

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,802,855	7,898,317	4,904,538
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,802,855	7,898,317	4,904,538
E-APL	Electric Net Rate Base	2,521,567,214	1,687,986,493	833,580,721
	RATE OF RETURN	0.508%	0.468%	0.588%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 2019 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	2-01-2019 thru 02-28-2019	382,149	248,361	133,788
		Percent		100.000%	64.991%	35.009%
3	E-OPS	Direct Distribution Operating Expense	2-01-2019 thru 02-28-2019	2,749,237	1,737,222	1,012,015
		Percent		100.000%	63.189%	36.811%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 28, 2019 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	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	01-01-2019 thru 02-28-2019	1,190,190,371	811,499,488	378,690,883	
				100.000%	68.182%	31.818%	
11		Book Depreciation Percent	2-01-2019 thru 02-28-2019	9,849,245	6,494,256	3,354,989	
				100.000%	65.937%	34.063%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 28, 2019 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	01-01-2019 thru 02-28-2019	3,060,735,399 100.000%	2,050,520,348 66.994%	1,010,215,051 33.006%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2019 thru 02-28-2019	270,351,900 100.000%	184,023,156 68.068%	86,328,744 31.932%
14		Net Allocated Schedule M's - AMA Percent	2-01-2019 thru 02-28-2019	-5,135,841 100.000%	-3,244,261 63.169%	-1,891,580 36.831%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2019	
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	38,072,241	0	38,072,241	25,312,501	0	25,312,501	12,759,740	0	12,759,740
99	442200	Commercial - Firm & Int.	26,647,561	0	26,647,561	18,658,940	0	18,658,940	7,988,621	0	7,988,621
1	442300	Industrial	8,642,337	0	8,642,337	5,006,758	0	5,006,758	3,635,579	0	3,635,579
99	444000	Public Street & Highway Lighting	640,807	0	640,807	415,220	0	415,220	225,587	0	225,587
99	448000	Interdepartmental Revenue	142,932	0	142,932	112,828	0	112,828	30,104	0	30,104
99	499XXX	Unbilled Revenue	(1,227,742)	0	(1,227,742)	(718,005)	0	(718,005)	(509,737)	0	(509,737)
		TOTAL SALES TO ULTIMATE CUSTOMERS	72,918,136	0	72,918,136	48,788,242	0	48,788,242	24,129,894	0	24,129,894
1	447XXX	Sales for Resale	0	3,815,426	3,815,426	0	2,494,907	2,494,907	0	1,320,519	1,320,519
		TOTAL SALES OF ELECTRICITY	72,918,136	3,815,426	76,733,562	48,788,242	2,494,907	51,283,149	24,129,894	1,320,519	25,450,413
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	14,467	0	14,467	8,835	0	8,835	5,632	0	5,632
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	39,049	3,854	42,903	28,866	2,520	31,386	10,183	1,334	11,517
1	454100	Rent from Trnsmision Joint Use	0	0	0	0	0	0	0	0	0
1	456XXX	Other Electric Revenues	(1,334,953)	13,368,605	12,033,652	(593,368)	8,741,731	8,148,363	(741,585)	4,626,874	3,885,289
		TOTAL OTHER OPERATING REVENUE	(1,281,437)	13,411,709	12,130,272	(555,667)	8,769,917	8,214,250	(725,770)	4,641,792	3,916,022
		TOTAL ELECTRIC REVENUE	71,636,699	17,227,135	88,863,834	48,232,575	11,264,824	59,497,399	23,404,124	5,962,311	29,366,435

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	30,338	30,338	0	19,838	19,838	0	10,500	10,500
1	501XXX	Fuel	0	1,639,084	1,639,084	0	1,071,797	1,071,797	0	567,287	567,287
1	502000	Steam Expense	0	365,703	365,703	0	239,133	239,133	0	126,570	126,570
1	505000	Electric Expense	0	95,094	95,094	0	62,182	62,182	0	32,912	32,912
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	43,751	43,751	0	28,609	28,609	0	15,142	15,142
1	507000	Rent	0	1,909	1,909	0	1,248	1,248	0	661	661
MAINTENANCE											
1	510000	Supervision & Engineering	0	37,822	37,822	0	24,732	24,732	0	13,090	13,090
1	511000	Structures	0	51,127	51,127	0	33,432	33,432	0	17,695	17,695
1	512000	Boiler Plant	0	489,864	489,864	0	320,322	320,322	0	169,542	169,542
1	513000	Electric Plant	0	59,708	59,708	0	39,043	39,043	0	20,665	20,665
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(37,897)	(37,897)	0	(24,781)	(24,781)	0	(13,116)	(13,116)
TOTAL STEAM POWER GENERATION EXP			0	2,776,503	2,776,503	0	1,815,555	1,815,555	0	960,948	960,948
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	252,236	252,236	0	164,937	164,937	0	87,299	87,299
1	536000	Water for Power	0	94,216	94,216	0	61,608	61,608	0	32,608	32,608
1	537000	Hydraulic Expense	616,613	370,262	986,875	404,533	242,114	646,647	212,080	128,148	340,228
1	538000	Electric Expense	0	586,177	586,177	0	383,301	383,301	0	202,876	202,876
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	78,555	78,555	0	51,367	51,367	0	27,188	27,188
1	540000	Rent	0	180,110	180,110	0	117,774	117,774	0	62,336	62,336
1	540100	MT Trust Funds Land Settlement Rents	414,267	0	414,267	270,889	0	270,889	143,378	0	143,378
MAINTENANCE											
1	541000	Supervision & Engineering	0	109,260	109,260	0	71,445	71,445	0	37,815	37,815
1	542000	Structures	0	39,706	39,706	0	25,964	25,964	0	13,742	13,742
1	543000	Reservoirs, Dams, & Waterways	0	63,754	63,754	0	41,689	41,689	0	22,065	22,065
1	544000	Electric Plant	0	269,162	269,162	0	176,005	176,005	0	93,157	93,157
1	545000	Miscellaneous Hydraulic Plant	0	75,920	75,920	0	49,644	49,644	0	26,276	26,276
TOTAL HYDRO POWER GENERATION EXP			1,030,880	2,119,358	3,150,238	675,422	1,385,848	2,061,270	355,458	733,510	1,088,968
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	20,421	20,421	0	13,353	13,353	0	7,068	7,068
1	547XXX	Fuel	0	12,385,807	12,385,807	0	8,099,079	8,099,079	0	4,286,728	4,286,728
1	548000	Generation Expense	0	105,923	105,923	0	69,263	69,263	0	36,660	36,660
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	55,579	55,579	0	36,343	36,343	0	19,236	19,236
1	550000	Rent	0	(2,818)	(2,818)	0	(1,843)	(1,843)	0	(975)	(975)
MAINTENANCE											
1	551000	Supervision & Engineering	0	57,504	57,504	0	37,602	37,602	0	19,902	19,902
1	552000	Structures	0	10,291	10,291	0	6,729	6,729	0	3,562	3,562
1	553000	Generating & Electric Equipment	0	268,420	268,420	0	175,520	175,520	0	92,900	92,900
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	170,038	170,038	0	111,188	111,188	0	58,850	58,850
TOTAL OTHER POWER GENERATION EXP			0	13,071,165	13,071,165	0	8,547,234	8,547,234	0	4,523,931	4,523,931

