

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	19,647,066	11,560,247	8,086,819
	Adjustments			
	Adjusted Net Operating Income (Loss)	19,647,066	11,560,247	8,086,819
E-APL	Electric Net Rate Base	2,508,190,407	1,676,887,872	831,302,535
	<b>RATE OF RETURN</b>	<b>0.783%</b>	<b>0.689%</b>	<b>0.973%</b>

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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers	12-01-2018 thru 12-31-2018	387,662	254,232	133,430
		Percent		100.000%	65.581%	34.419%
3	E-OPS	Direct Distribution Operating Expense	12-01-2018 thru 12-31-2018	2,153,740	1,395,984	757,756
		Percent		100.000%	64.817%	35.183%
	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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	11-01-2018 thru 12-31-2018	1,180,389,120	802,901,997	377,487,123	
				100.000%	68.020%	31.980%	
11		Book Depreciation Percent	12-01-2018 thru 12-31-2018	9,638,901	6,339,311	3,299,590	
				100.000%	65.768%	34.232%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	11-01-2018 thru 12-31-2018	3,036,263,649 100.000%	2,030,025,583 66.859%	1,006,238,066 33.141%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2018 thru 12-31-2018	260,344,339 100.000%	175,568,156 67.437%	84,776,183 32.563%
14		Net Allocated Schedule M's - AMA Percent	12-01-2018 thru 12-31-2018	-10,755,603 100.000%	-6,896,488 64.120%	-3,859,115 35.880%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	37,157,033	0	37,157,033	24,887,457	0	24,887,457	12,269,576	0	12,269,576
99	442200	Commercial - Firm & Int.	26,890,832	0	26,890,832	19,101,560	0	19,101,560	7,789,272	0	7,789,272
1	442300	Industrial	8,213,839	0	8,213,839	4,983,078	0	4,983,078	3,230,761	0	3,230,761
99	444000	Public Street & Highway Lighting	634,890	0	634,890	413,993	0	413,993	220,897	0	220,897
99	448000	Interdepartmental Revenue	135,234	0	135,234	107,256	0	107,256	27,978	0	27,978
99	499XXX	Unbilled Revenue	1,698,014	0	1,698,014	796,718	0	796,718	901,296	0	901,296
		TOTAL SALES TO ULTIMATE CUSTOMERS	74,729,842	0	74,729,842	50,290,062	0	50,290,062	24,439,780	0	24,439,780
1	447XXX	Sales for Resale	0	6,567,229	6,567,229	0	4,294,311	4,294,311	0	2,272,918	2,272,918
		TOTAL SALES OF ELECTRICITY	74,729,842	6,567,229	81,297,071	50,290,062	4,294,311	54,584,373	24,439,780	2,272,918	26,712,698
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(257,140)	0	(257,140)	(285,755)	0	(285,755)	28,615	0	28,615
99	451000	Miscellaneous Service Revenue	20,297	0	20,297	13,025	0	13,025	7,272	0	7,272
1	453000	Sales of Water & Water Power	0	39,250	39,250	0	25,666	25,666	0	13,584	13,584
1	454000	Rent from Electric Property	263,552	3,553	267,105	153,689	2,323	156,012	109,863	1,230	111,093
1	454100	Rent from Trnsmmission Joint Use	6,469	0	6,469	3,070	0	3,070	3,399	0	3,399
1	456XXX	Other Electric Revenues	2,883,147	6,422,914	9,306,061	2,017,652	4,199,943	6,217,595	865,495	2,222,971	3,088,466
		TOTAL OTHER OPERATING REVENUE	2,916,325	6,465,717	9,382,042	1,901,681	4,227,932	6,129,613	1,014,644	2,237,785	3,252,429
		TOTAL ELECTRIC REVENUE	77,646,167	13,032,946	90,679,113	52,191,743	8,522,243	60,713,986	25,454,424	4,510,703	29,965,127

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	36,511	36,511	0	23,875	23,875	0	12,636	12,636
1	501XXX	Fuel	0	2,565,442	2,565,442	0	1,677,543	1,677,543	0	887,899	887,899
1	502000	Steam Expense	0	418,345	418,345	0	273,556	273,556	0	144,789	144,789
1	505000	Electric Expense	0	98,276	98,276	0	64,263	64,263	0	34,013	34,013
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	760,211	760,211	0	497,102	497,102	0	263,109	263,109
1	507000	Rent	0	2,502	2,502	0	1,636	1,636	0	866	866
		MAINTENANCE									
1	510000	Supervision & Engineering	0	60,473	60,473	0	39,543	39,543	0	20,930	20,930
1	511000	Structures	0	34,277	34,277	0	22,414	22,414	0	11,863	11,863
1	512000	Boiler Plant	0	449,002	449,002	0	293,602	293,602	0	155,400	155,400
1	513000	Electric Plant	0	12,290	12,290	0	8,036	8,036	0	4,254	4,254
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	326,442	326,442	0	213,460	213,460	0	112,982	112,982
		TOTAL STEAM POWER GENERATION EXP	0	4,763,771	4,763,771	0	3,115,030	3,115,030	0	1,648,741	1,648,741
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	440,888	440,888	0	288,297	288,297	0	152,591	152,591
1	536000	Water for Power	0	93,098	93,098	0	60,877	60,877	0	32,221	32,221
1	537000	Hydraulic Expense	421,833	401,489	823,322	276,699	262,534	539,233	145,134	138,955	284,089
1	538000	Electric Expense	0	627,975	627,975	0	410,633	410,633	0	217,342	217,342
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	109,548	109,564	0	71,633	71,633	16	37,915	37,931
1	540000	Rent	0	115,276	115,276	0	75,379	75,379	0	39,897	39,897
1	540100	MT Trust Funds Land Settlement Rents	413,567	0	413,567	270,266	0	270,266	143,301	0	143,301
		MAINTENANCE									
1	541000	Supervision & Engineering	0	76,115	76,115	0	49,772	49,772	0	26,343	26,343
1	542000	Structures	0	39,425	39,425	0	25,780	25,780	0	13,645	13,645
1	543000	Reservoirs, Dams, & Waterways	0	589,294	589,294	0	385,339	385,339	0	203,955	203,955
1	544000	Electric Plant	0	385,395	385,395	0	252,010	252,010	0	133,385	133,385
1	545000	Miscellaneous Hydraulic Plant	0	111,285	111,285	0	72,769	72,769	0	38,516	38,516
		TOTAL HYDRO POWER GENERATION EXP	835,416	2,989,788	3,825,204	546,965	1,955,023	2,501,988	288,451	1,034,765	1,323,216
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	45,775	45,775	0	29,932	29,932	0	15,843	15,843
1	547XXX	Fuel	0	4,335,746	4,335,746	0	2,835,144	2,835,144	0	1,500,602	1,500,602
1	548000	Generation Expense	0	150,130	150,130	0	98,170	98,170	0	51,960	51,960
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	68,118	68,118	0	44,542	44,542	0	23,576	23,576
1	550000	Rent	0	(2,819)	(2,819)	0	(1,843)	(1,843)	0	(976)	(976)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	92,645	92,645	0	60,581	60,581	0	32,064	32,064
1	552000	Structures	0	12,174	12,174	0	7,961	7,961	0	4,213	4,213
1	553000	Generating & Electric Equipment	0	452,724	452,724	0	296,036	296,036	0	156,688	156,688
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	45,578	45,578	0	29,803	29,803	0	15,775	15,775
		TOTAL OTHER POWER GENERATION EXP	0	5,200,071	5,200,071	0	3,400,326	3,400,326	0	1,799,745	1,799,745



