

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	174,524,387	112,525,659	61,998,728
	Adjustments			
	Adjusted Net Operating Income (Loss)	174,524,387	112,525,659	61,998,728
E-APL	Electric Net Rate Base	2,533,167,097	1,698,151,480	835,015,617
	RATE OF RETURN	6.890%	6.626%	7.425%

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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	3-01-2019 thru 03-31-2019	394,907 100.000%	260,885 66.062%	134,022 33.938%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2018 thru 03-31-2019	26,014,530 100.000%	17,743,258 68.205%	8,271,272 31.795%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
		Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
		Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	0
		Adjustments		0	0	0	0
		Total		137,600,766	109,823,269	19,814,819	7,962,678
		Percentage		100.000%	79.813%	14.400%	5.787%
		Direct Labor Accts 500 - 894		76,588,739	58,148,334	12,873,517	5,566,888
		Direct Labor Accts 901 - 935		5,482,366	3,571,503	236,920	1,673,943
		Direct Labor Accts 901 - 905 Utility 9 Only		10,102,844	6,632,271	3,470,573	0
		Total		92,173,949	68,352,108	16,581,010	7,240,831
		Percentage		100.000%	74.155%	17.989%	7.856%
		Number of Customers at		742,617	387,662	251,894	103,061
		Percentage		100.000%	52.202%	33.920%	13.878%
		Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
		Percentage		100.000%	76.142%	15.742%	8.116%
		Total Percentages		400.000%	282.312%	82.051%	35.637%
		Average (CD AA)		100.000%	70.578%	20.513%	8.909%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		11,797,922	0	7,602,714 4,195,208
		Direct O & M Accts 901 - 935		12,671,112	0	9,329,820 3,341,292
		Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442 0
		Total		26,498,476	0	18,961,976 7,536,500
		Percentage		100.000%	0.000%	71.559% 28.441%
		Direct Labor Accts 500 - 894		12,728,322	0	8,885,828 3,842,494
		Direct Labor Accts 901 - 935		1,420,797	0	176,159 1,244,638
		Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573 0
		Total		17,619,692	0	12,532,560 5,087,132
		Percentage		100.000%	0.000%	71.128% 28.872%
		Number of Customers at		354,955	0	251,894 103,061
		Percentage		100.000%	0.000%	70.965% 29.035%
		Net Direct Plant		855,304,042	0	559,809,249 295,494,793
		Percentage		100.000%	0.000%	65.451% 34.549%
		Total Percentages		400.000%	0.000%	279.103% 120.897%
		Average (GD AA)		100.000%	0.000%	69.776% 30.224%

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended March 31, 2019

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	3-01-2019 thru 03-31-2019	1,197,713,694	818,593,666	379,120,028	
				100.000%	68.346%	31.654%	
11		Book Depreciation Percent	04-01-2018 thru 03-31-2019	114,653,001	75,241,150	39,411,851	
				100.000%	65.625%	34.375%	

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended March 31, 2019

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	3-01-2019 thru 03-31-2019	3,068,062,681 100.000%	2,057,711,915 67.069%	1,010,350,766 32.931%
13	E-PLT	Net Electric General Plant Percent	3-01-2019 thru 03-31-2019	272,344,246 100.000%	185,323,982 68.048%	87,020,264 31.952%
14		Net Allocated Schedule M's Percent	04-01-2018 thru 03-31-2019	-114,297,176 100.000%	-73,993,273 64.738%	-40,303,903 35.262%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	372,766,732	0	372,766,732	251,928,479	0	251,928,479	120,838,253	0	120,838,253
99	442200	Commercial - Firm & Int.	315,099,602	0	315,099,602	223,630,759	0	223,630,759	91,468,843	0	91,468,843
1	442300	Industrial	105,321,561	0	105,321,561	63,150,627	0	63,150,627	42,170,934	0	42,170,934
99	444000	Public Street & Highway Lighting	7,583,447	0	7,583,447	4,888,788	0	4,888,788	2,694,659	0	2,694,659
99	448000	Interdepartmental Revenue	1,429,727	0	1,429,727	1,150,778	0	1,150,778	278,949	0	278,949
99	499XXX	Unbilled Revenue	1,910,638	0	1,910,638	308,657	0	308,657	1,601,981	0	1,601,981
		TOTAL SALES TO ULTIMATE CUSTOMERS	804,111,707	0	804,111,707	545,058,088	0	545,058,088	259,053,619	0	259,053,619
1	447XXX	Sales for Resale	0	75,797,894	75,797,894	0	49,564,243	49,564,243	0	26,233,651	26,233,651
		TOTAL SALES OF ELECTRICITY	804,111,707	75,797,894	879,909,601	545,058,088	49,564,243	594,622,331	259,053,619	26,233,651	285,287,270
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(373,827)	0	(373,827)	(373,827)	0	(373,827)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(15,408,142)	13,562,508	(1,845,634)	(8,686,887)	8,959,664	272,777	(6,721,255)	4,602,844	(2,118,411)
99	451000	Miscellaneous Service Revenue	290,951	0	290,951	165,641	0	165,641	125,310	0	125,310
1	453000	Sales of Water & Water Power	0	532,250	532,250	0	348,038	348,038	0	184,212	184,212
1	454000	Rent from Electric Property	2,620,442	85,195	2,705,637	1,582,241	55,709	1,637,950	1,038,201	29,486	1,067,687
1	454100	Rent from Trnsmmission Joint Use	36,982	0	36,982	16,860	0	16,860	20,122	0	20,122
1	456XXX	Other Electric Revenues	4,346,277	95,453,358	99,799,635	3,361,873	62,416,951	65,778,824	984,404	33,036,407	34,020,811
		TOTAL OTHER OPERATING REVENUE	(8,487,317)	109,633,311	101,145,994	(3,934,099)	71,780,362	67,846,263	(4,553,218)	37,852,949	33,299,731
		TOTAL ELECTRIC REVENUE	795,624,390	185,431,205	981,055,595	541,123,989	121,344,605	662,468,594	254,500,401	64,086,600	318,587,001

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended March 31, 2019		
Ending Balance 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	416,094	416,094	0	272,084	272,084	0	144,010	144,010
1	501XXX	Fuel	0	28,269,379	28,269,379	0	18,485,347	18,485,347	0	9,784,032	9,784,032
1	502000	Steam Expense	0	3,893,469	3,893,469	0	2,545,939	2,545,939	0	1,347,530	1,347,530
1	505000	Electric Expense	0	1,092,870	1,092,870	0	714,628	714,628	0	378,242	378,242
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,147,630	3,147,630	0	2,058,235	2,058,235	0	1,089,395	1,089,395
1	507000	Rent	0	34,207	34,207	0	22,368	22,368	0	11,839	11,839
MAINTENANCE											
1	510000	Supervision & Engineering	0	545,462	545,462	0	356,678	356,678	0	188,784	188,784
1	511000	Structures	0	560,859	560,859	0	366,746	366,746	0	194,113	194,113
1	512000	Boiler Plant	0	5,736,760	5,736,760	0	3,751,267	3,751,267	0	1,985,493	1,985,493
1	513000	Electric Plant	0	1,128,789	1,128,789	0	738,115	738,115	0	390,674	390,674
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,004,282	1,004,282	0	656,700	656,700	0	347,582	347,582
TOTAL STEAM POWER GENERATION EXP			0	45,829,801	45,829,801	0	29,968,107	29,968,107	0	15,861,694	15,861,694
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,174,329	3,174,329	0	2,075,694	2,075,694	0	1,098,635	1,098,635
1	536000	Water for Power	0	1,149,994	1,149,994	0	751,981	751,981	0	398,013	398,013
1	537000	Hydraulic Expense	4,318,157	4,642,687	8,960,844	2,832,208	3,035,853	5,868,061	1,485,949	1,606,834	3,092,783
1	538000	Electric Expense	0	7,493,021	7,493,021	0	4,899,686	4,899,686	0	2,593,335	2,593,335
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,194,369	1,194,385	0	780,998	780,998	16	413,371	413,387
1	540000	Rent	1,242,800	1,511,065	2,753,865	812,667	988,085	1,800,752	430,133	522,980	953,113
1	540100	MT Trust Funds Land Settlement Rents	3,681,600	0	3,681,600	2,405,926	0	2,405,926	1,275,674	0	1,275,674
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,381,381	1,381,381	0	903,285	903,285	0	478,096	478,096
1	542000	Structures	0	390,635	390,635	0	255,436	255,436	0	135,199	135,199
1	543000	Reservoirs, Dams, & Waterways	0	2,457,630	2,457,630	0	1,607,044	1,607,044	0	850,586	850,586
1	544000	Electric Plant	0	3,707,655	3,707,655	0	2,424,436	2,424,436	0	1,283,219	1,283,219
1	545000	Miscellaneous Hydraulic Plant	0	1,468,838	1,468,838	0	960,473	960,473	0	508,365	508,365
TOTAL HYDRO POWER GENERATION EXP			9,242,573	28,571,604	37,814,177	6,050,801	18,682,971	24,733,772	3,191,772	9,888,633	13,080,405
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	383,138	383,138	0	250,534	250,534	0	132,604	132,604
1	547XXX	Fuel	0	70,973,374	70,973,374	0	46,409,489	46,409,489	0	24,563,885	24,563,885
1	548000	Generation Expense	0	2,487,181	2,487,181	0	1,626,368	1,626,368	0	860,813	860,813
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	444,669	444,669	0	290,769	290,769	0	153,900	153,900
1	550000	Rent	0	(14,770)	(14,770)	0	(9,658)	(9,658)	0	(5,112)	(5,112)
MAINTENANCE											
1	551000	Supervision & Engineering	0	711,104	711,104	0	464,991	464,991	0	246,113	246,113
1	552000	Structures	0	83,208	83,208	0	54,410	54,410	0	28,798	28,798
1	553000	Generating & Electric Equipment	0	4,078,501	4,078,501	0	2,666,932	2,666,932	0	1,411,569	1,411,569
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	935,977	935,977	0	612,035	612,035	0	323,942	323,942
TOTAL OTHER POWER GENERATION EXP			0	80,082,382	80,082,382	0	52,365,870	52,365,870	0	27,716,512	27,716,512

