232
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,594,924	25,594,924	0	16,736,521	16,736,521	0	8,858,403	8,858,403
1	353XXX	Station Equipment	0	260,295,283	260,295,283	0	170,207,086	170,207,086	0	90,088,197	90,088,197
1	354000	Towers & Fixtures	0	17,231,532	17,231,532	0	11,267,699	11,267,699	0	5,963,833	5,963,833
1	355000	Poles & Fixtures	0	247,561,403	247,561,403	0	161,880,401	161,880,401	0	85,681,002	85,681,002
1	356000	Overhead Conductors & Devices	0	142,646,018	142,646,018	0	93,276,231	93,276,231	0	49,369,787	49,369,787
1	357000	Underground Conduit	0	3,086,808	3,086,808	0	2,018,464	2,018,464	0	1,068,344	1,068,344
1	358000	Underground Conductors & Devices	0	2,430,834	2,430,834	0	1,589,522	1,589,522	0	841,312	841,312
1	359000	Roads & Trails	0	2,054,109	2,054,109	0	1,343,182	1,343,182	0	710,927	710,927
		TOTAL TRANSMISSION PLANT	0	729,506,031	729,506,031	0	477,023,994	477,023,994	0	252,482,037	252,482,037
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,385	0	7,575,385	6,104,831	0	6,104,831	1,470,554	0	1,470,554
99	360400	Land Easements	2,581,203	0	2,581,203	341,484	0	341,484	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	27,350,792	0	27,350,792	20,880,783	0	20,880,783	6,470,009	0	6,470,009
3	362000	Station Equipment	130,558,675	3,044,581	133,603,256	86,381,615	2,063,191	88,444,806	44,177,060	981,390	45,158,450
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	393,835,866	0	393,835,866	254,870,563	0	254,870,563	138,965,303	0	138,965,303
99	365000	Overhead Conductors & Devices	259,174,838	0	259,174,838	164,713,325	0	164,713,325	94,461,513	0	94,461,513
99	366000	Underground Conduit	115,648,034	0	115,648,034	76,004,031	0	76,004,031	39,644,003	0	39,644,003
99	367000	Underground Conductors & Devices	202,524,678	0	202,524,678	133,577,909	0	133,577,909	68,946,769	0	68,946,769
99	368000	Line Transformers	261,904,533	0	261,904,533	180,442,115	0	180,442,115	81,462,418	0	81,462,418
99	369XXX	Services	169,867,187	0	169,867,187	111,541,308	0	111,541,308	58,325,879	0	58,325,879
99	371XXX	Installations on Customers' Premises	1,419,869	0	1,419,869	1,419,869	0	1,419,869	0	0	0
99	370XXX	Meters	51,004,444	0	51,004,444	28,007,591	0	28,007,591	22,996,853	0	22,996,853
99	373XXX	Street Light & Signal Systems	61,331,325	0	61,331,325	40,185,042	0	40,185,042	21,146,283	0	21,146,283
		TOTAL DISTRIBUTION PLANT	1,687,742,524	3,044,581	1,690,787,105	1,107,068,311	2,063,191	1,109,131,502	580,674,213	981,390	581,655,603
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,490,062	7,264,256	8,754,318	787,994	4,982,916	5,770,910	702,068	2,281,340	2,983,408
4	390XXX	Structures & Improvements	15,104,169	86,932,009	102,036,178	6,725,019	59,631,012	66,356,031	8,379,150	27,300,997	35,680,147
4	391XXX	Office Furniture & Equipment	2,126,197	54,104,756	56,230,953	2,063,222	37,113,157	39,176,379	62,975	16,991,599	17,054,574
4	392XXX	Transportation Equipment	32,789,624	20,051,552	52,841,176	23,020,060	13,754,362	36,774,422	9,769,564	6,297,190	16,066,754
4	393000	Stores Equipment	409,957	3,734,978	4,144,935	239,629	2,562,008	2,801,637	170,328	1,172,970	1,343,298
4	394000	Tools, Shop & Garage Equipment	1,762,883	13,534,946	15,297,829	772,863	9,284,296	10,057,159	990,020	4,250,650	5,240,670
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	310,485	1,903,704	2,214,189	294,392	1,305,846	1,600,238	16,093	597,858	613,951
4	396XXX	Power Operated Equipment	24,353,101	9,240,070	33,593,171	14,559,181	6,338,226	20,897,407	9,793,920	2,901,844	12,695,764
4	397XXX	Communications Equipment	24,420,332	90,785,557	115,205,889	14,439,182	62,274,353	76,713,535	9,981,150	28,511,204	38,492,354
4	398000	Miscellaneous Equipment	14,961	468,393	483,354	1,453	321,294	322,747	13,508	147,099	160,607
		TOTAL GENERAL PLANT	102,781,771	288,134,062	390,915,833	62,902,995	197,645,559	260,548,554	39,878,776	90,488,503	130,367,279
		TOTAL PLANT IN SERVICE	1,797,901,395	2,674,893,784	4,472,795,179	1,177,296,629	1,763,944,661	2,941,241,290	620,604,766	910,949,123	1,531,553,889

