

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	11,555,563	7,617,862	3,937,701
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,555,563	7,617,862	3,937,701
E-APL	Electric Net Rate Base	2,408,276,495	1,607,515,736	800,760,759
	RATE OF RETURN	0.480%	0.474%	0.492%

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 October 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers	10-01-2018 thru 10-31-2018	389,591	256,368	133,223
		Percent		100.000%	65.804%	34.196%
3	E-OPS	Direct Distribution Operating Expense	10-01-2018 thru 10-31-2018	1,959,816	1,295,315	664,501
		Percent		100.000%	66.094%	33.906%
	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 October 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended October 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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	09-01-2018 thru 10-31-2018	1,165,161,778	790,243,480	374,918,298	
				100.000%	67.823%	32.177%	
11		Book Depreciation Percent	10-01-2018 thru 10-31-2018	9,513,620	6,242,980	3,270,640	
				100.000%	65.621%	34.379%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2018 thru 10-31-2018	2,987,199,375 100.000%	1,993,176,496 66.724%	994,022,879 33.276%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2018 thru 10-31-2018	256,250,911 100.000%	171,867,072 67.070%	84,383,839 32.930%
14		Net Allocated Schedule M's - AMA Percent	10-01-2018 thru 10-31-2018	-5,737,700 100.000%	-3,653,792 63.680%	-2,083,908 36.320%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	23,857,327	0	23,857,327	16,334,695	0	16,334,695	7,522,632	0	7,522,632
99	442200	Commercial - Firm & Int.	24,966,492	0	24,966,492	18,033,354	0	18,033,354	6,933,138	0	6,933,138
1	442300	Industrial	9,364,741	0	9,364,741	5,341,570	0	5,341,570	4,023,171	0	4,023,171
99	444000	Public Street & Highway Lighting	662,675	0	662,675	415,034	0	415,034	247,641	0	247,641
99	448000	Interdepartmental Revenue	119,430	0	119,430	103,811	0	103,811	15,619	0	15,619
99	499XXX	Unbilled Revenue	2,864,412	0	2,864,412	2,432,599	0	2,432,599	431,813	0	431,813
		TOTAL SALES TO ULTIMATE CUSTOMERS	61,835,077	0	61,835,077	42,661,063	0	42,661,063	19,174,014	0	19,174,014
1	447XXX	Sales for Resale	0	412,907	412,907	0	269,835	269,835	0	143,072	143,072
		TOTAL SALES OF ELECTRICITY	61,835,077	412,907	62,247,984	42,661,063	269,835	42,930,898	19,174,014	143,072	19,317,086
		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	26,472	0	26,472	14,352	0	14,352	12,120	0	12,120
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	247,985	3,648	251,633	135,553	2,384	137,937	112,432	1,264	113,696
1	454100	Rent from Trnsmmission Joint Use	489	0	489	37	0	37	452	0	452
1	456XXX	Other Electric Revenues	223,132	11,019,798	11,242,930	102,290	7,201,438	7,303,728	120,842	3,818,360	3,939,202
		TOTAL OTHER OPERATING REVENUE	498,078	11,062,696	11,560,774	252,232	7,229,472	7,481,704	245,846	3,833,224	4,079,070
		TOTAL ELECTRIC REVENUE	62,333,155	11,475,603	73,808,758	42,913,295	7,499,307	50,412,602	19,419,860	3,976,296	23,396,156

			***** 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	17,155	17,155	0	11,211	11,211	0	5,944	5,944
1	501XXX	Fuel	0	3,195,896	3,195,896	0	2,088,518	2,088,518	0	1,107,378	1,107,378
1	502000	Steam Expense	0	289,738	289,738	0	189,344	189,344	0	100,394	100,394
1	505000	Electric Expense	0	82,269	82,269	0	53,763	53,763	0	28,506	28,506
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	276,997	276,997	0	181,018	181,018	0	95,979	95,979
1	507000	Rent	0	3,720	3,720	0	2,431	2,431	0	1,289	1,289
MAINTENANCE											
1	510000	Supervision & Engineering	0	40,637	40,637	0	26,556	26,556	0	14,081	14,081
1	511000	Structures	0	35,359	35,359	0	23,107	23,107	0	12,252	12,252
1	512000	Boiler Plant	0	317,773	317,773	0	207,665	207,665	0	110,108	110,108
1	513000	Electric Plant	0	(18,131)	(18,131)	0	(11,849)	(11,849)	0	(6,282)	(6,282)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	73,677	73,677	0	48,148	48,148	0	25,529	25,529
TOTAL STEAM POWER GENERATION EXP			0	4,315,090	4,315,090	0	2,819,912	2,819,912	0	1,495,178	1,495,178
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	297,943	297,943	0	194,706	194,706	0	103,237	103,237
1	536000	Water for Power	0	89,556	89,556	0	58,525	58,525	0	31,031	31,031
1	537000	Hydraulic Expense	476,364	380,484	856,848	312,488	248,646	561,134	163,876	131,838	295,714
1	538000	Electric Expense	0	661,686	661,686	0	432,412	432,412	0	229,274	229,274
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	86,154	86,154	0	56,302	56,302	0	29,852	29,852
1	540000	Rent	0	115,273	115,273	0	75,331	75,331	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	84,055	84,055	0	54,930	54,930	0	29,125	29,125
1	542000	Structures	0	31,731	31,731	0	20,736	20,736	0	10,995	10,995
1	543000	Reservoirs, Dams, & Waterways	0	295,419	295,419	0	193,056	193,056	0	102,363	102,363
1	544000	Electric Plant	0	400,088	400,088	0	261,458	261,458	0	138,630	138,630
1	545000	Miscellaneous Hydraulic Plant	0	106,286	106,286	0	69,458	69,458	0	36,828	36,828
TOTAL HYDRO POWER GENERATION EXP			889,931	2,548,675	3,438,606	582,754	1,665,560	2,248,314	307,177	883,115	1,190,292
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	42,191	42,191	0	27,572	27,572	0	14,619	14,619
1	547XXX	Fuel	0	4,507,069	4,507,069	0	2,945,370	2,945,370	0	1,561,699	1,561,699
1	548000	Generation Expense	0	359,642	359,642	0	235,026	235,026	0	124,616	124,616
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	17,947	17,947	0	11,728	11,728	0	6,219	6,219
1	550000	Rent	0	2,819	2,819	0	1,842	1,842	0	977	977
MAINTENANCE											
1	551000	Supervision & Engineering	0	21,481	21,481	0	14,038	14,038	0	7,443	7,443
1	552000	Structures	0	11,135	11,135	0	7,277	7,277	0	3,858	3,858
1	553000	Generating & Electric Equipment	0	301,354	301,354	0	196,935	196,935	0	104,419	104,419
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	17,542	17,542	0	11,464	11,464	0	6,078	6,078
TOTAL OTHER POWER GENERATION EXP			0	5,281,180	5,281,180	0	3,451,252	3,451,252	0	1,829,928	1,829,928