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	885,755	133,363,364	134,249,119	22,718	87,206,304	87,229,022	863,037	46,157,060	47,020,097
1	556000	System Control & Load Dispatching	0	703,355	703,355	0	459,924	459,924	0	243,431	243,431
E-557	557XXX	Other Expense	817,710	70,674,610	71,492,320	7,125,525	46,214,127	53,339,652	(6,307,815)	24,460,483	18,152,668
TOTAL OTHER POWER SUPPLY EXPENSE			1,703,465	204,741,329	206,444,794	7,148,243	133,880,355	141,028,598	(5,444,778)	70,860,974	65,416,196
TOTAL PRODUCTION OPERATING EXP			10,946,038	359,225,116	370,171,154	13,199,044	234,897,303	248,096,347	(2,253,006)	124,327,813	122,074,807
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,455,066	2,455,066	0	1,605,368	1,605,368	0	849,698	849,698
1	561000	Load Dispatching	0	3,270,037	3,270,037	0	2,138,277	2,138,277	0	1,131,760	1,131,760
1	562000	Station Expense	0	542,017	542,017	0	354,425	354,425	0	187,592	187,592
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	447,478	447,478	0	292,606	292,606	0	154,872	154,872
1	565XXX	Transmission of Electricity by Others	0	17,687,343	17,687,343	0	11,565,754	11,565,754	0	6,121,589	6,121,589
1	566000	Miscellaneous Transmission Expense	0	3,021,225	3,021,225	0	1,975,579	1,975,579	0	1,045,646	1,045,646
1	567000	Rent	0	165,510	165,510	0	108,227	108,227	0	57,283	57,283
MAINTENANCE											
1	568000	Supervision & Engineering	0	675,215	675,215	0	441,523	441,523	0	233,692	233,692
1	569000	Structures	774	743,146	743,920	19	485,943	485,962	755	257,203	257,958
1	570000	Station Equipment	0	827,945	827,945	0	541,393	541,393	0	286,552	286,552
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	10,423	1,376,759	1,387,182	206	900,263	900,469	10,217	476,496	486,713
1	572000	Underground Lines	0	141	141	0	92	92	0	49	49
1	573000	Service Miscellaneous	0	82,187	82,187	0	53,742	53,742	0	28,445	28,445
TOTAL TRANSMISSION OPERATING EXP			11,197	31,294,069	31,305,266	225	20,463,192	20,463,417	10,972	10,830,877	10,841,849

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	30,300,058	30,300,058	0	19,813,208	19,813,208	0	10,486,850	10,486,850
E-DEPX		Depreciation Expense-Transmission	0	13,046,531	13,046,531	0	8,531,127	8,531,127	0	4,515,404	4,515,404
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,072	1,153,072	0	753,994	753,994	0	399,078	399,078
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
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	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
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	32,719	32,719	0	21,395	21,395	0	11,324	11,324
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	759,237	0	759,237	0	0	0	759,237	0	759,237
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	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	227,953	0	227,953	178,196	0	178,196	49,757	0	49,757
99	407403	Amortization of Dissallowed K.F. Plant	(106,552)	0	(106,552)	(106,552)	0	(106,552)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
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	(2,794,239)	0	(2,794,239)	(1,924,839)	0	(1,924,839)	(869,400)	0	(869,400)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	761,935	0	761,935	0	0	0	761,935	0	761,935
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	52,484	0	52,484	52,484	0	52,484	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
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	26,344,595	26,344,595	0	17,226,731	17,226,731	0	9,117,864	9,117,864
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,396,323	71,952,646	74,348,969	774,625	47,049,836	47,824,461	1,621,698	24,902,810	26,524,508
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,353,558	462,471,831	475,825,389	13,973,894	302,410,331	316,384,225	(620,336)	160,061,500	159,441,164

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	738,806	3,327,845	4,066,651	543,404	2,269,757	2,813,161	195,402	1,058,088	1,253,490
3	582000	Station Expense	787,542	46,591	834,133	441,831	31,777	473,608	345,711	14,814	360,525
3	583000	Overhead Line Expense	2,264,787	421,972	2,686,759	1,487,267	287,806	1,775,073	777,520	134,166	911,686
3	584000	Underground Line Expense	1,524,417	0	1,524,417	833,099	0	833,099	691,318	0	691,318
3	584100	Energy Storage Equipment	97,104	0	97,104	97,104	0	97,104	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,036	0	5,036	4,941	0	4,941	95	0	95
3	586000	Meter Expense	1,948,624	58,745	2,007,369	1,551,677	40,067	1,591,744	396,947	18,678	415,625
3	587000	Customer Installations Expense	740,304	133,735	874,039	508,608	91,214	599,822	231,696	42,521	274,217
3	588000	Miscellaneous Distribution Expense	4,616,086	3,999,384	8,615,470	2,803,371	2,727,780	5,531,151	1,812,715	1,271,604	3,084,319
3	589000	Rent	5,953	344,109	350,062	5,953	234,700	240,653	0	109,409	109,409
MAINTENANCE:											
3	590000	Supervision & Engineering	257,186	1,061,277	1,318,463	144,252	723,844	868,096	112,934	337,433	450,367
3	591000	Structures	434,360	1,655	436,015	242,110	1,129	243,239	192,250	526	192,776
3	592000	Station Equipment	721,643	126,989	848,632	457,676	86,613	544,289	263,967	40,376	304,343
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,401,872	0	10,401,872	7,612,291	0	7,612,291	2,789,581	0	2,789,581
3	594000	Underground Lines	822,812	0	822,812	569,778	0	569,778	253,034	0	253,034
3	595000	Line Transformers	368,203	0	368,203	285,009	0	285,009	83,194	0	83,194
3	596000	Street Light & Signal System Maintenance Exp	178,814	0	178,814	142,492	0	142,492	36,322	0	36,322
3	597000	Meters	27,980	0	27,980	20,993	0	20,993	6,987	0	6,987
3	598000	Miscellaneous Distribution Expense	73,002	214,717	287,719	(8,596)	146,448	137,852	81,598	68,269	149,867
TOTAL DISTRIBUTION OPERATING EXP			26,014,531	9,737,019	35,751,550	17,743,260	6,641,135	24,384,395	8,271,271	3,095,884	11,367,155
E-DEPX		Depreciation Expense-Distribution	50,650,186	60,186	50,710,372	32,736,543	41,050	32,777,593	17,913,643	19,136	17,932,779
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,937,741	0	56,937,741	48,831,603	0	48,831,603	8,106,138	0	8,106,138
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			107,617,946	60,186	107,678,132	81,598,165	41,050	81,639,215	26,019,781	19,136	26,038,917
TOTAL DISTRIBUTION EXPENSES			133,632,477	9,797,205	143,429,682	99,341,425	6,682,185	106,023,610	34,291,052	3,115,020	37,406,072

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended March 31, 2019		
Ending Balance Basis		