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	12,512,741	12,512,741	0	8,182,082	8,182,082	0	4,330,659	4,330,659
1	556000	System Control & Load Dispatching	0	39,890	39,890	0	26,084	26,084	0	13,806	13,806
E-557	557XXX	Other Expense	(1,631,880)	9,635,342	8,003,462	(60,376)	6,300,550	6,240,174	(1,571,504)	3,334,792	1,763,288
TOTAL OTHER POWER SUPPLY EXPENSE			(1,631,880)	22,187,973	20,556,093	(60,376)	14,508,716	14,448,340	(1,571,504)	7,679,257	6,107,753
TOTAL PRODUCTION OPERATING EXP			(601,000)	40,154,999	39,553,999	615,046	26,257,353	26,872,399	(1,216,046)	13,897,646	12,681,600
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	237,284	237,284	0	155,160	155,160	0	82,124	82,124
1	561000	Load Dispatching	0	288,404	288,404	0	188,587	188,587	0	99,817	99,817
1	562000	Station Expense	0	46,178	46,178	0	30,196	30,196	0	15,982	15,982
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	7,959	7,959	0	5,204	5,204	0	2,755	2,755
1	565XXX	Transmission of Electricity by Others	0	1,538,740	1,538,740	0	1,006,182	1,006,182	0	532,558	532,558
1	566000	Miscellaneous Transmission Expense	0	368,676	368,676	0	241,077	241,077	0	127,599	127,599
1	567000	Rent	0	8,700	8,700	0	5,689	5,689	0	3,011	3,011
MAINTENANCE											
1	568000	Supervision & Engineering	0	40,890	40,890	0	26,738	26,738	0	14,152	14,152
1	569000	Structures	0	30,782	30,782	0	20,128	20,128	0	10,654	10,654
1	570000	Station Equipment	0	103,649	103,649	0	67,776	67,776	0	35,873	35,873
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	2,689	10,812	13,501	0	7,070	7,070	2,689	3,742	6,431
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	4,865	4,865	0	3,181	3,181	0	1,684	1,684
TOTAL TRANSMISSION OPERATING EXP			2,689	2,686,939	2,689,628	0	1,756,988	1,756,988	2,689	929,951	932,640

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2019	
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	2,552,738	2,552,738	0	1,669,235	1,669,235	0	883,503	883,503
E-DEPX		Depreciation Expense-Transmission	0	1,118,516	1,118,516	0	731,398	731,398	0	387,118	387,118
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 Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,666	17,588	922	10,898	11,820	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	(9,271)	0	(9,271)	0	0	0	(9,271)	0	(9,271)
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	16,273	0	16,273	12,252	0	12,252	4,021	0	4,021
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	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	(284,159)	0	(284,159)	(197,698)	0	(197,698)	(86,461)	0	(86,461)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	147,827	0	147,827	0	0	0	147,827	0	147,827
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	3,111	0	3,111	3,111	0	3,111	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(459)	(459)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,269,643	2,269,643	0	1,484,119	1,484,119	0	785,524	785,524
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			165,073	6,129,442	6,294,515	32,276	4,008,041	4,040,317	132,797	2,121,401	2,254,198
TOTAL PRODUCTION & TRANSMISSION EXPEN:			(433,238)	48,971,380	48,538,142	647,322	32,022,382	32,669,704	(1,080,560)	16,948,998	15,868,438

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	45,900	291,188	337,088	33,715	183,999	217,714	12,185	107,189	119,374
3	582000	Station Expense	71,192	584	71,776	30,380	369	30,749	40,812	215	41,027
3	583000	Overhead Line Expense	114,819	26,475	141,294	76,021	16,729	92,750	38,798	9,746	48,544
3	584000	Underground Line Expense	68,476	0	68,476	38,319	0	38,319	30,157	0	30,157
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	95	0	95	0	0	0	95	0	95
3	586000	Meter Expense	169,911	4,496	174,407	131,807	2,841	134,648	38,104	1,655	39,759
3	587000	Customer Installations Expense	58,680	9,527	68,207	37,341	6,020	43,361	21,339	3,507	24,846
3	588000	Miscellaneous Distribution Expense	551,398	267,974	819,372	224,041	169,330	393,371	327,357	98,644	426,001
3	589000	Rent	1	23,162	23,163	1	14,636	14,637	0	8,526	8,526
		MAINTENANCE:									
3	590000	Supervision & Engineering	38,526	57,991	96,517	4,242	36,644	40,886	34,284	21,347	55,631
3	591000	Structures	33,181	0	33,181	19,314	0	19,314	13,867	0	13,867
3	592000	Station Equipment	47,239	10,734	57,973	48,482	6,783	55,265	(1,243)	3,951	2,708
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,383,933	(6,745)	1,377,188	965,613	(4,262)	961,351	418,320	(2,483)	415,837
3	594000	Underground Lines	81,640	0	81,640	67,186	0	67,186	14,454	0	14,454
3	595000	Line Transformers	19,478	0	19,478	15,968	0	15,968	3,510	0	3,510
3	596000	Street Light & Signal System Maintenance Exp	27,713	0	27,713	17,847	0	17,847	9,866	0	9,866
3	597000	Meters	1,991	0	1,991	1,990	0	1,990	1	0	1
3	598000	Miscellaneous Distribution Expense	35,067	16,620	51,687	24,957	10,502	35,459	10,110	6,118	16,228
		TOTAL DISTRIBUTION OPERATING EXP	2,749,240	702,006	3,451,246	1,737,224	443,591	2,180,815	1,012,016	258,415	1,270,431
E-DEPX		Depreciation Expense-Distribution	4,343,703	5,056	4,348,759	2,825,828	3,195	2,829,023	1,517,875	1,861	1,519,736
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	4,981,241	0	4,981,241	4,382,945	0	4,382,945	598,296	0	598,296
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,327,446	5,056	9,332,502	7,211,275	3,195	7,214,470	2,116,171	1,861	2,118,032
		TOTAL DISTRIBUTION EXPENSES	12,076,686	707,062	12,783,748	8,948,499	446,786	9,395,285	3,128,187	260,276	3,388,463

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	16,376	16,376	0	10,643	10,643	0	5,733	5,733
2	902000	Meter Reading Expenses	237,544	10,488	248,032	224,649	6,816	231,465	12,895	3,672	16,567
2	903XXX	Customer Records & Collection Expenses	222,605	558,284	780,889	150,478	362,834	513,312	72,127	195,450	267,577
2	904000	Uncollectible Accounts	0	174,007	174,007	0	113,089	113,089	0	60,918	60,918
2	905000	Misc Customer Accounts	0	8,530	8,530	0	5,544	5,544	0	2,986	2,986
TOTAL CUSTOMER ACCOUNTS EXPENSES			460,149	767,685	1,227,834	375,127	498,926	874,053	85,022	268,759	353,781
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,677,881	16,824	3,694,705	2,674,031	10,934	2,684,965	1,003,850	5,890	1,009,740
2	909000	Advertising	984	74,767	75,751	984	48,592	49,576	0	26,175	26,175
2	910000	Misc Customer Service & Info Exp	0	7,792	7,792	0	5,064	5,064	0	2,728	2,728
TOTAL CUSTOMER SERVICE & INFO EXP			3,678,865	99,383	3,778,248	2,675,015	64,590	2,739,605	1,003,850	34,793	1,038,643
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	42,321	3,088,420	3,130,741	30,111	2,118,502	2,148,613	12,210	969,918	982,128
4	921000	Office Supplies & Expenses	3,225	349,646	352,871	2,999	239,840	242,839	226	109,806	110,032
4	922000	Admin Exp Transferred--Credit	0	(8,234)	(8,234)	0	(5,648)	(5,648)	0	(2,586)	(2,586)
4	923000	Outside Services Employed	18,160	904,897	923,057	17,029	620,714	637,743	1,131	284,183	285,314
4	924000	Property Insurance Premium	0	114,946	114,946	0	78,847	78,847	0	36,099	36,099
4	925XXX	Injuries and Damages	0	226,765	226,765	0	155,549	155,549	0	71,216	71,216
4	926XXX	Employee Pensions and Benefits	1,605	194,487	196,092	1,605	133,408	135,013	0	61,079	61,079
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	198,029	317,724	515,753	143,192	207,760	350,952	54,837	109,964	164,801
4	930000	Miscellaneous General Expenses	22,049	306,776	328,825	16,635	210,433	227,068	5,414	96,343	101,757
4	931000	Rents	350	12,330	12,680	0	8,458	8,458	350	3,872	4,222
4	935000	Maintenance of General Plant	91,635	954,129	1,045,764	45,713	654,485	700,198	45,922	299,644	345,566
TOTAL ADMIN & GEN OPERATING EXP			377,474	6,461,886	6,839,360	257,284	4,422,348	4,679,632	120,190	2,039,538	2,159,728