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	22,718	15,853,924	15,876,642	22,718	10,366,881	10,389,599	0	5,487,043	5,487,043
1	556000	System Control & Load Dispatching	0	63,239	63,239	0	41,352	41,352	0	21,887	21,887
E-557	557XXX	Other Expense	(785,594)	4,579,677	3,794,083	500,514	2,994,651	3,495,165	(1,286,108)	1,585,026	298,918
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>(762,876)</b>	<b>20,496,840</b>	<b>19,733,964</b>	<b>523,232</b>	<b>13,402,884</b>	<b>13,926,116</b>	<b>(1,286,108)</b>	<b>7,093,956</b>	<b>5,807,848</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>72,540</b>	<b>33,450,470</b>	<b>33,523,010</b>	<b>1,070,197</b>	<b>21,873,263</b>	<b>22,943,460</b>	<b>(997,657)</b>	<b>11,577,207</b>	<b>10,579,550</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	238,459	238,459	0	155,928	155,928	0	82,531	82,531
1	561000	Load Dispatching	0	303,965	303,965	0	198,763	198,763	0	105,202	105,202
1	562000	Station Expense	0	(28,487)	(28,487)	0	(18,628)	(18,628)	0	(9,859)	(9,859)
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	69,913	69,913	0	45,716	45,716	0	24,197	24,197
1	565XXX	Transmission of Electricity by Others	0	1,419,362	1,419,362	0	928,121	928,121	0	491,241	491,241
1	566000	Miscellaneous Transmission Expense	0	251,429	251,429	0	164,409	164,409	0	87,020	87,020
1	567000	Rent	0	19,006	19,006	0	12,428	12,428	0	6,578	6,578
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	54,333	54,333	0	35,528	35,528	0	18,805	18,805
1	569000	Structures	(2)	45,259	45,257	0	29,595	29,595	(2)	15,664	15,662
1	570000	Station Equipment	0	(180,609)	(180,609)	0	(118,100)	(118,100)	0	(62,509)	(62,509)
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1	61,582	61,583	1	40,268	40,269	0	21,314	21,314
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	2,360	2,360	0	1,543	1,543	0	817	817
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>(1)</b>	<b>2,256,572</b>	<b>2,256,571</b>	<b>1</b>	<b>1,475,571</b>	<b>1,475,572</b>	<b>(2)</b>	<b>781,001</b>	<b>780,999</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,532,130	2,532,130	0	1,655,760	1,655,760	0	876,370	876,370
E-DEPX		Depreciation Expense-Transmission	0	1,092,580	1,092,580	0	714,438	714,438	0	378,142	378,142
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,180	96,180	0	62,892	62,892	0	33,288	33,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,880)	0	(11,880)	11,880	0	11,880
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,899	11,821	0	5,768	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	87,450	0	87,450	0	0	0	87,450	0	87,450
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,175	48,175	0	25,499	25,499
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	19,553	0	19,553	15,454	0	15,454	4,099	0	4,099
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(302,049)	0	(302,049)	(207,869)	0	(207,869)	(94,180)	0	(94,180)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(238,466)	0	(238,466)	0	0	0	(238,466)	0	(238,466)
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	(2,579)	0	(2,579)	(2,579)	0	(2,579)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(458)	(458)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,850,565	1,850,565	0	1,210,084	1,210,084	0	640,481	640,481
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(156,015)	5,663,822	5,507,807	8,401	3,703,573	3,711,974	(164,416)	1,960,249	1,795,833
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(83,476)	41,370,864	41,287,388	1,078,599	27,052,407	28,131,006	(1,162,075)	14,318,457	13,156,382

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	60,467	301,662	362,129	38,486	195,528	234,014	21,981	106,134	128,115
3	582000	Station Expense	71,691	5,713	77,404	46,281	3,703	49,984	25,410	2,010	27,420
3	583000	Overhead Line Expense	214,297	37,257	251,554	163,891	24,149	188,040	50,406	13,108	63,514
3	584000	Underground Line Expense	84,328	(7,104)	77,224	40,860	(4,605)	36,255	43,468	(2,499)	40,969
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	58	0	58	92	0	92	(34)	0	(34)
3	586000	Meter Expense	199,469	4,353	203,822	160,456	2,821	163,277	39,013	1,532	40,545
3	587000	Customer Installations Expense	52,248	10,043	62,291	38,110	6,510	44,620	14,138	3,533	17,671
3	588000	Miscellaneous Distribution Expense	379,607	327,713	707,320	219,621	212,414	432,035	159,986	115,299	275,285
3	589000	Rent	(2)	42,249	42,247	(2)	27,385	27,383	0	14,864	14,864
MAINTENANCE:											
3	590000	Supervision & Engineering	21,795	76,684	98,479	3,968	49,704	53,672	17,827	26,980	44,807
3	591000	Structures	19,756	1,276	21,032	15,581	827	16,408	4,175	449	4,624
3	592000	Station Equipment	68,660	11,133	79,793	53,340	7,216	60,556	15,320	3,917	19,237
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	896,503	762,008	1,658,511	584,689	493,911	1,078,600	311,814	268,097	579,911
3	594000	Underground Lines	65,709	0	65,709	27,226	0	27,226	38,483	0	38,483
3	595000	Line Transformers	15,888	52	15,940	12,060	34	12,094	3,828	18	3,846
3	596000	Street Light & Signal System Maintenance Exp	22,832	2	22,834	15,080	1	15,081	7,752	1	7,753
3	597000	Meters	692	0	692	348	0	348	344	0	344
3	598000	Miscellaneous Distribution Expense	(20,258)	20,095	(163)	(24,103)	13,025	(11,078)	3,845	7,070	10,915
TOTAL DISTRIBUTION OPERATING EXP			2,153,740	1,593,136	3,746,876	1,395,984	1,032,623	2,428,607	757,756	560,513	1,318,269
E-DEPX		Depreciation Expense-Distribution	4,286,487	5,036	4,291,523	2,778,560	3,264	2,781,824	1,507,927	1,772	1,509,699
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,803,310	0	4,803,310	4,349,322	0	4,349,322	453,988	0	453,988
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,092,299	5,036	9,097,335	7,130,384	3,264	7,133,648	1,961,915	1,772	1,963,687
TOTAL DISTRIBUTION EXPENSES			11,246,039	1,598,172	12,844,211	8,526,368	1,035,887	9,562,255	2,719,671	562,285	3,281,956

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	18,611	18,611	0	12,205	12,205	0	6,406	6,406
2	902000	Meter Reading Expenses	247,370	8,272	255,642	235,192	5,425	240,617	12,178	2,847	15,025
2	903XXX	Customer Records & Collection Expenses	225,677	692,048	917,725	157,854	453,852	611,706	67,823	238,196	306,019
2	904000	Uncollectible Accounts	0	0	0	0	0	0	0	0	0
2	905000	Misc Customer Accounts	0	15,494	15,494	0	10,161	10,161	0	5,333	5,333
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>473,047</b>	<b>734,425</b>	<b>1,207,472</b>	<b>393,046</b>	<b>481,643</b>	<b>874,689</b>	<b>80,001</b>	<b>252,782</b>	<b>332,783</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	3,752,873	26,688	3,779,561	2,748,330	17,502	2,765,832	1,004,543	9,186	1,013,729
2	909000	Advertising	9,332	150,354	159,686	9,332	98,604	107,936	0	51,750	51,750
2	910000	Misc Customer Service & Info Exp	0	129,534	129,534	0	84,950	84,950	0	44,584	44,584
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,762,205</b>	<b>306,576</b>	<b>4,068,781</b>	<b>2,757,662</b>	<b>201,056</b>	<b>2,958,718</b>	<b>1,004,543</b>	<b>105,520</b>	<b>1,110,063</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	65,171	1,946,552	2,011,723	48,829	1,335,237	1,384,066	16,342	611,315	627,657
4	921000	Office Supplies & Expenses	2,340	497,199	499,539	2,340	341,054	343,394	0	156,145	156,145
4	922000	Admin Exp Transferred--Credit	0	(9,218)	(9,218)	0	(6,323)	(6,323)	0	(2,895)	(2,895)
4	923000	Outside Services Employed	37,996	1,089,717	1,127,713	34,676	747,491	782,167	3,320	342,226	345,546
4	924000	Property Insurance Premium	0	112,163	112,163	0	76,938	76,938	0	35,225	35,225
4	925XXX	Injuries and Damages	(914)	363,060	362,146	(643)	249,041	248,398	(271)	114,019	113,748
4	926XXX	Employee Pensions and Benefits	0	145,237	145,237	0	99,625	99,625	0	45,612	45,612
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	259,457	342,759	602,216	147,245	224,130	371,375	112,212	118,629	230,841
4	930000	Miscellaneous General Expenses	7,315	379,604	386,919	6,149	260,389	266,538	1,166	119,215	120,381
4	931000	Rents	0	(26,848)	(26,848)	0	(18,416)	(18,416)	0	(8,432)	(8,432)
4	935000	Maintenance of General Plant	78,696	1,161,044	1,239,740	37,882	796,418	834,300	40,814	364,626	405,440
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>450,161</b>	<b>6,001,269</b>	<b>6,451,430</b>	<b>276,478</b>	<b>4,105,584</b>	<b>4,382,062</b>	<b>173,683</b>	<b>1,895,685</b>	<b>2,069,368</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	165,889	1,548,525	1,714,414	122,432	1,062,211	1,184,643	43,457	486,314	529,771
E-AMTX		Amortization Expense-General Plant - 303000	0	45,261	45,261	0	31,027	31,027	0	14,234	14,234
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	232,594	1,718,870	1,951,464	232,084	1,179,058	1,411,142	510	539,812	540,322
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,746	2,746	0	1,257	1,257
99	407229	Idaho Earnings Test Amortization	(140,768)	0	(140,768)	0	0	0	(140,768)	0	(140,768)
99	407230	Tax Reform Amortization	(191,485)	0	(191,485)	(191,485)	0	(191,485)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,352	57,444	11,315	30,322	41,637	777	15,030	15,807
99	407319	AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404
99	407332	Existing Meters Excess Deprec. Deferral	47,003	0	47,003	47,003	0	47,003	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(70,575)	0	(70,575)	(48,169)	0	(48,169)	(22,406)	0	(22,406)
99	407436	Regulatory Credit - MDM System	(426,462)	0	(426,462)	(426,462)	0	(426,462)	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			815,097	3,362,011	4,177,108	544,123	2,305,364	2,849,487	270,974	1,056,647	1,327,621
TOTAL ADMIN & GENERAL EXPENSES			1,265,258	9,363,280	10,628,538	820,601	6,410,948	7,231,549	444,657	2,952,332	3,396,989
TOTAL EXPENSES BEFORE FIT			16,663,073	53,373,317	70,036,390	13,576,276	35,181,941	48,758,217	3,086,797	18,191,376	21,278,173
NET OPERATING INCOME (LOSS) BEFORE FIT					20,642,723			11,955,769			8,686,954
E-FIT		FEDERAL INCOME TAX			1,111,768			701,629			410,139
E-FIT		DEFERRED FEDERAL INCOME TAX			(75,712)			(279,690)			203,978
E-FIT		AMORTIZED ITC			(40,399)			(26,417)			(13,982)
ELECTRIC NET OPERATING INCOME (LOSS)					19,647,066			11,560,247			8,086,819