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	6,852,563	6,852,563	0	4,478,150	4,478,150	0	2,374,413	2,374,413
1	556000	System Control & Load Dispatching	0	61,338	61,338	0	40,084	40,084	0	21,254	21,254
E-557	557XXX	Other Expense	(32,837)	8,453,704	8,420,867	578,185	5,524,495	6,102,680	(611,022)	2,929,209	2,318,187
TOTAL OTHER POWER SUPPLY EXPENSE			(32,837)	15,367,605	15,334,768	578,185	10,042,729	10,620,914	(611,022)	5,324,876	4,713,854
TOTAL PRODUCTION OPERATING EXP			857,094	27,512,550	28,369,644	1,160,939	17,979,453	19,140,392	(303,845)	9,533,097	9,229,252
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	218,700	218,700	0	142,920	142,920	0	75,780	75,780
1	561000	Load Dispatching	0	270,745	270,745	0	176,932	176,932	0	93,813	93,813
1	562000	Station Expense	0	24,767	24,767	0	16,185	16,185	0	8,582	8,582
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	4,676	4,676	0	3,056	3,056	0	1,620	1,620
1	565XXX	Transmission of Electricity by Others	0	1,419,923	1,419,923	0	927,920	927,920	0	492,003	492,003
1	566000	Miscellaneous Transmission Expense	0	97,184	97,184	0	63,510	63,510	0	33,674	33,674
1	567000	Rent	0	10,074	10,074	0	6,583	6,583	0	3,491	3,491
MAINTENANCE											
1	568000	Supervision & Engineering	0	(40,491)	(40,491)	0	(26,461)	(26,461)	0	(14,030)	(14,030)
1	569000	Structures	(2)	73,901	73,899	0	48,294	48,294	(2)	25,607	25,605
1	570000	Station Equipment	0	42,460	42,460	0	27,748	27,748	0	14,712	14,712
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(40)	285,832	285,792	(2)	186,791	186,789	(38)	99,041	99,003
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	7,234	7,234	0	4,727	4,727	0	2,507	2,507
TOTAL TRANSMISSION OPERATING EXP			(42)	2,415,005	2,414,963	(2)	1,578,205	1,578,203	(40)	836,800	836,760

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,519,940	2,519,940	0	1,646,781	1,646,781	0	873,159	873,159
E-DEPX		Depreciation Expense-Transmission	0	1,084,130	1,084,130	0	708,479	708,479	0	375,651	375,651
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,986	95,986	0	62,727	62,727	0	33,259	33,259
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,895)	0	(11,895)	11,895	0	11,895
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,892	11,814	0	5,775	5,775
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,782	1,782	0	945	945
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	87,450	0	87,450	0	0	0	87,450	0	87,450
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,146	48,146	0	25,528	25,528
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	19,423	0	19,423	15,319	0	15,319	4,104	0	4,104
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	(187,943)	0	(187,943)	(129,958)	0	(129,958)	(57,985)	0	(57,985)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	142,047	0	142,047	0	0	0	142,047	0	142,047
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	(10,594)	0	(10,594)	(10,594)	0	(10,594)	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	2,201,276	2,201,276	0	1,438,534	1,438,534	0	762,742	762,742
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			330,459	5,993,699	6,324,158	78,147	3,916,883	3,995,030	252,312	2,076,816	2,329,128
TOTAL PRODUCTION & TRANSMISSION EXPEN:			1,187,511	35,921,254	37,108,765	1,239,084	23,474,541	24,713,625	(51,573)	12,446,713	12,395,140

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	42,633	304,429	347,062	27,246	201,209	228,455	15,387	103,220	118,607
3	582000	Station Expense	47,311	4,625	51,936	23,280	3,057	26,337	24,031	1,568	25,599
3	583000	Overhead Line Expense	172,543	37,685	210,228	129,485	24,908	154,393	43,058	12,777	55,835
3	584000	Underground Line Expense	144,977	0	144,977	81,816	0	81,816	63,161	0	63,161
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(630)	0	(630)	(637)	0	(637)	7	0	7
3	586000	Meter Expense	149,237	2,810	152,047	124,996	1,857	126,853	24,241	953	25,194
3	587000	Customer Installations Expense	37,007	37,015	74,022	17,476	24,465	41,941	19,531	12,550	32,081
3	588000	Miscellaneous Distribution Expense	547,438	313,307	860,745	302,751	207,077	509,828	244,687	106,230	350,917
3	589000	Rent	(3)	26,059	26,056	(2)	17,223	17,221	(1)	8,836	8,835
		MAINTENANCE:									
3	590000	Supervision & Engineering	29,406	202,369	231,775	25,877	133,754	159,631	3,529	68,615	72,144
3	591000	Structures	33,501	0	33,501	16,380	0	16,380	17,121	0	17,121
3	592000	Station Equipment	30,328	12,255	42,583	(563)	8,100	7,537	30,891	4,155	35,046
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	638,152	(3)	638,149	488,254	(2)	488,252	149,898	(1)	149,897
3	594000	Underground Lines	39,429	0	39,429	24,692	0	24,692	14,737	0	14,737
3	595000	Line Transformers	32,926	18	32,944	28,956	12	28,968	3,970	6	3,976
3	596000	Street Light & Signal System Maintenance Exp	15,716	(2)	15,714	13,282	(1)	13,281	2,434	(1)	2,433
3	597000	Meters	4,178	0	4,178	3,953	0	3,953	225	0	225
3	598000	Miscellaneous Distribution Expense	(4,333)	17,649	13,316	(11,927)	11,665	(262)	7,594	5,984	13,578
		TOTAL DISTRIBUTION OPERATING EXP	1,959,816	958,216	2,918,032	1,295,315	633,324	1,928,639	664,501	324,892	989,393
E-DEPX		Depreciation Expense-Distribution	4,228,660	5,002	4,233,662	2,732,913	3,306	2,736,219	1,495,747	1,696	1,497,443
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	3,991,989	0	3,991,989	3,638,485	0	3,638,485	353,504	0	353,504
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,223,151	5,002	8,228,153	6,373,900	3,306	6,377,206	1,849,251	1,696	1,850,947
		TOTAL DISTRIBUTION EXPENSES	10,182,967	963,218	11,146,185	7,669,215	636,630	8,305,845	2,513,752	326,588	2,840,340

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	18,012	18,012	0	11,853	11,853	0	6,159	6,159
2	902000	Meter Reading Expenses	255,071	5,215	260,286	238,046	3,432	241,478	17,025	1,783	18,808
2	903XXX	Customer Records & Collection Expenses	214,951	693,857	908,808	141,882	456,586	598,468	73,069	237,271	310,340
2	904000	Uncollectible Accounts	0	78,593	78,593	0	51,717	51,717	0	26,876	26,876
2	905000	Misc Customer Accounts	0	65,265	65,265	0	42,947	42,947	0	22,318	22,318
TOTAL CUSTOMER ACCOUNTS EXPENSES			470,022	860,942	1,330,964	379,928	566,535	946,463	90,094	294,407	384,501
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,581,256	23,623	2,604,879	2,186,444	15,545	2,201,989	394,812	8,078	402,890
2	909000	Advertising	7,475	112,733	120,208	7,475	74,183	81,658	0	38,550	38,550
2	910000	Misc Customer Service & Info Exp	0	29,824	29,824	0	19,625	19,625	0	10,199	10,199
TOTAL CUSTOMER SERVICE & INFO EXP			2,588,731	166,180	2,754,911	2,193,919	109,353	2,303,272	394,812	56,827	451,639
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	51,325	2,430,873	2,482,198	34,963	1,659,047	1,694,010	16,362	771,826	788,188
4	921000	Office Supplies & Expenses	1,034	439,697	440,731	1,034	300,089	301,123	0	139,608	139,608
4	922000	Admin Exp Transferred--Credit	0	(8,404)	(8,404)	0	(5,736)	(5,736)	0	(2,668)	(2,668)
4	923000	Outside Services Employed	21,419	838,776	860,195	20,378	572,456	592,834	1,041	266,320	267,361
4	924000	Property Insurance Premium	0	104,948	104,948	0	71,626	71,626	0	33,322	33,322
4	925XXX	Injuries and Damages	(7)	258,215	258,208	(4)	176,229	176,225	(3)	81,986	81,983
4	926XXX	Employee Pensions and Benefits	1,565	140,526	142,091	1,565	95,908	97,473	0	44,618	44,618
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	191,960	349,424	541,384	131,978	228,349	360,327	59,982	121,075	181,057
4	930000	Miscellaneous General Expenses	4,106	269,193	273,299	1,432	183,722	185,154	2,674	85,471	88,145
4	931000	Rents	350	43,165	43,515	0	29,460	29,460	350	13,705	14,055
4	935000	Maintenance of General Plant	98,852	1,150,001	1,248,853	44,426	784,864	829,290	54,426	365,137	419,563
TOTAL ADMIN & GEN OPERATING EXP			370,704	6,016,414	6,387,118	235,772	4,096,014	4,331,786	134,932	1,920,400	2,055,332