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2019	
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	180,036	1,640,943	1,820,979	136,351	1,125,605	1,261,956	43,685	515,338	559,023
E-AMTX		Amortization Expense-General Plant - 303000	0	45,545	45,545	0	31,221	31,221	0	14,324	14,324
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	256,788	1,878,183	2,134,971	256,277	1,288,340	1,544,617	511	589,843	590,354
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	(495)	0	(495)	0	0	0	(495)	0	(495)
99	407230	Tax Reform Amortization	(1,799,024)	0	(1,799,024)	(1,799,024)	0	(1,799,024)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	0	0	0	0	0	0	0	0	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	46,859	0	46,859	46,859	0	46,859	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(479,766)	0	(479,766)	(479,766)	0	(479,766)	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			(1,795,602)	3,568,674	1,773,072	(1,839,303)	2,447,912	608,609	43,701	1,120,762	1,164,463
TOTAL ADMIN & GENERAL EXPENSES			(1,418,128)	10,030,560	8,612,432	(1,582,019)	6,870,260	5,288,241	163,891	3,160,300	3,324,191
TOTAL EXPENSES BEFORE FIT			14,364,334	60,576,070	74,940,404	11,063,944	39,902,944	50,966,888	3,300,390	20,673,126	23,973,516
NET OPERATING INCOME (LOSS) BEFORE FIT					13,923,430			8,530,511			5,392,919
E-FIT		FEDERAL INCOME TAX			1,582,714			885,598			697,116
E-FIT		DEFERRED FEDERAL INCOME TAX			(421,740)			(226,987)			(194,753)
E-FIT		AMORTIZED ITC			(40,399)			(26,417)			(13,982)
ELECTRIC NET OPERATING INCOME (LOSS)					12,802,855			7,898,317			4,904,538

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	64.991%	35.009%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.189%	36.811%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended February 28, 2019	
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	2,735	31,092	33,827	2,535	20,331	22,866	200	10,761	10,961
1	456010	Other Electric Rev-Financial	0	(1,581,251)	(1,581,251)	0	(1,033,980)	(1,033,980)	0	(547,271)	(547,271)
1	456015	Other Electric Rev-CT Fuel Sales	0	917,000	917,000	0	599,626	599,626	0	317,374	317,374
1	456016	Other Electric Rev-Resource Opt	0	107,154	107,154	0	70,068	70,068	0	37,086	37,086
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,778	3,778	0	2,000	2,000
1	456018	Other Electric Rev-Extraction	0	37,365	37,365	0	24,433	24,433	0	12,932	12,932
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456100	Transmission Revenue of Others	0	1,206,925	1,206,925	0	789,208	789,208	0	417,717	417,717
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	255,268	255,268	0	166,920	166,920	0	88,348	88,348
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	241,520	0	241,520	241,520	0	241,520	0	0	0
1	456328	Residential Decoupling Deferral	(1,468,514)	0	(1,468,514)	(664,635)	0	(664,635)	(803,879)	0	(803,879)
1	456329	Amortization Res Decoupling Deferral	496,913	0	496,913	272,163	0	272,163	224,750	0	224,750
1	456338	Non-res Decoupling Deferred Rev	(476,501)	0	(476,501)	(363,439)	0	(363,439)	(113,062)	0	(113,062)
1	456339	Amortization Non-res Decoupling	(144,294)	0	(144,294)	(90,469)	0	(90,469)	(53,825)	0	(53,825)
1	456700	Other Electric Rev-Low Voltage	13,190	0	13,190	8,958	0	8,958	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	(345,718)	(345,718)	0	(226,065)	(226,065)	0	(119,653)	(119,653)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	345,718	345,718	0	226,065	226,065	0	119,653	119,653
1	456730	Other Elec Rev-Intraco Thermal	0	12,172,302	12,172,302	0	7,959,468	7,959,468	0	4,212,834	4,212,834
TOTAL ACCOUNT 456			(1,334,951)	13,368,606	12,033,655	(593,367)	8,741,730	8,148,363	(741,584)	4,626,876	3,885,292

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended February 28, 2019	
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	11,926,599	11,926,599	0	7,798,803	7,798,803	0	4,127,796	4,127,796
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	66,869	66,869	0	43,726	43,726	0	23,143	23,143
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	(717,182)	(717,182)	0	(468,965)	(468,965)	0	(248,217)	(248,217)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	981,187	981,187	0	641,598	641,598	0	339,589	339,589
1	555710	Intercompany Purchase	0	255,268	255,268	0	166,920	166,920	0	88,348	88,348
TOTAL ACCOUNT 555			0	12,512,741	12,512,741	0	8,182,082	8,182,082	0	4,330,659	4,330,659

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: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Month Ended February 28, 2019 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	1,626	532,641	534,267	1,626	348,294	349,920	0	184,347	184,347
1	557010	Other Power Supply Expense - Financial	0	(1,315,565)	(1,315,565)	0	(860,248)	(860,248)	0	(455,317)	(455,317)
1	557018	Merchandise Processing Fee	0	4,183	4,183	0	2,735	2,735	0	1,448	1,448
1	557150	Fuel - Economic Dispatch	0	(932,881)	(932,881)	0	(610,011)	(610,011)	0	(322,870)	(322,870)
1	557160	Power Supply Expense - Miscellaneous	0	266	266	0	174	174	0	92	92
99	557161	Unbilled Add-Ons	9,988	0	9,988	0	0	0	9,988	0	9,988
1	557165	Other Resource Costs-CAISO Charges	0	7,483	7,483	0	4,893	4,893	0	2,590	2,590
1	557170	Broker Fees - Power	0	26,103	26,103	0	17,069	17,069	0	9,034	9,034
1	557171	REC Broker Fees	0	4,290	4,290	0	2,805	2,805	0	1,485	1,485
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	68,407	0	68,407	68,407	0	68,407	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(171,867)	0	(171,867)	(171,867)	0	(171,867)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(681,313)	0	(681,313)	0	0	0	(681,313)	0	(681,313)
99	557390	Idaho PCA Amortization	(926,944)	0	(926,944)	0	0	0	(926,944)	0	(926,944)
1	557395	Optional Renewable Power Expense Offset	0	17	17	0	11	11	0	6	6
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,031,931	2,031,931	0	1,328,680	1,328,680	0	703,251	703,251
1	557711	Turbine Gas Bookout Offset	0	(2,031,931)	(2,031,931)	0	(1,328,680)	(1,328,680)	0	(703,251)	(703,251)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	11,308,805	11,308,805	0	7,394,828	7,394,828	0	3,913,977	3,913,977
TOTAL ACCOUNT 557			(1,631,880)	9,635,342	8,003,462	(60,376)	6,300,550	6,240,174	(1,571,504)	3,334,792	1,763,288

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended February 28, 2019			
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	26,401	16,824	43,225	19,678	10,934	30,612	6,723	5,890	12,613
99	908600	Public Purpose Tariff Rider Expense Offset	3,688,980	0	3,688,980	2,690,841	0	2,690,841	998,139	0	998,139
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(37,500)	0	(37,500)	(36,488)	0	(36,488)	(1,012)	0	(1,012)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,677,881	16,824	3,694,705	2,674,031	10,934	2,684,965	1,003,850	5,890	1,009,740

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.991%	35.009%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.85%	52.85%
2	Cost of Debt		5.424%	5.392%
	Total Weighted Cost		2.867%	2.850%
E-APL	Net Rate Base	2,521,567,214	1,687,986,493	833,580,721
	Interest Deduction for FIT Calculation	72,151,624	48,394,573	23,757,051
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	88,863,834	59,497,399	29,366,435
E-OPS	Less: Operating & Maintenance Expense	57,540,315	39,103,492	18,436,823
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,149,205	5,996,332	4,152,873
E-OTX	Less: Taxes Other than FIT	7,250,884	5,867,064	1,383,820
	Net Operating Income Before FIT	13,923,430	8,530,511	5,392,919
E-INT	Less: Monthly Interest Expense	6,012,635	4,032,881	1,979,754
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-SCM	Plus: Schedule M Adjustments	(374,064)	(292,377)	(81,687)
	Taxable Net Operating Income	7,536,731	4,217,133	3,319,598
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,582,714	885,598	697,116
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,582,714	885,598	697,116
E-DTE	Deferred FIT	(421,740)	(226,987)	(194,753)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	1,120,575	632,194	488,381