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.581%	34.419%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.817%	35.183%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	6,013	97,342	103,355	5,913	63,652	69,565	100	33,690	33,790
1	456010	Other Electric Rev-Financial	0	(4,168,354)	(4,168,354)	0	(2,725,687)	(2,725,687)	0	(1,442,667)	(1,442,667)
1	456015	Other Electric Rev-CT Fuel Sales	0	2,598,541	2,598,541	0	1,699,186	1,699,186	0	899,355	899,355
1	456016	Other Electric Rev-Resource Opt	0	297,148	297,148	0	194,305	194,305	0	102,843	102,843
1	456017	Other Electric Rev-Non Resource	0	5,020	5,020	0	3,283	3,283	0	1,737	1,737
1	456018	Other Electric Rev-Extraction	0	44,033	44,033	0	28,793	28,793	0	15,240	15,240
1	456020	Other Electric Rev-Sale of Excess	0	44,277	44,277	0	28,953	28,953	0	15,324	15,324
1	456100	Transmission Revenue of Others	0	1,539,189	1,539,189	0	1,006,476	1,006,476	0	532,713	532,713
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,350	50,350	0	26,650	26,650
1	456130	Ancillary Services Revenue	0	221,258	221,258	0	144,681	144,681	0	76,577	76,577
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	(185,925)	0	(185,925)	(185,925)	0	(185,925)	0	0	0
1	456328	Residential Decoupling Deferral	557,180	0	557,180	241,292	0	241,292	315,888	0	315,888
1	456329	Amortization Res Decoupling Deferral	513,062	0	513,062	280,726	0	280,726	232,336	0	232,336
1	456338	Non-res Decoupling Deferred Rev	2,118,099	0	2,118,099	1,754,008	0	1,754,008	364,091	0	364,091
1	456339	Amortization Non-res Decoupling	(138,649)	0	(138,649)	(87,497)	0	(87,497)	(51,152)	0	(51,152)
1	456700	Other Electric Rev-Low Voltage	13,367	0	13,367	9,135	0	9,135	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,528	91,528	0	48,445	48,445
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(936,182)	(936,182)	0	(612,169)	(612,169)	0	(324,013)	(324,013)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	936,182	936,182	0	612,169	612,169	0	324,013	324,013
1	456730	Other Elec Rev-Intraco Thermal	0	5,527,487	5,527,487	0	3,614,424	3,614,424	0	1,913,063	1,913,063
TOTAL ACCOUNT 456			2,883,147	6,422,914	9,306,061	2,017,652	4,199,944	6,217,596	865,495	2,222,970	3,088,465

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	14,655,717	14,655,717	0	9,583,373	9,583,373	0	5,072,344	5,072,344
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	0	22,718	22,718	0	22,718	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(75,736)	(75,736)	0	(49,524)	(49,524)	0	(26,212)	(26,212)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,052,685	1,052,685	0	688,351	688,351	0	364,334	364,334
1	555710	Intercompany Purchase	0	221,258	221,258	0	144,681	144,681	0	76,577	76,577
TOTAL ACCOUNT 555			22,718	15,853,924	15,876,642	22,718	10,366,881	10,389,599	0	5,487,043	5,487,043

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,320	637,036	638,356	1,320	416,558	417,878	0	220,478	220,478
1	557010	Other Power Supply Expense - Financial	0	(4,179,636)	(4,179,636)	0	(2,733,064)	(2,733,064)	0	(1,446,572)	(1,446,572)
1	557018	Merchandise Processing Fee	0	4,147	4,147	0	2,712	2,712	0	1,435	1,435
1	557150	Fuel - Economic Dispatch	0	4,795,332	4,795,332	0	3,135,668	3,135,668	0	1,659,664	1,659,664
1	557160	Power Supply Expense - Miscellaneous	0	357	357	0	233	233	0	124	124
99	557161	Unbilled Add-Ons	(18,241)	0	(18,241)	0	0	0	(18,241)	0	(18,241)
1	557165	Other Resource Costs-CAISO Charges	0	25,346	25,346	0	16,574	16,574	0	8,772	8,772
1	557170	Broker Fees - Power	0	34,123	34,123	0	22,313	22,313	0	11,810	11,810
1	557171	REC Broker Fees	0	8,350	8,350	0	5,460	5,460	0	2,890	2,890
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,460	0	41,460	26,765	0	26,765
99	557280	Washington ERM Deferred	439,769	0	439,769	439,769	0	439,769	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	189,827	0	189,827	189,827	0	189,827	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(171,862)	0	(171,862)	(171,862)	0	(171,862)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(394,969)	0	(394,969)	0	0	0	(394,969)	0	(394,969)
99	557390	Idaho PCA Amortization	(899,663)	0	(899,663)	0	0	0	(899,663)	0	(899,663)
1	557395	Optional Renewable Power Expense Offset	0	26	26	0	17	17	0	9	9
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,608,142	1,608,142	0	1,051,564	1,051,564	0	556,578	556,578
1	557711	Turbine Gas Bookout Offset	0	(1,608,142)	(1,608,142)	0	(1,051,564)	(1,051,564)	0	(556,578)	(556,578)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,254,596	3,254,596	0	2,128,180	2,128,180	0	1,126,416	1,126,416
TOTAL ACCOUNT 557			(785,594)	4,579,677	3,794,083	500,514	2,994,651	3,495,165	(1,286,108)	1,585,026	298,918

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	30,585	26,688	57,273	24,775	17,502	42,277	5,810	9,186	14,996
99	908600	Public Purpose Tariff Rider Expense Offset	3,668,831	0	3,668,831	2,692,407	0	2,692,407	976,424	0	976,424
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	53,457	0	53,457	31,148	0	31,148	22,309	0	22,309
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>3,752,873</b>	<b>26,688</b>	<b>3,779,561</b>	<b>2,748,330</b>	<b>17,502</b>	<b>2,765,832</b>	<b>1,004,543</b>	<b>9,186</b>	<b>1,013,729</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.581%	34.419%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.77%	52.77%
2	Cost of Debt		5.514%	5.480%
	Total Weighted Cost		2.910%	2.892%
E-APL	Net Rate Base	2,508,190,407	1,676,887,872	831,302,535
	Interest Deduction for FIT Calculation	72,838,706	48,797,437	24,041,269
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	90,679,113	60,713,986	29,965,127
E-OPS	Less: Operating & Maintenance Expense	51,254,140	35,063,108	16,191,032
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	12,128,375	8,135,703	3,992,672
E-OTX	Less: Taxes Other than FIT	6,653,875	5,559,406	1,094,469
	Net Operating Income Before FIT	20,642,723	11,955,769	8,686,954
E-INT	Less: Monthly Interest Expense	6,069,892	4,066,453	2,003,439
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-SCM	Plus: Schedule M Adjustments	(9,278,697)	(4,560,105)	(4,718,592)
	Taxable Net Operating Income	5,294,134	3,341,091	1,953,043
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,111,768	701,629	410,139
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,111,768	701,629	410,139
E-DTE	Deferred FIT	(75,712)	(279,690)	203,978
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	995,657	395,522	600,135

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,687,472	7,042,584	11,730,056	3,135,579	4,711,396	7,846,975	1,551,893	2,331,188	3,883,081
12	997001 Contributions In Aid of Construction	0	1,485,498	1,485,498	0	993,189	993,189	0	492,309	492,309
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	138,437	138,437	0	94,961	94,961	0	43,476	43,476
99	997007 Idaho PCA	(1,294,632)	0	(1,294,632)	0	0	0	(1,294,632)	0	(1,294,632)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,843)	(1,843)	0	(976)	(976)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	78,512	78,512	0	52,492	52,492	0	26,020	26,020
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.1	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(280,172)	10,247	(269,925)	(145,187)	7,029	(138,158)	(134,985)	3,218	(131,767)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	748,160	748,160	0	513,200	513,200	0	234,960	234,960
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(2,863,767)	0	(2,863,767)	(2,002,604)	0	(2,002,604)	(861,163)	0	(861,163)
12	997032 Interest Rate Swaps	0	163,410	163,410	0	109,254	109,254	0	54,156	54,156
4	997033 BPA Residential Exchange	(106,228)	0	(106,228)	(75,201)	0	(75,201)	(31,027)	0	(31,027)
99	997034 Montana Hydro Settlement	413,567	0	413,567	270,266	0	270,266	143,301	0	143,301
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	441,250	0	441,250	441,250	0	441,250	0	0	0
1	997044 Non-Monetary Power Costs	0	(75,736)	(75,736)	0	(49,524)	(49,524)	0	(26,212)	(26,212)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,931	0	24,931	(1,834)	0	(1,834)	26,765	0	26,765
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	5,320,068	5,320,068	0	3,556,944	3,556,944	0	1,763,124	1,763,124
11	997049 Tax Depreciation	0	(8,534,515)	(8,534,515)	0	(5,612,980)	(5,612,980)	0	(2,921,535)	(2,921,535)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	(366,667)	0	(366,667)	0	0	0	(366,667)	0	(366,667)
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,175	60,852	2,581	25,499	28,080