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	174,273	1,493,359	1,667,632	129,652	1,019,203	1,148,855	44,621	474,156	518,777
E-AMTX		Amortization Expense-General Plant - 303000	0	38,376	38,376	0	26,173	26,173	0	12,203	12,203
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	228,970	1,785,428	2,014,398	228,460	1,218,537	1,446,997	510	566,891	567,401
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	(68,884)	0	(68,884)	0	0	0	(68,884)	0	(68,884)
99	407230	Tax Reform Amortization	(775,182)	0	(775,182)	(775,182)	0	(775,182)	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	47,006	0	47,006	47,006	0	47,006	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - MDM System	(368,341)	0	(368,341)	(368,341)	0	(368,341)	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	(762,158)	3,321,166	2,559,008	(738,405)	2,266,645	1,528,240	(23,753)	1,054,521	1,030,768
		TOTAL ADMIN & GENERAL EXPENSES	(391,454)	9,337,580	8,946,126	(502,633)	6,362,659	5,860,026	111,179	2,974,921	3,086,100
		TOTAL EXPENSES BEFORE FIT	14,037,777	47,249,174	61,286,951	10,979,513	31,149,718	42,129,231	3,058,264	16,099,456	19,157,720
		NET OPERATING INCOME (LOSS) BEFORE FIT			12,521,807			8,283,371			4,238,436
E-FIT		FEDERAL INCOME TAX			1,062,817			812,393			250,424
E-FIT		DEFERRED FEDERAL INCOME TAX			(56,174)			(120,483)			64,309
E-FIT		AMORTIZED ITC			(40,399)			(26,401)			(13,998)
		ELECTRIC NET OPERATING INCOME (LOSS)			11,555,563			7,617,862			3,937,701

ALLOCATION RATIOS:

Ref/Basis	Account	Description	100.000%	65.350%	34.650%
E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.804%	34.196%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.094%	33.906%
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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	6,500	140,186	146,686	6,200	91,612	97,812	300	48,574	48,874
1	456010	Other Electric Rev-Financial	0	1,154,925	1,154,925	0	754,743	754,743	0	400,182	400,182
1	456015	Other Electric Rev-CT Fuel Sales	0	6,461,511	6,461,511	0	4,222,597	4,222,597	0	2,238,914	2,238,914
1	456016	Other Electric Rev-Resource Opt	0	325,119	325,119	0	212,465	212,465	0	112,654	112,654
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	74,042	74,042	0	48,386	48,386	0	25,656	25,656
1	456020	Other Electric Rev-Sale of Excess	0	71,692	71,692	0	46,851	46,851	0	24,841	24,841
1	456100	Transmission Revenue of Others	0	830,529	830,529	0	542,751	542,751	0	287,778	287,778
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	177,643	177,643	0	116,090	116,090	0	61,553	61,553
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	(545,266)	0	(545,266)	(545,266)	0	(545,266)	0	0	0
1	456328	Residential Decoupling Deferral	993,252	0	993,252	827,251	0	827,251	166,001	0	166,001
1	456329	Amortization Res Decoupling Deferral	(551,942)	0	(551,942)	(679,574)	0	(679,574)	127,632	0	127,632
1	456338	Non-res Decoupling Deferred Rev	432,897	0	432,897	554,722	0	554,722	(121,825)	0	(121,825)
1	456339	Amortization Non-res Decoupling	(125,322)	0	(125,322)	(69,824)	0	(69,824)	(55,498)	0	(55,498)
1	456700	Other Electric Rev-Low Voltage	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,472	91,472	0	48,501	48,501
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,432,550)	(1,432,550)	0	(936,171)	(936,171)	0	(496,379)	(496,379)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,432,550	1,432,550	0	936,171	936,171	0	496,379	496,379
1	456730	Other Elec Rev-Intraco Thermal	0	1,562,158	1,562,158	0	1,020,870	1,020,870	0	541,288	541,288
TOTAL ACCOUNT 456			223,132	11,019,799	11,242,931	102,290	7,201,438	7,303,728	120,842	3,818,361	3,939,203

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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	6,849,263	6,849,263	0	4,475,993	4,475,993	0	2,373,270	2,373,270
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	(232,912)	(232,912)	0	(152,208)	(152,208)	0	(80,704)	(80,704)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	58,569	58,569	0	38,275	38,275	0	20,294	20,294
1	555710	Intercompany Purchase	0	177,643	177,643	0	116,090	116,090	0	61,553	61,553
TOTAL ACCOUNT 555			0	6,852,563	6,852,563	0	4,478,150	4,478,150	0	2,374,413	2,374,413

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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	34	718,612	718,646	34	469,613	469,647	0	248,999	248,999
1	557010	Other Power Supply Expense - Financial	0	1,755,516	1,755,516	0	1,147,230	1,147,230	0	608,286	608,286
1	557018	Merchandise Processing Fee	0	4,129	4,129	0	2,698	2,698	0	1,431	1,431
1	557150	Fuel - Economic Dispatch	0	509,676	509,676	0	333,073	333,073	0	176,603	176,603
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	84,647	0	84,647	0	0	0	84,647	0	84,647
1	557165	Other Resource Costs-CAISO Charges	0	2,610	2,610	0	1,706	1,706	0	904	904
1	557170	Broker Fees - Power	0	33,612	33,612	0	21,965	21,965	0	11,647	11,647
1	557171	REC Broker Fees	0	2,519	2,519	0	1,646	1,646	0	873	873
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	460,960	0	460,960	460,960	0	460,960	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	212,807	0	212,807	212,807	0	212,807	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(137,074)	0	(137,074)	(137,074)	0	(137,074)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(114,254)	0	(114,254)	0	0	0	(114,254)	0	(114,254)
99	557390	Idaho PCA Amortization	(608,180)	0	(608,180)	0	0	0	(608,180)	0	(608,180)
1	557395	Optional Renewable Power Expense Offset	0	69	69	0	45	45	0	24	24
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,806,503	1,806,503	0	1,180,550	1,180,550	0	625,953	625,953
1	557711	Turbine Gas Bookout Offset	0	(1,806,503)	(1,806,503)	0	(1,180,550)	(1,180,550)	0	(625,953)	(625,953)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,426,961	5,426,961	0	3,546,519	3,546,519	0	1,880,442	1,880,442
TOTAL ACCOUNT 557			(32,837)	8,453,704	8,420,867	578,185	5,524,495	6,102,680	(611,022)	2,929,209	2,318,187

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 October 31, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	41,136	23,623	64,759	27,871	15,545	43,416	13,265	8,078	21,343
99	908600	Public Purpose Tariff Rider Expense Offset	2,656,645	0	2,656,645	1,960,297	0	1,960,297	696,348	0	696,348
99	908610	Limited Income Tax Refund Program	7,759	0	7,759	7,759	0	7,759	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(124,284)	0	(124,284)	190,517	0	190,517	(314,801)	0	(314,801)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,581,256	23,623	2,604,879	2,186,444	15,545	2,201,989	394,812	8,078	402,890