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	188,050	188,050	0	124,230	124,230	0	63,820	63,820
2	902000	Meter Reading Expenses	2,891,087	146,759	3,037,846	2,727,266	96,952	2,824,218	163,821	49,807	213,628
2	903XXX	Customer Records & Collection Expenses	2,525,971	7,598,642	10,124,613	1,783,366	5,019,815	6,803,181	742,605	2,578,827	3,321,432
2	904000	Uncollectible Accounts	163,111	2,435,329	2,598,440	240,590	1,608,827	1,849,417	(77,479)	826,502	749,023
2	905000	Misc Customer Accounts	0	239,905	239,905	0	158,486	158,486	0	81,419	81,419
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,580,169	10,608,685	16,188,854	4,751,222	7,008,310	11,759,532	828,947	3,600,375	4,429,322
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	38,377,288	236,061	38,613,349	27,850,401	155,947	28,006,348	10,526,887	80,114	10,607,001
2	909000	Advertising	34,047	1,019,741	1,053,788	33,057	673,661	706,718	990	346,080	347,070
2	910000	Misc Customer Service & Info Exp	0	383,858	383,858	0	253,584	253,584	0	130,274	130,274
TOTAL CUSTOMER SERVICE & INFO EXP			38,411,335	1,639,660	40,050,995	27,883,458	1,083,192	28,966,650	10,527,877	556,468	11,084,345
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	58,715	0	58,715	58,715	0	58,715	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			58,715	0	58,715	58,715	0	58,715	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	713,623	32,608,076	33,321,699	544,782	22,367,510	22,912,292	168,841	10,240,566	10,409,407
4	921000	Office Supplies & Expenses	35,937	4,760,407	4,796,344	35,711	3,265,401	3,301,112	226	1,495,006	1,495,232
4	922000	Admin Exp Transferred--Credit	0	(118,427)	(118,427)	0	(81,235)	(81,235)	0	(37,192)	(37,192)
4	923000	Outside Services Employed	152,022	9,609,832	9,761,854	143,837	6,591,864	6,735,701	8,185	3,017,968	3,026,153
4	924000	Property Insurance Premium	0	1,305,792	1,305,792	0	895,708	895,708	0	410,084	410,084
4	925XXX	Injuries and Damages	2,112	3,453,902	3,456,014	1,056	2,369,204	2,370,260	1,056	1,084,698	1,085,754
4	926XXX	Employee Pensions and Benefits	5,521	1,736,189	1,741,710	5,521	1,190,939	1,196,460	0	545,250	545,250
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,431,062	3,832,806	6,263,868	1,655,422	2,506,272	4,161,694	775,640	1,326,534	2,102,174
4	930000	Miscellaneous General Expenses	147,796	4,314,554	4,462,350	96,752	2,959,568	3,056,320	51,044	1,354,986	1,406,030
4	931000	Rents	4,550	256,605	261,155	0	176,018	176,018	4,550	80,587	85,137
4	935000	Maintenance of General Plant	1,013,848	11,741,972	12,755,820	513,248	8,054,406	8,567,654	500,600	3,687,566	4,188,166
TOTAL ADMIN & GEN OPERATING EXP			4,507,671	73,501,708	78,009,379	2,996,329	50,295,655	53,291,984	1,511,342	23,206,053	24,717,395

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,778,103	18,718,891	20,496,994	1,247,257	12,840,223	14,087,480	530,846	5,878,668	6,409,514
E-AMTX		Amortization Expense-General Plant - 303000	0	479,396	479,396	0	328,599	328,599	0	150,797	150,797
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,867,220	21,582,830	23,450,050	1,860,742	14,804,742	16,665,484	6,478	6,778,088	6,784,566
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,008	48,008	0	32,931	32,931	0	15,077	15,077
99	407229	Idaho Earnings Test Amortization	(1,087,345)	0	(1,087,345)	0	0	0	(1,087,345)	0	(1,087,345)
99	407230	Tax Reform Amortization	(6,641,466)	0	(6,641,466)	(6,641,466)	0	(6,641,466)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,353	57,445	11,315	30,418	41,733	777	14,935	15,712
99	407319	AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076
99	407332	Existing Meters Excess Deprec. Deferral	328,321	0	328,321	328,321	0	328,321	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(749,522)	0	(749,522)	(509,546)	0	(509,546)	(239,976)	0	(239,976)
99	407436	Regulatory Credit - AMI	(3,559,039)	0	(3,559,039)	(3,559,039)	0	(3,559,039)	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			(6,597,624)	40,874,478	34,276,854	(6,285,480)	28,036,913	21,751,433	(312,144)	12,837,565	12,525,421
TOTAL ADMIN & GENERAL EXPENSES			(2,089,953)	114,376,186	112,286,233	(3,289,151)	78,332,568	75,043,417	1,199,198	36,043,618	37,242,816
TOTAL EXPENSES BEFORE FIT			188,946,301	598,893,567	787,839,868	142,719,563	395,516,586	538,236,149	46,226,738	203,376,981	249,603,719
NET OPERATING INCOME (LOSS) BEFORE FIT					193,215,727			124,232,445			68,983,282
E-FIT		FEDERAL INCOME TAX			17,029,344			10,836,308			6,193,036
E-FIT		DEFERRED FEDERAL INCOME TAX			2,146,784			1,187,481			959,303
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					174,524,387			112,525,659			61,998,728

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	66.062%	33.938%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.205%	31.795%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	56,620	1,045,681	1,102,301	55,020	683,771	738,791	1,600	361,910	363,510
1	456010	Other Electric Rev-Financial	0	(4,285,216)	(4,285,216)	0	(2,802,103)	(2,802,103)	0	(1,483,113)	(1,483,113)
1	456015	Other Electric Rev-CT Fuel Sales	0	32,046,307	32,046,307	0	20,955,080	20,955,080	0	11,091,227	11,091,227
1	456016	Other Electric Rev-Resource Opt	0	3,068,644	3,068,644	0	2,006,586	2,006,586	0	1,062,058	1,062,058
1	456017	Other Electric Rev-Non Resource	0	63,176	63,176	0	41,311	41,311	0	21,865	21,865
1	456018	Other Electric Rev-Extraction	0	679,275	679,275	0	444,178	444,178	0	235,097	235,097
1	456020	Other Electric Rev-Sale of Excess	0	282,185	282,185	0	184,521	184,521	0	97,664	97,664
1	456030	Other Electric Rev-Clearwater	0	134,196	134,196	0	87,751	87,751	0	46,445	46,445
1	456100	Transmission Revenue of Others	0	13,924,285	13,924,285	0	9,105,090	9,105,090	0	4,819,195	4,819,195
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,428,247	2,428,247	0	1,587,831	1,587,831	0	840,416	840,416
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	(941,450)	0	(941,450)	(941,450)	0	(941,450)	0	0	0
1	456328	Residential Decoupling Deferral	3,775,006	0	3,775,006	2,679,254	0	2,679,254	1,095,752	0	1,095,752
1	456329	Amortization Res Decoupling Deferral	(3,755,665)	0	(3,755,665)	(3,641,218)	0	(3,641,218)	(114,447)	0	(114,447)
1	456338	Non-res Decoupling Deferred Rev	7,532,851	0	7,532,851	6,034,262	0	6,034,262	1,498,589	0	1,498,589
1	456339	Amortization Non-res Decoupling	(2,478,125)	0	(2,478,125)	(930,253)	0	(930,253)	(1,547,872)	0	(1,547,872)
1	456700	Other Electric Rev-Low Voltage	157,040	0	157,040	106,259	0	106,259	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,752,151	1,752,151	0	1,145,732	1,145,732	0	606,419	606,419
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(7,016,466)	(7,016,466)	0	(4,588,067)	(4,588,067)	0	(2,428,399)	(2,428,399)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	7,016,466	7,016,466	0	4,588,067	4,588,067	0	2,428,399	2,428,399
1	456730	Other Elec Rev-Intraco Thermal	0	43,390,424	43,390,424	0	28,372,998	28,372,998	0	15,017,426	15,017,426
TOTAL ACCOUNT 456			4,346,277	95,453,355	99,799,632	3,361,874	62,416,950	65,778,824	984,403	33,036,405	34,020,808

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	124,934,314	124,934,314	0	81,694,548	81,694,548	0	43,239,766	43,239,766
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	237,056	259,774	22,718	155,011	177,729	0	82,045	82,045
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	863,037	0	863,037	0	0	0	863,037	0	863,037
1	555550	Non Monetary - Exchange Power	0	(1,840,006)	(1,840,006)	0	(1,203,180)	(1,203,180)	0	(636,826)	(636,826)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,604,427	7,604,427	0	4,972,535	4,972,535	0	2,631,892	2,631,892
1	555710	Intercompany Purchase	0	2,427,573	2,427,573	0	1,587,390	1,587,390	0	840,183	840,183
TOTAL ACCOUNT 555			885,755	133,363,364	134,249,119	22,718	87,206,304	87,229,022	863,037	46,157,060	47,020,097

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	8,548	6,905,287	6,913,835	8,548	4,515,367	4,523,915	0	2,389,920	2,389,920
1	557010	Other Power Supply Expense - Financial	0	3,000,075	3,000,075	0	1,961,749	1,961,749	0	1,038,326	1,038,326
1	557018	Merchandise Processing Fee	0	48,628	48,628	0	31,798	31,798	0	16,830	16,830
1	557150	Fuel - Economic Dispatch	0	482,048	482,048	0	315,211	315,211	0	166,837	166,837
1	557160	Power Supply Expense - Miscellaneous	0	1,453,158	1,453,158	0	950,220	950,220	0	502,938	502,938
99	557161	Unbilled Add-Ons	(408,921)	0	(408,921)	0	0	0	(408,921)	0	(408,921)
1	557165	Other Resource Costs-CAISO Charges	0	171,312	171,312	0	112,021	112,021	0	59,291	59,291
1	557170	Broker Fees - Power	0	427,527	427,527	0	279,560	279,560	0	147,967	147,967
1	557171	REC Broker Fees	0	44,967	44,967	0	29,404	29,404	0	15,563	15,563
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	6,851,652	0	6,851,652	6,851,652	0	6,851,652	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	1,982,702	0	1,982,702	1,982,702	0	1,982,702	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,214,875)	0	(2,214,875)	(2,214,875)	0	(2,214,875)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,201,432	0	2,201,432	0	0	0	2,201,432	0	2,201,432
99	557390	Idaho PCA Amortization	(8,421,506)	0	(8,421,506)	0	0	0	(8,421,506)	0	(8,421,506)
1	557395	Optional Renewable Power Expense Offset	0	826	826	0	540	540	0	286	286
1	557610	Other Expenses - Exposure	0	(16,683)	(16,683)	0	(10,909)	(10,909)	0	(5,774)	(5,774)
1	557700	Turbine Gas Bookout Expense	0	10,819,245	10,819,245	0	7,074,704	7,074,704	0	3,744,541	3,744,541
1	557711	Turbine Gas Bookout Offset	0	(10,819,245)	(10,819,245)	0	(7,074,704)	(7,074,704)	0	(3,744,541)	(3,744,541)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,157,465	58,157,465	0	38,029,166	38,029,166	0	20,128,299	20,128,299
TOTAL ACCOUNT 557			817,710	70,674,610	71,492,320	7,125,525	46,214,127	53,339,652	(6,307,815)	24,460,483	18,152,668