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

*****SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(302,124,464)	(302,124,464)	0	(197,559,187)	(197,559,187)	0	(104,565,277)	(104,565,277)
E-ADEP		Hydro Production Plant	0	(132,449,693)	(132,449,693)	0	(86,608,854)	(86,608,854)	0	(45,840,839)	(45,840,839)
E-ADEP		Other Production Plant	0	(123,870,545)	(123,870,545)	0	(80,998,949)	(80,998,949)	0	(42,871,596)	(42,871,596)
E-ADEP		Transmission Plant	0	(214,514,464)	(214,514,464)	0	(140,271,008)	(140,271,008)	0	(74,243,456)	(74,243,456)
E-ADEP		Distribution Plant	(546,876,621)	(157,932)	(547,034,553)	(336,578,091)	(107,024)	(336,685,115)	(210,298,530)	(50,908)	(210,349,438)
E-ADEP		General Plant	(38,573,441)	(101,542,476)	(140,115,917)	(23,403,881)	(69,653,061)	(93,056,942)	(15,169,560)	(31,889,415)	(47,058,975)
TOTAL ACCUMULATED DEPRECIATION			(585,450,062)	(874,659,574)	(1,460,109,636)	(359,981,972)	(575,198,083)	(935,180,055)	(225,468,090)	(299,461,491)	(524,929,581)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,250,607)	(13,250,607)	0	(8,664,572)	(8,664,572)	0	(4,586,035)	(4,586,035)
E-AAMT		Distribution-Franchises/Misc Intangibles	(245,358)	0	(245,358)	(245,358)	0	(245,358)	0	0	0
E-AAMT		General Plant - 303000	0	(2,050,737)	(2,050,737)	0	(1,404,172)	(1,404,172)	0	(646,565)	(646,565)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,669,572)	(44,498,215)	(47,167,787)	(2,631,412)	(30,523,551)	(33,154,963)	(38,160)	(13,974,664)	(14,012,824)
E-AAMT		General Plant - 390200, 396200	0	(120,942)	(120,942)	0	(82,960)	(82,960)	0	(37,982)	(37,982)
TOTAL ACCUMULATED AMORTIZATION			(2,914,930)	(59,920,501)	(62,835,431)	(2,876,770)	(40,675,255)	(43,552,025)	(38,160)	(19,245,246)	(19,283,406)
TOTAL ACCUMULATED DEPR/AMORT			(588,364,992)	(934,580,075)	(1,522,945,067)	(362,858,742)	(615,873,338)	(978,732,080)	(225,506,250)	(318,706,737)	(544,212,987)
NET ELECTRIC UTILITY PLANT before ADFIT			1,209,536,403	1,740,313,709	2,949,850,112	814,437,887	1,148,071,323	1,962,509,210	395,098,516	592,242,386	987,340,902
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	39,899	39,899	0	26,090	26,090	0	13,809	13,809
12		ADFIT - Electric Plant In Service (282900)	0	(546,007,829)	(546,007,829)	0	(363,253,549)	(363,253,549)	0	(182,754,280)	(182,754,280)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,720,244)	(61,720,244)	0	(42,337,001)	(42,337,001)	0	(19,383,243)	(19,383,243)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(31,085)	(31,085)	0	(21,323)	(21,323)	0	(9,762)	(9,762)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(167,547)	(167,547)	0	(114,929)	(114,929)	0	(52,618)	(52,618)
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	(6,784,467)	(6,784,467)	0	(4,436,363)	(4,436,363)	0	(2,348,104)	(2,348,104)
1		ADFIT - CDA Settlement Costs (283333)	0	252,534	252,534	0	165,132	165,132	0	87,402	87,402
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,450,292)	(1,450,292)	0	(964,865)	(964,865)	0	(485,427)	(485,427)
TOTAL ACCUMULATED DFIT			0	(615,869,031)	(615,869,031)	0	(410,936,808)	(410,936,808)	0	(204,932,223)	(204,932,223)
NET ELECTRIC UTILITY PLANT			1,209,536,403	1,124,444,678	2,333,981,081	814,437,887	737,134,515	1,551,572,402	395,098,516	387,310,163	782,408,679