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.804%	34.196%
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 October 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.63%	52.63%
2	Cost of Debt		5.572%	5.539%
	Total Weighted Cost		2.933%	2.915%
E-APL	Net Rate Base	2,408,276,495	1,607,515,736	800,760,759
	Interest Deduction for FIT Calculation	70,490,613	47,148,437	23,342,176
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 October 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	73,808,758	50,412,602	23,396,156
E-OPS	Less: Operating & Maintenance Expense	44,175,632	30,228,755	13,946,877
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,918,054	6,823,457	4,094,597
E-OTX	Less: Taxes Other than FIT	6,193,265	5,077,019	1,116,246
	Net Operating Income Before FIT	12,521,807	8,283,371	4,238,436
E-INT	Less: Monthly Interest Expense	5,874,217	3,929,036	1,945,181
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,895)	11,895
E-SCM	Plus: Schedule M Adjustments	(1,586,558)	(497,693)	(1,088,865)
	Taxable Net Operating Income	5,061,032	3,868,537	1,192,495
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,062,817	812,393	250,424
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	1,062,817	812,393	250,424
E-DTE	Deferred FIT	(56,174)	(120,483)	64,309
1	411400 Amortized Investment Tax Credit	(40,399)	(26,401)	(13,998)
	Total Net FIT/Deferred FIT	966,244	665,509	300,735

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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,634,405	7,026,224	11,660,629	3,093,527	4,687,937	7,781,464	1,540,878	2,338,287	3,879,165
12	997001 Contributions In Aid of Construction	0	426,862	426,862	0	284,819	284,819	0	142,043	142,043
2	997002 Injuries and Damages	0	(483)	(483)	0	(318)	(318)	0	(165)	(165)
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	26,776	26,776	0	18,274	18,274	0	8,502	8,502
99	997007 Idaho PCA	(722,434)	0	(722,434)	0	0	0	(722,434)	0	(722,434)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	2,819	2,819	0	1,842	1,842	0	977	977
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	78,512	78,512	0	52,386	52,386	0	26,126	26,126
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	153,919	235	154,154	70,680	160	70,840	83,239	75	83,314
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	(203,616)	0	(203,616)	(87,307)	0	(87,307)	(116,309)	0	(116,309)
12	997032 Interest Rate Swaps	0	163,410	163,410	0	109,034	109,034	0	54,376	54,376
4	997033 BPA Residential Exchange	48,012	0	48,012	31,217	0	31,217	16,795	0	16,795
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	460,709	0	460,709	460,709	0	460,709	0	0	0
1	997044 Non-Monetary Power Costs	0	(232,912)	(232,912)	0	(152,208)	(152,208)	0	(80,704)	(80,704)
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	(139,218)	(139,218)	0	(69,430)	(69,430)
11	997049 Tax Depreciation	0	(12,530,529)	(12,530,529)	0	(8,222,658)	(8,222,658)	0	(4,307,871)	(4,307,871)
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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,146	60,823	2,581	25,528	28,109
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(60,150)	0	(60,150)	128,154	0	128,154	(188,304)	0	(188,304)
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	194,204	194,204	0	127,439	127,439	0	66,765	66,765
4	997081	Deferred Compensation	0	(89,262)	(89,262)	0	(60,920)	(60,920)	0	(28,342)	(28,342)
4	997082	Meal Disallowances	0	45,982	45,982	0	31,382	31,382	0	14,600	14,600
4	997083	Paid Time Off	0	192,891	192,891	0	131,646	131,646	0	61,245	61,245
2	997084	Customer Uncollectibles	0	(44,683)	(44,683)	0	(29,403)	(29,403)	0	(15,280)	(15,280)
99	997088	Deferred O&M Colstrip & CS2	229,497	0	229,497	0	0	0	229,497	0	229,497
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	75,984	0	75,984	75,984	0	75,984	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	(1)	0	(1)	(1)	0	(1)	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(23,959)	(23,959)	0	(15,657)	(15,657)	0	(8,302)	(8,302)
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)	(113,161)	0	(113,161)	0	0	0	(113,161)	0	(113,161)
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	(368,341)	0	(368,341)	(368,341)	0	(368,341)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	44,114	0	44,114	35,198	0	35,198	8,916	0	8,916
2	997109	Tax Reform Amortization	(776,638)	0	(776,638)	(767,722)	0	(767,722)	(8,916)	0	(8,916)
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	5,186,520	(5,737,698)	(1,586,558)	3,156,098	(3,653,791)	(497,693)	995,042	(2,083,907)	(1,088,865)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.804%	34.196%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.621%	34.379%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.724%	33.276%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(246,208)	(246,208)	0	(164,280)	(164,280)	0	(81,928)	(81,928)
99	410100	Deferred Federal Income Tax Expense - Washin	149,914	0	149,914	149,914	0	149,914	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	127,369	0	127,369	0	0	0	127,369	0	127,369
	410100	Total	277,283	(246,208)	31,075	149,914	(164,280)	(14,366)	127,369	(81,928)	45,441
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(16,444)	(16,444)	0	(10,972)	(10,972)	0	(5,472)	(5,472)
99	411100	Deferred Federal Income Tax Expense - Washin	(95,145)	0	(95,145)	(95,145)	0	(95,145)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	24,340	0	24,340	0	0	0	24,340	0	24,340
	411100	Total	(70,805)	(16,444)	(87,249)	(95,145)	(10,972)	(106,117)	24,340	(5,472)	18,868
		Total Deferred Federal Income Tax Expense	206,478	(262,652)	(56,174)	54,769	(175,252)	(120,483)	151,709	(87,400)	64,309

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.724%	33.276%
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 October 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	116,857	116,857	0	76,366	76,366	0	40,491	40,491
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	39,560	39,560	0	25,852	25,852	0	13,708	13,708
TOTAL PRODUCTION & TRANSMISSION			0	2,201,276	2,201,276	0	1,438,534	1,438,534	0	762,742	762,742
DISTRIBUTION											
99	408110	State Excise Tax	1,566,683	0	1,566,683	1,566,683	0	1,566,683	0	0	0
99	408120	Municipal Occupation & License Tax	1,421,719	0	1,421,719	1,387,002	0	1,387,002	34,717	0	34,717
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	32,838	0	32,838	0	0	0	32,838	0	32,838
TOTAL DISTRIBUTION			3,991,989	0	3,991,989	3,638,485	0	3,638,485	353,504	0	353,504
TOTAL TAXES OTHER THAN FIT			3,991,989	2,201,276	6,193,265	3,638,485	1,438,534	5,077,019	353,504	762,742	1,116,246