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended December 31, 2018	
Average of Monthly Averages 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	5,394	0	5,394	9,198	0	9,198	(3,804)	0	(3,804)	
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0	
1	997068 Noxon	0	0	0	0	0	0	0	0	0	
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0	
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,984	108,984	0	57,683	57,683	
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	
11	997080 Book Transportation Depreciation	0	2,967,862	2,967,862	0	1,951,903	1,951,903	0	1,015,959	1,015,959	
4	997081 Deferred Compensation	0	105,820	105,820	0	72,587	72,587	0	33,233	33,233	
4	997082 Meal Disallowances	0	54,509	54,509	0	37,390	37,390	0	17,119	17,119	
4	997083 Paid Time Off	0	141,863	141,863	0	97,311	97,311	0	44,552	44,552	
2	997084 Customer Uncollectibles	0	(157,978)	(157,978)	0	(103,604)	(103,604)	0	(54,374)	(54,374)	
99	997088 Deferred O&M Colstrip & CS2	(151,016)	0	(151,016)	0	0	0	(151,016)	0	(151,016)	
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	16,484	0	16,484	16,484	0	16,484	0	0	0	
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944	
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
1	997099 Kettle Falls Diesel Leak	0	(546)	(546)	0	(357)	(357)	0	(189)	(189)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
1	997101 Repairs 481 (a)	0	(14,339,587)	(14,339,587)	0	(9,376,656)	(9,376,656)	0	(4,962,931)	(4,962,931)	
1	997102 Amort Idaho Earnings Test (254229)	(137,970)	0	(137,970)	0	0	0	(137,970)	0	(137,970)	
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716	
99	997104 Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769	
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0	
1	997107 MDM System	(379,458)	0	(379,458)	(379,458)	0	(379,458)	0	0	0	
2	997108 Provision for Rate Refund-Tax Reform	15,793	0	15,793	35,489	0	35,489	(19,696)	0	(19,696)	
2	997109 Tax Reform Amortization	58,681	0	58,681	67,600	0	67,600	(8,919)	0	(8,919)	
99	997110 FISERVE	(70,575)	0	(70,575)	(48,169)	0	(48,169)	(22,406)	0	(22,406)	
12	997111 Capitalized Transportation	0	(841,360)	(841,360)	0	(562,525)	(562,525)	0	(278,835)	(278,835)	
12	997112 AFUDC Equity Tax Flow Through	0	(4,426,735)	(4,426,735)	0	(2,959,671)	(2,959,671)	0	(1,467,064)	(1,467,064)	
12	997113 AFUDC Equity CWIP	0	(796,148)	(796,148)	0	(532,297)	(532,297)	0	(263,851)	(263,851)	
12	997114 AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,632)	(53,632)	0	(26,585)	(26,585)	
12	997115 AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404	
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>600,171</b>	<b>(10,755,603)</b>	<b>(9,278,697)</b>	<b>2,336,386</b>	<b>(6,896,491)</b>	<b>(4,560,105)</b>	<b>(859,480)</b>	<b>(3,859,112)</b>	<b>(4,718,592)</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.581%	34.419%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.768%	34.232%

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%		66.859%		33.141%		
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(747,934)	(747,934)	0	(500,061)	(500,061)	0	(247,873)	(247,873)
99	410100	Deferred Federal Income Tax Expense - Washin	299,615	0	299,615	299,615	0	299,615	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	470,879	0	470,879	0	0	0	470,879	0	470,879
	410100	Total	770,494	(747,934)	22,560	299,615	(500,061)	(200,446)	470,879	(247,873)	223,006
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(23,006)	(23,006)	0	(15,382)	(15,382)	0	(7,624)	(7,624)
99	411100	Deferred Federal Income Tax Expense - Washin	(63,862)	0	(63,862)	(63,862)	0	(63,862)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(11,404)	0	(11,404)	0	0	0	(11,404)	0	(11,404)
	411100	Total	(75,266)	(23,006)	(98,272)	(63,862)	(15,382)	(79,244)	(11,404)	(7,624)	(19,028)
Total Deferred Federal Income Tax Expense			695,228	(770,940)	(75,712)	235,753	(515,443)	(279,690)	459,475	(255,497)	203,978

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.859%	33.141%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-1A
For Month Ended December 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	113,756	113,756	0	74,385	74,385	0	39,371	39,371
1	408150	R&P Property Tax--Production	0	1,233,544	1,233,544	0	806,614	806,614	0	426,930	426,930
1	408180	R&P Property Tax--Transmission	0	410,150	410,150	0	268,197	268,197	0	141,953	141,953
1	409100	State Income Tax--Montana & Oregon	0	52,739	52,739	0	34,486	34,486	0	18,253	18,253
TOTAL PRODUCTION & TRANSMISSION			0	1,850,565	1,850,565	0	1,210,084	1,210,084	0	640,481	640,481
DISTRIBUTION											
99	408110	State Excise Tax	1,959,267	0	1,959,267	1,959,267	0	1,959,267	0	0	0
99	408120	Municipal Occupation & License Tax	2,031,337	0	2,031,337	1,705,255	0	1,705,255	326,082	0	326,082
99	408160	Miscellaneous State or Local Tax--WA & ID	78	0	78	0	0	0	78	0	78
99	408170	R&P Property Tax--Distribution	795,084	0	795,084	684,800	0	684,800	110,284	0	110,284
99	409100	State Income Tax--Idaho	17,544	0	17,544	0	0	0	17,544	0	17,544
TOTAL DISTRIBUTION			4,803,310	0	4,803,310	4,349,322	0	4,349,322	453,988	0	453,988
TOTAL TAXES OTHER THAN FIT			4,803,310	1,850,565	6,653,875	4,349,322	1,210,084	5,559,406	453,988	640,481	1,094,469

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: E-PLT-1A
ELECTRIC UTILITY PLANT		
For Month Ended December 31, 2018 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,158,333	8,158,333	0	5,334,734	5,334,734	0	2,823,599	2,823,599
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	1,147,907	1,147,907	0	750,616	750,616	0	397,291	397,291
1	182381	CDA Settlement Past Storage	0	31,016,671	31,016,671	0	20,281,801	20,281,801	0	10,734,870	10,734,870
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	18,686,277	19,005,993	319,716	12,476,435	12,796,151	0	6,209,842	6,209,842
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,341,704	75,101,591	77,443,295	2,309,036	51,515,936	53,824,972	32,668	23,585,655	23,618,323
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,595,651	1,595,651	0	1,094,537	1,094,537	0	501,114	501,114
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,508,988	48,508,988	0	22,208,977	22,208,977
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,591,255	14,591,255	0	6,680,346	6,680,346
4	303121	Misc Intangible Plant-AMI Software	11,839,517	1,594,240	13,433,757	11,839,517	1,093,569	12,933,086	0	500,671	500,671
		TOTAL INTANGIBLE PLANT	15,103,641	275,339,454	290,443,095	15,070,973	185,759,455	200,830,428	32,668	89,579,999	89,612,667
		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	139,533,447	139,533,447	0	91,240,921	91,240,921	0	48,292,526	48,292,526
1	312000	Boiler Plant	0	188,233,475	188,233,475	0	123,085,869	123,085,869	0	65,147,606	65,147,606
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	56,705,756	56,705,756	0	37,079,894	37,079,894	0	19,625,862	19,625,862
1	315000	Accessory Electric Equipment	0	29,552,311	29,552,311	0	19,324,256	19,324,256	0	10,228,055	10,228,055
1	316000	Miscellaneous Power Plant Equipment	0	17,052,857	17,052,857	0	11,150,863	11,150,863	0	5,901,994	5,901,994
		TOTAL STEAM PRODUCTION PLANT	0	434,663,088	434,663,088	0	284,226,193	284,226,193	0	150,436,895	150,436,895
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,811,814	63,811,814	0	41,726,545	41,726,545	0	22,085,269	22,085,269
1	331XXX	Structures & Improvements	0	87,247,295	87,247,295	0	57,051,006	57,051,006	0	30,196,289	30,196,289
1	332XXX	Reservoirs, Dams, & Waterways	0	194,838,098	194,838,098	0	127,404,632	127,404,632	0	67,433,466	67,433,466
1	333000	Waterwheels, Turbines, & Generators	0	235,376,495	235,376,495	0	153,912,690	153,912,690	0	81,463,805	81,463,805
1	334000	Accessory Electric Equipment	0	67,040,428	67,040,428	0	43,837,736	43,837,736	0	23,202,692	23,202,692
1	335XXX	Miscellaneous Power Plant Equipment	0	14,017,390	14,017,390	0	9,165,971	9,165,971	0	4,851,419	4,851,419
1	336000	Roads, Railroads, & Bridges	0	4,328,064	4,328,064	0	2,830,121	2,830,121	0	1,497,943	1,497,943
		TOTAL HYDRAULIC PRODUCTION PLANT	0	666,659,584	666,659,584	0	435,928,701	435,928,701	0	230,730,883	230,730,883
		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	17,135,339	17,135,339	0	11,204,798	11,204,798	0	5,930,541	5,930,541
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,555	21,387,555	0	13,985,322	13,985,322	0	7,402,233	7,402,233
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	219,484,198	219,484,198	0	143,520,717	143,520,717	0	75,963,481	75,963,481
1	344010	Generators - Solar	0	149,670	149,670	0	97,869	97,869	0	51,801	51,801
1	345000	Accessory Electric Equipment	0	22,069,616	22,069,616	0	14,431,322	14,431,322	0	7,638,294	7,638,294
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	1,748,442	1,748,442	0	1,143,306	1,143,306	0	605,136	605,136
		TOTAL OTHER PRODUCTION PLANT	0	306,421,259	306,421,259	0	200,368,860	200,368,860	0	106,052,399	106,052,399
		TOTAL PRODUCTION PLANT	0	1,407,743,931	1,407,743,931	0	920,523,754	920,523,754	0	487,220,177	487,220,177