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 28, 2019	
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	4,783,028	7,341,164	12,124,192	3,220,957	4,914,632	8,135,589	1,562,071	2,426,532	3,988,603
12	997001 Contributions In Aid of Construction	0	715,465	715,465	0	479,319	479,319	0	236,146	236,146
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	(49,890)	(49,890)	0	(34,222)	(34,222)	0	(15,668)	(15,668)
99	997007 Idaho PCA	(1,613,548)	0	(1,613,548)	0	0	0	(1,613,548)	0	(1,613,548)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,818)	(2,818)	0	(1,843)	(1,843)	0	(975)	(975)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	78,883	78,883	0	52,847	52,847	0	26,036	26,036
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	1,663,276	0	1,663,276	944,759	0	944,759	718,517	0	718,517
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	823,339	823,339	0	564,769	564,769	0	258,570	258,570
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
2	997027 Uncollectibles	0	205,727	205,727	0	133,704	133,704	0	72,023	72,023
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	1,423,820	0	1,423,820	672,512	0	672,512	751,308	0	751,308
12	997032 Interest Rate Swaps	0	164,442	164,442	0	110,166	110,166	0	54,276	54,276
4	997033 BPA Residential Exchange	22,642	0	22,642	8,783	0	8,783	13,859	0	13,859
99	997034 Montana Hydro Settlement	414,267	0	414,267	270,889	0	270,889	143,378	0	143,378
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	(64,164)	0	(64,164)	(64,164)	0	(64,164)	0	0	0
1	997044 Non-Monetary Power Costs	0	(717,182)	(717,182)	0	(468,965)	(468,965)	0	(248,217)	(248,217)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	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	329,185	329,185	0	220,534	220,534	0	108,651	108,651
11	997049 Tax Depreciation	0	(13,493,618)	(13,493,618)	0	(8,897,287)	(8,897,287)	0	(4,596,331)	(4,596,331)
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	0	33,334	33,334	0	21,797	21,797	0	11,537	11,537
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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 28, 2019	
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	(13,894)	0	(13,894)	(21,932)	0	(21,932)	8,038	0	8,038	
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	166,666	166,666	0	108,983	108,983	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	718,000	718,000	0	473,428	473,428	0	244,572	244,572	
4	997081 Deferred Compensation	0	818,688	818,688	0	561,579	561,579	0	257,109	257,109	
4	997082 Meal Disallowances	0	30,241	30,241	0	20,744	20,744	0	9,497	9,497	
4	997083 Paid Time Off	0	85,753	85,753	0	58,822	58,822	0	26,931	26,931	
2	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	138,556	0	138,556	0	0	0	138,556	0	138,556	
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	(106,948)	0	(106,948)	(106,948)	0	(106,948)	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	(13,303)	(13,303)	0	(8,699)	(8,699)	0	(4,604)	(4,604)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
1	997101 Repairs 481 (a)	0	(2,142,049)	(2,142,049)	0	(1,400,686)	(1,400,686)	0	(741,363)	(741,363)	
1	997102 Amort Idaho Earnings Test (254229)	(495)	0	(495)	0	0	0	(495)	0	(495)	
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	(432,906)	0	(432,906)	(432,906)	0	(432,906)	0	0	0	
2	997108 Provision for Rate Refund-Tax Reform	46,299	0	46,299	37,377	0	37,377	8,922	0	8,922	
2	997109 Tax Reform Amortization	(1,854,607)	0	(1,854,607)	(1,845,685)	0	(1,845,685)	(8,922)	0	(8,922)	
99	997110 FISERVE	0	0	0	0	0	0	0	0	0	
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0	
12	997112 AFUDC Equity Tax Flow Through	0	(304,267)	(304,267)	0	(203,841)	(203,841)	0	(100,426)	(100,426)	
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0	
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0	
12	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0	
TOTAL SCHEDULE M ADJUSTMENTS		6,937,504	(5,135,839)	(374,064)	2,951,884	(3,244,261)	(292,377)	1,809,891	(1,891,578)	(81,687)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	64.991%	35.009%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.937%	34.063%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		66.994%			33.006%		
E-ALL	99	Not Allocated	0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended February 28, 2019	
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	(238,229)	(238,229)	0	(159,599)	(159,599)	0	(78,630)	(78,630)
99	410100	Deferred Federal Income Tax Expense - Washin	147,296	0	147,296	147,296	0	147,296	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(29,484)	0	(29,484)	0	0	0	(29,484)	0	(29,484)
	410100	Total	117,812	(238,229)	(120,417)	147,296	(159,599)	(12,303)	(29,484)	(78,630)	(108,114)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(194,100)	(194,100)	0	(130,035)	(130,035)	0	(64,065)	(64,065)
99	411100	Deferred Federal Income Tax Expense - Washin	(84,649)	0	(84,649)	(84,649)	0	(84,649)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(22,574)	0	(22,574)	0	0	0	(22,574)	0	(22,574)
	411100	Total	(107,223)	(194,100)	(301,323)	(84,649)	(130,035)	(214,684)	(22,574)	(64,065)	(86,639)
Total Deferred Federal Income Tax Expense			10,589	(432,329)	(421,740)	62,647	(289,634)	(226,987)	(52,058)	(142,695)	(194,753)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.994%	33.006%
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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	94,265	94,265	0	61,640	61,640	0	32,625	32,625
1	408150	R&P Property Tax--Production	0	1,590,419	1,590,419	0	1,039,975	1,039,975	0	550,444	550,444
1	408180	R&P Property Tax--Transmission	0	584,587	584,587	0	382,261	382,261	0	202,326	202,326
1	409100	State Income Tax--Montana & Oregon	0	372	372	0	243	243	0	129	129
TOTAL PRODUCTION & TRANSMISSION			0	2,269,643	2,269,643	0	1,484,119	1,484,119	0	785,524	785,524
DISTRIBUTION											
99	408110	State Excise Tax	1,944,517	0	1,944,517	1,944,517	0	1,944,517	0	0	0
99	408120	Municipal Occupation & License Tax	2,036,228	0	2,036,228	1,701,043	0	1,701,043	335,185	0	335,185
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	1,034,134	0	1,034,134	737,385	0	737,385	296,749	0	296,749
99	409100	State Income Tax--Idaho	(33,638)	0	(33,638)	0	0	0	(33,638)	0	(33,638)
TOTAL DISTRIBUTION			4,981,241	0	4,981,241	4,382,945	0	4,382,945	598,296	0	598,296
TOTAL TAXES OTHER THAN FIT			4,981,241	2,269,643	7,250,884	4,382,945	1,484,119	5,867,064	598,296	785,524	1,383,820