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 October 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,191,666	8,191,666	0	5,353,254	5,353,254	0	2,838,412	2,838,412
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	1,153,360	1,153,360	0	753,721	753,721	0	399,639	399,639
1	182381	CDA Settlement Past Storage	0	31,164,018	31,164,018	0	20,365,686	20,365,686	0	10,798,332	10,798,332
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	17,318,571	17,638,287	319,716	11,514,650	11,834,366	0	5,803,921	5,803,921
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,134,889	71,689,644	74,824,533	3,102,221	48,927,465	52,029,686	32,668	22,762,179	22,794,847
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	11,402,763	937,754	12,340,517	11,402,763	640,008	12,042,771	0	297,746	297,746
		TOTAL INTANGIBLE PLANT	15,460,072	270,233,811	285,693,883	15,427,404	181,617,449	197,044,853	32,668	88,616,362	88,649,030
		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	139,403,589	139,403,589	0	91,100,245	91,100,245	0	48,303,344	48,303,344
1	312000	Boiler Plant	0	186,537,230	186,537,230	0	121,902,080	121,902,080	0	64,635,150	64,635,150
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	56,518,099	56,518,099	0	36,934,578	36,934,578	0	19,583,521	19,583,521
1	315000	Accessory Electric Equipment	0	29,271,767	29,271,767	0	19,129,100	19,129,100	0	10,142,667	10,142,667
1	316000	Miscellaneous Power Plant Equipment	0	16,865,200	16,865,200	0	11,021,408	11,021,408	0	5,843,792	5,843,792
		TOTAL STEAM PRODUCTION PLANT	0	432,181,126	432,181,126	0	282,430,366	282,430,366	0	149,750,760	149,750,760
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,866,329	62,866,329	0	41,083,146	41,083,146	0	21,783,183	21,783,183
1	331XXX	Structures & Improvements	0	84,743,662	84,743,662	0	55,379,983	55,379,983	0	29,363,679	29,363,679
1	332XXX	Reservoirs, Dams, & Waterways	0	187,736,196	187,736,196	0	122,685,604	122,685,604	0	65,050,592	65,050,592
1	333000	Waterwheels, Turbines, & Generators	0	234,745,417	234,745,417	0	153,406,130	153,406,130	0	81,339,287	81,339,287
1	334000	Accessory Electric Equipment	0	64,966,099	64,966,099	0	42,455,346	42,455,346	0	22,510,753	22,510,753
1	335XXX	Miscellaneous Power Plant Equipment	0	13,794,762	13,794,762	0	9,014,877	9,014,877	0	4,779,885	4,779,885
1	336000	Roads, Railroads, & Bridges	0	3,917,425	3,917,425	0	2,560,037	2,560,037	0	1,357,388	1,357,388
		TOTAL HYDRAULIC PRODUCTION PLANT	0	652,769,890	652,769,890	0	426,585,123	426,585,123	0	226,184,767	226,184,767
		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	17,100,874	17,100,874	0	11,175,421	11,175,421	0	5,925,453	5,925,453
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,611	21,386,611	0	13,976,150	13,976,150	0	7,410,461	7,410,461
1	343000	Prime Movers	0	23,805,065	23,805,065	0	15,556,610	15,556,610	0	8,248,455	8,248,455
1	344000	Generators	0	218,851,374	218,851,374	0	143,019,373	143,019,373	0	75,832,001	75,832,001
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	22,076,788	22,076,788	0	14,427,181	14,427,181	0	7,649,607	7,649,607
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,747,967	1,747,967	0	1,142,296	1,142,296	0	605,671	605,671
		TOTAL OTHER PRODUCTION PLANT	0	306,056,726	306,056,726	0	200,008,069	200,008,069	0	106,048,657	106,048,657
		TOTAL PRODUCTION PLANT	0	1,391,007,742	1,391,007,742	0	909,023,558	909,023,558	0	481,984,184	481,984,184

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	30,338,090	30,338,090	0	19,825,942	19,825,942	0	10,512,148	10,512,148
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,057,223	26,057,223	0	17,028,395	17,028,395	0	9,028,828	9,028,828
1	353000	Station Equipment	0	264,162,213	264,162,213	0	172,630,006	172,630,006	0	91,532,207	91,532,207
1	354000	Towers & Fixtures	0	17,245,913	17,245,913	0	11,270,204	11,270,204	0	5,975,709	5,975,709
1	355000	Poles & Fixtures	0	248,937,625	248,937,625	0	162,680,738	162,680,738	0	86,256,887	86,256,887
1	356000	Overhead Conductors & Devices	0	142,379,484	142,379,484	0	93,044,993	93,044,993	0	49,334,491	49,334,491
1	357000	Underground Conduit	0	3,143,558	3,143,558	0	2,054,315	2,054,315	0	1,089,243	1,089,243
1	358000	Underground Conductors & Devices	0	2,492,217	2,492,217	0	1,628,664	1,628,664	0	863,553	863,553
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	736,808,188	736,808,188	0	481,504,151	481,504,151	0	255,304,037	255,304,037
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	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	32,484,692	0	32,484,692	25,762,503	0	25,762,503	6,722,189	0	6,722,189
3	362000	Station Equipment	133,241,852	3,046,774	136,288,626	88,506,972	2,013,735	90,520,707	44,734,880	1,033,039	45,767,919
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	399,889,712	0	399,889,712	258,859,085	0	258,859,085	141,030,627	0	141,030,627
99	365000	Overhead Conductors & Devices	263,200,842	0	263,200,842	167,490,140	0	167,490,140	95,710,702	0	95,710,702
99	366000	Underground Conduit	117,463,463	0	117,463,463	77,319,295	0	77,319,295	40,144,168	0	40,144,168
99	367000	Underground Conductors & Devices	205,961,944	0	205,961,944	136,255,964	0	136,255,964	69,705,980	0	69,705,980
99	368000	Line Transformers	266,751,583	0	266,751,583	183,937,631	0	183,937,631	82,813,952	0	82,813,952
99	369XXX	Services	172,026,644	0	172,026,644	113,004,409	0	113,004,409	59,022,235	0	59,022,235
99	371XXX	Installations on Customers' Premises	1,290,403	0	1,290,403	1,290,403	0	1,290,403	0	0	0
99	370XXX	Meters	52,871,547	0	52,871,547	29,820,605	0	29,820,605	23,050,942	0	23,050,942
99	373XXX	Street Light & Signal Systems	62,380,059	0	62,380,059	40,767,693	0	40,767,693	21,612,366	0	21,612,366
		TOTAL DISTRIBUTION PLANT	1,720,684,157	3,046,774	1,723,730,931	1,132,057,993	2,013,735	1,134,071,728	588,626,164	1,033,039	589,659,203
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,527,757	7,229,334	8,757,091	825,689	4,933,948	5,759,637	702,068	2,295,386	2,997,454
4	390XXX	Structures & Improvements	15,143,037	88,862,981	104,006,018	6,747,437	60,648,096	67,395,533	8,395,600	28,214,885	36,610,485
4	391XXX	Office Furniture & Equipment	4,340,966	52,003,099	56,344,065	4,277,995	35,491,595	39,769,590	62,971	16,511,504	16,574,475
4	392XXX	Transportation Equipment	34,002,514	21,683,468	55,685,982	24,012,619	14,798,750	38,811,369	9,989,895	6,884,718	16,874,613
4	393000	Stores Equipment	434,355	3,780,148	4,214,503	260,333	2,579,913	2,840,246	174,022	1,200,235	1,374,257
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,855,393	15,625,004	780,685	9,456,167	10,236,852	988,926	4,399,226	5,388,152
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395XXX	Laboratory Equipment	339,626	1,951,648	2,291,274	324,009	1,331,980	1,655,989	15,617	619,668	635,285
4	396XXX	Power Operated Equipment	24,364,303	9,473,970	33,838,273	14,566,718	6,465,890	21,032,608	9,797,585	3,008,080	12,805,665
4	397XXX	Communications Equipment	25,795,217	91,418,667	117,213,884	15,746,248	62,392,326	78,138,574	10,048,969	29,026,341	39,075,310
4	398000	Miscellaneous Equipment	13,508	476,162	489,670	0	324,976	324,976	13,508	151,186	164,694
		TOTAL GENERAL PLANT	107,730,894	290,848,712	398,579,606	67,541,733	198,501,337	266,043,070	40,189,161	92,347,375	132,536,536
		TOTAL PLANT IN SERVICE	1,843,875,123	2,691,945,227	4,535,820,350	1,215,027,130	1,772,660,230	2,987,687,360	628,847,993	919,284,997	1,548,132,990