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,442,679	28,442,679	0	18,598,668	18,598,668	0	9,844,011	9,844,011
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,199,996	26,199,996	0	17,132,177	17,132,177	0	9,067,819	9,067,819
1	353XXX	Station Equipment	0	265,950,453	265,950,453	0	173,905,001	173,905,001	0	92,045,452	92,045,452
1	354000	Towers & Fixtures	0	17,295,423	17,295,423	0	11,309,477	11,309,477	0	5,985,946	5,985,946
1	355000	Poles & Fixtures	0	261,011,305	261,011,305	0	170,675,292	170,675,292	0	90,336,013	90,336,013
1	356000	Overhead Conductors & Devices	0	146,760,572	146,760,572	0	95,966,738	95,966,738	0	50,793,834	50,793,834
1	357000	Underground Conduit	0	3,176,464	3,176,464	0	2,077,090	2,077,090	0	1,099,374	1,099,374
1	358000	Underground Conductors & Devices	0	2,525,122	2,525,122	0	1,651,177	1,651,177	0	873,945	873,945
1	359000	Roads & Trails	0	2,052,904	2,052,904	0	1,342,394	1,342,394	0	710,510	710,510
TOTAL TRANSMISSION PLANT			0	753,414,918	753,414,918	0	492,658,014	492,658,014	0	260,756,904	260,756,904
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	2,587,570	0	2,587,570	347,851	0	347,851	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	33,409,353	0	33,409,353	26,687,126	0	26,687,126	6,722,227	0	6,722,227
3	362000	Station Equipment	134,245,260	3,067,578	137,312,838	89,550,874	1,988,312	91,539,186	44,694,386	1,079,266	45,773,652
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	404,802,561	0	404,802,561	262,501,372	0	262,501,372	142,301,189	0	142,301,189
99	365000	Overhead Conductors & Devices	267,629,378	0	267,629,378	170,352,696	0	170,352,696	97,276,682	0	97,276,682
99	366000	Underground Conduit	118,571,579	0	118,571,579	78,069,868	0	78,069,868	40,501,711	0	40,501,711
99	367000	Underground Conductors & Devices	208,896,929	0	208,896,929	138,613,392	0	138,613,392	70,283,537	0	70,283,537
99	368000	Line Transformers	269,171,281	0	269,171,281	185,796,947	0	185,796,947	83,374,334	0	83,374,334
99	369XXX	Services	173,459,424	0	173,459,424	113,908,419	0	113,908,419	59,551,005	0	59,551,005
99	371XXX	Installations on Customers' Premises	1,481,598	0	1,481,598	1,481,598	0	1,481,598	0	0	0
99	370XXX	Meters	55,021,366	0	55,021,366	31,940,502	0	31,940,502	23,080,864	0	23,080,864
99	373XXX	Street Light & Signal Systems	63,048,687	0	63,048,687	41,210,792	0	41,210,792	21,837,895	0	21,837,895
TOTAL DISTRIBUTION PLANT			1,742,865,787	3,067,578	1,745,933,365	1,149,163,834	1,988,312	1,151,152,146	593,701,953	1,079,266	594,781,219
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,528,513	7,508,712	9,037,225	826,445	5,150,601	5,977,046	702,068	2,358,111	3,060,179
4	390XXX	Structures & Improvements	15,080,564	90,486,011	105,566,575	6,721,297	62,068,879	68,790,176	8,359,267	28,417,132	36,776,399
4	391XXX	Office Furniture & Equipment	4,457,675	54,068,814	58,526,489	4,394,704	37,088,503	41,483,207	62,971	16,980,311	17,043,282
4	392XXX	Transportation Equipment	34,227,080	22,218,944	56,446,024	24,142,247	15,241,085	39,383,332	10,084,833	6,977,859	17,062,692
4	393000	Stores Equipment	435,539	3,806,030	4,241,569	261,432	2,610,746	2,872,178	174,107	1,195,284	1,369,391
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,965,788	15,735,399	780,685	9,579,832	10,360,517	988,926	4,385,956	5,374,882
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	351,834	2,039,004	2,390,838	336,217	1,398,655	1,734,872	15,617	640,349	655,966
4	396XXX	Power Operated Equipment	24,286,432	9,416,526	33,702,958	14,476,269	6,459,266	20,935,535	9,810,163	2,957,260	12,767,423
4	397XXX	Communications Equipment	27,009,838	93,108,929	120,118,767	16,961,596	63,868,070	80,829,666	10,048,242	29,240,859	39,289,101
4	398000	Miscellaneous Equipment	13,508	484,550	498,058	0	332,377	332,377	13,508	152,173	165,681
TOTAL GENERAL PLANT			109,160,594	297,217,149	406,377,743	68,900,892	203,876,103	272,776,995	40,259,702	93,341,046	133,600,748
TOTAL PLANT IN SERVICE			1,867,130,022	2,736,783,030	4,603,913,052	1,233,135,699	1,804,805,638	3,037,941,337	633,994,323	931,977,392	1,565,971,715

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(305,278,133)	(305,278,133)	0	(199,621,371)	(199,621,371)	0	(105,656,762)	(105,656,762)
E-ADEP		Hydro Production Plant	0	(135,346,038)	(135,346,038)	0	(88,502,774)	(88,502,774)	0	(46,843,264)	(46,843,264)
E-ADEP		Other Production Plant	0	(127,941,673)	(127,941,673)	0	(83,661,060)	(83,661,060)	0	(44,280,613)	(44,280,613)
E-ADEP		Transmission Plant	0	(218,314,862)	(218,314,862)	0	(142,756,088)	(142,756,088)	0	(75,558,774)	(75,558,774)
E-ADEP		Distribution Plant	(565,364,891)	(179,354)	(565,544,245)	(348,133,897)	(116,252)	(348,250,149)	(217,230,994)	(63,102)	(217,294,096)
E-ADEP		General Plant	(40,519,897)	(105,513,507)	(146,033,404)	(24,831,849)	(72,376,990)	(97,208,839)	(15,688,048)	(33,136,517)	(48,824,565)
TOTAL ACCUMULATED DEPRECIATION			(605,884,788)	(892,573,567)	(1,498,458,355)	(372,965,746)	(587,034,535)	(960,000,281)	(232,919,042)	(305,539,032)	(538,458,074)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,778,888)	(13,778,888)	0	(9,010,015)	(9,010,015)	0	(4,768,873)	(4,768,873)
E-AAMT		Distribution-Franchises/Misc Intangibles	(259,117)	0	(259,117)	(259,117)	0	(259,117)	0	0	0
E-AAMT		General Plant - 303000	0	(2,259,922)	(2,259,922)	0	(1,547,551)	(1,547,551)	0	(712,371)	(712,371)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,671,475)	(50,078,691)	(52,750,166)	(2,649,258)	(34,351,479)	(37,000,737)	(22,217)	(15,727,212)	(15,749,429)
E-AAMT		General Plant - 390200, 396200	0	(142,955)	(142,955)	0	(98,060)	(98,060)	0	(44,895)	(44,895)
TOTAL ACCUMULATED AMORTIZATION			(2,930,592)	(66,260,456)	(69,191,048)	(2,908,375)	(45,007,105)	(47,915,480)	(22,217)	(21,253,351)	(21,275,568)
TOTAL ACCUMULATED DEPR/AMORT			(608,815,380)	(958,834,023)	(1,567,649,403)	(375,874,121)	(632,041,640)	(1,007,915,761)	(232,941,259)	(326,792,383)	(559,733,642)
NET ELECTRIC UTILITY PLANT before ADFIT			1,258,314,642	1,777,949,007	3,036,263,649	857,261,578	1,172,763,998	2,030,025,576	401,053,064	605,185,009	1,006,238,073
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	62,419	62,419	0	40,816	40,816	0	21,603	21,603
12		ADFIT - Electric Plant In Service (282900)	0	(548,542,833)	(548,542,833)	0	(366,750,253)	(366,750,253)	0	(181,792,580)	(181,792,580)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(63,624,340)	(63,624,340)	0	(43,643,116)	(43,643,116)	0	(19,981,224)	(19,981,224)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(373,029)	(373,029)	0	(255,879)	(255,879)	0	(117,150)	(117,150)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(178,140)	(178,140)	0	(122,195)	(122,195)	0	(55,945)	(55,945)
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	(6,513,501)	(6,513,501)	0	(4,259,178)	(4,259,178)	0	(2,254,323)	(2,254,323)
1		ADFIT - CDA Settlement Costs (283333)	0	248,951	248,951	0	162,789	162,789	0	86,162	86,162
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,329,434)	(1,329,434)	0	(888,846)	(888,846)	0	(440,588)	(440,588)
TOTAL ACCUMULATED DFIT			0	(620,249,907)	(620,249,907)	0	(415,715,862)	(415,715,862)	0	(204,534,045)	(204,534,045)
NET ELECTRIC UTILITY PLANT			1,258,314,642	1,157,699,100	2,416,013,742	857,261,578	757,048,136	1,614,309,714	401,053,064	400,650,964	801,704,028

