

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,268,840	7,479,519	4,789,321
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,268,840	7,479,519	4,789,321
E-APL	Electric Net Rate Base	2,461,248,911	1,643,448,734	817,800,177
	RATE OF RETURN	0.498%	0.455%	0.586%

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 November 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 Percent	11-01-2018 thru 11-30-2018	387,402 100.000%	254,004 65.566%	133,398 34.434%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2018 thru 11-30-2018	1,927,376 100.000%	1,260,968 65.424%	666,408 34.576%
	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 November 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 November 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 November 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	10-01-2018 thru 11-30-2018	1,171,185,450	795,155,417	376,030,033	
				100.000%	67.893%	32.107%	
11		Book Depreciation Percent	11-01-2018 thru 11-30-2018	9,570,467	6,280,646	3,289,821	
				100.000%	65.625%	34.375%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended November 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	10-01-2018 thru 11-30-2018	3,010,137,481 100.000%	2,009,185,336 66.747%	1,000,952,145 33.253%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2018 thru 11-30-2018	256,858,085 100.000%	172,269,301 67.068%	84,588,784 32.932%
14		Net Allocated Schedule M's - AMA Percent	11-01-2018 thru 11-30-2018	-6,391,547 100.000%	-4,105,838 64.239%	-2,285,709 35.761%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 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	28,081,549	0	28,081,549	19,054,855	0	19,054,855	9,026,694	0	9,026,694
99	442200	Commercial - Firm & Int.	24,644,377	0	24,644,377	17,732,092	0	17,732,092	6,912,285	0	6,912,285
1	442300	Industrial	8,787,518	0	8,787,518	5,297,215	0	5,297,215	3,490,303	0	3,490,303
99	444000	Public Street & Highway Lighting	623,599	0	623,599	412,983	0	412,983	210,616	0	210,616
99	448000	Interdepartmental Revenue	97,487	0	97,487	76,271	0	76,271	21,216	0	21,216
99	499XXX	Unbilled Revenue	4,539,537	0	4,539,537	2,803,286	0	2,803,286	1,736,251	0	1,736,251
		TOTAL SALES TO ULTIMATE CUSTOMERS	66,774,067	0	66,774,067	45,376,702	0	45,376,702	21,397,365	0	21,397,365
1	447XXX	Sales for Resale	0	8,796,041	8,796,041	0	5,748,213	5,748,213	0	3,047,828	3,047,828
		TOTAL SALES OF ELECTRICITY	66,774,067	8,796,041	75,570,108	45,376,702	5,748,213	51,124,915	21,397,365	3,047,828	24,445,193
		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	21,721	0	21,721	11,957	0	11,957	9,764	0	9,764
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	384,080	6,216	390,296	223,829	4,062	227,891	160,251	2,154	162,405
1	454100	Rent from Trnsmision Joint Use	6,469	0	6,469	3,070	0	3,070	3,399	0	3,399
1	456XXX	Other Electric Revenues	(146,565)	5,202,724	5,056,159	(375,219)	3,399,980	3,024,761	228,654	1,802,744	2,031,398
		TOTAL OTHER OPERATING REVENUE	265,705	5,248,190	5,513,895	(136,363)	3,429,692	3,293,329	402,068	1,818,498	2,220,566
		TOTAL ELECTRIC REVENUE	67,039,772	14,044,231	81,084,003	45,240,339	9,177,905	54,418,244	21,799,433	4,866,326	26,665,759

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	35,822	35,822	0	23,410	23,410	0	12,412	12,412
1	501XXX	Fuel	0	3,111,243	3,111,243	0	2,033,197	2,033,197	0	1,078,046	1,078,046
1	502000	Steam Expense	0	393,709	393,709	0	257,289	257,289	0	136,420	136,420
1	505000	Electric Expense	0	97,285	97,285	0	63,576	63,576	0	33,709	33,709
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	186,574	186,574	0	121,926	121,926	0	64,648	64,648
1	507000	Rent	0	4,233	4,233	0	2,766	2,766	0	1,467	1,467
MAINTENANCE											
1	510000	Supervision & Engineering	0	38,517	38,517	0	25,171	25,171	0	13,346	13,346
1	511000	Structures	0	38,318	38,318	0	25,041	25,041	0	13,277	13,277
1	512000	Boiler Plant	0	359,306	359,306	0	234,806	234,806	0	124,500	124,500
1	513000	Electric Plant	0	(257,842)	(257,842)	0	(168,500)	(168,500)	0	(89,342)	(89,342)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	83,178	83,178	0	54,357	54,357	0	28,821	28,821
TOTAL STEAM POWER GENERATION EXP			0	4,090,343	4,090,343	0	2,673,039	2,673,039	0	1,417,304	1,417,304
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	338,785	338,785	0	221,396	221,396	0	117,389	117,389
1	536000	Water for Power	0	91,441	91,441	0	59,757	59,757	0	31,684	31,684
1	537000	Hydraulic Expense	322,566	398,672	721,238	211,550	260,532	472,082	111,016	138,140	249,156
1	538000	Electric Expense	0	671,857	671,857	0	439,059	439,059	0	232,798	232,798
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	77,447	77,447	0	50,612	50,612	0	26,835	26,835
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	59,942	59,942	0	39,172	39,172	0	20,770	20,770
1	542000	Structures	0	59,747	59,747	0	39,045	39,045	0	20,702	20,702
1	543000	Reservoirs, Dams, & Waterways	0	301,737	301,737	0	197,185	197,185	0	104,552	104,552
1	544000	Electric Plant	0	293,280	293,280	0	191,658	191,658	0	101,622	101,622
1	545000	Miscellaneous Hydraulic Plant	0	103,663	103,663	0	67,744	67,744	0	35,919	35,919
TOTAL HYDRO POWER GENERATION EXP			736,133	2,511,845	3,247,978	481,816	1,641,492	2,123,308	254,317	870,353	1,124,670
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	52,722	52,722	0	34,454	34,454	0	18,268	18,268
1	547XXX	Fuel	0	7,286,568	7,286,568	0	4,761,772	4,761,772	0	2,524,796	2,524,796
1	548000	Generation Expense	0	195,742	195,742	0	127,917	127,917	0	67,825	67,825
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	45,405	45,405	0	29,672	29,672	0	15,733	15,733
1	550000	Rent	0	(8,456)	(8,456)	0	(5,526)	(5,526)	0	(2,930)	(2,930)
MAINTENANCE											
1	551000	Supervision & Engineering	0	48,002	48,002	0	31,369	31,369	0	16,633	16,633
1	552000	Structures	0	3,932	3,932	0	2,570	2,570	0	1,362	1,362
1	553000	Generating & Electric Equipment	0	205,448	205,448	0	134,260	134,260	0	71,188	71,188
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	5,028	5,028	0	3,286	3,286	0	1,742	1,742
TOTAL OTHER POWER GENERATION EXP			0	7,834,391	7,834,391	0	5,119,774	5,119,774	0	2,714,617	2,714,617