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended February 28, 2019		
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	8,124,999	8,124,999	0	5,312,937	5,312,937	0	2,812,062	2,812,062
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	1,142,453	1,142,453	0	747,050	747,050	0	395,403	395,403
1	182381	CDA Settlement Past Storage	0	30,869,324	30,869,324	0	20,185,451	20,185,451	0	10,683,873	10,683,873
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,737,336	19,057,052	319,716	12,511,449	12,831,165	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,341,770	79,825,578	82,167,348	2,309,036	54,756,355	57,065,391	32,734	25,069,223	25,101,957
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	829,706	829,706	0	569,137	569,137	0	260,569	260,569
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	13,348,899	1,734,386	15,083,285	13,348,899	1,189,702	14,538,601	0	544,684	544,684
		TOTAL INTANGIBLE PLANT	16,613,089	279,883,607	296,496,696	16,580,355	188,882,473	205,462,828	32,734	91,001,134	91,033,868
		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	139,683,962	139,683,962	0	91,339,343	91,339,343	0	48,344,619	48,344,619
1	312000	Boiler Plant	0	188,472,503	188,472,503	0	123,242,170	123,242,170	0	65,230,333	65,230,333
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	56,925,937	56,925,937	0	37,223,870	37,223,870	0	19,702,067	19,702,067
1	315000	Accessory Electric Equipment	0	29,645,689	29,645,689	0	19,385,316	19,385,316	0	10,260,373	10,260,373
1	316000	Miscellaneous Power Plant Equipment	0	17,273,037	17,273,037	0	11,294,839	11,294,839	0	5,978,198	5,978,198
		TOTAL STEAM PRODUCTION PLANT	0	435,586,370	435,586,370	0	284,829,928	284,829,928	0	150,756,442	150,756,442
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXX	Structures & Improvements	0	87,998,000	87,998,000	0	57,541,892	57,541,892	0	30,456,108	30,456,108
1	332XXX	Reservoirs, Dams, & Waterways	0	194,317,212	194,317,212	0	127,064,025	127,064,025	0	67,253,187	67,253,187
1	333000	Waterwheels, Turbines, & Generators	0	235,029,734	235,029,734	0	153,685,943	153,685,943	0	81,343,791	81,343,791
1	334000	Accessory Electric Equipment	0	68,334,134	68,334,134	0	44,683,690	44,683,690	0	23,650,444	23,650,444
1	335XXX	Miscellaneous Power Plant Equipment	0	14,139,064	14,139,064	0	9,245,534	9,245,534	0	4,893,530	4,893,530
1	336000	Roads, Railroads, & Bridges	0	4,343,478	4,343,478	0	2,840,200	2,840,200	0	1,503,278	1,503,278
		TOTAL HYDRAULIC PRODUCTION PLANT	0	667,974,898	667,974,898	0	436,788,785	436,788,785	0	231,186,113	231,186,113
		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	17,133,134	17,133,134	0	11,203,356	11,203,356	0	5,929,778	5,929,778
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,516	21,387,516	0	13,985,297	13,985,297	0	7,402,219	7,402,219
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,534,788	219,534,788	0	143,553,798	143,553,798	0	75,980,990	75,980,990
1	344010	Generators - Solar	0	149,670	149,670	0	97,869	97,869	0	51,801	51,801
1	345000	Accessory Electric Equipment	0	21,993,328	21,993,328	0	14,381,437	14,381,437	0	7,611,891	7,611,891
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	1,748,422	1,748,422	0	1,143,293	1,143,293	0	605,129	605,129
		TOTAL OTHER PRODUCTION PLANT	0	306,393,297	306,393,297	0	200,350,576	200,350,576	0	106,042,721	106,042,721
		TOTAL PRODUCTION PLANT	0	1,409,954,565	1,409,954,565	0	921,969,289	921,969,289	0	487,985,276	487,985,276

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended February 28, 2019		
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	28,481,484	28,481,484	0	18,624,042	18,624,042	0	9,857,442	9,857,442
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,272,123	26,272,123	0	17,179,341	17,179,341	0	9,092,782	9,092,782
1	353XXX	Station Equipment	0	268,670,491	268,670,491	0	175,683,634	175,683,634	0	92,986,857	92,986,857
1	354000	Towers & Fixtures	0	17,222,219	17,222,219	0	11,261,609	11,261,609	0	5,960,610	5,960,610
1	355000	Poles & Fixtures	0	263,866,752	263,866,752	0	172,542,469	172,542,469	0	91,324,283	91,324,283
1	356000	Overhead Conductors & Devices	0	148,019,173	148,019,173	0	96,789,737	96,789,737	0	51,229,436	51,229,436
1	357000	Underground Conduit	0	3,001,802	3,001,802	0	1,962,878	1,962,878	0	1,038,924	1,038,924
1	358000	Underground Conductors & Devices	0	2,350,463	2,350,463	0	1,536,968	1,536,968	0	813,495	813,495
1	359000	Roads & Trails	0	2,110,283	2,110,283	0	1,379,914	1,379,914	0	730,369	730,369
TOTAL TRANSMISSION PLANT			0	759,994,790	759,994,790	0	496,960,592	496,960,592	0	263,034,198	263,034,198
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	2,605,321	0	2,605,321	365,602	0	365,602	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	33,824,915	0	33,824,915	27,102,688	0	27,102,688	6,722,227	0	6,722,227
3	362000	Station Equipment	135,421,449	3,080,231	138,501,680	90,671,041	1,946,367	92,617,408	44,750,408	1,133,864	45,884,272
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	410,026,241	0	410,026,241	265,855,978	0	265,855,978	144,170,263	0	144,170,263
99	365000	Overhead Conductors & Devices	268,917,211	0	268,917,211	171,582,747	0	171,582,747	97,334,464	0	97,334,464
99	366000	Underground Conduit	119,436,462	0	119,436,462	78,528,612	0	78,528,612	40,907,850	0	40,907,850
99	367000	Underground Conductors & Devices	210,412,985	0	210,412,985	139,720,196	0	139,720,196	70,692,789	0	70,692,789
99	368000	Line Transformers	270,946,812	0	270,946,812	186,973,224	0	186,973,224	83,973,588	0	83,973,588
99	369XXX	Services	174,210,882	0	174,210,882	114,514,654	0	114,514,654	59,696,228	0	59,696,228
99	371XXX	Installations on Customers' Premises	1,529,568	0	1,529,568	1,529,568	0	1,529,568	0	0	0
99	370XXX	Meters	59,262,052	0	59,262,052	36,162,871	0	36,162,871	23,099,181	0	23,099,181
99	373XXX	Street Light & Signal Systems	62,828,524	0	62,828,524	40,746,365	0	40,746,365	22,082,159	0	22,082,159
TOTAL DISTRIBUTION PLANT			1,759,963,223	3,080,231	1,763,043,454	1,162,455,943	1,946,367	1,164,402,310	597,507,280	1,133,864	598,641,144
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,530,653	7,559,466	9,090,119	827,894	5,185,416	6,013,310	702,759	2,374,050	3,076,809
4	390XXX	Structures & Improvements	19,260,799	91,932,419	111,193,218	10,919,795	63,061,043	73,980,838	8,341,004	28,871,376	37,212,380
4	391XXX	Office Furniture & Equipment	4,384,547	59,251,116	63,635,663	4,321,448	40,643,303	44,964,751	63,099	18,607,813	18,670,912
4	392XXX	Transportation Equipment	34,645,175	22,948,088	57,593,263	24,419,661	15,741,241	40,160,902	10,225,514	7,206,847	17,432,361
4	393000	Stores Equipment	421,691	3,793,889	4,215,580	245,519	2,602,418	2,847,937	176,172	1,191,471	1,367,643
4	394000	Tools, Shop & Garage Equipment	1,672,776	13,900,223	15,572,999	711,451	9,534,858	10,246,309	961,325	4,365,365	5,326,690
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	349,797	2,130,575	2,480,372	336,217	1,461,468	1,797,685	13,580	669,107	682,687
4	396XXX	Power Operated Equipment	24,242,571	9,362,152	33,604,723	14,386,333	6,421,968	20,808,301	9,856,238	2,940,184	12,796,422
4	397XXX	Communications Equipment	28,089,514	93,666,876	121,756,390	17,889,105	64,250,794	82,139,899	10,200,409	29,416,082	39,616,491
4	398000	Miscellaneous Equipment	13,522	569,145	582,667	0	390,405	390,405	13,522	178,740	192,262
TOTAL GENERAL PLANT			114,611,045	305,227,790	419,838,835	74,057,423	209,371,003	283,428,426	40,553,622	95,856,787	136,410,409
TOTAL PLANT IN SERVICE			1,891,187,357	2,758,140,983	4,649,328,340	1,253,093,721	1,819,129,724	3,072,223,445	638,093,636	939,011,259	1,577,104,895