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	364,167	236,061	600,228	275,030	155,947	430,977	89,137	80,114	169,251
99	908600	Public Purpose Tariff Rider Expense Offset	37,474,779	0	37,474,779	27,171,477	0	27,171,477	10,303,302	0	10,303,302
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	363,932	0	363,932	229,484	0	229,484	134,448	0	134,448
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	38,377,288	236,061	38,613,349	27,850,401	155,947	28,006,348	10,526,887	80,114	10,607,001

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	66.062%	33.938%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.88%	52.88%
2	Cost of Debt		5.388%	5.355%
	Total Weighted Cost		2.849%	2.832%
E-APL	Net Rate Base	2,533,167,097	1,698,151,480	835,015,617
	Interest Deduction for FIT Calculation	72,027,978	48,380,336	23,647,642
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended March 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	981,055,595	662,468,594	318,587,001
E-OPS	Less: Operating & Maintenance Expense	571,535,913	387,021,040	184,514,873
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,021,619	85,156,775	47,864,844
E-OTX	Less: Taxes Other than FIT	83,282,336	66,058,334	17,224,002
	Net Operating Income Before FIT	193,215,727	124,232,445	68,983,282
E-INT	Less: Interest Expense	72,027,978	48,380,336	23,647,642
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,492,933	0	1,492,933
E-SCM	Plus: Schedule M Adjustments	(41,588,571)	(24,393,204)	(17,195,367)
	Taxable Net Operating Income	81,092,111	51,601,465	29,490,646
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	17,029,344	10,836,308	6,193,036
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	17,029,344	10,836,308	6,193,036
E-DTE	Deferred FIT	2,146,784	1,187,481	959,303
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	18,691,340	11,706,786	6,984,554

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	54,325,528	85,388,972	139,714,500	35,874,561	57,145,874	93,020,435	18,450,967	28,243,098	46,694,065
12	997001 Contributions In Aid of Construction	0	7,046,786	7,046,786	0	4,726,209	4,726,209	0	2,320,577	2,320,577
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	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,215,198	1,215,198	0	833,565	833,565	0	381,633	381,633
99	997007 Idaho PCA	(6,220,074)	0	(6,220,074)	0	0	0	(6,220,074)	0	(6,220,074)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	1,044,238	1,044,238	0	700,360	700,360	0	343,878	343,878
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.1	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	7,225,716	0	7,225,716	4,934,576	0	4,934,576	2,291,140	0	2,291,140
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(415,227)	(415,227)	0	(284,825)	(284,825)	0	(130,402)	(130,402)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(106,552)	0	(106,552)	(106,552)	0	(106,552)	0	0	0
2	997027 Uncollectibles	0	179,218	179,218	0	118,395	118,395	0	60,823	60,823
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	(4,121,400)	0	(4,121,400)	(3,189,377)	0	(3,189,377)	(932,023)	0	(932,023)
12	997032 Interest Rate Swaps	0	(16,592,721)	(16,592,721)	0	(11,128,572)	(11,128,572)	0	(5,464,149)	(5,464,149)
4	997033 BPA Residential Exchange	40,467	0	40,467	(51)	0	(51)	40,518	0	40,518
99	997034 Montana Hydro Settlement	4,924,400	0	4,924,400	3,218,593	0	3,218,593	1,705,807	0	1,705,807
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	6,877,483	0	6,877,483	6,877,483	0	6,877,483	0	0	0
1	997044 Non-Monetary Power Costs	0	(1,840,006)	(1,840,006)	0	(1,203,180)	(1,203,180)	0	(636,826)	(636,826)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(406,450)	0	(406,450)	(411,638)	0	(411,638)	5,188	0	5,188
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	4,638,436	4,638,436	0	3,110,953	3,110,953	0	1,527,483	1,527,483
11	997049 Tax Depreciation	0	(149,259,604)	(149,259,604)	0	(97,951,615)	(97,951,615)	0	(51,307,989)	(51,307,989)
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	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	(100,000)	100,000	0	0	65,390	65,390	(100,000)	34,610	(65,390)
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	578,104	730,222	30,975	305,982	336,957

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0	
99	997065 Amortization - Unbilled Revenue Add-Ins	(256,128)	0	(256,128)	(45,642)	0	(45,642)	(210,486)	0	(210,486)	
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	0	0	0	0	0	0	0	0	
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	
11	997080 Book Transportation Depreciation	0	8,516,753	8,516,753	0	5,589,119	5,589,119	0	2,927,634	2,927,634	
4	997081 Deferred Compensation	0	(202,356)	(202,356)	0	(138,806)	(138,806)	0	(63,550)	(63,550)	
4	997082 Meal Disallowances	0	518,674	518,674	0	355,784	355,784	0	162,890	162,890	
4	997083 Paid Time Off	0	210,829	210,829	0	144,618	144,618	0	66,211	66,211	
2	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	1,521,172	0	1,521,172	0	0	0	1,521,172	0	1,521,172	
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	(269,220)	0	(269,220)	(269,220)	0	(269,220)	0	0	0	
1	997096 CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324	
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0	
99	997098 Provision for Rate Refund	373,826	0	373,826	373,826	0	373,826	0	0	0	
1	997099 Kettle Falls Diesel Leak	0	(121,907)	(121,907)	0	(79,715)	(79,715)	0	(42,192)	(42,192)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
1	997101 Repairs 481 (a)	0	(34,816,646)	(34,816,646)	0	(22,766,605)	(22,766,605)	0	(12,050,041)	(12,050,041)	
1	997102 Amort Idaho Earnings Test (254229)	(1,139,232)	0	(1,139,232)	0	0	0	(1,139,232)	0	(1,139,232)	
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590	
99	997104 Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223	
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0	
1	997107 MDM System	(3,230,718)	0	(3,230,718)	(3,230,718)	0	(3,230,718)	0	0	0	
2	997108 Provision for Rate Refund-Tax Reform	15,649,495	(13,562,508)	2,086,987	8,824,406	(8,959,664)	(135,258)	6,825,089	(4,602,844)	2,222,245	
2	997109 Tax Reform Amortization	(6,542,596)	0	(6,542,596)	(6,438,762)	0	(6,438,762)	(103,834)	0	(103,834)	
99	997110 FISERVE	(749,832)	0	(749,832)	(509,758)	0	(509,758)	(240,074)	0	(240,074)	
12	997111 Capitalized Transportation	0	(841,360)	(841,360)	0	(564,292)	(564,292)	0	(277,068)	(277,068)	
12	997112 AFUDC Equity Tax Flow Through	0	(5,339,537)	(5,339,537)	0	(3,581,174)	(3,581,174)	0	(1,758,363)	(1,758,363)	
12	997113 AFUDC Equity CWIP	0	(967,171)	(967,171)	0	(648,672)	(648,672)	0	(318,499)	(318,499)	
12	997114 AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,801)	(53,801)	0	(26,416)	(26,416)	
12	997115 AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076	
TOTAL SCHEDULE M ADJUSTMENTS		65,342,428	(114,297,173)	(41,588,571)	49,600,067	(73,993,271)	(24,393,204)	23,108,535	(40,303,902)	(17,195,367)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	66.062%	33.938%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.625%	34.375%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			67.069%			32.931%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	5,052,121	5,052,121	0	3,388,407	3,388,407	0	1,663,714	1,663,714
99	410100	Deferred Federal Income Tax Expense - Washin	(1,504,617)	0	(1,504,617)	(1,504,617)	0	(1,504,617)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(581,776)	0	(581,776)	0	0	0	(581,776)	0	(581,776)
	410100	Total	(2,086,393)	5,052,121	2,965,728	(1,504,617)	3,388,407	1,883,790	(581,776)	1,663,714	1,081,938
12	411100	Deferred Federal Income Tax Expense - Allocate	0	81,795	81,795	0	54,859	54,859	0	26,936	26,936
99	411100	Deferred Federal Income Tax Expense - Washin	(751,168)	0	(751,168)	(751,168)	0	(751,168)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(149,571)	0	(149,571)	0	0	0	(149,571)	0	(149,571)
	411100	Total	(900,739)	81,795	(818,944)	(751,168)	54,859	(696,309)	(149,571)	26,936	(122,635)
Total Deferred Federal Income Tax Expense			(2,987,132)	5,133,916	2,146,784	(2,255,785)	3,443,266	1,187,481	(731,347)	1,690,650	959,303