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 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	10,470,798	10,470,798	0	6,842,667	6,842,667	0	3,628,131	3,628,131
1	556000	System Control & Load Dispatching	0	60,132	60,132	0	39,296	39,296	0	20,836	20,836
E-557	557XXX	Other Expense	3,283,145	3,529,065	6,812,210	3,084,846	2,306,245	5,391,091	198,299	1,222,820	1,421,119
TOTAL OTHER POWER SUPPLY EXPENSE			3,283,145	14,059,995	17,343,140	3,084,846	9,188,208	12,273,054	198,299	4,871,787	5,070,086
TOTAL PRODUCTION OPERATING EXP			4,019,278	28,496,574	32,515,852	3,566,662	18,622,513	22,189,175	452,616	9,874,061	10,326,677
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	215,354	215,354	0	140,734	140,734	0	74,620	74,620
1	561000	Load Dispatching	0	280,854	280,854	0	183,538	183,538	0	97,316	97,316
1	562000	Station Expense	0	108,936	108,936	0	71,190	71,190	0	37,746	37,746
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	15,157	15,157	0	9,905	9,905	0	5,252	5,252
1	565XXX	Transmission of Electricity by Others	0	1,453,500	1,453,500	0	949,862	949,862	0	503,638	503,638
1	566000	Miscellaneous Transmission Expense	0	142,626	142,626	0	93,206	93,206	0	49,420	49,420
1	567000	Rent	0	30,285	30,285	0	19,791	19,791	0	10,494	10,494
MAINTENANCE											
1	568000	Supervision & Engineering	0	69,964	69,964	0	45,721	45,721	0	24,243	24,243
1	569000	Structures	(26)	51,237	51,211	0	33,483	33,483	(26)	17,754	17,728
1	570000	Station Equipment	0	266,679	266,679	0	174,275	174,275	0	92,404	92,404
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	108,492	108,492	0	70,900	70,900	0	37,592	37,592
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	6,283	6,283	0	4,106	4,106	0	2,177	2,177
TOTAL TRANSMISSION OPERATING EXP			(26)	2,749,367	2,749,341	0	1,796,711	1,796,711	(26)	952,656	952,630

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 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	2,536,809	2,536,809	0	1,657,805	1,657,805	0	879,004	879,004
E-DEPX		Depreciation Expense-Transmission	0	1,096,188	1,096,188	0	716,359	716,359	0	379,829	379,829
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,084	96,084	0	62,791	62,791	0	33,293	33,293
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,895)	0	(11,895)	11,895	0	11,895
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,892	11,814	0	5,775	5,775
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	87,450	0	87,450	0	0	0	87,450	0	87,450
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	48,146	0	25,528	25,528
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	19,451	0	19,451	15,342	0	15,342	4,109	0	4,109
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	(250,116)	0	(250,116)	(172,709)	0	(172,709)	(77,407)	0	(77,407)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	232,053	0	232,053	0	0	0	232,053	0	232,053
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	(12,676)	0	(12,676)	(12,676)	0	(12,676)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(458)	(458)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,219,581	2,219,581	0	1,450,497	1,450,497	0	769,084	769,084
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	356,238	6,041,029	6,397,267	33,337	3,947,814	3,981,151	322,901	2,093,215	2,416,116
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	4,375,490	37,286,970	41,662,460	3,599,999	24,367,038	27,967,037	775,491	12,919,932	13,695,423

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 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	50,546	222,799	273,345	36,797	145,764	182,561	13,749	77,035	90,784
3	582000	Station Expense	49,892	3,680	53,572	23,033	2,408	25,441	26,859	1,272	28,131
3	583000	Overhead Line Expense	201,662	35,747	237,409	134,658	23,387	158,045	67,004	12,360	79,364
3	584000	Underground Line Expense	129,533	7,104	136,637	71,071	4,648	75,719	58,462	2,456	60,918
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(15)	0	(15)	0	0	0	(15)	0	(15)
3	586000	Meter Expense	151,464	8,654	160,118	119,068	5,662	124,730	32,396	2,992	35,388
3	587000	Customer Installations Expense	60,289	(672)	59,617	42,970	(440)	42,530	17,319	(232)	17,087
3	588000	Miscellaneous Distribution Expense	217,953	373,716	591,669	199,123	244,500	443,623	18,830	129,216	148,046
3	589000	Rent	(26)	48,503	48,477	(26)	31,733	31,707	0	16,770	16,770
		MAINTENANCE:									
3	590000	Supervision & Engineering	19,680	116,647	136,327	8,749	76,315	85,064	10,931	40,332	51,263
3	591000	Structures	22,303	0	22,303	5,378	0	5,378	16,925	0	16,925
3	592000	Station Equipment	42,622	9,223	51,845	17,902	6,034	23,936	24,720	3,189	27,909
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	864,742	0	864,742	517,618	0	517,618	347,124	0	347,124
3	594000	Underground Lines	63,315	0	63,315	51,632	0	51,632	11,683	0	11,683
3	595000	Line Transformers	27,295	19	27,314	13,296	12	13,308	13,999	7	14,006
3	596000	Street Light & Signal System Maintenance Exp	18,937	(5)	18,932	16,359	(3)	16,356	2,578	(2)	2,576
3	597000	Meters	(760)	0	(760)	(1,547)	0	(1,547)	787	0	787
3	598000	Miscellaneous Distribution Expense	7,944	28,808	36,752	4,887	18,847	23,734	3,057	9,961	13,018
		TOTAL DISTRIBUTION OPERATING EXP	1,927,376	854,223	2,781,599	1,260,968	558,867	1,819,835	666,408	295,356	961,764
E-DEPX		Depreciation Expense-Distribution	4,256,083	5,017	4,261,100	2,754,375	3,282	2,757,657	1,501,708	1,735	1,503,443
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	4,451,795	0	4,451,795	3,818,585	0	3,818,585	633,210	0	633,210
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,710,380	5,017	8,715,397	6,575,462	3,282	6,578,744	2,134,918	1,735	2,136,653
		TOTAL DISTRIBUTION EXPENSES	10,637,756	859,240	11,496,996	7,836,430	562,149	8,398,579	2,801,326	297,091	3,098,417

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	13,680	13,680	0	8,969	8,969	0	4,711	4,711
2	902000	Meter Reading Expenses	229,080	9,290	238,370	215,352	6,091	221,443	13,728	3,199	16,927
2	903XXX	Customer Records & Collection Expenses	219,337	615,295	834,632	149,786	403,424	553,210	69,551	211,871	281,422
2	904000	Uncollectible Accounts	0	0	0	0	0	0	0	0	0
2	905000	Misc Customer Accounts	0	27,466	27,466	0	18,008	18,008	0	9,458	9,458
TOTAL CUSTOMER ACCOUNTS EXPENSES			448,417	665,731	1,114,148	365,138	436,492	801,630	83,279	229,239	312,518
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,412,057	18,108	3,430,165	2,516,934	11,873	2,528,807	895,123	6,235	901,358
2	909000	Advertising	(5,437)	77,402	71,965	(5,437)	50,749	45,312	0	26,653	26,653
2	910000	Misc Customer Service & Info Exp	0	7,285	7,285	0	4,776	4,776	0	2,509	2,509
TOTAL CUSTOMER SERVICE & INFO EXP			3,406,620	102,795	3,509,415	2,511,497	67,398	2,578,895	895,123	35,397	930,520
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	53,496	3,810,507	3,864,003	40,887	2,600,633	2,641,520	12,609	1,209,874	1,222,483
4	921000	Office Supplies & Expenses	2,367	409,581	411,948	2,367	279,535	281,902	0	130,046	130,046
4	922000	Admin Exp Transferred--Credit	0	(11,739)	(11,739)	0	(8,012)	(8,012)	0	(3,727)	(3,727)
4	923000	Outside Services Employed	2,450	974,829	977,279	806	665,311	666,117	1,644	309,518	311,162
4	924000	Property Insurance Premium	0	117,756	117,756	0	80,367	80,367	0	37,389	37,389
4	925XXX	Injuries and Damages	753	169,725	170,478	452	115,836	116,288	301	53,889	54,190
4	926XXX	Employee Pensions and Benefits	876	165,128	166,004	876	112,698	113,574	0	52,430	52,430
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	182,411	299,698	482,109	118,529	195,853	314,382	63,882	103,845	167,727
4	930000	Miscellaneous General Expenses	25,414	202,217	227,631	20,591	138,011	158,602	4,823	64,206	69,029
4	931000	Rents	350	20,291	20,641	0	13,848	13,848	350	6,443	6,793
4	935000	Maintenance of General Plant	86,088	931,611	1,017,699	47,794	635,815	683,609	38,294	295,796	334,090
TOTAL ADMIN & GEN OPERATING EXP			354,305	7,089,604	7,443,909	232,302	4,829,895	5,062,197	122,003	2,259,709	2,381,712