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(304,089,573)	(304,089,573)	0	(198,722,536)	(198,722,536)	0	(105,367,037)	(105,367,037)
E-ADEP		Hydro Production Plant	0	(134,406,678)	(134,406,678)	0	(87,834,764)	(87,834,764)	0	(46,571,914)	(46,571,914)
E-ADEP		Other Production Plant	0	(126,667,709)	(126,667,709)	0	(82,777,348)	(82,777,348)	0	(43,890,361)	(43,890,361)
E-ADEP		Transmission Plant	0	(216,880,095)	(216,880,095)	0	(141,731,142)	(141,731,142)	0	(75,148,953)	(75,148,953)
E-ADEP		Distribution Plant	(558,399,835)	(169,318)	(558,569,153)	(343,716,339)	(111,909)	(343,828,248)	(214,683,496)	(57,409)	(214,740,905)
E-ADEP		General Plant	(40,031,397)	(102,297,298)	(142,328,695)	(24,359,115)	(69,816,883)	(94,175,998)	(15,672,282)	(32,480,415)	(48,152,697)
TOTAL ACCUMULATED DEPRECIATION			(598,431,232)	(884,510,671)	(1,482,941,903)	(368,075,454)	(580,994,582)	(949,070,036)	(230,355,778)	(303,516,089)	(533,871,867)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,586,723)	(13,586,723)	0	(8,878,923)	(8,878,923)	0	(4,707,800)	(4,707,800)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(254,114)	0	(254,114)	(254,114)	0	(254,114)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,174,914)	(2,174,914)	0	(1,482,003)	(1,482,003)	0	(692,911)	(692,911)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,999,165)	(46,529,202)	(49,528,367)	(2,977,968)	(31,755,715)	(34,733,683)	(21,197)	(14,773,487)	(14,794,684)
E-AAAMT		General Plant - 390200, 396200	0	(134,950)	(134,950)	0	(92,102)	(92,102)	0	(42,848)	(42,848)
TOTAL ACCUMULATED AMORTIZATION			(3,253,279)	(62,425,789)	(65,679,068)	(3,232,082)	(42,208,743)	(45,440,825)	(21,197)	(20,217,046)	(20,238,243)
TOTAL ACCUMULATED DEPR/AMORT			(601,684,511)	(946,936,460)	(1,548,620,971)	(371,307,536)	(623,203,325)	(994,510,861)	(230,376,975)	(323,733,135)	(554,110,110)
NET ELECTRIC UTILITY PLANT before ADFIT			1,242,190,612	1,745,008,767	2,987,199,379	843,719,594	1,149,456,905	1,993,176,499	398,471,018	595,551,862	994,022,880
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	54,084	54,084	0	35,344	35,344	0	18,740	18,740
12		ADFIT - Electric Plant In Service (282900)	0	(547,762,712)	(547,762,712)	0	(365,489,192)	(365,489,192)	0	(182,273,520)	(182,273,520)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(64,574,782)	(64,574,782)	0	(44,071,643)	(44,071,643)	0	(20,503,139)	(20,503,139)
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	(6,544,444)	(6,544,444)	0	(4,276,794)	(4,276,794)	0	(2,267,650)	(2,267,650)
1		ADFIT - CDA Settlement Costs (283333)	0	247,806	247,806	0	161,941	161,941	0	85,865	85,865
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,354,073)	(1,354,073)	0	(903,492)	(903,492)	0	(450,581)	(450,581)
TOTAL ACCUMULATED DFIT			0	(620,103,838)	(620,103,838)	0	(414,659,666)	(414,659,666)	0	(205,444,172)	(205,444,172)
NET ELECTRIC UTILITY PLANT			1,242,190,612	1,124,904,929	2,367,095,541	843,719,594	734,797,239	1,578,516,833	398,471,018	390,107,690	788,578,708

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.094%	33.906%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.724%	33.276%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-1A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,242,190,612	1,124,904,929	2,367,095,541	843,719,594	734,797,239	1,578,516,833	398,471,018	390,107,690	788,578,708
	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	(183,313)	0	(183,313)	183,313	0	183,313
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)	(3,148,865)	0	(3,148,865)	(1,009,157)	0	(1,009,157)	(2,139,708)	0	(2,139,708)
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)	8,194,131	0	8,194,131	5,219,559	0	5,219,559	2,974,572	0	2,974,572
99	ADFIT - Kettle Falls Disallowed (190420)	7,031	0	7,031	7,031	0	7,031	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)	1,743,863	0	1,743,863	0	0	0	1,743,863	0	1,743,863
99	ADFIT - Boulder Park Disallowed (190040)	179,789	0	179,789	0	0	0	179,789	0	179,789
99	Investment in WNP3 Exchange Power (124900, 124930)	2,143,384	0	2,143,384	2,143,384	0	2,143,384	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(385,253)	0	(385,253)	(385,253)	0	(385,253)	0	0	0
99	CDA Lake Settlement - WA (182382)	323,251	0	323,251	323,251	0	323,251	0	0	0
99	CDA Lake Settlement - ID (186382)	60,659	0	60,659	0	0	0	60,659	0	60,659
99	ADFIT - CDA Lake Settlement - Direct (283382)	(80,622)	0	(80,622)	(67,883)	0	(67,883)	(12,739)	0	(12,739)
99	CDA CDR Fund - Direct (182324)	23,513	0	23,513	23,513	0	23,513	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	166,348	0	166,348	154,996	0	154,996	11,352	0	11,352
99	ADFIT - Spokane River Relicensing (283322)	(34,919)	0	(34,919)	(32,538)	0	(32,538)	(2,381)	0	(2,381)
99	Spokane River PM&Es (182323)	151,288	0	151,288	98,422	0	98,422	52,866	0	52,866
99	ADFIT - Spokane River PM&Es (283323)	(31,785)	0	(31,785)	(20,683)	0	(20,683)	(11,102)	0	(11,102)
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)	(2,149,129)	(84)	(2,149,213)	(1,033,674)	(57)	(1,033,731)	(1,115,455)	(27)	(1,115,482)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,948,720)	0	(1,948,720)	(1,948,720)	0	(1,948,720)	0	0	0
C-WKC	Working Capital	43,298,248	0	43,298,248	29,846,751	0	29,846,751	13,451,497	0	13,451,497
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	41,181,038	(84)	41,180,954	28,998,960	(57)	28,998,903	12,182,078	(27)	12,182,051
	NET RATE BASE	1,283,371,650	1,124,904,845	2,408,276,495	872,718,554	734,797,182	1,607,515,736	410,653,096	390,107,663	800,760,759

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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	66.094%	33.906%
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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		50,015	50,015		26,519	26,519	
1	Misc Intangible Plt (30300)	ED-AN	19,452	19,452		19,452	19,452		12,712	12,712		6,740	6,740	
Total Production/Transmission			95,986	95,986		95,986	95,986		62,727	62,727		33,259	33,259	
Distribution														
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489	489		489				
Total Distribution			2,502	2,502		2,502	2,502	2,502		2,502				
General Plant - 303000														
7,4		CD-AA	53,819	37,746	11,059	5,014	37,746	37,746		25,761	25,761	11,985	11,985	
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			58,619	38,376	14,557	5,686	38,376	38,376		26,173	26,173	12,203	12,203	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	2,264,206	1,588,001	465,272	210,933	1,588,001	1,588,001		1,083,795	1,083,795	504,206	504,206	
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	244,574	190,071	54,503		190,071	190,071	190,071		190,071		0	
4		ED-AN	196,894	196,894			196,894	196,894		134,378	134,378	62,516	62,516	
		ED-ID	0	0			0	0				0	0	
		ED-WA	38,389	38,389			38,389	38,389	38,389		38,389		0	
8		GD-AA	10,718		7,348	3,370								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			2,756,123	2,014,398	527,422	214,303	228,970	1,785,428	2,014,398	228,460	1,218,537	1,446,997	510	566,891
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			2,917,233	2,155,265	541,979	219,989	231,472	1,923,793	2,155,265	230,962	1,310,169	1,541,131	510	613,624