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.817%	35.183%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.859%	33.141%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-APL-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,258,314,642	1,157,699,100	2,416,013,742	857,261,578	757,048,136	1,614,309,714	401,053,064	400,650,964	801,704,028
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)		235,032	572,132	807,164	215,584	392,454	608,038	19,448	179,678	199,126
4	Accumulated Amortization - AFUDC (182318)		(6,045)	(22,677)	(28,722)	(5,657)	(15,555)	(21,212)	(388)	(7,122)	(7,510)
99	Colstrip 3 AFUDC Reallocation		0	0	0	(159,152)	0	(159,152)	159,152	0	159,152
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)		(3,165,374)	0	(3,165,374)	(1,014,448)	0	(1,014,448)	(2,150,926)	0	(2,150,926)
99	Kettle Falls Disallowed Plant (101030)		(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)		8,230,986	0	8,230,986	5,242,083	0	5,242,083	2,988,903	0	2,988,903
99	ADFIT - Kettle Falls Disallowed (190420)		14	0	14	14	0	14	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)		1,762,576	0	1,762,576	0	0	0	1,762,576	0	1,762,576
99	ADFIT - Boulder Park Disallowed (190040)		175,859	0	175,859	0	0	0	175,859	0	175,859
99	Investment in WNP3 Exchange Power (124900, 124930)		1,735,046	0	1,735,046	1,735,046	0	1,735,046	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(311,869)	0	(311,869)	(311,869)	0	(311,869)	0	0	0
99	CDA Lake Settlement - WA (182382)		297,898	0	297,898	297,898	0	297,898	0	0	0
99	CDA Lake Settlement - ID (186382)		55,497	0	55,497	0	0	0	55,497	0	55,497
99	ADFIT - CDA Lake Settlement - Direct (283382)		(74,214)	0	(74,214)	(62,559)	0	(62,559)	(11,655)	0	(11,655)
99	CDA CDR Fund - Direct (182324)		21,669	0	21,669	21,669	0	21,669	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		153,226	0	153,226	142,840	0	142,840	10,386	0	10,386
99	ADFIT - Spokane River Relicensing (283322)		(32,163)	0	(32,163)	(29,985)	0	(29,985)	(2,178)	0	(2,178)
99	Spokane River PM&Es (182323)		139,069	0	139,069	90,702	0	90,702	48,367	0	48,367
99	ADFIT - Spokane River PM&Es (283323)		(29,219)	0	(29,219)	(19,062)	0	(19,062)	(10,157)	0	(10,157)
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)		(2,151,646)	0	(2,151,646)	(1,028,188)	0	(1,028,188)	(1,123,458)	0	(1,123,458)
2	Rate Base - Regulatory Liability-Non-plant Excess		0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)		(1,951,886)	0	(1,951,886)	(1,951,886)	0	(1,951,886)	0	0	0
C-WKC	Working Capital		93,873,928	0	93,873,928	63,174,955	0	63,174,955	30,698,973	0	30,698,973
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER ADJUSTMENTS</b>		<b>91,627,210</b>	<b>549,455</b>	<b>92,176,665</b>	<b>62,201,259</b>	<b>376,899</b>	<b>62,578,158</b>	<b>29,425,951</b>	<b>172,556</b>	<b>29,598,507</b>
	<b>NET RATE BASE</b>		<b>1,349,941,852</b>	<b>1,158,248,555</b>	<b>2,508,190,407</b>	<b>919,462,837</b>	<b>757,425,035</b>	<b>1,676,887,872</b>	<b>430,479,015</b>	<b>400,823,520</b>	<b>831,302,535</b>

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.390%	34.610%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	64.817%	35.183%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	76,533	76,533			76,533	76,533		50,045	50,045		26,488	26,488	
1	Misc Intangible Plt (30300)	ED-AN	19,647	19,647			19,647	19,647		12,847	12,847		6,800	6,800	
<b>Total Production/Transmission</b>			<b>96,180</b>	<b>96,180</b>			<b>96,180</b>	<b>96,180</b>		<b>62,892</b>	<b>62,892</b>		<b>33,288</b>	<b>33,288</b>	
<b>Distribution</b>															
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	489	489			489	489	489		489				
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>			<b>2,502</b>	<b>2,502</b>	<b>2,502</b>		<b>2,502</b>				
<b>General Plant - 303000</b>															
7,4		CD-AA	63,636	44,631	13,077	5,928	44,631	44,631		30,615	30,615		14,016	14,016	
9,1		CD-AN	811	630	181		630	630		412	412		218	218	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
<b>Total General Plant - 303000</b>			<b>68,436</b>	<b>45,261</b>	<b>16,575</b>	<b>6,600</b>	<b>45,261</b>	<b>45,261</b>		<b>31,027</b>	<b>31,027</b>		<b>14,234</b>	<b>14,234</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	2,167,248	1,519,999	445,348	201,901	1,519,999	1,519,999		1,042,643	1,042,643		477,356	477,356	
9,4		CD-AN	3,338	2,594	744		2,594	2,594		1,779	1,779		815	815	
9,4		CD-ID	656	510	146		510	510				510		510	
9,4		CD-WA	249,238	193,695	55,543		193,695	193,695	193,695		193,695			0	
4		ED-AN	196,277	196,277			196,277	196,277		134,636	134,636		61,641	61,641	
		ED-ID	0	0			0	0				0		0	
		ED-WA	38,389	38,389			38,389	38,389	38,389		38,389			0	
8		GD-AA	11,298		7,746	3,552									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>2,666,444</b>	<b>1,951,464</b>	<b>509,527</b>	<b>205,453</b>	<b>232,594</b>	<b>1,718,870</b>	<b>1,951,464</b>	<b>232,084</b>	<b>1,179,058</b>	<b>1,411,142</b>	<b>510</b>	<b>539,812</b>	<b>540,322</b>
<b>Gas Underground Storage</b>															
		GD-AN	0		0										
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	4,003	4,003			4,003	4,003		2,746	2,746		1,257	1,257	
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>	<b>4,003</b>	<b>4,003</b>		<b>2,746</b>	<b>2,746</b>		<b>1,257</b>	<b>1,257</b>	
<b>Total Amortization Expense</b>			<b>2,837,565</b>	<b>2,099,410</b>	<b>526,102</b>	<b>212,053</b>	<b>235,096</b>	<b>1,864,314</b>	<b>2,099,410</b>	<b>234,586</b>	<b>1,275,723</b>	<b>1,510,309</b>	<b>510</b>	<b>588,591</b>	<b>589,101</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor		70.135%	20.549%	9.316%	1	Production/Transmission Rat		65.390%	34.610%			
8	Gas North/Oregon 4-Factor		0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio		68.595%	31.405%			
9	Elec/Gas North 4-Factor		77.714%	22.286%	0.000%								