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 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	163,630	1,504,486	1,668,116	119,383	1,026,796	1,146,179	44,247	477,690	521,937
E-AMTX		Amortization Expense-General Plant - 303000	0	43,189	43,189	0	29,458	29,458	0	13,731	13,731
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	234,711	1,797,339	2,032,050	234,201	1,226,666	1,460,867	510	570,673	571,183
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	(126,557)	0	(126,557)	0	0	0	(126,557)	0	(126,557)
99	407230	Tax Reform Amortization	(506,847)	0	(506,847)	(506,847)	0	(506,847)	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	47,168	0	47,168	47,168	0	47,168	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(140,307)	0	(140,307)	(95,720)	0	(95,720)	(44,587)	0	(44,587)
99	407436	Regulatory Credit - MDM System	(557,565)	0	(557,565)	(557,565)	0	(557,565)	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	(885,767)	3,349,017	2,463,250	(759,380)	2,285,652	1,526,272	(126,387)	1,063,365	936,978
		TOTAL ADMIN & GENERAL EXPENSES	(531,462)	10,438,621	9,907,159	(527,078)	7,115,547	6,588,469	(4,384)	3,323,074	3,318,690
		TOTAL EXPENSES BEFORE FIT	18,336,821	49,353,357	67,690,178	13,785,986	32,548,624	46,334,610	4,550,835	16,804,733	21,355,568
		NET OPERATING INCOME (LOSS) BEFORE FIT			13,393,825			8,083,634			5,310,191
E-FIT		FEDERAL INCOME TAX			1,939,991			1,363,061			576,930
E-FIT		DEFERRED FEDERAL INCOME TAX			(774,607)			(732,545)			(42,062)
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
		ELECTRIC NET OPERATING INCOME (LOSS)			12,268,840			7,479,519			4,789,321

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%	65.566%	34.434%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.424%	34.576%
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 November 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	4,700	73,783	78,483	4,600	48,217	52,817	100	25,566	25,666
1	456010	Other Electric Rev-Financial	0	(973,890)	(973,890)	0	(636,437)	(636,437)	0	(337,453)	(337,453)
1	456015	Other Electric Rev-CT Fuel Sales	0	979,330	979,330	0	639,992	639,992	0	339,338	339,338
1	456016	Other Electric Rev-Resource Opt	0	295,735	295,735	0	193,263	193,263	0	102,472	102,472
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	71,613	71,613	0	46,799	46,799	0	24,814	24,814
1	456020	Other Electric Rev-Sale of Excess	0	2,477	2,477	0	1,619	1,619	0	858	858
1	456100	Transmission Revenue of Others	0	1,378,626	1,378,626	0	900,932	900,932	0	477,694	477,694
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	193,694	193,694	0	126,579	126,579	0	67,115	67,115
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	(665,693)	0	(665,693)	(665,693)	0	(665,693)	0	0	0
1	456328	Residential Decoupling Deferral	877,664	0	877,664	853,383	0	853,383	24,281	0	24,281
1	456329	Amortization Res Decoupling Deferral	310,629	0	310,629	120,324	0	120,324	190,305	0	190,305
1	456338	Non-res Decoupling Deferred Rev	(546,978)	0	(546,978)	(606,903)	0	(606,903)	59,925	0	59,925
1	456339	Amortization Non-res Decoupling	(139,900)	0	(139,900)	(89,711)	0	(89,711)	(50,189)	0	(50,189)
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	(16,750)	(16,750)	0	(10,946)	(10,946)	0	(5,804)	(5,804)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	16,750	16,750	0	10,946	10,946	0	5,804	5,804
1	456730	Other Elec Rev-Intraco Thermal	0	2,959,363	2,959,363	0	1,933,944	1,933,944	0	1,025,419	1,025,419
TOTAL ACCOUNT 456			(146,565)	5,202,725	5,056,160	(375,219)	3,399,981	3,024,762	228,654	1,802,744	2,031,398

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 November 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	9,849,724	9,849,724	0	6,436,795	6,436,795	0	3,412,929	3,412,929
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	59,155	59,155	0	38,658	38,658	0	20,497	20,497
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	368,225	368,225	0	240,635	240,635	0	127,590	127,590
1	555710	Intercompany Purchase	0	193,694	193,694	0	126,579	126,579	0	67,115	67,115
TOTAL ACCOUNT 555			0	10,470,798	10,470,798	0	6,842,667	6,842,667	0	3,628,131	3,628,131

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 November 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	1,614	615,274	616,888	1,614	402,082	403,696	0	213,192	213,192
1	557010	Other Power Supply Expense - Financial	0	(446,810)	(446,810)	0	(291,990)	(291,990)	0	(154,820)	(154,820)
1	557018	Merchandise Processing Fee	0	4,157	4,157	0	2,717	2,717	0	1,440	1,440
1	557150	Fuel - Economic Dispatch	0	(2,689,163)	(2,689,163)	0	(1,757,368)	(1,757,368)	0	(931,795)	(931,795)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(54,898)	0	(54,898)	0	0	0	(54,898)	0	(54,898)
1	557165	Other Resource Costs-CAISO Charges	0	7,929	7,929	0	5,182	5,182	0	2,747	2,747
1	557170	Broker Fees - Power	0	29,241	29,241	0	19,109	19,109	0	10,132	10,132
1	557171	REC Broker Fees	0	2,928	2,928	0	1,913	1,913	0	1,015	1,015
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	2,997,245	0	2,997,245	2,997,245	0	2,997,245	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	191,701	0	191,701	191,701	0	191,701	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(147,172)	0	(147,172)	(147,172)	0	(147,172)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	996,256	0	996,256	0	0	0	996,256	0	996,256
99	557390	Idaho PCA Amortization	(769,824)	0	(769,824)	0	0	0	(769,824)	0	(769,824)
1	557395	Optional Renewable Power Expense Offset	0	41	41	0	27	27	0	14	14
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	316,755	316,755	0	206,999	206,999	0	109,756	109,756
1	557711	Turbine Gas Bookout Offset	0	(316,755)	(316,755)	0	(206,999)	(206,999)	0	(109,756)	(109,756)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,005,468	6,005,468	0	3,924,573	3,924,573	0	2,080,895	2,080,895
TOTAL ACCOUNT 557			3,283,145	3,529,065	6,812,210	3,084,846	2,306,245	5,391,091	198,299	1,222,820	1,421,119

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 November 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	31,454	18,108	49,562	22,544	11,873	34,417	8,910	6,235	15,145
99	908600	Public Purpose Tariff Rider Expense Offset	3,074,234	0	3,074,234	2,268,091	0	2,268,091	806,143	0	806,143
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	306,369	0	306,369	226,299	0	226,299	80,070	0	80,070
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,412,057	18,108	3,430,165	2,516,934	11,873	2,528,807	895,123	6,235	901,358