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended February 28, 2019			
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	(306,559,763)	(306,559,763)	0	(200,459,429)	(200,459,429)	0	(106,100,334)	(106,100,334)
E-ADEP		Hydro Production Plant	0	(136,796,929)	(136,796,929)	0	(89,451,512)	(89,451,512)	0	(47,345,417)	(47,345,417)
E-ADEP		Other Production Plant	0	(129,493,208)	(129,493,208)	0	(84,675,609)	(84,675,609)	0	(44,817,599)	(44,817,599)
E-ADEP		Transmission Plant	0	(220,097,522)	(220,097,522)	0	(143,921,770)	(143,921,770)	0	(76,175,752)	(76,175,752)
E-ADEP		Distribution Plant	(572,663,628)	(189,455)	(572,853,083)	(352,783,107)	(119,715)	(352,902,822)	(219,880,521)	(69,740)	(219,950,261)
E-ADEP		General Plant	(40,788,677)	(108,698,258)	(149,486,935)	(24,843,700)	(74,561,570)	(99,405,270)	(15,944,977)	(34,136,688)	(50,081,665)
TOTAL ACCUMULATED DEPRECIATION			(613,452,305)	(901,835,135)	(1,515,287,440)	(377,626,807)	(593,189,605)	(970,816,412)	(235,825,498)	(308,645,530)	(544,471,028)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,971,248)	(13,971,248)	0	(9,135,799)	(9,135,799)	0	(4,835,449)	(4,835,449)
E-AAMT		Distribution-Franchises/Misc Intangibles	(264,121)	0	(264,121)	(264,121)	0	(264,121)	0	0	0
E-AAMT		General Plant - 303000	0	(2,364,933)	(2,364,933)	0	(1,619,537)	(1,619,537)	0	(745,396)	(745,396)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,163,779)	(53,390,460)	(56,554,239)	(3,140,495)	(36,623,187)	(39,763,682)	(23,284)	(16,767,273)	(16,790,557)
E-AAMT		General Plant - 390200, 396200	0	(150,960)	(150,960)	0	(103,551)	(103,551)	0	(47,409)	(47,409)
TOTAL ACCUMULATED AMORTIZATION			(3,427,900)	(69,877,601)	(73,305,501)	(3,404,616)	(47,482,074)	(50,886,690)	(23,284)	(22,395,527)	(22,418,811)
TOTAL ACCUMULATED DEPR/AMORT			(616,880,205)	(971,712,736)	(1,588,592,941)	(381,031,423)	(640,671,679)	(1,021,703,102)	(235,848,782)	(331,041,057)	(566,889,839)
NET ELECTRIC UTILITY PLANT before ADFIT			1,274,307,152	1,786,428,247	3,060,735,399	872,062,298	1,178,458,045	2,050,520,343	402,244,854	607,970,202	1,010,215,056
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	70,755	70,755	0	46,267	46,267	0	24,488	24,488
12		ADFIT - Electric Plant In Service (282900)	0	(549,571,326)	(549,571,326)	0	(368,179,814)	(368,179,814)	0	(181,391,512)	(181,391,512)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,616,096)	(62,616,096)	0	(42,951,511)	(42,951,511)	0	(19,664,585)	(19,664,585)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(750,771)	(750,771)	0	(514,991)	(514,991)	0	(235,780)	(235,780)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,482,558)	(6,482,558)	0	(4,238,945)	(4,238,945)	0	(2,243,613)	(2,243,613)
1		ADFIT - CDA Settlement Costs (283333)	0	250,096	250,096	0	163,538	163,538	0	86,558	86,558
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,313,036)	(1,313,036)	0	(879,655)	(879,655)	0	(433,381)	(433,381)
TOTAL ACCUMULATED DFIT			0	(620,600,677)	(620,600,677)	0	(416,683,892)	(416,683,892)	0	(203,916,785)	(203,916,785)
NET ELECTRIC UTILITY PLANT			1,274,307,152	1,165,827,570	2,440,134,722	872,062,298	761,774,153	1,633,836,451	402,244,854	404,053,417	806,298,271

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.189%	36.811%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.994%	33.006%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended February 28, 2019
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	1,274,307,152	1,165,827,570	2,440,134,722	872,062,298	761,774,153	1,633,836,451	402,244,854	404,053,417	806,298,271
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	470,445	1,145,356	1,615,801	431,549	785,657	1,217,206	38,896	359,699	398,595
4	Accumulated Amortization - AFUDC (182318)	(12,105)	(45,429)	(57,534)	(11,328)	(31,162)	(42,490)	(777)	(14,267)	(15,044)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(135,392)	0	(135,392)	135,392	0	135,392
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)	(3,181,881)	0	(3,181,881)	(1,019,738)	0	(1,019,738)	(2,162,143)	0	(2,162,143)
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)	8,250,958	0	8,250,958	5,247,725	0	5,247,725	3,003,233	0	3,003,233
99	ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,781,290	0	1,781,290	0	0	0	1,781,290	0	1,781,290
99	ADFIT - Boulder Park Disallowed (190040)	171,929	0	171,929	0	0	0	171,929	0	171,929
99	Investment in WNP3 Exchange Power (124900, 124930)	1,326,708	0	1,326,708	1,326,708	0	1,326,708	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(238,485)	0	(238,485)	(238,485)	0	(238,485)	0	0	0
99	CDA Lake Settlement - WA (182382)	272,545	0	272,545	272,545	0	272,545	0	0	0
99	CDA Lake Settlement - ID (186382)	50,334	0	50,334	0	0	0	50,334	0	50,334
99	ADFIT - CDA Lake Settlement - Direct (283382)	(67,805)	0	(67,805)	(57,235)	0	(57,235)	(10,570)	0	(10,570)
99	CDA CDR Fund - Direct (182324)	19,825	0	19,825	19,825	0	19,825	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	140,103	0	140,103	130,683	0	130,683	9,420	0	9,420
99	ADFIT - Spokane River Relicensing (283322)	(29,407)	0	(29,407)	(27,432)	0	(27,432)	(1,975)	0	(1,975)
99	Spokane River PM&Es (182323)	126,851	0	126,851	82,983	0	82,983	43,868	0	43,868
99	ADFIT - Spokane River PM&Es (283323)	(26,653)	0	(26,653)	(17,441)	0	(17,441)	(9,212)	0	(9,212)
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)	(2,201,168)	0	(2,201,168)	(1,009,052)	0	(1,009,052)	(1,192,116)	0	(1,192,116)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,979,191)	0	(1,979,191)	(1,979,191)	0	(1,979,191)	0	0	0
C-WKC	Working Capital	82,789,446	0	82,789,446	54,515,549	0	54,515,549	28,273,897	0	28,273,897
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	80,332,565	1,099,927	81,432,492	53,395,547	754,495	54,150,042	26,937,018	345,432	27,282,450
	NET RATE BASE	1,354,639,717	1,166,927,497	2,521,567,214	925,457,845	762,528,648	1,687,986,493	429,181,872	404,398,849	833,580,721

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended February 28, 2019	
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
Electric Production													
1	Steam (ED-AN)	693,886				693,886	693,886		453,732	453,732		240,154	240,154
1	Hydro (ED-AN)	1,040,101				1,040,101	1,040,101		680,122	680,122		359,979	359,979
1	Other (ED-AN)	818,751				818,751	818,751		535,381	535,381		283,370	283,370
Total Electric Production		2,552,738				2,552,738	2,552,738		1,669,235	1,669,235		883,503	883,503
Electric Transmission													
1	ED-AN	1,118,516				1,118,516	1,118,516		731,398	731,398		387,118	387,118
Total Electric Transmissio		1,118,516				1,118,516	1,118,516		731,398	731,398		387,118	387,118
Electric Distribution													
3	ED-AN	5,056					5,056		3,195	3,195		1,861	1,861
	ED-ID	1,517,875				1,517,875	1,517,875				1,517,875		1,517,875
	ED-WA	2,825,828				2,825,828	2,825,828	2,825,828		2,825,828			
Total Electric Distribution		4,348,759				4,343,703	5,056	4,348,759	2,825,828	3,195	2,829,023	1,517,875	1,861
Gas Underground Storage													
	GD-AN	81,378		81,378									
	GD-OR	9,401			9,401								
Total Gas Underground St		90,779		81,378	9,401								
Gas Distribution													
	GD-AN	5,016		5,016									
	GD-ID	498,375		498,375									
	GD-WA	1,032,236		1,032,236									
	GD-OR	704,563			704,563								
Total Gas Distribution		2,240,190		1,535,627	704,563								
General Plant													
4	ED-AN	189,989		189,989			189,989		130,323	130,323		59,666	59,666
	ED-ID	21,487		21,487		21,487	21,487				21,487		21,487
	ED-WA	35,862		35,862		35,862	35,862	35,862		35,862			
7,4	CD-AA	1,958,506		1,382,274	401,749	174,483	1,382,274	1,382,274		948,171	948,171	434,103	434,103
9,4	CD-AN	88,195		68,680	19,515		68,680	68,680		47,111	47,111	21,569	21,569
9	CD-ID	28,506		22,198	6,308		22,198	22,198			22,198		22,198
9	CD-WA	129,042		100,489	28,553		100,489	100,489	100,489				
8	GD-AA	31,726		22,137	9,589								
	GD-AN	2,510		2,510									
	GD-ID	2,039		2,039									
	GD-WA	80,007		80,007									
	GD-OR	17,585			17,585								
Total General Plant		2,585,454		1,820,979	562,818	201,657	180,036	1,640,943	1,820,979	136,351	1,125,605	1,261,956	43,685
Total Depreciation Expens		12,936,436		9,840,992	2,179,823	915,621	4,523,739	5,317,253	9,840,992	2,962,179	3,529,433	6,491,612	1,561,560