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(305,278,133)	(305,278,133)			(305,278,133)	(305,278,133)		(199,621,371)	(199,621,371)		(105,656,762)	(105,656,762)	
1	Hydro (ED-AN)	(135,346,038)	(135,346,038)			(135,346,038)	(135,346,038)		(88,502,774)	(88,502,774)		(46,843,264)	(46,843,264)	
1	Other (ED-AN)	(127,941,673)	(127,941,673)			(127,941,673)	(127,941,673)		(83,661,060)	(83,661,060)		(44,280,613)	(44,280,613)	
<b>Total Electric Production</b>		<b>(568,565,844)</b>	<b>(568,565,844)</b>			<b>(568,565,844)</b>	<b>(568,565,844)</b>		<b>(371,785,205)</b>	<b>(371,785,205)</b>		<b>(196,780,639)</b>	<b>(196,780,639)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(218,314,862)	(218,314,862)			(218,314,862)	(218,314,862)		(142,756,088)	(142,756,088)		(75,558,774)	(75,558,774)	
<b>Total Electric Transmissic</b>		<b>(218,314,862)</b>	<b>(218,314,862)</b>			<b>(218,314,862)</b>	<b>(218,314,862)</b>		<b>(142,756,088)</b>	<b>(142,756,088)</b>		<b>(75,558,774)</b>	<b>(75,558,774)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(179,354)	(179,354)			(179,354)	(179,354)		(116,252)	(116,252)		(63,102)	(63,102)	
	ED-ID	(217,230,994)	(217,230,994)			(217,230,994)	(217,230,994)				(217,230,994)		(217,230,994)	
	ED-WA	(348,133,897)	(348,133,897)			(348,133,897)	(348,133,897)	(348,133,897)			(348,133,897)			
<b>Total Electric Distribution</b>		<b>(565,544,245)</b>	<b>(565,544,245)</b>			<b>(565,364,891)</b>	<b>(179,354)</b>	<b>(565,544,245)</b>	<b>(348,133,897)</b>	<b>(116,252)</b>	<b>(348,250,149)</b>	<b>(217,230,994)</b>	<b>(63,102)</b>	<b>(217,294,096)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(16,406,041)		(16,406,041)										
	GD-OR	(1,157,479)			(1,157,479)									
<b>Total Gas Underground S</b>		<b>(17,563,520)</b>		<b>(16,406,041)</b>	<b>(1,157,479)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,790,574)		(1,790,574)										
	GD-ID	(78,500,805)		(78,500,805)										
	GD-WA	(147,636,879)		(147,636,879)										
	GD-OR	(111,660,355)			(111,660,355)									
<b>Total Gas Distribution</b>		<b>(339,588,613)</b>		<b>(227,928,258)</b>	<b>(111,660,355)</b>									
<b>General Plant</b>														
4	ED-AN	(48,189,702)	(48,189,702)			(48,189,702)	(48,189,702)		(33,055,726)	(33,055,726)		(15,133,976)	(15,133,976)	
	ED-ID	(10,857,594)	(10,857,594)			(10,857,594)	(10,857,594)				(10,857,594)		(10,857,594)	
	ED-WA	(21,191,538)	(21,191,538)			(21,191,538)	(21,191,538)	(21,191,538)			(21,191,538)			
7,4	CD-AA	(66,757,393)	(46,820,297)	(13,717,977)	(6,219,119)	(46,820,297)	(46,820,297)		(32,116,383)	(32,116,383)		(14,703,914)	(14,703,914)	
9,4	CD-AN	(13,515,419)	(10,503,508)	(3,011,911)		(10,503,508)	(10,503,508)		(7,204,881)	(7,204,881)		(3,298,627)	(3,298,627)	
9	CD-ID	(6,215,601)	(4,830,454)	(1,385,147)		(4,830,454)	(4,830,454)				(4,830,454)		(4,830,454)	
9	CD-WA	(4,684,181)	(3,640,311)	(1,043,870)		(3,640,311)	(3,640,311)	(3,640,311)			(3,640,311)			
8	GD-AA	(2,353,963)		(1,613,924)	(740,039)									
	GD-AN	(3,078,336)		(3,078,336)										
	GD-ID	(2,084,343)		(2,084,343)										
	GD-WA	(7,558,247)		(7,558,247)										
	GD-OR	(4,725,598)			(4,725,598)									
<b>Total General Plant</b>		<b>(191,211,915)</b>	<b>(146,033,404)</b>	<b>(33,493,755)</b>	<b>(11,684,756)</b>	<b>(40,519,897)</b>	<b>(105,513,507)</b>	<b>(146,033,404)</b>	<b>(24,831,849)</b>	<b>(72,376,990)</b>	<b>(97,208,839)</b>	<b>(15,688,048)</b>	<b>(33,136,517)</b>	<b>(48,824,565)</b>
<b>Total Accumulated Depr</b>		<b>(1,900,788,999)</b>	<b>(1,498,458,355)</b>	<b>(277,828,054)</b>	<b>(124,502,590)</b>	<b>(605,884,788)</b>	<b>(892,573,567)</b>	<b>(1,498,458,355)</b>	<b>(372,965,746)</b>	<b>(587,034,535)</b>	<b>(960,000,281)</b>	<b>(232,919,042)</b>	<b>(305,539,032)</b>	<b>(538,458,074)</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.390%		34.610%				
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expense	64.817%		35.183%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%		31.405%				



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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(11,939,888)	(11,939,888)			(11,939,888)	(11,939,888)		(7,807,493)	(7,807,493)		(4,132,395)	(4,132,395)	
1	Misc Intangible Plt (3030 ED-AN)	(1,839,000)	(1,839,000)			(1,839,000)	(1,839,000)		(1,202,522)	(1,202,522)		(636,478)	(636,478)	
<b>Total Production/Transmission</b>		<b>(13,778,888)</b>	<b>(13,778,888)</b>			<b>(13,778,888)</b>	<b>(13,778,888)</b>		<b>(9,010,015)</b>	<b>(9,010,015)</b>		<b>(4,768,873)</b>	<b>(4,768,873)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(216,688)	(216,688)			(216,688)	(216,688)		(216,688)	(216,688)				
	Misc Intangible Plt (3030 ED-WA)	(42,429)	(42,429)			(42,429)	(42,429)		(42,429)	(42,429)				
<b>Total Distribution</b>		<b>(259,117)</b>	<b>(259,117)</b>			<b>(259,117)</b>	<b>(259,117)</b>		<b>(259,117)</b>	<b>(259,117)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,104,687)	(2,177,472)	(637,982)	(289,233)		(2,177,472)	(2,177,472)		(1,493,637)	(1,493,637)	(683,835)	(683,835)	
9,1	CD-AN	(106,093)	(82,450)	(23,643)			(82,450)	(82,450)		(53,914)	(53,914)	(28,536)	(28,536)	
	GD-ID	(100,708)		(100,708)										
	GD-WA	(215,117)		(215,117)										
	GD-OR	(96,418)			(96,418)									
<b>Total General Plant - 303000</b>		<b>(3,623,023)</b>	<b>(2,259,922)</b>	<b>(977,450)</b>	<b>(385,651)</b>		<b>(2,259,922)</b>	<b>(2,259,922)</b>		<b>(1,547,551)</b>	<b>(1,547,551)</b>	<b>(712,371)</b>	<b>(712,371)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(65,786,142)	(46,139,111)	(13,518,393)	(6,128,638)		(46,139,111)	(46,139,111)		(31,649,124)	(31,649,124)	(14,489,987)	(14,489,987)	
9,4	CD-AN	(17,689)	(13,747)	(3,942)			(13,747)	(13,747)		(9,430)	(9,430)	(4,317)	(4,317)	
9	CD-ID	(28,588)	(22,217)	(6,371)			(22,217)	(22,217)				(22,217)	(22,217)	
9	CD-WA	(741,518)	(576,271)	(165,247)			(576,271)	(576,271)		(576,271)		0	0	
4	ED-AN	(3,925,833)	(3,925,833)				(3,925,833)	(3,925,833)		(2,692,925)	(2,692,925)	(1,232,908)	(1,232,908)	
	ED-ID	0	0				0	0				0	0	
	ED-WA	(2,072,987)	(2,072,987)				(2,072,987)	(2,072,987)		(2,072,987)	(2,072,987)			
8	GD-AA	(507,088)		(347,670)	(159,418)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(73,079,845)</b>	<b>(52,750,166)</b>	<b>(14,041,623)</b>	<b>(6,288,056)</b>		<b>(2,671,475)</b>	<b>(50,078,691)</b>	<b>(52,750,166)</b>	<b>(2,649,258)</b>	<b>(34,351,479)</b>	<b>(36,424,466)</b>	<b>(22,217)</b>	<b>(15,727,212)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0			0	0		0	0	0	0	
9	CD-WA	0	0	0			0	0		0	0	0	0	
4	ED-AN	(142,955)	(142,955)				(142,955)	(142,955)		(98,060)	(98,060)	(44,895)	(44,895)	
	ED-WA	0	0				0	0		0	0			
	GD-WA	0		0						0				
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(142,955)</b>	<b>(142,955)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(142,955)</b>	<b>(142,955)</b>	<b>0</b>	<b>(98,060)</b>	<b>(98,060)</b>	<b>0</b>	<b>(44,895)</b>
<b>Total Accumulated Amortization</b>		<b>(90,883,828)</b>	<b>(69,191,048)</b>	<b>(15,019,073)</b>	<b>(6,673,707)</b>		<b>(2,930,592)</b>	<b>(66,260,456)</b>	<b>(69,191,048)</b>	<b>(2,908,375)</b>	<b>(45,007,105)</b>	<b>(47,339,209)</b>	<b>(22,217)</b>	<b>(21,253,351)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio		65.390%	34.610%				
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio		68.595%	31.405%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%									