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.566%	34.434%
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 November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.62%	52.62%
2	Cost of Debt		5.561%	5.528%
	Total Weighted Cost		2.926%	2.909%
E-APL	Net Rate Base	2,461,248,911	1,643,448,734	817,800,177
	Interest Deduction for FIT Calculation	71,877,117	48,087,310	23,789,807
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 November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	81,084,003	54,418,244	26,665,759	
E-OPS	Less: Operating & Maintenance Expense	50,114,264	34,248,443	15,865,821	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,904,538	6,817,085	4,087,453	
E-OTX	Less: Taxes Other than FIT	6,671,376	5,269,082	1,402,294	
	Net Operating Income Before FIT	13,393,825	8,083,634	5,310,191	
E-INT	Less: Monthly Interest Expense	5,989,760	4,007,276	1,982,484	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895	
E-SCM	Plus: Schedule M Adjustments	1,833,985	2,402,512	(568,527)	
	Taxable Net Operating Income	9,238,050	6,490,765	2,747,285	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	1,939,991	1,363,061	576,930	
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	1,939,991	1,363,061	576,930	
E-DTE	Deferred FIT	(774,607)	(732,545)	(42,062)	
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)	
	Total Net FIT/Deferred FIT	1,124,985	604,115	520,870	
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 November 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	4,656,927	7,083,113	11,740,040	3,110,462	4,725,888	7,836,350	1,546,465	2,357,225	3,903,690
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	284,918	284,918	0	141,944	141,944
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	178,198	178,198	0	121,618	121,618	0	56,580	56,580
99	997007 Idaho PCA	226,432	0	226,432	0	0	0	226,432	0	226,432
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(8,456)	(8,456)	0	(5,526)	(5,526)	0	(2,930)	(2,930)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	78,512	78,512	0	52,404	52,404	0	26,108	26,108
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	103,933	(245)	103,688	364,714	(167)	364,547	(260,781)	(78)	(260,859)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	748,159	748,159	0	510,611	510,611	0	237,548	237,548
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	164,279	0	164,279	388,601	0	388,601	(224,322)	0	(224,322)
12	997032 Interest Rate Swaps	0	163,410	163,410	0	109,071	109,071	0	54,339	54,339
4	997033 BPA Residential Exchange	1,495	0	1,495	(1,924)	0	(1,924)	3,419	0	3,419
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	2,997,810	0	2,997,810	2,997,810	0	2,997,810	0	0	0
1	997044 Non-Monetary Power Costs	0	59,155	59,155	0	38,658	38,658	0	20,497	20,497
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	(139,266)	(139,266)	0	(69,382)	(69,382)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,223,160)	(8,223,160)	0	(4,307,369)	(4,307,369)
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 November 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	132,395	0	132,395	128,046	0	128,046	4,349	0	4,349
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	114,793	114,793	0	75,333	75,333	0	39,460	39,460
4	997081	Deferred Compensation	0	(711,441)	(711,441)	0	(485,551)	(485,551)	0	(225,890)	(225,890)
4	997082	Meal Disallowances	0	56,611	56,611	0	38,636	38,636	0	17,975	17,975
4	997083	Paid Time Off	0	(205,174)	(205,174)	0	(140,029)	(140,029)	0	(65,145)	(65,145)
2	997084	Customer Uncollectibles	0	(109,399)	(109,399)	0	(71,729)	(71,729)	0	(37,670)	(37,670)
99	997088	Deferred O&M Colstrip & CS2	319,503	0	319,503	0	0	0	319,503	0	319,503
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	43,964	0	43,964	43,964	0	43,964	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	(13,172)	(13,172)	0	(8,608)	(8,608)	0	(4,564)	(4,564)
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)	(118,137)	0	(118,137)	0	0	0	(118,137)	0	(118,137)
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	(463,391)	0	(463,391)	(463,391)	0	(463,391)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	44,267	0	44,267	35,343	0	35,343	8,924	0	8,924
2	997109	Tax Reform Amortization	(492,479)	0	(492,479)	(483,555)	0	(483,555)	(8,924)	0	(8,924)
99	997110	FISERVE	(140,307)	0	(140,307)	(95,720)	0	(95,720)	(44,587)	0	(44,587)
		TOTAL SCHEDULE M ADJUSTMENTS	9,211,957	(6,391,547)	1,833,985	6,508,350	(4,105,838)	2,402,512	1,717,182	(2,285,709)	(568,527)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.566%	34.434%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.625%	34.375%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.747%	33.253%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended November 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 November 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	(341,504)	(341,504)	0	(227,944)	(227,944)	0	(113,560)	(113,560)
99	410100	Deferred Federal Income Tax Expense - Washin	(552,252)	0	(552,252)	(552,252)	0	(552,252)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	16,525	0	16,525	0	0	0	16,525	0	16,525
	410100	Total	(535,727)	(341,504)	(877,231)	(552,252)	(227,944)	(780,196)	16,525	(113,560)	(97,035)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	211,295	211,295	0	141,033	141,033	0	70,262	70,262
99	411100	Deferred Federal Income Tax Expense - Washin	(93,382)	0	(93,382)	(93,382)	0	(93,382)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(15,289)	0	(15,289)	0	0	0	(15,289)	0	(15,289)
	411100	Total	(108,671)	211,295	102,624	(93,382)	141,033	47,651	(15,289)	70,262	54,973
		Total Deferred Federal Income Tax Expense	(644,398)	(130,209)	(774,607)	(645,634)	(86,911)	(732,545)	1,236	(43,298)	(42,062)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.747%	33.253%
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 November 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	104,895	104,895	0	68,549	68,549	0	36,346	36,346
1	408150	R&P Property Tax--Production	0	1,505,880	1,505,880	0	984,093	984,093	0	521,787	521,787
1	408180	R&P Property Tax--Transmission	0	538,979	538,979	0	352,223	352,223	0	186,756	186,756
1	409100	State Income Tax--Montana & Oregon	0	69,827	69,827	0	45,632	45,632	0	24,195	24,195
TOTAL PRODUCTION & TRANSMISSION			0	2,219,581	2,219,581	0	1,450,497	1,450,497	0	769,084	769,084
DISTRIBUTION											
99	408110	State Excise Tax	1,671,381	0	1,671,381	1,671,381	0	1,671,381	0	0	0
99	408120	Municipal Occupation & License Tax	1,726,521	0	1,726,521	1,462,404	0	1,462,404	264,117	0	264,117
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	970,749	0	970,749	684,800	0	684,800	285,949	0	285,949
99	409100	State Income Tax--Idaho	83,144	0	83,144	0	0	0	83,144	0	83,144
TOTAL DISTRIBUTION			4,451,795	0	4,451,795	3,818,585	0	3,818,585	633,210	0	633,210
TOTAL TAXES OTHER THAN FIT			4,451,795	2,219,581	6,671,376	3,818,585	1,450,497	5,269,082	633,210	769,084	1,402,294