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 October 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)	(304,089,573)	(304,089,573)			(304,089,573)	(304,089,573)		(198,722,536)	(198,722,536)		(105,367,037)	(105,367,037)	
1	Hydro (ED-AN)	(134,406,678)	(134,406,678)			(134,406,678)	(134,406,678)		(87,834,764)	(87,834,764)		(46,571,914)	(46,571,914)	
1	Other (ED-AN)	(126,667,709)	(126,667,709)			(126,667,709)	(126,667,709)		(82,777,348)	(82,777,348)		(43,890,361)	(43,890,361)	
Total Electric Production		(565,163,960)	(565,163,960)			(565,163,960)	(565,163,960)		(369,334,648)	(369,334,648)		(195,829,312)	(195,829,312)	
Electric Transmission														
1	ED-AN	(216,880,095)	(216,880,095)			(216,880,095)	(216,880,095)		(141,731,142)	(141,731,142)		(75,148,953)	(75,148,953)	
Total Electric Transmissic		(216,880,095)	(216,880,095)			(216,880,095)	(216,880,095)		(141,731,142)	(141,731,142)		(75,148,953)	(75,148,953)	
Electric Distribution														
3	ED-AN	(169,318)	(169,318)			(169,318)	(169,318)		(111,909)	(111,909)		(57,409)	(57,409)	
	ED-ID	(214,683,496)	(214,683,496)			(214,683,496)	(214,683,496)				(214,683,496)		(214,683,496)	
	ED-WA	(343,716,339)	(343,716,339)			(343,716,339)	(343,716,339)	(343,716,339)		(343,716,339)				
Total Electric Distribution		(558,569,153)	(558,569,153)			(558,399,835)	(169,318)	(558,569,153)	(343,716,339)	(111,909)	(343,828,248)	(214,683,496)	(57,409)	(214,740,905)
Gas Underground Storage														
	GD-AN	(16,247,220)		(16,247,220)										
	GD-OR	(1,131,434)			(1,131,434)									
Total Gas Underground S		(17,378,654)		(16,247,220)	(1,131,434)									
Gas Distribution														
	GD-AN	(1,780,540)		(1,780,540)										
	GD-ID	(77,072,637)		(77,072,637)										
	GD-WA	(146,861,656)		(146,861,656)										
	GD-OR	(110,767,069)			(110,767,069)									
Total Gas Distribution		(336,481,902)		(225,714,833)	(110,767,069)									
General Plant														
4	ED-AN	(47,560,776)	(47,560,776)			(47,560,776)	(47,560,776)		(32,459,754)	(32,459,754)		(15,101,022)	(15,101,022)	
	ED-ID	(10,851,365)	(10,851,365)			(10,851,365)	(10,851,365)				(10,851,365)		(10,851,365)	
	ED-WA	(20,750,702)	(20,750,702)			(20,750,702)	(20,750,702)	(20,750,702)		(20,750,702)				
7,4	CD-AA	(63,345,127)	(44,427,105)	(13,016,790)	(5,901,232)	(44,427,105)	(44,427,105)		(30,321,055)	(30,321,055)		(14,106,050)	(14,106,050)	
9,4	CD-AN	(13,265,672)	(10,309,417)	(2,956,255)		(10,309,417)	(10,309,417)		(7,036,074)	(7,036,074)		(3,273,343)	(3,273,343)	
9	CD-ID	(6,203,329)	(4,820,917)	(1,382,412)		(4,820,917)	(4,820,917)				(4,820,917)		(4,820,917)	
9	CD-WA	(4,643,136)	(3,608,413)	(1,034,723)		(3,608,413)	(3,608,413)	(3,608,413)		(3,608,413)				
8	GD-AA	(2,293,472)		(1,572,450)	(721,022)									
	GD-AN	(3,052,499)		(3,052,499)										
	GD-ID	(2,016,730)		(2,016,730)										
	GD-WA	(7,281,010)		(7,281,010)										
	GD-OR	(4,641,104)			(4,641,104)									
Total General Plant		(185,904,922)	(142,328,695)	(32,312,869)	(11,263,358)	(40,031,397)	(102,297,298)	(142,328,695)	(24,359,115)	(69,816,883)	(94,175,998)	(15,672,282)	(32,480,415)	(48,152,697)
Total Accumulated Depr		(1,880,378,686)	(1,482,941,903)	(274,274,922)	(123,161,861)	(598,431,232)	(884,510,671)	(1,482,941,903)	(368,075,454)	(580,994,582)	(949,070,036)	(230,355,778)	(303,516,089)	(533,871,867)

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	66.094%		33.906%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(11,786,822)	(11,786,822)			(11,786,822)	(11,786,822)		(7,702,688)	(7,702,688)		(4,084,134)	(4,084,134)		
1	Misc Intangible Plt (3030 ED-AN)	(1,799,901)	(1,799,901)			(1,799,901)	(1,799,901)		(1,176,235)	(1,176,235)		(623,666)	(623,666)		
Total Production/Transmission		(13,586,723)	(13,586,723)			(13,586,723)	(13,586,723)		(8,878,923)	(8,878,923)		(4,707,800)	(4,707,800)		
Distribution															
	Franchises (302000) ED-WA	(212,663)	(212,663)			(212,663)	(212,663)		(212,663)	(212,663)					
	Misc Intangible Plt (3030 ED-WA)	(41,451)	(41,451)			(41,451)	(41,451)		(41,451)	(41,451)					
Total Distribution		(254,114)	(254,114)			(254,114)	(254,114)		(254,114)	(254,114)					
General Plant - 303000															
7,4	CD-AA	(2,985,278)	(2,093,725)	(613,444)	(278,109)		(2,093,725)	(2,093,725)		(1,428,946)	(1,428,946)		(664,779)	(664,779)	
9,1	CD-AN	(104,470)	(81,189)	(23,281)			(81,189)	(81,189)		(53,057)	(53,057)		(28,132)	(28,132)	
	GD-ID	(98,218)		(98,218)											
	GD-WA	(210,973)		(210,973)											
	GD-OR	(95,074)			(95,074)										
Total General Plant - 303000		(3,494,013)	(2,174,914)	(945,916)	(373,183)		(2,174,914)	(2,174,914)		(1,482,003)	(1,482,003)		(692,911)	(692,911)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(61,289,605)	(42,985,465)	(12,594,400)	(5,709,740)		(42,985,465)	(42,985,465)		(29,337,150)	(29,337,150)		(13,648,315)	(13,648,315)	
9,4	CD-AN	(14,991)	(11,650)	(3,341)			(11,650)	(11,650)		(7,951)	(7,951)		(3,699)	(3,699)	
9	CD-ID	(27,275)	(21,197)	(6,078)			(21,197)	(21,197)				(21,197)	(21,197)		
9	CD-WA	(242,650)	(188,575)	(54,075)			(188,575)	(188,575)	(188,575)			0	0		
4	ED-AN	(3,532,087)	(3,532,087)				(3,532,087)	(3,532,087)		(2,410,614)	(2,410,614)		(1,121,473)	(1,121,473)	
	ED-ID	0	0				0	0				0	0		
	ED-WA	(2,789,393)	(2,789,393)				(2,789,393)	(2,789,393)	(2,789,393)						
8	GD-AA	(485,086)		(332,585)	(152,501)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(68,381,087)	(49,528,367)	(12,990,479)	(5,862,241)		(2,999,165)	(46,529,202)	(49,528,367)	(2,977,968)	(31,755,715)	(34,545,108)	(21,197)	(14,773,487)	(14,794,684)
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		
9	CD-WA	0	0	0			0	0	0						
4	ED-AN	(134,950)	(134,950)				(134,950)	(134,950)		(92,102)	(92,102)		(42,848)	(42,848)	
	ED-WA	0	0				0	0	0						
	GD-WA	0		0					0						
	GD-OR	0			0										
Total General Plant - 390200, 396200		(134,950)	(134,950)	0	0		0	(134,950)	(134,950)	0	(92,102)	(92,102)	0	(42,848)	(42,848)
Total Accumulated Amortization		(85,850,887)	(65,679,068)	(13,936,395)	(6,235,424)		(3,253,279)	(62,425,789)	(65,679,068)	(3,232,082)	(42,208,743)	(45,252,250)	(21,197)	(20,217,046)	(20,238,243)