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
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	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	2,019,601	712,828	339,789	516,916	1,569,533	204,405	97,436	148,227	450,068	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>16,061,974</b>	<b>826,445</b>	<b>702,068</b>	<b>7,508,711</b>	<b>9,037,224</b>	<b>2,962,983</b>	<b>97,436</b>	<b>2,190,095</b>	<b>5,250,514</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,241,649	1,106,086	2,481,812	4,653,751	8,241,649	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,307,122	0	0	0	0	19,307,122	0	0	19,307,122	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	110,597,624	0	0	77,567,643	77,567,643	0	0	22,726,706	22,726,706	0	10,303,275	10,303,275
9	CD-WA / ID / AN	25,422,741	5,615,211	5,877,455	8,264,617	19,757,283	1,610,178	1,685,377	2,369,903	5,665,458	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>167,315,554</b>	<b>6,721,297</b>	<b>8,359,267</b>	<b>90,486,011</b>	<b>105,566,575</b>	<b>20,917,300</b>	<b>1,685,377</b>	<b>25,096,609</b>	<b>47,699,286</b>	<b>3,746,418</b>	<b>10,303,275</b>	<b>14,049,693</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	2,726,845	603,305	0	2,123,540	2,726,845	0	0	0	0	0	0	0
99	GD-WA / ID / AN	830,814	0	0	0	0	830,814	0	0	830,814	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7	CD-AA	73,875,519	0	0	51,812,596	51,812,596	0	0	15,180,680	15,180,680	0	6,882,243	6,882,243
9	CD-WA / ID / AN	5,130,346	3,791,399	62,971	132,678	3,987,048	1,087,195	18,057	38,046	1,143,298	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>82,919,882</b>	<b>4,394,704</b>	<b>62,971</b>	<b>54,068,814</b>	<b>58,526,489</b>	<b>1,918,009</b>	<b>18,057</b>	<b>15,463,052</b>	<b>17,399,118</b>	<b>0</b>	<b>6,994,275</b>	<b>6,994,275</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	46,305,746	22,154,510	9,314,859	14,836,377	46,305,746	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,741,360	0	0	0	0	9,425,038	2,561,078	1,755,244	13,741,360	0	0	0
99	GD-OR / AS	3,895,418	0	0	0	0	0	0	0	0	3,895,418	0	3,895,418
8	GD-AA	46,950	0	0	0	0	0	0	32,190	32,190	0	14,760	14,760
7	CD-AA	7,312,856	0	0	5,128,871	5,128,871	0	0	1,502,719	1,502,719	0	681,266	681,266
9	CD-WA / ID / AN	6,448,440	1,987,736	769,973	2,253,696	5,011,405	569,989	220,792	646,254	1,437,035	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>77,750,770</b>	<b>24,142,246</b>	<b>10,084,832</b>	<b>22,218,944</b>	<b>56,446,022</b>	<b>9,995,027</b>	<b>2,781,870</b>	<b>3,936,407</b>	<b>16,713,304</b>	<b>3,895,418</b>	<b>696,026</b>	<b>4,591,444</b>

RESULTS OF OPERATIONS	Report ID:
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,944,116	250,971	159,744	3,431,605	3,842,320	71,967	45,807	984,022	1,101,796	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,456,168</b>	<b>261,432</b>	<b>174,107</b>	<b>3,806,031</b>	<b>4,241,570</b>	<b>160,127</b>	<b>45,807</b>	<b>984,022</b>	<b>1,189,956</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,446,446	768,586	233,715	4,444,145	5,446,446	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0	0	0
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	0	870,875
8		GD-AA	4,752,376	0	0	0	0	0	0	3,258,324	3,258,324	0	1,494,052	1,494,052
7		CD-AA	13,371,856	0	0	9,378,351	9,378,351	0	0	2,747,783	2,747,783	0	1,245,722	1,245,722
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,146,792</b>	<b>780,684</b>	<b>988,926</b>	<b>13,965,787</b>	<b>15,735,397</b>	<b>1,855,602</b>	<b>516,217</b>	<b>6,428,927</b>	<b>8,800,746</b>	<b>870,875</b>	<b>2,739,774</b>	<b>3,610,649</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	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	0	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	0
7		CD-AA	0	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	0
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,500,171	336,217	15,617	1,148,337	1,500,171	0	0	0	0	0	0	0
99		GD-WA / ID / AN	122,179	0	0	0	0	28,760	0	93,419	122,179	0	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	50,710
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	118,078
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,094,262</b>	<b>336,217</b>	<b>15,617</b>	<b>2,039,004</b>	<b>2,390,838</b>	<b>28,760</b>	<b>0</b>	<b>464,959</b>	<b>493,719</b>	<b>40,917</b>	<b>168,788</b>	<b>209,705</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,302,122	14,224,408	9,501,623	8,576,091	32,302,122	0	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	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,252,602</b>	<b>14,476,269</b>	<b>9,810,163</b>	<b>9,416,527</b>	<b>33,702,959</b>	<b>2,456,517</b>	<b>936,160</b>	<b>1,063,899</b>	<b>4,456,576</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,873,459	12,610,012	7,105,433	46,158,014	65,873,459	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,354,836	0	0	0	0	882,271	472,565	0	1,354,836	0	0	0
99		GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	1,210,604
8		GD-AA	1,149,255	0	0	0	0	0	0	787,952	787,952	0	361,303	361,303
7		CD-AA	55,216,754	0	0	38,726,270	38,726,270	0	0	11,346,491	11,346,491	0	5,143,993	5,143,993
9		CD-WA/ ID / AN	19,969,167	4,351,584	2,942,809	8,224,645	15,519,038	1,247,829	843,859	2,358,441	4,450,129	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>144,774,075</b>	<b>16,961,596</b>	<b>10,048,242</b>	<b>93,108,929</b>	<b>120,118,767</b>	<b>2,130,100</b>	<b>1,316,424</b>	<b>14,492,884</b>	<b>17,939,408</b>	<b>1,210,604</b>	<b>5,505,296</b>	<b>6,715,900</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	483,894	0	0	339,379	339,379	0	0	99,435	99,435	0	45,080	45,080
9		CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>646,852</b>	<b>0</b>	<b>13,509</b>	<b>484,550</b>	<b>498,059</b>	<b>0</b>	<b>1,911</b>	<b>99,435</b>	<b>101,346</b>	<b>2,367</b>	<b>45,080</b>	<b>47,447</b>
		<b>TOTAL GENERAL PLANT</b>	<b>564,532,772</b>	<b>68,900,890</b>	<b>40,259,702</b>	<b>297,217,149</b>	<b>406,377,741</b>	<b>42,424,425</b>	<b>7,399,259</b>	<b>70,220,289</b>	<b>120,043,973</b>	<b>10,683,619</b>	<b>27,427,439</b>	<b>38,111,058</b>

ALLOCATION RATIOS:

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

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<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
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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	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,558	0	0	8,033,654	8,033,654	0	0	2,353,797	2,353,797	0	1,067,107	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		<b>TOTAL ACCOUNT</b>	<b>24,698,465</b>	<b>319,716</b>	<b>0</b>	<b>18,686,277</b>	<b>19,005,993</b>	<b>1,022,594</b>	<b>779,605</b>	<b>2,397,043</b>	<b>4,199,242</b>	<b>426,123</b>	<b>1,067,107</b>	<b>1,493,230</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,082,004	2,309,036	0	11,772,968	14,082,004	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	686,724	0	0	0	0	0	0	470,832	470,832	0	215,892	
7		CD-AA	90,073,498	0	0	63,173,048	63,173,048	0	0	18,509,203	18,509,203	0	8,391,247	
9		CD-WA / ID / AN	242,223	0	32,668	155,575	188,243	0	9,368	44,612	53,980	0	0	
		<b>TOTAL ACCOUNT</b>	<b>105,084,449</b>	<b>2,309,036</b>	<b>32,668</b>	<b>75,101,591</b>	<b>77,443,295</b>	<b>0</b>	<b>9,368</b>	<b>19,024,647</b>	<b>19,034,015</b>	<b>0</b>	<b>8,607,139</b>	<b>8,607,139</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,275,114	0	0	1,595,651	1,595,651	0	0	467,513	467,513	0	211,950	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,275,114</b>	<b>0</b>	<b>0</b>	<b>1,595,651</b>	<b>1,595,651</b>	<b>0</b>	<b>0</b>	<b>467,513</b>	<b>467,513</b>	<b>0</b>	<b>211,950</b>	<b>211,950</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	<b>9,393,435</b>

RESULTS OF OPERATIONS	Report ID:
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,271,601</b>	<b>21,271,601</b>	<b>0</b>	<b>0</b>	<b>6,232,411</b>	<b>6,232,411</b>	<b>0</b>	<b>2,825,497</b>	<b>2,825,497</b>
	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	2,273,102	0	0	1,594,240	1,594,240	0	0	467,100	467,100	0	211,762	211,762
9		CD-WA / ID / AN	15,234,533	11,839,517	0	0	11,839,517	3,395,016	0	0	3,395,016	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>17,507,635</b>	<b>11,839,517</b>	<b>0</b>	<b>1,594,240</b>	<b>13,433,757</b>	<b>3,395,016</b>	<b>0</b>	<b>467,100</b>	<b>3,862,116</b>	<b>0</b>	<b>211,762</b>	<b>211,762</b>
	<b>TOTAL</b>		<b>280,726,375</b>	<b>14,468,269</b>	<b>32,668</b>	<b>188,967,324</b>	<b>203,468,261</b>	<b>4,417,610</b>	<b>788,973</b>	<b>49,308,518</b>	<b>54,515,101</b>	<b>426,123</b>	<b>22,316,890</b>	<b>22,743,013</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(89,870,305)	(63,030,538)	(18,467,449)	(8,372,318)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(764,077)	(593,802)	(170,275)	0
7	282919	CD-AA	(531,873)	(373,029)	(109,295)	(49,549)
7	283750	CD-AA	(253,996)	(178,140)	(52,194)	(23,662)
		Total	(91,420,251)	(64,175,509)	(18,799,213)	(8,445,529)

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended December 31, 2018
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	3,613,522	3,613,522	0	0	0	0	3,613,522
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	(20)	(20)	0	0	0	0	(20)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(8)	(8)	0	0	0	0	(8)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	83,242,038	38,897,245	0	122,139,283	63,174,955	30,698,973	20,067,083	8,198,272	0
<b>TOTAL</b>		<b>83,242,038</b>	<b>38,897,245</b>	<b>3,613,494</b>	<b>125,752,777</b>	<b>63,174,955</b>	<b>30,698,973</b>	<b>20,067,083</b>	<b>8,198,272</b>	<b>3,613,494</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	31.405%	27.728%	100.000%
99	Not Allocated						