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 November 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	8,174,999	8,174,999	0	5,342,362	5,342,362	0	2,832,637	2,832,637
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	1,150,633	1,150,633	0	751,939	751,939	0	398,694	398,694
1	182381	CDA Settlement Past Storage	0	31,090,344	31,090,344	0	20,317,540	20,317,540	0	10,772,804	10,772,804
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	18,249,084	18,568,800	319,716	12,147,857	12,467,573	0	6,101,227	6,101,227
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,738,297	72,440,472	75,178,769	2,705,629	49,439,898	52,145,527	32,668	23,000,574	23,033,242
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,740,014	1,740,014	0	1,187,542	1,187,542	0	552,472	552,472
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
4	303121	Misc Intangible Plant-AMI Software	11,738,635	1,231,631	12,970,266	11,738,635	840,576	12,579,211	0	391,055	391,055
		TOTAL INTANGIBLE PLANT	15,399,352	272,115,961	287,515,313	15,366,684	182,902,837	198,269,521	32,668	89,213,124	89,245,792
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,471	3,578,471	0	2,338,531	2,338,531	0	1,239,940	1,239,940
1	311XXX	Structures & Improvements	0	139,482,242	139,482,242	0	91,151,645	91,151,645	0	48,330,597	48,330,597
1	312000	Boiler Plant	0	187,993,036	187,993,036	0	122,853,449	122,853,449	0	65,139,587	65,139,587
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	56,590,286	56,590,286	0	36,981,752	36,981,752	0	19,608,534	19,608,534
1	315000	Accessory Electric Equipment	0	29,399,893	29,399,893	0	19,212,830	19,212,830	0	10,187,063	10,187,063
1	316000	Miscellaneous Power Plant Equipment	0	16,937,387	16,937,387	0	11,068,582	11,068,582	0	5,868,805	5,868,805
		TOTAL STEAM PRODUCTION PLANT	0	433,988,085	433,988,085	0	283,611,213	283,611,213	0	150,376,872	150,376,872
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,338,341	63,338,341	0	41,391,606	41,391,606	0	21,946,735	21,946,735
1	331XXX	Structures & Improvements	0	87,031,699	87,031,699	0	56,875,215	56,875,215	0	30,156,484	30,156,484
1	332XXX	Reservoirs, Dams, & Waterways	0	191,502,857	191,502,857	0	125,147,117	125,147,117	0	66,355,740	66,355,740
1	333000	Waterwheels, Turbines, & Generators	0	234,986,127	234,986,127	0	153,563,434	153,563,434	0	81,422,693	81,422,693
1	334000	Accessory Electric Equipment	0	66,023,663	66,023,663	0	43,146,464	43,146,464	0	22,877,199	22,877,199
1	335XXX	Miscellaneous Power Plant Equipment	0	13,862,992	13,862,992	0	9,059,465	9,059,465	0	4,803,527	4,803,527
1	336000	Roads, Railroads, & Bridges	0	4,244,399	4,244,399	0	2,773,715	2,773,715	0	1,470,684	1,470,684
		TOTAL HYDRAULIC PRODUCTION PLANT	0	660,990,078	660,990,078	0	431,957,016	431,957,016	0	229,033,062	229,033,062
		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	17,130,820	17,130,820	0	11,194,991	11,194,991	0	5,935,829	5,935,829
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,817	21,386,817	0	13,976,285	13,976,285	0	7,410,532	7,410,532
1	343000	Prime Movers	0	23,656,563	23,656,563	0	15,459,564	15,459,564	0	8,196,999	8,196,999
1	344000	Generators	0	219,177,749	219,177,749	0	143,232,659	143,232,659	0	75,945,090	75,945,090
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	22,073,174	22,073,174	0	14,424,819	14,424,819	0	7,648,355	7,648,355
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,748,071	1,748,071	0	1,142,364	1,142,364	0	605,707	605,707
		TOTAL OTHER PRODUCTION PLANT	0	306,261,241	306,261,241	0	200,141,720	200,141,720	0	106,119,521	106,119,521
		TOTAL PRODUCTION PLANT	0	1,401,239,404	1,401,239,404	0	915,709,949	915,709,949	0	485,529,455	485,529,455

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended November 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	29,421,360	29,421,360	0	19,226,859	19,226,859	0	10,194,501	10,194,501
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,100,288	26,100,288	0	17,056,538	17,056,538	0	9,043,750	9,043,750
1	353000	Station Equipment	0	264,362,848	264,362,848	0	172,761,121	172,761,121	0	91,601,727	91,601,727
1	354000	Towers & Fixtures	0	17,272,695	17,272,695	0	11,287,706	11,287,706	0	5,984,989	5,984,989
1	355000	Poles & Fixtures	0	255,721,988	255,721,988	0	167,114,319	167,114,319	0	88,607,669	88,607,669
1	356000	Overhead Conductors & Devices	0	145,106,857	145,106,857	0	94,827,331	94,827,331	0	50,279,526	50,279,526
1	357000	Underground Conduit	0	3,158,144	3,158,144	0	2,063,847	2,063,847	0	1,094,297	1,094,297
1	358000	Underground Conductors & Devices	0	2,506,803	2,506,803	0	1,638,196	1,638,196	0	868,607	868,607
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	745,702,848	745,702,848	0	487,316,811	487,316,811	0	258,386,037	258,386,037
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	2,580,717	0	2,580,717	340,998	0	340,998	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	32,610,498	0	32,610,498	25,888,288	0	25,888,288	6,722,210	0	6,722,210
3	362000	Station Equipment	133,222,012	3,056,013	136,278,025	88,535,954	1,999,366	90,535,320	44,686,058	1,056,647	45,742,705
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	402,199,573	0	402,199,573	260,556,939	0	260,556,939	141,642,634	0	141,642,634
99	365000	Overhead Conductors & Devices	265,222,932	0	265,222,932	168,786,043	0	168,786,043	96,436,889	0	96,436,889
99	366000	Underground Conduit	117,909,627	0	117,909,627	77,602,853	0	77,602,853	40,306,774	0	40,306,774
99	367000	Underground Conductors & Devices	207,664,427	0	207,664,427	137,705,323	0	137,705,323	69,959,104	0	69,959,104
99	368000	Line Transformers	267,966,410	0	267,966,410	184,872,511	0	184,872,511	83,093,899	0	83,093,899
99	369XXX	Services	172,733,464	0	172,733,464	113,459,776	0	113,459,776	59,273,688	0	59,273,688
99	371XXX	Installations on Customers' Premises	1,390,305	0	1,390,305	1,390,305	0	1,390,305	0	0	0
99	370XXX	Meters	53,401,303	0	53,401,303	30,333,546	0	30,333,546	23,067,757	0	23,067,757
99	373XXX	Street Light & Signal Systems	62,692,243	0	62,692,243	40,978,967	0	40,978,967	21,713,276	0	21,713,276
TOTAL DISTRIBUTION PLANT			1,730,134,312	3,056,013	1,733,190,325	1,139,153,900	1,999,366	1,141,153,266	590,980,412	1,056,647	592,037,059
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,528,274	7,369,022	8,897,296	826,206	5,029,284	5,855,490	702,068	2,339,738	3,041,806
4	390XXX	Structures & Improvements	15,152,614	89,463,377	104,615,991	6,743,365	61,057,860	67,801,225	8,409,249	28,405,517	36,814,766
4	391XXX	Office Furniture & Equipment	4,374,299	52,665,173	57,039,472	4,311,328	35,943,454	40,254,782	62,971	16,721,719	16,784,690
4	392XXX	Transportation Equipment	34,077,784	21,836,382	55,914,166	24,059,746	14,903,112	38,962,858	10,018,038	6,933,270	16,951,308
4	393000	Stores Equipment	435,454	3,798,483	4,233,937	261,432	2,592,427	2,853,859	174,022	1,206,056	1,380,078
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,875,138	15,644,749	780,685	9,469,643	10,250,328	988,926	4,405,495	5,394,421
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395XXX	Laboratory Equipment	351,834	1,970,435	2,322,269	336,217	1,344,802	1,681,019	15,617	625,633	641,250
4	396XXX	Power Operated Equipment	24,376,881	9,473,970	33,850,851	14,566,718	6,465,890	21,032,608	9,810,163	3,008,080	12,818,243
4	397XXX	Communications Equipment	26,142,927	91,987,761	118,130,688	16,093,815	62,780,727	78,874,542	10,049,112	29,207,034	39,256,146
4	398000	Miscellaneous Equipment	13,508	476,162	489,670	0	324,976	324,976	13,508	151,186	164,694
TOTAL GENERAL PLANT			108,223,186	293,029,745	401,252,931	67,979,512	199,989,871	267,969,383	40,243,674	93,039,874	133,283,548
TOTAL PLANT IN SERVICE			1,853,756,850	2,715,143,971	4,568,900,821	1,222,500,096	1,787,918,834	3,010,418,930	631,256,754	927,225,137	1,558,481,891