Allocation Ratios:
Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	63.189%	36.811%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	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	
Total Production/Transmission			96,180	96,180			96,180	96,180		62,892	62,892		33,288	33,288	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	489	489			489	489	489		489				
Total Distribution			2,502	2,502			2,502	2,502	2,502		2,502				
General Plant - 303000															
7,4		CD-AA	63,636	44,913	13,054	5,669	44,913	44,913		30,808	30,808		14,105	14,105	
9,1		CD-AN	812	632	180		632	632		413	413		219	219	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			68,437	45,545	16,551	6,341	45,545	45,545		31,221	31,221		14,324	14,324	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	2,346,999	1,656,465	481,440	209,094	1,656,465	1,656,465		1,136,252	1,136,252		520,213	520,213	
9,4		CD-AN	6,172	4,806	1,366		4,806	4,806		3,297	3,297		1,509	1,509	
9,4		CD-ID	656	511	145		511	511				511		511	
9,4		CD-WA	289,183	225,195	63,988		225,195	225,195	225,195		225,195			0	
4		ED-AN	216,912	216,912			216,912	216,912		148,791	148,791		68,121	68,121	
		ED-ID	0	0			0	0				0		0	
		ED-WA	31,082	31,082			31,082	31,082	31,082		31,082				
8		GD-AA	11,525		8,042	3,483									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031X			2,902,529	2,134,971	554,981	212,577	256,788	1,878,183	2,134,971	256,277	1,288,340	1,544,617	511	589,843	590,354
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	4,003	4,003			4,003	4,003		2,746	2,746		1,257	1,257	
		GD-OR	0			0									
Total General Plant - 390200, 396200			4,003	4,003	0	0	4,003	4,003		2,746	2,746		1,257	1,257	
Total Amortization Expense			3,073,651	2,283,201	571,532	218,918	259,290	2,023,911	2,283,201	258,779	1,385,199	1,643,978	511	638,712	639,223