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.766%	32.234%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.529%	33.471%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended December 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)	8,278,220	8,278,220			8,278,220	8,278,220		5,413,128	5,413,128		2,865,092	2,865,092	
1	Hydro (ED-AN)	12,047,214	12,047,214			12,047,214	12,047,214		7,877,673	7,877,673		4,169,541	4,169,541	
1	Other (ED-AN)	9,789,258	9,789,258			9,789,258	9,789,258		6,401,196	6,401,196		3,388,062	3,388,062	
Total Electric Production		30,114,692	30,114,692			30,114,692	30,114,692		19,691,997	19,691,997		10,422,695	10,422,695	
Electric Transmission														
1	ED-AN	12,878,209	12,878,209			12,878,209	12,878,209		8,421,061	8,421,061		4,457,148	4,457,148	
Total Electric Transmission		12,878,209	12,878,209			12,878,209	12,878,209		8,421,061	8,421,061		4,457,148	4,457,148	
Electric Distribution														
3	ED-AN	59,978	59,978				59,978		40,645	40,645		19,333	19,333	
	ED-ID	17,719,503	17,719,503			17,719,503	17,719,503				17,719,503		17,719,503	
	ED-WA	32,057,154	32,057,154			32,057,154	32,057,154	32,057,154		32,057,154				
Total Electric Distribution		49,836,635	49,836,635			49,776,657	59,978	49,836,635	32,057,154	40,645	32,097,799	17,719,503	19,333	17,738,836
Gas Underground Storage														
	GD-AN	906,735		906,735										
	GD-OR	151,239			151,239									
Total Gas Underground Stor		1,057,974		906,735	151,239									
Gas Distribution														
	GD-AN	62,755		62,755										
	GD-ID	5,559,358		5,559,358										
	GD-WA	11,599,468		11,599,468										
	GD-OR	7,694,751			7,694,751									
Total Gas Distribution		24,916,332		17,221,581	7,694,751									
General Plant														
4	ED-AN	2,203,860	2,203,860			2,203,860	2,203,860		1,511,738	1,511,738		692,122	692,122	
	ED-ID	255,254	255,254			255,254	255,254				255,254		255,254	
	ED-WA	578,541	578,541			578,541	578,541	578,541		578,541				
7.4	CD-AA	21,615,435	15,159,985	4,441,756	2,013,694	15,159,985	15,159,985		10,398,992	10,398,992		4,760,993	4,760,993	
9.4	CD-AN	1,004,892	780,952	223,940		780,952	780,952		535,694	535,694		245,258	245,258	
9	CD-ID	355,813	276,520	79,293		276,520	276,520				276,520		276,520	
9	CD-WA	609,353	473,559	135,794		473,559	473,559	473,559		473,559				
8	GD-AA	359,374		246,394	112,980									
	GD-AN	30,983		30,983										
	GD-ID	25,938		25,938										
	GD-WA	416,097		416,097										
	GD-OR	184,120			184,120									
Total General Plant		27,639,660	19,728,671	5,600,195	2,310,794	1,583,874	18,144,797	19,728,671	1,052,100	12,446,424	13,498,524	531,774	5,698,373	6,230,147
Total Depreciation Expense		146,443,502	112,558,207	23,728,511	10,156,784	51,360,531	61,197,676	112,558,207	33,109,254	40,600,127	73,709,381	18,251,277	20,597,549	38,848,826

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	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3 Direct Distribution Operating Expen:	67.766%	32.234%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended December 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		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		600,542	600,542		317,858	317,858	
1	Misc Intangible Plt (303000)	ED-AN	234,459	234,459			234,459	234,459		153,313	153,313		81,146	81,146	
Total Production/Transmission			1,152,859	1,152,859			1,152,859	1,152,859		753,855	753,855		399,004	399,004	
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153	24,153		24,153		24,153	24,153	
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866	5,866		5,866		5,866	5,866	
Total Distribution			30,019	30,019		30,019	30,019	30,019	30,019		30,019		30,019	30,019	
General Plant - 303000															
7,4		CD-AA	627,331	439,979	128,910	58,442	439,979	439,979		301,804	301,804		138,175	138,175	
9,1		CD-AN	9,729	7,561	2,168		7,561	7,561		4,944	4,944		2,617	2,617	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
Total General Plant - 303000			684,932	447,540	170,882	66,510	447,540	447,540		306,748	306,748		140,792	140,792	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	26,854,657	18,834,513	5,518,364	2,501,780	18,834,513	18,834,513		12,919,534	12,919,534		5,914,979	5,914,979	
9,4		CD-AN	14,316	11,125	3,191		11,125	11,125		7,631	7,631		3,494	3,494	
9,4		CD-ID	11,002	8,550	2,452		8,550	8,550				8,550		8,550	
9,4		CD-WA	866,137	673,118	193,019		673,118	673,118	673,118		673,118			0	
4		ED-AN	2,122,499	2,122,499			2,122,499	2,122,499		1,455,928	1,455,928		666,571	666,571	
		ED-ID	0	0			0	0				0		0	
		ED-WA	576,077	576,077			576,077	576,077	576,077		576,077			0	
8		GD-AA	129,472		88,769	40,703									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			30,574,160	22,225,882	5,805,795	2,542,483	1,257,745	20,968,137	22,225,882	1,249,195	14,383,093	15,632,288	8,550	6,585,044	6,593,594
Gas Underground Storage															
		GD-AN	152		152										
Total Gas Underground Storage			152		152										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	48,030	48,030			48,030	48,030		32,946	32,946		15,084	15,084	
		GD-OR	0			0									
Total General Plant - 390200, 396200			48,030	48,030	0	0	48,030	48,030		32,946	32,946		15,084	15,084	
Total Amortization Expense			32,490,152	23,904,330	5,976,829	2,608,993	1,287,764	22,616,566	23,904,330	1,279,214	15,476,642	16,755,856	8,550	7,139,924	7,148,474

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	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			