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended November 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	(304,690,987)	(304,690,987)	0	(199,115,560)	(199,115,560)	0	(105,575,427)	(105,575,427)
E-ADEP		Hydro Production Plant	0	(134,910,572)	(134,910,572)	0	(88,164,059)	(88,164,059)	0	(46,746,513)	(46,746,513)
E-ADEP		Other Production Plant	0	(127,304,370)	(127,304,370)	0	(83,193,406)	(83,193,406)	0	(44,110,964)	(44,110,964)
E-ADEP		Transmission Plant	0	(218,008,670)	(218,008,670)	0	(142,468,666)	(142,468,666)	0	(75,540,004)	(75,540,004)
E-ADEP		Distribution Plant	(561,830,548)	(174,327)	(562,004,875)	(345,883,797)	(114,052)	(345,997,849)	(215,946,751)	(60,275)	(216,007,026)
E-ADEP		General Plant	(40,411,390)	(103,983,456)	(144,394,846)	(24,732,413)	(70,967,669)	(95,700,082)	(15,678,977)	(33,015,787)	(48,694,764)
TOTAL ACCUMULATED DEPRECIATION			(602,241,938)	(889,072,382)	(1,491,314,320)	(370,616,210)	(584,023,412)	(954,639,622)	(231,625,728)	(305,048,970)	(536,674,698)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,682,756)	(13,682,756)	0	(8,941,681)	(8,941,681)	0	(4,741,075)	(4,741,075)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(256,615)	0	(256,615)	(256,615)	0	(256,615)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,215,696)	(2,215,696)	0	(1,509,819)	(1,509,819)	0	(705,877)	(705,877)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,834,414)	(48,320,584)	(51,154,998)	(2,812,707)	(32,978,316)	(35,791,023)	(21,707)	(15,342,268)	(15,363,975)
E-AAAMT		General Plant - 390200, 396200	0	(138,953)	(138,953)	0	(94,834)	(94,834)	0	(44,119)	(44,119)
TOTAL ACCUMULATED AMORTIZATION			(3,091,029)	(64,357,989)	(67,449,018)	(3,069,322)	(43,524,650)	(46,593,972)	(21,707)	(20,833,339)	(20,855,046)
TOTAL ACCUMULATED DEPR/AMORT			(605,332,967)	(953,430,371)	(1,558,763,338)	(373,685,532)	(627,548,062)	(1,001,233,594)	(231,647,435)	(325,882,309)	(557,529,744)
NET ELECTRIC UTILITY PLANT before ADFIT			1,248,423,883	1,761,713,600	3,010,137,483	848,814,564	1,160,370,772	2,009,185,336	399,609,319	601,342,828	1,000,952,147
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	58,252	58,252	0	38,068	38,068	0	20,184	20,184
12		ADFIT - Electric Plant In Service (282900)	0	(547,816,124)	(547,816,124)	0	(365,650,828)	(365,650,828)	0	(182,165,296)	(182,165,296)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(64,570,985)	(64,570,985)	0	(44,069,052)	(44,069,052)	0	(20,501,933)	(20,501,933)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(169,717)	(169,717)	0	(115,830)	(115,830)	0	(53,887)	(53,887)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,528,972)	(6,528,972)	0	(4,266,683)	(4,266,683)	0	(2,262,289)	(2,262,289)
1		ADFIT - CDA Settlement Costs (283333)	0	248,378	248,378	0	162,315	162,315	0	86,063	86,063
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,341,753)	(1,341,753)	0	(895,580)	(895,580)	0	(446,173)	(446,173)
TOTAL ACCUMULATED DFIT			0	(620,120,921)	(620,120,921)	0	(414,797,590)	(414,797,590)	0	(205,323,331)	(205,323,331)
NET ELECTRIC UTILITY PLANT			1,248,423,883	1,141,592,679	2,390,016,562	848,814,564	745,573,182	1,594,387,746	399,609,319	396,019,497	795,628,816

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.424%	34.576%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.747%	33.253%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended November 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	1,248,423,883	1,141,592,679	2,390,016,562	848,814,564	745,573,182	1,594,387,746	399,609,319	396,019,497	795,628,816
	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	(171,418)	0	(171,418)	171,418	0	171,418
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)	(3,157,119)	0	(3,157,119)	(1,011,802)	0	(1,011,802)	(2,145,317)	0	(2,145,317)
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)	8,212,552	0	8,212,552	5,230,814	0	5,230,814	2,981,738	0	2,981,738
99	ADFIT - Kettle Falls Disallowed (190420)	2,362	0	2,362	2,362	0	2,362	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)	1,753,220	0	1,753,220	0	0	0	1,753,220	0	1,753,220
99	ADFIT - Boulder Park Disallowed (190040)	177,824	0	177,824	0	0	0	177,824	0	177,824
99	Investment in WNP3 Exchange Power (124900, 124930)	1,939,215	0	1,939,215	1,939,215	0	1,939,215	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(348,561)	0	(348,561)	(348,561)	0	(348,561)	0	0	0
99	CDA Lake Settlement - WA (182382)	310,574	0	310,574	310,574	0	310,574	0	0	0
99	CDA Lake Settlement - ID (186382)	58,078	0	58,078	0	0	0	58,078	0	58,078
99	ADFIT - CDA Lake Settlement - Direct (283382)	(77,418)	0	(77,418)	(65,221)	0	(65,221)	(12,197)	0	(12,197)
99	CDA CDR Fund - Direct (182324)	22,591	0	22,591	22,591	0	22,591	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	159,787	0	159,787	148,918	0	148,918	10,869	0	10,869
99	ADFIT - Spokane River Relicensing (283322)	(33,541)	0	(33,541)	(31,262)	0	(31,262)	(2,279)	0	(2,279)
99	Spokane River PM&Es (182323)	145,179	0	145,179	94,562	0	94,562	50,617	0	50,617
99	ADFIT - Spokane River PM&Es (283323)	(30,503)	0	(30,503)	(19,873)	0	(19,873)	(10,630)	0	(10,630)
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)	(2,154,274)	0	(2,154,274)	(1,028,586)	0	(1,028,586)	(1,125,688)	0	(1,125,688)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,946,354)	0	(1,946,354)	(1,946,354)	0	(1,946,354)	0	0	0
C-WKC	Working Capital	73,529,911	0	73,529,911	50,071,755	0	50,071,755	23,458,156	0	23,458,156
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	71,232,349	0	71,232,349	49,060,988	0	49,060,988	22,171,361	0	22,171,361
	NET RATE BASE	1,319,656,232	1,141,592,679	2,461,248,911	897,875,552	745,573,182	1,643,448,734	421,780,680	396,019,497	817,800,177

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 November 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	65.424%	34.576%
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 November 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	19,550	19,550			19,550	19,550		12,776	12,776		6,774	6,774	
Total Production/Transmission			96,084	96,084			96,084	96,084		62,791	62,791		33,293	33,293	
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	60,681	42,559	12,469	5,653	42,559	42,559		29,046	29,046		13,513	13,513	
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			65,481	43,189	15,967	6,325	43,189	43,189		29,458	29,458		13,731	13,731	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	2,280,808	1,599,645	468,683	212,480	1,599,645	1,599,645		1,091,742	1,091,742		507,903	507,903	
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	251,962	195,812	56,150		195,812	195,812	195,812		195,812			0	
4		ED-AN	197,161	197,161			197,161	197,161		134,560	134,560		62,601	62,601	
		ED-ID	0	0			0	0				0		0	
		ED-WA	38,389	38,389			38,389	38,389	38,389		38,389				
8		GD-AA	10,994		7,538	3,456									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031X			2,780,656	2,032,050	532,670	215,936	234,711	1,797,339	2,032,050	234,201	1,226,666	1,460,867	510	570,673	571,183
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			2,948,726	2,177,828	548,637	222,261	237,213	1,940,615	2,177,828	236,703	1,321,647	1,558,350	510	618,968	619,478