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.069%	32.931%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,441,405	1,441,405	0	942,535	942,535	0	498,870	498,870
1	408150	R&P Property Tax--Production	0	18,104,050	18,104,050	0	11,838,238	11,838,238	0	6,265,812	6,265,812
1	408180	R&P Property Tax--Transmission	0	6,636,192	6,636,192	0	4,339,406	4,339,406	0	2,296,786	2,296,786
1	409100	State Income Tax--Montana & Oregon	0	122,572	122,572	0	80,150	80,150	0	42,422	42,422
TOTAL PRODUCTION & TRANSMISSION			0	26,344,595	26,344,595	0	17,226,731	17,226,731	0	9,117,864	9,117,864
DISTRIBUTION											
99	408110	State Excise Tax	21,281,121	0	21,281,121	21,281,121	0	21,281,121	0	0	0
99	408120	Municipal Occupation & License Tax	22,328,563	0	22,328,563	18,747,447	0	18,747,447	3,581,116	0	3,581,116
99	408160	Miscellaneous State or Local Tax--WA & ID	130	0	130	0	0	0	130	0	130
99	408170	R&P Property Tax--Distribution	12,069,988	0	12,069,988	8,803,035	0	8,803,035	3,266,953	0	3,266,953
99	409100	State Income Tax--Idaho	(234,994)	0	(234,994)	0	0	0	(234,994)	0	(234,994)
99	411410	State Income Tax--Idaho ITC Deferred	1,561,977	0	1,561,977	0	0	0	1,561,977	0	1,561,977
99	411420	State Income Tax--Idaho ITC Amortization	(69,044)	0	(69,044)	0	0	0	(69,044)	0	(69,044)
TOTAL DISTRIBUTION			56,937,741	0	56,937,741	48,831,603	0	48,831,603	8,106,138	0	8,106,138
TOTAL TAXES OTHER THAN FIT			56,937,741	26,344,595	83,282,336	48,831,603	17,226,731	66,058,334	8,106,138	9,117,864	17,224,002

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	8,100,000	8,100,000	0	5,296,590	5,296,590	0	2,803,410	2,803,410
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,800	1,307,800	0	692,200	692,200
1	182333	CDA Settlement Costs	0	1,138,364	1,138,364	0	744,376	744,376	0	393,988	393,988
1	182381	CDA Settlement Past Storage	0	30,758,813	30,758,813	0	20,113,188	20,113,188	0	10,645,625	10,645,625
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,737,336	19,057,052	319,716	12,511,449	12,831,165	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,341,770	80,430,533	82,772,303	2,309,036	55,171,324	57,480,360	32,734	25,259,209	25,291,943
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	173,759	173,759	0	119,190	119,190	0	54,569	54,569
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	14,567,319	1,800,351	16,367,670	14,567,319	1,234,951	15,802,270	0	565,400	565,400
		TOTAL INTANGIBLE PLANT	17,831,509	279,758,981	297,590,490	17,798,775	188,801,460	206,600,235	32,734	90,957,521	90,990,255
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	0	139,761,378	139,761,378	0	91,389,965	91,389,965	0	48,371,413	48,371,413
1	312000	Boiler Plant	0	188,616,322	188,616,322	0	123,336,213	123,336,213	0	65,280,109	65,280,109
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	57,003,354	57,003,354	0	37,274,493	37,274,493	0	19,728,861	19,728,861
1	315000	Accessory Electric Equipment	0	29,636,385	29,636,385	0	19,379,232	19,379,232	0	10,257,153	10,257,153
1	316000	Miscellaneous Power Plant Equipment	0	17,350,454	17,350,454	0	11,345,462	11,345,462	0	6,004,992	6,004,992
		TOTAL STEAM PRODUCTION PLANT	0	435,953,135	435,953,135	0	285,069,755	285,069,755	0	150,883,380	150,883,380
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXX	Structures & Improvements	0	89,346,018	89,346,018	0	58,423,361	58,423,361	0	30,922,657	30,922,657
1	332XXX	Reservoirs, Dams, & Waterways	0	193,850,656	193,850,656	0	126,758,944	126,758,944	0	67,091,712	67,091,712
1	333000	Waterwheels, Turbines, & Generators	0	234,270,361	234,270,361	0	153,189,389	153,189,389	0	81,080,972	81,080,972
1	334000	Accessory Electric Equipment	0	69,348,845	69,348,845	0	45,347,210	45,347,210	0	24,001,635	24,001,635
1	335XXX	Miscellaneous Power Plant Equipment	0	14,155,212	14,155,212	0	9,256,093	9,256,093	0	4,899,119	4,899,119
1	336000	Roads, Railroads, & Bridges	0	4,343,944	4,343,944	0	2,840,505	2,840,505	0	1,503,439	1,503,439
		TOTAL HYDRAULIC PRODUCTION PLANT	0	669,128,312	669,128,312	0	437,543,003	437,543,003	0	231,585,309	231,585,309
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,130,945	17,130,945	0	11,201,925	11,201,925	0	5,929,020	5,929,020
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,517	21,387,517	0	13,985,297	13,985,297	0	7,402,220	7,402,220
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,534,857	219,534,857	0	143,553,843	143,553,843	0	75,981,014	75,981,014
1	344010	Generators - Solar	0	172,152	172,152	0	112,570	112,570	0	59,582	59,582
1	345000	Accessory Electric Equipment	0	22,038,367	22,038,367	0	14,410,888	14,410,888	0	7,627,479	7,627,479
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,680,483	1,680,483	0	1,098,868	1,098,868	0	581,615	581,615
		TOTAL OTHER PRODUCTION PLANT	0	306,390,760	306,390,760	0	200,348,917	200,348,917	0	106,041,843	106,041,843
		TOTAL PRODUCTION PLANT	0	1,411,472,207	1,411,472,207	0	922,961,675	922,961,675	0	488,510,532	488,510,532

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	28,481,954	28,481,954	0	18,624,350	18,624,350	0	9,857,604	9,857,604
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,263,349	26,263,349	0	17,173,604	17,173,604	0	9,089,745	9,089,745
1	353XXX	Station Equipment	0	270,196,641	270,196,641	0	176,681,584	176,681,584	0	93,515,057	93,515,057
1	354000	Towers & Fixtures	0	17,222,372	17,222,372	0	11,261,709	11,261,709	0	5,960,663	5,960,663
1	355000	Poles & Fixtures	0	263,417,099	263,417,099	0	172,248,441	172,248,441	0	91,168,658	91,168,658
1	356000	Overhead Conductors & Devices	0	148,415,331	148,415,331	0	97,048,785	97,048,785	0	51,366,546	51,366,546
1	357000	Underground Conduit	0	3,006,892	3,006,892	0	1,966,207	1,966,207	0	1,040,685	1,040,685
1	358000	Underground Conductors & Devices	0	2,355,554	2,355,554	0	1,540,297	1,540,297	0	815,257	815,257
1	359000	Roads & Trails	0	2,110,283	2,110,283	0	1,379,914	1,379,914	0	730,369	730,369
		TOTAL TRANSMISSION PLANT	0	761,469,475	761,469,475	0	497,924,891	497,924,891	0	263,544,584	263,544,584
		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	2,658,932	0	2,658,932	419,213	0	419,213	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	33,730,701	0	33,730,701	27,008,474	0	27,008,474	6,722,227	0	6,722,227
3	362000	Station Equipment	134,849,021	3,067,400	137,916,421	90,098,613	2,092,120	92,190,733	44,750,408	975,280	45,725,688
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	416,847,869	0	416,847,869	270,942,743	0	270,942,743	145,905,126	0	145,905,126
99	365000	Overhead Conductors & Devices	269,365,663	0	269,365,663	172,434,984	0	172,434,984	96,930,679	0	96,930,679
99	366000	Underground Conduit	119,880,402	0	119,880,402	78,737,132	0	78,737,132	41,143,270	0	41,143,270
99	367000	Underground Conductors & Devices	210,113,062	0	210,113,062	139,213,829	0	139,213,829	70,899,233	0	70,899,233
99	368000	Line Transformers	272,699,190	0	272,699,190	188,014,201	0	188,014,201	84,684,989	0	84,684,989
99	369XXX	Services	173,963,294	0	173,963,294	114,268,149	0	114,268,149	59,695,145	0	59,695,145
99	371XXX	Installations on Customers' Premises	1,546,944	0	1,546,944	1,546,944	0	1,546,944	0	0	0
99	370XXX	Meters	63,113,556	0	63,113,556	39,996,204	0	39,996,204	23,117,352	0	23,117,352
99	373XXX	Street Light & Signal Systems	63,012,386	0	63,012,386	40,802,513	0	40,802,513	22,209,873	0	22,209,873
		TOTAL DISTRIBUTION PLANT	1,772,321,821	3,067,400	1,775,389,221	1,172,185,396	2,092,120	1,174,277,516	600,136,425	975,280	601,111,705
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,530,653	7,565,151	9,095,804	827,894	5,189,315	6,017,209	702,759	2,375,836	3,078,595
4	390XXX	Structures & Improvements	19,519,156	92,298,424	111,817,580	11,101,956	63,312,104	74,414,060	8,417,200	28,986,320	37,403,520
4	391XXX	Office Furniture & Equipment	4,653,685	62,843,846	67,497,531	4,590,586	43,107,736	47,698,322	63,099	19,736,110	19,799,209
4	392XXX	Transportation Equipment	34,783,161	22,948,995	57,732,156	24,461,044	15,741,863	40,202,907	10,322,117	7,207,132	17,529,249
4	393000	Stores Equipment	422,121	3,818,527	4,240,648	245,949	2,619,319	2,865,268	176,172	1,199,208	1,375,380
4	394000	Tools, Shop & Garage Equipment	1,674,199	13,919,409	15,593,608	712,874	9,548,019	10,260,893	961,325	4,371,390	5,332,715
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	350,755	2,132,344	2,483,099	337,175	1,462,681	1,799,856	13,580	669,663	683,243
4	396XXX	Power Operated Equipment	24,243,018	9,361,926	33,604,944	14,386,333	6,421,813	20,808,146	9,856,685	2,940,113	12,796,798
4	397XXX	Communications Equipment	28,132,103	93,639,379	121,771,482	17,932,433	64,231,932	82,164,365	10,199,670	29,407,447	39,607,117
4	398000	Miscellaneous Equipment	13,522	611,547	625,069	0	419,491	419,491	13,522	192,056	205,578
		TOTAL GENERAL PLANT	115,322,373	309,253,389	424,575,762	74,596,244	212,132,362	286,728,606	40,726,129	97,121,027	137,847,156
		TOTAL PLANT IN SERVICE	1,905,475,703	2,765,021,452	4,670,497,155	1,264,580,415	1,823,912,508	3,088,492,923	640,895,288	941,108,944	1,582,004,232