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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	497,914	112,861	362,279	22,774	497,914	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,757,394	0	0	0	0	2,757,394	0	0	2,757,394	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	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	
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	
	TOTAL ACCOUNT	15,700,544	825,689	702,068	7,229,333	8,757,090	2,961,799	97,436	2,109,983	5,169,218	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,285,883	1,110,137	2,540,082	4,635,664	8,285,883	0	0	0	0	0	0	
99	GD-WA / ID / AN	19,116,380	0	0	0	0	19,116,380	0	0	19,116,380	0	0	
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	108,309,827	0	0	75,963,097	75,963,097	0	0	22,256,586	22,256,586	0	10,090,144	
9	CD-WA / ID / AN	25,422,427	5,637,300	5,855,519	8,264,220	19,757,039	1,616,512	1,679,087	2,369,789	5,665,388	0	0	
	TOTAL ACCOUNT	164,880,935	6,747,437	8,395,601	88,862,981	104,006,019	20,732,892	1,679,087	24,626,375	47,038,354	3,746,418	10,090,144	13,836,562
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,730,326	725,950	0	2,004,376	2,730,326	0	0	0	0	0	0	
99	GD-WA / ID / AN	406,049	0	0	0	0	406,049	0	0	406,049	0	0	
99	GD-OR / AS	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	
7	CD-AA	71,151,459	0	0	49,902,076	49,902,076	0	0	14,620,913	14,620,913	0	6,628,470	
9	CD-WA / ID / AN	4,775,993	3,552,045	62,971	96,647	3,711,663	1,018,559	18,057	27,714	1,064,330	0	0	
	TOTAL ACCOUNT	79,420,185	4,277,995	62,971	52,003,099	56,344,065	1,424,608	18,057	14,892,953	16,335,618	0	6,740,502	6,740,502
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,617,140	22,044,593	9,235,977	14,336,570	45,617,140	0	0	0	0	0	0	
99	GD-WA / ID / AN	13,412,527	0	0	0	0	9,118,210	2,539,075	1,755,242	13,412,527	0	0	
99	GD-OR / AS	3,786,846	0	0	0	0	0	0	0	0	3,786,846	0	
8	GD-AA	44,967	0	0	0	0	0	0	30,830	30,830	0	14,137	
7	CD-AA	7,291,509	0	0	5,113,900	5,113,900	0	0	1,498,332	1,498,332	0	679,277	
9	CD-WA / ID / AN	6,375,784	1,968,026	753,918	2,232,997	4,954,941	564,337	216,188	640,318	1,420,843	0	0	
	TOTAL ACCOUNT	76,528,773	24,012,619	9,989,895	21,683,467	55,685,981	9,682,547	2,755,263	3,924,722	16,362,532	3,786,846	693,414	4,480,260

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0		
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	4,909,288	249,872	159,660	3,405,722	3,815,254	71,651	45,783	976,600	1,094,034	0	0	
		TOTAL ACCOUNT	5,421,340	260,333	174,023	3,780,148	4,214,504	159,811	45,783	976,600	1,182,194	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,338,741	768,586	233,715	4,336,440	5,338,741	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	4,720,576	0	0	0	0	0	0	3,236,521	3,236,521	0	1,484,055	
7		CD-AA	13,368,020	0	0	9,375,661	9,375,661	0	0	2,746,994	2,746,994	0	1,245,365	
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	28,003,451	780,684	988,926	13,855,392	15,625,002	1,855,602	516,217	6,406,335	8,778,154	870,875	2,729,420	3,600,295
	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	1,400,607	324,009	15,617	1,060,981	1,400,607	0	0	0	0	0	0	
99		GD-WA / ID / AN	107,799	0	0	0	0	14,380	0	93,419	107,799	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	2,980,318	324,009	15,617	1,951,648	2,291,274	14,380	0	464,959	479,339	40,917	168,788	209,705
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,437,437	14,314,857	9,489,045	8,633,535	32,437,437	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	38,387,917	14,566,718	9,797,585	9,473,971	33,838,274	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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	65,274,619	12,233,535	7,106,160	45,934,924	65,274,619	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,226,001	0	0	0	0	753,436	472,565	0	1,226,001	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	1,150,825	0	0	0	0	0	0	789,029	789,029	0	361,796	361,796
7	CD-AA	54,150,255	0	0	37,978,281	37,978,281	0	0	11,127,336	11,127,336	0	5,044,638	5,044,638
9	CD-WA/ ID / AN	17,964,337	3,512,713	2,942,809	7,505,462	13,960,984	1,007,281	843,859	2,152,213	4,003,353	0	0	0
	TOTAL ACCOUNT	140,976,641	15,746,248	10,048,969	91,418,667	117,213,884	1,760,717	1,316,424	14,068,578	17,145,719	1,210,604	5,406,434	6,617,038
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	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	553,048,837	67,541,732	40,189,164	290,848,709	398,579,605	41,048,873	7,366,338	68,631,382	117,046,593	10,575,047	26,847,592	37,422,639

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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,687,310	0	0	6,794,195	6,794,195	0	0	1,990,645	1,990,645	0	902,470	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,802,970	319,716	0	17,318,571	17,638,287	1,022,594	779,605	2,033,891	3,836,090	426,123	902,470	1,328,593
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,854,471	3,102,221	0	11,752,250	14,854,471	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	85,414,549	0	0	59,905,494	59,905,494	0	0	17,551,836	17,551,836	0	7,957,219	
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	101,004,340	3,102,221	32,668	71,689,644	74,824,533	0	9,368	18,008,170	18,017,538	0	8,162,269	8,162,269
	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 October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,337,069	0	0	937,754	937,754	0	0	274,754	274,754	0	124,561	124,561
9		CD-WA / ID / AN	14,672,538	11,402,763	0	0	11,402,763	3,269,775	0	0	3,269,775	0	0	0
		TOTAL ACCOUNT	16,009,607	11,402,763	0	937,754	12,340,517	3,269,775	0	274,754	3,544,529	0	124,561	124,561
		TOTAL	273,458,578	14,824,700	32,668	183,675,548	198,532,916	4,292,369	788,973	47,778,840	52,860,182	426,123	21,639,357	22,065,480

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(91,231,367)	(63,985,119)	(18,747,134)	(8,499,114)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(758,751)	(589,663)	(169,088)	0
7	283750	CD-AA	(241,986)	(169,717)	(49,726)	(22,543)
		Total	(92,232,104)	(64,744,499)	(18,965,948)	(8,521,657)

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 October 31, 2018
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,491,915	3,491,915	0	0	0	0	3,491,915
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	5,204	5,204	0	0	0	0	5,204
7/4	154550 Supply Chain Average Cost Variance	0	0	(16)	(16)	0	0	0	0	(16)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(47)	(47)	0	0	0	0	(47)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,138,009	14,645,413	0	47,783,422	29,846,751	13,451,497	3,291,258	1,193,916	0
TOTAL		33,138,009	14,645,413	3,497,056	51,280,478	29,846,751	13,451,497	3,291,258	1,193,916	3,497,056

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						