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 November 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)	(304,690,987)	(304,690,987)			(304,690,987)	(304,690,987)		(199,115,560)	(199,115,560)		(105,575,427)	(105,575,427)	
1	Hydro (ED-AN)	(134,910,572)	(134,910,572)			(134,910,572)	(134,910,572)		(88,164,059)	(88,164,059)		(46,746,513)	(46,746,513)	
1	Other (ED-AN)	(127,304,370)	(127,304,370)			(127,304,370)	(127,304,370)		(83,193,406)	(83,193,406)		(44,110,964)	(44,110,964)	
Total Electric Production		(566,905,929)	(566,905,929)			(566,905,929)	(566,905,929)		(370,473,025)	(370,473,025)		(196,432,904)	(196,432,904)	
Electric Transmission														
1	ED-AN	(218,008,670)	(218,008,670)			(218,008,670)	(218,008,670)		(142,468,666)	(142,468,666)		(75,540,004)	(75,540,004)	
Total Electric Transmissic		(218,008,670)	(218,008,670)			(218,008,670)	(218,008,670)		(142,468,666)	(142,468,666)		(75,540,004)	(75,540,004)	
Electric Distribution														
3	ED-AN	(174,327)	(174,327)			(174,327)	(174,327)		(114,052)	(114,052)		(60,275)	(60,275)	
	ED-ID	(215,946,751)	(215,946,751)			(215,946,751)	(215,946,751)				(215,946,751)		(215,946,751)	
	ED-WA	(345,883,797)	(345,883,797)			(345,883,797)	(345,883,797)	(345,883,797)		(345,883,797)				
Total Electric Distribution		(562,004,875)	(562,004,875)			(561,830,548)	(174,327)	(562,004,875)	(345,883,797)	(114,052)	(345,997,849)	(215,946,751)	(60,275)	(216,007,026)
Gas Underground Storage														
	GD-AN	(16,326,235)		(16,326,235)										
	GD-OR	(1,144,412)			(1,144,412)									
Total Gas Underground S		(17,470,647)		(16,326,235)	(1,144,412)									
Gas Distribution														
	GD-AN	(1,785,557)		(1,785,557)										
	GD-ID	(77,509,103)		(77,509,103)										
	GD-WA	(147,585,547)		(147,585,547)										
	GD-OR	(111,275,726)			(111,275,726)									
Total Gas Distribution		(338,155,933)		(226,880,207)	(111,275,726)									
General Plant														
4	ED-AN	(47,911,432)	(47,911,432)			(47,911,432)	(47,911,432)		(32,699,073)	(32,699,073)		(15,212,359)	(15,212,359)	
	ED-ID	(10,842,836)	(10,842,836)			(10,842,836)	(10,842,836)				(10,842,836)		(10,842,836)	
	ED-WA	(21,019,787)	(21,019,787)			(21,019,787)	(21,019,787)	(21,019,787)			(21,019,787)			
7,4	CD-AA	(65,111,989)	(45,666,294)	(13,379,862)	(6,065,833)	(45,666,294)	(45,666,294)		(31,166,789)	(31,166,789)		(14,499,505)	(14,499,505)	
9,4	CD-AN	(13,389,603)	(10,405,730)	(2,983,873)		(10,405,730)	(10,405,730)		(7,101,807)	(7,101,807)		(3,303,923)	(3,303,923)	
9	CD-ID	(6,222,918)	(4,836,141)	(1,386,777)		(4,836,141)	(4,836,141)				(4,836,141)		(4,836,141)	
9	CD-WA	(4,777,232)	(3,712,626)	(1,064,606)		(3,712,626)	(3,712,626)	(3,712,626)		(3,712,626)				
8	GD-AA	(2,323,683)		(1,593,164)	(730,519)									
	GD-AN	(3,069,177)		(3,069,177)										
	GD-ID	(2,050,462)		(2,050,462)										
	GD-WA	(7,436,421)		(7,436,421)										
	GD-OR	(4,683,212)			(4,683,212)									
Total General Plant		(188,838,752)	(144,394,846)	(32,964,342)	(11,479,564)	(40,411,390)	(103,983,456)	(144,394,846)	(24,732,413)	(70,967,669)	(95,700,082)	(15,678,977)	(33,015,787)	(48,694,764)
Total Accumulated Depr		(1,891,384,806)	(1,491,314,320)	(276,170,784)	(123,899,702)	(602,241,938)	(889,072,382)	(1,491,314,320)	(370,616,210)	(584,023,412)	(954,639,622)	(231,625,728)	(305,048,970)	(536,674,698)

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	65.424%		34.576%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended November 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	(11,863,354)	(11,863,354)			(11,863,354)	(11,863,354)		(7,752,702)	(7,752,702)		(4,110,652)	(4,110,652)		
1	Misc Intangible Plt (3030 ED-AN)	(1,819,402)	(1,819,402)			(1,819,402)	(1,819,402)		(1,188,979)	(1,188,979)		(630,423)	(630,423)		
Total Production/Transmission		(13,682,756)	(13,682,756)			(13,682,756)	(13,682,756)		(8,941,681)	(8,941,681)		(4,741,075)	(4,741,075)		
Distribution															
	Franchises (302000) ED-WA	(214,675)	(214,675)			(214,675)	(214,675)		(214,675)	(214,675)					
	Misc Intangible Plt (3030 ED-WA)	(41,940)	(41,940)			(41,940)	(41,940)		(41,940)	(41,940)					
Total Distribution		(256,615)	(256,615)			(256,615)	(256,615)		(256,615)	(256,615)					
General Plant - 303000															
7,4	CD-AA	(3,042,528)	(2,133,877)	(625,209)	(283,442)		(2,133,877)	(2,133,877)		(1,456,350)	(1,456,350)		(677,527)	(677,527)	
9,1	CD-AN	(105,281)	(81,819)	(23,462)			(81,819)	(81,819)		(53,469)	(53,469)		(28,350)	(28,350)	
	GD-ID	(99,463)		(99,463)											
	GD-WA	(213,045)		(213,045)											
	GD-OR	(95,746)			(95,746)										
Total General Plant - 303000		(3,556,063)	(2,215,696)	(961,179)	(379,188)		(2,215,696)	(2,215,696)		(1,509,819)	(1,509,819)		(705,877)	(705,877)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(63,562,111)	(44,579,287)	(13,061,377)	(5,921,447)		(44,579,287)	(44,579,287)		(30,424,918)	(30,424,918)		(14,154,369)	(14,154,369)	
9,4	CD-AN	(15,677)	(12,183)	(3,494)			(12,183)	(12,183)		(8,315)	(8,315)		(3,868)	(3,868)	
9	CD-ID	(27,932)	(21,707)	(6,225)			(21,707)	(21,707)					(21,707)	(21,707)	
9	CD-WA	(490,918)	(381,517)	(109,401)			(381,517)	(381,517)		(381,517)			0	0	
4	ED-AN	(3,729,114)	(3,729,114)				(3,729,114)	(3,729,114)		(2,545,083)	(2,545,083)		(1,184,031)	(1,184,031)	
	ED-ID	0	0				0	0					0	0	
	ED-WA	(2,431,190)	(2,431,190)				(2,431,190)	(2,431,190)		(2,431,190)	(2,431,190)				
8	GD-AA	(495,942)		(340,028)	(155,914)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(70,752,884)	(51,154,998)	(13,520,525)	(6,077,361)		(2,834,414)	(48,320,584)	(51,154,998)	(2,812,707)	(32,978,316)	(35,409,506)	(21,707)	(15,342,268)	(15,363,975)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(138,953)	(138,953)				(138,953)	(138,953)		(94,834)	(94,834)		(44,119)	(44,119)	
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(138,953)	(138,953)	0	0		0	(138,953)	(138,953)	0	(94,834)	(94,834)	0	(44,119)	(44,119)
Total Accumulated Amortization		(88,387,271)	(67,449,018)	(14,481,704)	(6,456,549)		(3,091,029)	(64,357,989)	(67,449,018)	(3,069,322)	(43,524,650)	(46,212,455)	(21,707)	(20,833,339)	(20,855,046)