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended March 31, 2019		
Ending Balance 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	(307,451,595)	(307,451,595)	0	(201,042,598)	(201,042,598)	0	(106,408,997)	(106,408,997)
E-ADEP		Hydro Production Plant	0	(138,267,951)	(138,267,951)	0	(90,413,413)	(90,413,413)	0	(47,854,538)	(47,854,538)
E-ADEP		Other Production Plant	0	(130,686,510)	(130,686,510)	0	(85,455,909)	(85,455,909)	0	(45,230,601)	(45,230,601)
E-ADEP		Transmission Plant	0	(220,463,433)	(220,463,433)	0	(144,161,039)	(144,161,039)	0	(76,302,394)	(76,302,394)
E-ADEP		Distribution Plant	(577,478,497)	(197,030)	(577,675,527)	(355,549,466)	(134,384)	(355,683,850)	(221,929,031)	(62,646)	(221,991,677)
E-ADEP		General Plant	(41,253,075)	(110,978,441)	(152,231,516)	(25,278,963)	(76,125,661)	(101,404,624)	(15,974,112)	(34,852,780)	(50,826,892)
TOTAL ACCUMULATED DEPRECIATION			(618,731,572)	(908,044,960)	(1,526,776,532)	(380,828,429)	(597,333,004)	(978,161,433)	(237,903,143)	(310,711,956)	(548,615,099)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,115,518)	(14,115,518)	0	(9,230,137)	(9,230,137)	0	(4,885,381)	(4,885,381)
E-AAMT		Distribution-Franchises/Misc Intangibles	(267,873)	0	(267,873)	(267,873)	0	(267,873)	0	0	0
E-AAMT		General Plant - 303000	0	(2,433,249)	(2,433,249)	0	(1,666,369)	(1,666,369)	0	(766,880)	(766,880)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,556,933)	(55,127,422)	(58,684,355)	(3,532,883)	(37,814,655)	(41,347,538)	(24,050)	(17,312,767)	(17,336,817)
E-AAMT		General Plant - 390200, 396200	0	(156,942)	(156,942)	0	(107,654)	(107,654)	0	(49,288)	(49,288)
TOTAL ACCUMULATED AMORTIZATION			(3,824,806)	(71,833,131)	(75,657,937)	(3,800,756)	(48,818,815)	(52,619,571)	(24,050)	(23,014,316)	(23,038,366)
TOTAL ACCUMULATED DEPR/AMORT			(622,556,378)	(979,878,091)	(1,602,434,469)	(384,629,185)	(646,151,819)	(1,030,781,004)	(237,927,193)	(333,726,272)	(571,653,465)
NET ELECTRIC UTILITY PLANT before ADFIT			1,282,919,325	1,785,143,361	3,068,062,686	879,951,230	1,177,760,689	2,057,711,919	402,968,095	607,382,672	1,010,350,767
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	77,007	77,007	0	50,355	50,355	0	26,652	26,652
12		ADFIT - Electric Plant In Service (282900)	0	(549,899,814)	(549,899,814)	0	(368,812,306)	(368,812,306)	0	(181,087,508)	(181,087,508)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,159,236)	(62,159,236)	0	(42,638,128)	(42,638,128)	0	(19,521,108)	(19,521,108)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(921,768)	(921,768)	0	(632,287)	(632,287)	0	(289,481)	(289,481)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
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	(6,459,350)	(6,459,350)	0	(4,223,769)	(4,223,769)	0	(2,235,581)	(2,235,581)
1		ADFIT - CDA Settlement Costs (283333)	0	250,954	250,954	0	164,099	164,099	0	86,855	86,855
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,294,440)	(1,294,440)	0	(868,168)	(868,168)	0	(426,272)	(426,272)
TOTAL ACCUMULATED DFIT			0	(620,594,388)	(620,594,388)	0	(417,088,985)	(417,088,985)	0	(203,505,403)	(203,505,403)
NET ELECTRIC UTILITY PLANT			1,282,919,325	1,164,548,973	2,447,468,298	879,951,230	760,671,704	1,640,622,934	402,968,095	403,877,269	806,845,364

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.205%	31.795%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.069%	32.931%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended March 31, 2019
Ending Balance Basis

Report ID:
E-APL-12E

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		1,282,919,325	1,164,548,973	2,447,468,298	879,951,230	760,671,704	1,640,622,934	402,968,095	403,877,269	806,845,364
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)		595,981	1,734,409	2,330,390	539,964	1,189,718	1,729,682	56,017	544,691	600,708
4	Accumulated Amortization - AFUDC (182318)		(12,105)	(45,429)	(57,534)	(11,328)	(31,162)	(42,490)	(777)	(14,267)	(15,044)
99	Colstrip 3 AFUDC Reallocation		0	0	0	(117,572)	0	(117,572)	117,572	0	117,572
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)		(3,194,262)	0	(3,194,262)	(1,023,706)	0	(1,023,706)	(2,170,556)	0	(2,170,556)
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)		7,657,170	0	7,657,170	5,247,725	0	5,247,725	2,409,445	0	2,409,445
99	ADFIT - Kettle Falls Disallowed (190420)		0	0	0	0	0	0	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)		1,795,325	0	1,795,325	0	0	0	1,795,325	0	1,795,325
99	ADFIT - Boulder Park Disallowed (190040)		168,982	0	168,982	0	0	0	168,982	0	168,982
99	Investment in WNP3 Exchange Power (124900, 124930)		1,020,454	0	1,020,454	1,020,454	0	1,020,454	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(183,447)	0	(183,447)	(183,447)	0	(183,447)	0	0	0
99	CDA Lake Settlement - WA (182382)		253,530	0	253,530	253,530	0	253,530	0	0	0
99	CDA Lake Settlement - ID (186382)		46,463	0	46,463	0	0	0	46,463	0	46,463
99	ADFIT - CDA Lake Settlement - Direct (283382)		(62,999)	0	(62,999)	(53,242)	0	(53,242)	(9,757)	0	(9,757)
99	CDA CDR Fund - Direct (182324)		18,442	0	18,442	18,442	0	18,442	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		130,261	0	130,261	121,566	0	121,566	8,695	0	8,695
99	ADFIT - Spokane River Relicensing (283322)		(27,341)	0	(27,341)	(25,518)	0	(25,518)	(1,823)	0	(1,823)
99	Spokane River PM&Es (182323)		117,687	0	117,687	77,194	0	77,194	40,493	0	40,493
99	ADFIT - Spokane River PM&Es (283323)		(24,729)	0	(24,729)	(16,225)	0	(16,225)	(8,504)	0	(8,504)
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)		(2,141,982)	0	(2,141,982)	(1,008,408)	0	(1,008,408)	(1,133,574)	0	(1,133,574)
2	Rate Base - Regulatory Liability-Non-plant Excess		0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)		(1,979,222)	0	(1,979,222)	(1,979,222)	0	(1,979,222)	0	0	0
C-WKC	Working Capital		87,162,785	0	87,162,785	57,646,509	0	57,646,509	29,516,276	0	29,516,276
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		84,009,819	1,688,980	85,698,799	56,369,990	1,158,556	57,528,546	27,639,829	530,424	28,170,253
	NET RATE BASE		1,366,929,144	1,166,237,953	2,533,167,097	936,321,220	761,830,260	1,698,151,480	430,607,924	404,407,693	835,015,617

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	68.205%	31.795%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	918,400	918,400			918,400	918,400		600,542	600,542		317,858	317,858	
1	Misc Intangible Plt (30300)	ED-AN	234,672	234,672			234,672	234,672		153,452	153,452		81,220	81,220	
Total Production/Transmission			1,153,072	1,153,072			1,153,072	1,153,072		753,994	753,994		399,078	399,078	
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153			24,153	24,153	24,153		24,153				
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866			5,866	5,866	5,866		5,866				
Total Distribution			30,019	30,019			30,019	30,019	30,019		30,019				
General Plant - 303000															
7,4		CD-AA	668,509	471,820	137,132	59,557	471,820	471,820		323,645	323,645		148,175	148,175	
9,1		CD-AN	9,729	7,576	2,153		7,576	7,576		4,954	4,954		2,622	2,622	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
Total General Plant - 303000			726,110	479,396	179,089	67,625	479,396	479,396		328,599	328,599		150,797	150,797	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	27,244,061	19,228,314	5,588,574	2,427,173	19,228,314	19,228,314		13,189,662	13,189,662		6,038,652	6,038,652	
9,4		CD-AN	28,478	22,177	6,301		22,177	22,177		15,212	15,212		6,965	6,965	
9,4		CD-ID	8,319	6,478	1,841		6,478	6,478	6,478		6,478			6,478	
9,4		CD-WA	1,730,325	1,347,456	382,869		1,347,456	1,347,456	1,347,456		1,347,456			0	
4		ED-AN	2,332,339	2,332,339			2,332,339	2,332,339		1,599,868	1,599,868		732,471	732,471	
		ED-ID	0	0			0	0					0	0	
		ED-WA	513,286	513,286			513,286	513,286	513,286		513,286			0	
8		GD-AA	131,828		91,984	39,844									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031X			31,988,636	23,450,050	6,071,569	2,467,017	1,867,220	21,582,830	23,450,050	1,860,742	14,804,742	16,665,484	6,478	6,778,088	6,784,566
Gas Underground Storage															
		GD-AN	94		94										
Total Gas Underground Storage			94		94										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	48,008	48,008			48,008	48,008		32,931	32,931		15,077	15,077	
		GD-OR	0			0									
Total General Plant - 390200, 396200			48,008	48,008	0	0	48,008	48,008		32,931	32,931		15,077	15,077	
Total Amortization Expense			33,945,939	25,160,545	6,250,752	2,534,642	1,897,239	23,263,306	25,160,545	1,890,761	15,920,266	17,811,027	6,478	7,343,040	7,349,518

Allocation Ratios:													
Service -			Electric	Gas-North	Gas-South		Jurisdiction -			Washington		Idaho	
7	Elec/Gas North/Oregon 4-Factor		70.578%	20.513%	8.909%	1	Production/Transmission Rat		65.390%		34.610%		
8	Gas North/Oregon 4-Factor		0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio		68.595%		31.405%		
9	Elec/Gas North 4-Factor		77.874%	22.126%	0.000%								

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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)	(307,451,595)	(307,451,595)			(307,451,595)	(307,451,595)		(201,042,598)	(201,042,598)		(106,408,997)	(106,408,997)	
1	Hydro (ED-AN)	(138,267,951)	(138,267,951)			(138,267,951)	(138,267,951)		(90,413,413)	(90,413,413)		(47,854,538)	(47,854,538)	
1	Other (ED-AN)	(130,686,510)	(130,686,510)			(130,686,510)	(130,686,510)		(85,455,909)	(85,455,909)		(45,230,601)	(45,230,601)	
Total Electric Production		(576,406,056)	(576,406,056)			(576,406,056)	(576,406,056)		(376,911,920)	(376,911,920)		(199,494,136)	(199,494,136)	
Electric Transmission														
1	ED-AN	(220,463,433)	(220,463,433)			(220,463,433)	(220,463,433)		(144,161,039)	(144,161,039)		(76,302,394)	(76,302,394)	
Total Electric Transmissic		(220,463,433)	(220,463,433)			(220,463,433)	(220,463,433)		(144,161,039)	(144,161,039)		(76,302,394)	(76,302,394)	
Electric Distribution														
3	ED-AN	(197,030)	(197,030)			(197,030)	(197,030)		(134,384)	(134,384)		(62,646)	(62,646)	
	ED-ID	(221,929,031)	(221,929,031)			(221,929,031)	(221,929,031)				(221,929,031)		(221,929,031)	
	ED-WA	(355,549,466)	(355,549,466)			(355,549,466)	(355,549,466)	(355,549,466)		(355,549,466)				
Total Electric Distribution		(577,675,527)	(577,675,527)			(577,478,497)	(197,030)	(577,675,527)	(355,549,466)	(134,384)	(355,683,850)	(221,929,031)	(62,646)	(221,991,677)
Gas Underground Storage														
	GD-AN	(16,690,515)		(16,690,515)										
	GD-OR	(1,192,243)			(1,192,243)									
Total Gas Underground S		(17,882,758)		(16,690,515)	(1,192,243)									
Gas Distribution														
	GD-AN	(1,808,134)		(1,808,134)										
	GD-ID	(80,675,460)		(80,675,460)										
	GD-WA	(149,873,635)		(149,873,635)										
	GD-OR	(113,587,394)			(113,587,394)									
Total Gas Distribution		(345,944,623)		(232,357,229)	(113,587,394)									
General Plant														
4	ED-AN	(49,163,397)	(49,163,397)			(49,163,397)	(49,163,397)		(33,723,632)	(33,723,632)		(15,439,765)	(15,439,765)	
	ED-ID	(11,151,811)	(11,151,811)			(11,151,811)	(11,151,811)				(11,151,811)		(11,151,811)	
	ED-WA	(21,420,219)	(21,420,219)			(21,420,219)	(21,420,219)	(21,420,219)			(21,420,219)			
7,4	CD-AA	(72,300,210)	(51,028,042)	(14,830,942)	(6,441,226)	(51,028,042)	(51,028,042)		(35,002,685)	(35,002,685)		(16,025,357)	(16,025,357)	
9,4	CD-AN	(13,852,044)	(10,787,002)	(3,065,042)		(10,787,002)	(10,787,002)		(7,399,344)	(7,399,344)		(3,387,658)	(3,387,658)	
9	CD-ID	(6,192,520)	(4,822,301)	(1,370,219)		(4,822,301)	(4,822,301)				(4,822,301)		(4,822,301)	
9	CD-WA	(4,955,176)	(3,858,744)	(1,096,432)		(3,858,744)	(3,858,744)	(3,858,744)		(3,858,744)				
8	GD-AA	(2,460,831)		(1,717,069)	(743,762)									
	GD-AN	(3,215,658)		(3,215,658)										
	GD-ID	(2,102,928)		(2,102,928)										
	GD-WA	(7,952,496)		(7,952,496)										
	GD-OR	(4,678,032)			(4,678,032)									
Total General Plant		(199,445,322)	(152,231,516)	(35,350,786)	(11,863,020)	(41,253,075)	(110,978,441)	(152,231,516)	(25,278,963)	(76,125,661)	(101,404,624)	(15,974,112)	(34,852,780)	(50,826,892)
Total Accumulated Depr		(1,937,817,719)	(1,526,776,532)	(284,398,530)	(126,642,657)	(618,731,572)	(908,044,960)	(1,526,776,532)	(380,828,429)	(597,333,004)	(978,161,433)	(237,903,143)	(310,711,956)	(548,615,099)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio		65.390%					34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense		68.205%					31.795%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio		68.595%					31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	(12,207,755)	(12,207,755)			(12,207,755)	(12,207,755)		(7,982,651)	(7,982,651)		(4,225,104)	(4,225,104)		
1	Misc Intangible Plt (3030 ED-AN)	(1,907,763)	(1,907,763)			(1,907,763)	(1,907,763)		(1,247,486)	(1,247,486)		(660,277)	(660,277)		
Total Production/Transmission		(14,115,518)	(14,115,518)			(14,115,518)	(14,115,518)		(9,230,137)	(9,230,137)		(4,885,381)	(4,885,381)		
Distribution															
	Franchises (302000) ED-WA	(223,733)	(223,733)			(223,733)	(223,733)		(223,733)	(223,733)					
	Misc Intangible Plt (3030 ED-WA)	(44,140)	(44,140)			(44,140)	(44,140)		(44,140)	(44,140)					
Total Distribution		(267,873)	(267,873)			(267,873)	(267,873)		(267,873)	(267,873)					
General Plant - 303000															
7,4	CD-AA	(3,327,414)	(2,348,423)	(682,552)	(296,439)		(2,348,423)	(2,348,423)		(1,610,901)	(1,610,901)		(737,522)	(737,522)	
9,1	CD-AN	(108,929)	(84,826)	(24,103)			(84,826)	(84,826)		(55,468)	(55,468)		(29,358)	(29,358)	
	GD-ID	(105,066)		(105,066)											
	GD-WA	(222,368)		(222,368)											
	GD-OR	(98,772)			(98,772)										
Total General Plant - 303000		(3,862,549)	(2,433,249)	(1,034,089)	(395,211)		(2,433,249)	(2,433,249)		(1,666,369)	(1,666,369)		(766,880)	(766,880)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(71,452,737)	(50,429,912)	(14,657,101)	(6,365,724)		(50,429,912)	(50,429,912)		(34,592,398)	(34,592,398)		(15,837,514)	(15,837,514)	
9,4	CD-AN	(37,868)	(29,489)	(8,379)			(29,489)	(29,489)		(20,228)	(20,228)		(9,261)	(9,261)	
9	CD-ID	(30,884)	(24,050)	(6,834)		(24,050)	(24,050)				(24,050)		(24,050)	(24,050)	
9	CD-WA	(1,730,325)	(1,347,456)	(382,869)		(1,347,456)	(1,347,456)	(1,347,456)				0	0		
4	ED-AN	(4,668,021)	(4,668,021)			(4,668,021)	(4,668,021)		(3,202,029)	(3,202,029)		(1,465,992)	(1,465,992)		
	ED-ID	0	0			0	0				0		0		
	ED-WA	(2,185,427)	(2,185,427)			(2,185,427)	(2,185,427)	(2,185,427)		(2,185,427)	(2,185,427)				
8	GD-AA	(547,246)		(381,846)	(165,400)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(80,652,508)	(58,684,355)	(15,437,029)	(6,531,124)		(3,556,933)	(55,127,422)	(58,684,355)	(3,532,883)	(37,814,655)	(40,000,082)	(24,050)	(17,312,767)	(17,336,817)
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	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(156,942)	(156,942)			(156,942)	(156,942)		(107,654)	(107,654)		(49,288)	(49,288)		
	ED-WA	0	0			0	0		0	0					
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(156,942)	(156,942)	0	0		0	(156,942)	(156,942)	0	(107,654)	(107,654)	0	(49,288)	(49,288)
Total Accumulated Amortization		(99,055,390)	(75,657,937)	(16,471,118)	(6,926,335)		(3,824,806)	(71,833,131)	(75,657,937)	(3,800,756)	(48,818,815)	(51,272,115)	(24,050)	(23,014,316)	(23,038,366)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	498,670	113,617	362,279	22,774	498,670	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	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	0
	TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,382,521	1,106,086	2,627,272	4,649,163	8,382,521	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,369,359	0	0	0	0	19,369,359	0	0	19,369,359	0	0	0
99	GD-OR / AS	3,750,639	0	0	0	0	0	0	0	0	3,750,639	0	3,750,639
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	112,456,550	0	0	79,369,584	79,369,584	0	0	23,068,212	23,068,212	0	10,018,754	10,018,754
9	CD-WA / ID / AN	30,903,489	9,995,870	5,789,927	8,279,677	24,065,474	2,840,248	1,645,162	2,352,605	6,838,015	0	0	0
	TOTAL ACCOUNT	174,862,558	11,101,956	8,417,199	92,298,424	111,817,579	22,209,607	1,645,162	25,420,817	49,275,586	3,750,639	10,018,754	13,769,393
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,631,537	483,438	0	2,148,099	2,631,537	0	0	0	0	0	0	0
99	GD-WA / ID / AN	815,112	0	0	0	0	815,112	0	0	815,112	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	447,062	0	0	0	0	0	0	311,942	311,942	0	135,120	135,120
7	CD-AA	85,794,147	0	0	60,551,793	60,551,793	0	0	17,598,953	17,598,953	0	7,643,401	7,643,401
9	CD-WA / ID / AN	5,540,048	4,107,149	63,099	143,954	4,314,202	1,167,014	17,929	40,903	1,225,846	0	0	0
	TOTAL ACCOUNT	95,227,906	4,590,587	63,099	62,843,846	67,497,532	1,982,126	17,929	17,951,798	19,951,853	0	7,778,521	7,778,521
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,371,051	22,474,985	9,534,491	15,361,575	47,371,051	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,601,361	0	0	0	0	9,249,648	2,515,238	1,836,475	13,601,361	0	0	0
99	GD-OR / AS	3,824,371	0	0	0	0	0	0	0	0	3,824,371	0	3,824,371
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,212,373	0	0	5,090,349	5,090,349	0	0	1,479,474	1,479,474	0	642,550	642,550
9	CD-WA / ID / AN	6,768,400	1,986,059	787,626	2,497,071	5,270,756	564,323	223,798	709,523	1,497,644	0	0	0
	TOTAL ACCOUNT	78,824,506	24,461,044	10,322,117	22,948,995	57,732,156	9,813,971	2,739,036	4,058,232	16,611,239	3,824,371	656,740	4,481,111