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 November 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	498,431	113,378	362,279	22,774	498,431	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	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	1,839,856	712,828	339,789	377,227	1,429,844	204,405	97,436	108,171	410,012	0	0	0
	TOTAL ACCOUNT	15,881,990	826,206	702,068	7,369,022	8,897,296	2,962,983	97,436	2,150,039	5,210,458	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,255,158	1,106,065	2,504,701	4,644,392	8,255,158	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,253,066	0	0	0	0	19,253,066	0	0	19,253,066	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	109,153,439	0	0	76,554,765	76,554,765	0	0	22,429,940	22,429,940	0	10,168,734	10,168,734
9	CD-WA / ID / AN	25,485,515	5,637,300	5,904,548	8,264,220	19,806,068	1,616,512	1,693,146	2,369,789	5,679,447	0	0	0
	TOTAL ACCOUNT	165,893,596	6,743,365	8,409,249	89,463,377	104,615,991	20,869,578	1,693,146	24,799,729	47,362,453	3,746,418	10,168,734	13,915,152
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,757,655	664,628	0	2,093,027	2,757,655	0	0	0	0	0	0	0
99	GD-WA / ID / AN	818,301	0	0	0	0	818,301	0	0	818,301	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	71,934,303	0	0	50,451,123	50,451,123	0	0	14,781,780	14,781,780	0	6,701,400	6,701,400
9	CD-WA / ID / AN	4,929,156	3,646,700	62,971	121,022	3,830,693	1,045,702	18,057	34,704	1,098,463	0	0	0
	TOTAL ACCOUNT	80,795,773	4,311,328	62,971	52,665,172	57,039,471	1,864,003	18,057	15,060,810	16,942,870	0	6,813,432	6,813,432
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,823,295	22,088,510	9,264,120	14,470,665	45,823,295	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,608,065	0	0	0	0	9,313,746	2,539,075	1,755,244	13,608,065	0	0	0
99	GD-OR / AS	3,851,300	0	0	0	0	0	0	0	0	3,851,300	0	3,851,300
8	GD-AA	46,950	0	0	0	0	0	0	32,190	32,190	0	14,760	14,760
7	CD-AA	7,312,856	0	0	5,128,871	5,128,871	0	0	1,502,719	1,502,719	0	681,266	681,266
9	CD-WA / ID / AN	6,384,868	1,971,236	753,918	2,236,846	4,962,000	565,258	216,188	641,422	1,422,868	0	0	0
	TOTAL ACCOUNT	77,027,334	24,059,746	10,018,038	21,836,382	55,914,166	9,879,004	2,755,263	3,931,575	16,565,842	3,851,300	696,026	4,547,326

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 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		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0		
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,934,297	250,971	159,660	3,424,058	3,834,689	71,967	45,783	981,858	1,099,608	0	0	
		TOTAL ACCOUNT	5,446,349	261,432	174,023	3,798,484	4,233,939	160,127	45,783	981,858	1,187,768	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,357,527	768,586	233,715	4,355,226	5,357,527	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	0	
8		GD-AA	4,729,617	0	0	0	0	0	0	3,242,720	3,242,720	0	1,486,897	
7		CD-AA	13,369,388	0	0	9,376,620	9,376,620	0	0	2,747,276	2,747,276	0	1,245,492	
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	28,032,646	780,684	988,926	13,875,137	15,644,747	1,855,602	516,217	6,412,816	8,784,635	870,875	2,732,389	3,603,264
	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	1,431,601	336,217	15,617	1,079,767	1,431,601	0	0	0	0	0	0	
99		GD-WA / ID / AN	122,179	0	0	0	0	28,760	0	93,419	122,179	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
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	3,025,692	336,217	15,617	1,970,434	2,322,268	28,760	0	464,959	493,719	40,917	168,788	209,705
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,450,015	14,314,857	9,501,623	8,633,535	32,450,015	0	0	0	0	0	0	
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	0	
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	38,400,495	14,566,718	9,810,163	9,473,971	33,850,852	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 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 November 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	65,524,686	12,440,126	7,106,303	45,978,257	65,524,686	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,351,334	0	0	0	0	878,769	472,565	0	1,351,334	0	0	0	0
99		GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	1,210,604	
8		GD-AA	1,150,171	0	0	0	0	0	0	788,580	788,580	0	361,591	361,591	
7		CD-AA	54,508,312	0	0	38,229,405	38,229,405	0	0	11,200,913	11,200,913	0	5,077,994	5,077,994	
9		CD-WA/ ID / AN	18,499,128	3,653,689	2,942,809	7,780,099	14,376,597	1,047,706	843,859	2,230,966	4,122,531	0	0	0	
		TOTAL ACCOUNT	142,244,235	16,093,815	10,049,112	91,987,761	118,130,688	1,926,475	1,316,424	14,220,459	17,463,358	1,210,604	5,439,585	6,650,189	
	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	471,934	0	0	330,991	330,991	0	0	96,978	96,978	0	43,965	43,965	
9		CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0	
		TOTAL ACCOUNT	634,892	0	13,509	476,162	489,671	0	1,911	96,978	98,889	2,367	43,965	46,332	
		TOTAL GENERAL PLANT	557,496,843	67,979,511	40,243,676	293,029,743	401,252,930	42,003,049	7,380,397	69,183,122	118,566,568	10,639,501	27,037,844	37,677,345	

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 November 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	10,757,403	319,716	0	10,437,687	10,757,403	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,922,628	0	0	7,660,585	7,660,585	0	0	2,244,491	2,244,491	0	1,017,552	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	24,102,411	319,716	0	18,249,084	18,568,800	1,022,594	779,605	2,287,737	4,089,936	426,123	1,017,552	1,443,675
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,474,012	2,705,629	0	11,768,383	14,474,012	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	668,799	0	0	0	0	0	0	458,542	458,542	0	210,257	
7		CD-AA	86,462,093	0	0	60,640,189	60,640,189	0	0	17,767,095	17,767,095	0	8,054,809	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		TOTAL ACCOUNT	101,687,987	2,705,629	32,668	72,440,472	75,178,769	0	9,368	18,234,784	18,244,152	0	8,265,066	8,265,066
	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 November 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	1,756,086	0	0	1,231,631	1,231,631	0	0	360,858	360,858	0	163,597	163,597
9		CD-WA / ID / AN	15,104,722	11,738,635	0	0	11,738,635	3,366,087	0	0	3,366,087	0	0	0
		TOTAL ACCOUNT	16,860,808	11,738,635	0	1,231,631	12,970,266	3,366,087	0	360,858	3,726,945	0	163,597	163,597
	TOTAL		276,292,867	14,763,980	32,668	185,650,766	200,447,414	4,388,681	788,973	48,345,404	53,523,058	426,123	21,896,272	22,322,395

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended November 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	(91,223,000)	(63,979,251)	(18,745,414)	(8,498,335)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(761,415)	(591,734)	(169,681)	0
7	283750	CD-AA	(241,986)	(169,717)	(49,726)	(22,543)
		Total	(92,226,401)	(64,740,702)	(18,964,821)	(8,520,878)

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 November 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	3,541,899	3,541,899	0	0	0	0	3,541,899
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	(36)	(36)	0	0	0	0	(36)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(39)	(39)	0	0	0	0	(39)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	62,270,215	28,317,224	0	90,587,439	50,071,755	23,458,156	12,198,460	4,859,068	0
TOTAL		62,270,215	28,317,224	3,544,426	94,131,865	50,071,755	23,458,156	12,198,460	4,859,068	3,544,426

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						