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	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	4,942,344	244,968	174,826	3,428,958	3,848,752	69,606	49,675	974,311	1,093,592	0	0	
	TOTAL ACCOUNT	5,447,042	245,948	176,172	3,818,528	4,240,648	157,766	49,675	974,311	1,181,752	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,507,925	703,615	204,716	4,599,594	5,507,925	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	
99	GD-OR / AS	848,758	0	0	0	0	0	0	0	0	848,758	0	
8	GD-AA	4,972,432	0	0	0	0	0	0	3,469,564	3,469,564	0	1,502,868	
7	CD-AA	13,026,101	0	0	9,193,562	9,193,562	0	0	2,672,044	2,672,044	0	1,160,495	
9	CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	
	TOTAL ACCOUNT	27,923,907	712,874	961,325	13,919,409	15,593,608	1,796,323	488,652	6,533,203	8,818,178	848,758	2,663,363	3,512,121
	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	1,376,072	337,175	13,580	1,025,317	1,376,072	0	0	0	0	0	0	
99	GD-WA / ID / AN	123,986	0	0	0	0	29,069	0	94,917	123,986	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7	CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	3,314,662	337,175	13,580	2,132,344	2,483,099	29,069	0	559,827	588,896	40,917	201,750	242,667
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,153,776	14,133,959	9,501,623	8,518,194	32,153,776	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	372,990	372,990	0	0	108,407	108,407	0	47,082	
9	CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	
	TOTAL ACCOUNT	38,163,192	14,386,333	9,856,685	9,361,926	33,604,944	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	66,828,349	12,580,976	7,250,878	46,996,495	66,828,349	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,339,311	0	0	0	0	866,746	472,565	0	1,339,311	0	0	0
99	GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8	GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	347,351
7	CD-AA	54,764,230	0	0	38,651,498	38,651,498	0	0	11,233,787	11,233,787	0	4,878,945	4,878,945
9	CD-WA/ ID / AN	20,920,774	5,351,457	2,948,792	7,991,386	16,291,635	1,520,574	837,876	2,270,689	4,629,139	0	0	0
	TOTAL ACCOUNT	146,134,982	17,932,433	10,199,670	93,639,379	121,771,482	2,387,320	1,310,441	14,306,380	18,004,141	1,133,063	5,226,296	6,359,359
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	601,888	0	0	424,801	424,801	0	0	123,465	123,465	0	53,622	53,622
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	806,420	0	13,522	611,547	625,069	0	1,897	123,465	125,362	2,367	53,622	55,989
	TOTAL GENERAL PLANT	586,895,590	74,596,244	40,726,128	309,253,389	424,575,761	43,793,721	7,298,110	73,179,485	124,271,316	10,517,135	27,531,378	38,048,513

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	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-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	10,821,527	319,716	0	10,501,811	10,821,527	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	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,577,611	2,309,036	0	13,268,575	15,577,611	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	702,753	0	0	0	0	0	0	490,353	490,353	0	212,400	
7		CD-AA	94,740,882	0	0	66,866,220	66,866,220	0	0	19,434,197	19,434,197	0	8,440,465	
9		CD-WA / ID / AN	421,805	0	32,734	295,738	328,472	0	9,301	84,032	93,333	0	0	
		TOTAL ACCOUNT	111,443,051	2,309,036	32,734	80,430,533	82,772,303	0	9,301	20,008,582	20,017,883	0	8,652,865	8,652,865
	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	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	21,933
	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	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	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	2,550,869	0	0	1,800,352	1,800,352	0	0	523,260	523,260	0	227,257	227,257
9		CD-WA / ID / AN	18,706,508	14,567,319	0	0	14,567,319	4,139,189	0	0	4,139,189	0	0	0
		TOTAL ACCOUNT	21,257,377	14,567,319	0	1,800,352	16,367,671	4,139,189	0	523,260	4,662,449	0	227,257	227,257
		TOTAL	288,805,813	17,196,071	32,734	193,712,589	210,941,394	5,161,783	788,906	49,879,956	55,830,645	426,123	21,607,651	22,033,774

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	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-12E
For Twelve Months Ended March 31, 2019	
Ending Balance 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	(87,218,354)	(61,556,970)	(17,891,101)	(7,770,283)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(773,396)	(602,267)	(171,129)	0
7	282919	CD-AA	(1,306,027)	(921,768)	(267,905)	(116,354)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	(89,563,783)	(63,268,747)	(18,384,701)	(7,910,335)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended March 31, 2019
Ending Balance Basis

Report ID: C-WKC-12E

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	3,747,830	3,747,830	0	0	0	0	3,747,830
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	32	32	0	0	0	0	32
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,436,763	30,364,436	0	87,801,199	57,646,509	29,516,276	(209,746)	848,160	0
TOTAL		57,436,763	30,364,436	3,747,862	91,549,061	57,646,509	29,516,276	(209,746)	848,160	3,747,862

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.578%	20.513%	8.909%	31.405%	27.728%	100.000%
99	Not Allocated						