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(306,559,763)	(306,559,763)			(306,559,763)	(306,559,763)		(200,459,429)	(200,459,429)		(106,100,334)	(106,100,334)	
1	Hydro (ED-AN)	(136,796,929)	(136,796,929)			(136,796,929)	(136,796,929)		(89,451,512)	(89,451,512)		(47,345,417)	(47,345,417)	
1	Other (ED-AN)	(129,493,208)	(129,493,208)			(129,493,208)	(129,493,208)		(84,675,609)	(84,675,609)		(44,817,599)	(44,817,599)	
Total Electric Production		(572,849,900)	(572,849,900)			(572,849,900)	(572,849,900)		(374,586,550)	(374,586,550)		(198,263,350)	(198,263,350)	
Electric Transmission														
1	ED-AN	(220,097,522)	(220,097,522)			(220,097,522)	(220,097,522)		(143,921,770)	(143,921,770)		(76,175,752)	(76,175,752)	
Total Electric Transmissic		(220,097,522)	(220,097,522)			(220,097,522)	(220,097,522)		(143,921,770)	(143,921,770)		(76,175,752)	(76,175,752)	
Electric Distribution														
3	ED-AN	(189,455)	(189,455)			(189,455)	(189,455)		(119,715)	(119,715)		(69,740)	(69,740)	
	ED-ID	(219,880,521)	(219,880,521)			(219,880,521)	(219,880,521)				(219,880,521)		(219,880,521)	
	ED-WA	(352,783,107)	(352,783,107)			(352,783,107)	(352,783,107)	(352,783,107)			(352,783,107)			
Total Electric Distribution		(572,853,083)	(572,853,083)			(572,663,628)	(189,455)	(572,853,083)	(352,783,107)	(119,715)	(352,902,822)	(219,880,521)	(69,740)	(219,950,261)
Gas Underground Storage														
	GD-AN	(16,568,082)		(16,568,082)										
	GD-OR	(1,178,131)			(1,178,131)									
Total Gas Underground S		(17,746,213)		(16,568,082)	(1,178,131)									
Gas Distribution														
	GD-AN	(1,800,609)		(1,800,609)										
	GD-ID	(79,980,613)		(79,980,613)										
	GD-WA	(148,649,605)		(148,649,605)										
	GD-OR	(112,708,216)			(112,708,216)									
Total Gas Distribution		(343,139,043)		(230,430,827)	(112,708,216)									
General Plant														
4	ED-AN	(48,780,264)	(48,780,264)			(48,780,264)	(48,780,264)		(33,460,822)	(33,460,822)		(15,319,442)	(15,319,442)	
	ED-ID	(11,096,886)	(11,096,886)			(11,096,886)	(11,096,886)				(11,096,886)		(11,096,886)	
	ED-WA	(21,149,857)	(21,149,857)			(21,149,857)	(21,149,857)	(21,149,857)			(21,149,857)			
7,4	CD-AA	(69,819,459)	(49,277,178)	(14,322,065)	(6,220,216)	(49,277,178)	(49,277,178)		(33,801,680)	(33,801,680)		(15,475,498)	(15,475,498)	
9,4	CD-AN	(13,664,320)	(10,640,816)	(3,023,504)		(10,640,816)	(10,640,816)		(7,299,068)	(7,299,068)		(3,341,748)	(3,341,748)	
9	CD-ID	(6,225,638)	(4,848,091)	(1,377,547)		(4,848,091)	(4,848,091)				(4,848,091)		(4,848,091)	
9	CD-WA	(4,743,419)	(3,693,843)	(1,049,576)		(3,693,843)	(3,693,843)	(3,693,843)			(3,693,843)			
8	GD-AA	(2,411,624)		(1,682,735)	(728,889)									
	GD-AN	(3,139,891)		(3,139,891)										
	GD-ID	(2,126,860)		(2,126,860)										
	GD-WA	(7,820,615)		(7,820,615)										
	GD-OR	(4,715,145)			(4,715,145)									
Total General Plant		(195,693,978)	(149,486,935)	(34,542,793)	(11,664,250)	(40,788,677)	(108,698,258)	(149,486,935)	(24,843,700)	(74,561,570)	(99,405,270)	(15,944,977)	(34,136,688)	(50,081,665)
Total Accumulated Depr		(1,922,379,739)	(1,515,287,440)	(281,541,702)	(125,550,597)	(613,452,305)	(901,835,135)	(1,515,287,440)	(377,626,807)	(593,189,605)	(970,816,412)	(235,825,498)	(308,645,530)	(544,471,028)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio		65.390%					34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense		63.189%					36.811%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio		68.595%					31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,092,955)	(12,092,955)			(12,092,955)	(12,092,955)		(7,907,583)	(7,907,583)		(4,185,372)	(4,185,372)	
1	Misc Intangible Plt (3030 ED-AN)	(1,878,293)	(1,878,293)			(1,878,293)	(1,878,293)		(1,228,216)	(1,228,216)		(650,077)	(650,077)	
Total Production/Transmission		(13,971,248)	(13,971,248)			(13,971,248)	(13,971,248)		(9,135,799)	(9,135,799)		(4,835,449)	(4,835,449)	
Distribution														
	Franchises (302000) ED-WA	(220,714)	(220,714)			(220,714)	(220,714)		(220,714)	(220,714)				
	Misc Intangible Plt (3030 ED-WA)	(43,407)	(43,407)			(43,407)	(43,407)		(43,407)	(43,407)				
Total Distribution		(264,121)	(264,121)			(264,121)	(264,121)		(264,121)	(264,121)				
General Plant - 303000														
7,4	CD-AA	(3,231,960)	(2,281,053)	(662,972)	(287,935)		(2,281,053)	(2,281,053)		(1,564,688)	(1,564,688)		(716,365)	(716,365)
9,1	CD-AN	(107,714)	(83,880)	(23,834)			(83,880)	(83,880)		(54,849)	(54,849)		(29,031)	(29,031)
	GD-ID	(103,198)		(103,198)										
	GD-WA	(219,260)		(219,260)										
	GD-OR	(97,763)			(97,763)									
Total General Plant - 303000		(3,759,895)	(2,364,933)	(1,009,264)	(385,698)		(2,364,933)	(2,364,933)		(1,619,537)	(1,619,537)		(745,396)	(745,396)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(69,471,200)	(49,031,382)	(14,250,628)	(6,189,190)		(49,031,382)	(49,031,382)		(33,633,077)	(33,633,077)		(15,398,305)	(15,398,305)
9,4	CD-AN	(28,497)	(22,192)	(6,305)			(22,192)	(22,192)		(15,223)	(15,223)		(6,969)	(6,969)
9	CD-ID	(29,900)	(23,284)	(6,616)		(23,284)	(23,284)				(23,284)		(23,284)	(23,284)
9	CD-WA	(1,276,930)	(994,384)	(282,546)		(994,384)	(994,384)		(994,384)		0		0	0
4	ED-AN	(4,336,886)	(4,336,886)			(4,336,886)	(4,336,886)		(2,974,887)	(2,974,887)		(1,361,999)	(1,361,999)	
	ED-ID	0	0			0	0				0		0	0
	ED-WA	(2,146,111)	(2,146,111)			(2,146,111)	(2,146,111)		(2,146,111)	(2,146,111)				
8	GD-AA	(529,918)		(369,756)	(160,162)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(77,819,442)	(56,554,239)	(14,915,851)	(6,349,352)		(53,390,460)	(56,554,239)		(36,623,187)	(38,769,298)		(16,767,273)	(16,790,557)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0	0	0	0									
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0		0	0
9	CD-WA	0	0	0		0	0	0		0	0		0	0
4	ED-AN	(150,960)	(150,960)			(150,960)	(150,960)		(103,551)	(103,551)		(47,409)	(47,409)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(150,960)	(150,960)	0	0		(150,960)	(150,960)		(103,551)	(103,551)		(47,409)	(47,409)
Total Accumulated Amortization		(95,965,666)	(73,305,501)	(15,925,115)	(6,735,050)		(69,877,601)	(73,305,501)		(47,482,074)	(49,892,306)		(22,395,527)	(22,418,811)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	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	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	
9	CD-WA / ID / AN	2,026,902	714,277	340,480	523,652	1,578,409	202,956	96,745	148,792	448,493	0	0	
	TOTAL ACCOUNT	16,069,275	827,894	702,759	7,559,466	9,090,119	2,961,534	96,745	2,187,083	5,245,362	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,242,454	1,106,086	2,481,812	4,654,556	8,242,454	0	0	0	0	0	0	
99	GD-WA / ID / AN	19,351,087	0	0	0	0	19,351,087	0	0	19,351,087	0	0	
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	111,927,296	0	0	78,996,047	78,996,047	0	0	22,959,646	22,959,646	0	9,971,603	
9	CD-WA / ID / AN	30,761,261	9,813,709	5,859,192	8,281,816	23,954,717	2,788,488	1,664,843	2,353,213	6,806,544	0	0	
	TOTAL ACCOUNT	174,028,516	10,919,795	8,341,004	91,932,419	111,193,218	22,139,575	1,664,843	25,312,859	49,117,277	3,746,418	9,971,603	13,718,021
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,363,310	216,176	0	2,147,134	2,363,310	0	0	0	0	0	0	
99	GD-WA / ID / AN	840,708	0	0	0	0	840,708	0	0	840,708	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	356,357	0	0	0	0	0	0	248,652	248,652	0	107,705	
7	CD-AA	80,705,075	0	0	56,960,028	56,960,028	0	0	16,555,032	16,555,032	0	7,190,015	
9	CD-WA / ID / AN	5,537,638	4,105,272	63,099	143,954	4,312,325	1,166,481	17,929	40,903	1,225,313	0	0	
	TOTAL ACCOUNT	89,803,088	4,321,448	63,099	59,251,116	63,635,663	2,007,189	17,929	16,844,587	18,869,705	0	7,297,720	7,297,720
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,209,529	22,411,352	9,437,887	15,360,290	47,209,529	0	0	0	0	0	0	
99	GD-WA / ID / AN	13,812,485	0	0	0	0	9,386,846	2,589,434	1,836,205	13,812,485	0	0	
99	GD-OR / AS	3,939,363	0	0	0	0	0	0	0	0	3,939,363	0	
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7	CD-AA	7,312,855	0	0	5,161,267	5,161,267	0	0	1,500,086	1,500,086	0	651,502	
9	CD-WA / ID / AN	6,706,389	2,008,309	787,626	2,426,531	5,222,466	570,645	223,798	689,480	1,483,923	0	0	
	TOTAL ACCOUNT	79,027,571	24,419,661	10,225,513	22,948,088	57,593,262	9,957,491	2,813,232	4,058,531	16,829,254	3,939,363	665,692	4,605,055

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2019	
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
	393000	Stores Equipment										
99		ED-WA / ID / AN	374,152	980	1,346	371,826	374,152	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,932,937	244,538	174,826	3,422,062	3,841,426	69,484	49,675	972,352	1,091,511	0
		TOTAL ACCOUNT	5,419,891	245,518	176,172	3,793,888	4,215,578	157,644	49,675	972,352	1,179,671	24,642
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,489,204	702,192	204,716	4,582,296	5,489,204	0	0	0	0	0
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0
99		GD-OR / AS	848,758	0	0	0	0	0	0	0	0	848,758
8		GD-AA	4,840,494	0	0	0	0	0	0	3,377,503	3,377,503	0
7		CD-AA	13,023,427	0	0	9,191,674	9,191,674	0	0	2,671,496	2,671,496	0
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0
		TOTAL ACCOUNT	27,770,574	711,451	961,325	13,900,223	15,572,999	1,796,323	488,652	6,440,594	8,725,569	848,758
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,373,345	336,217	13,580	1,023,548	1,373,345	0	0	0	0	0
99		GD-WA / ID / AN	123,677	0	0	0	0	28,760	0	94,917	123,677	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,311,626	336,217	13,580	2,130,575	2,480,372	28,760	0	559,827	588,587	40,917
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	32,154,002	14,133,959	9,501,623	8,518,420	32,154,002	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
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0
9		CD-WA / ID / AN	1,383,960	252,374	354,615	470,742	1,077,731	71,710	100,761	133,758	306,229	0
		TOTAL ACCOUNT	38,162,844	14,386,333	9,856,238	9,362,152	33,604,723	2,456,005	948,446	1,062,754	4,467,205	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2019	
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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	67,006,121	12,777,601	7,251,617	46,976,903	67,006,121	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,349,712	0	0	0	0	877,147	472,565	0	1,349,712	0	0	
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	1,133,063	
8		GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	
7		CD-AA	54,532,789	0	0	38,488,152	38,488,152	0	0	11,186,311	11,186,311	0	4,858,326	
9		CD-WA/ ID / AN	20,882,870	5,111,504	2,948,792	8,201,821	16,262,117	1,452,394	837,876	2,330,483	4,620,753	0	0	
		TOTAL ACCOUNT	146,053,810	17,889,105	10,200,409	93,666,876	121,756,390	2,329,541	1,310,441	14,318,698	17,958,680	1,133,063	5,205,677	6,338,740
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	2,367	0	0	0	0	0	0	0	0	2,367	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	541,809	0	0	382,398	382,398	0	0	111,141	111,141	0	48,270	
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	746,341	0	13,522	569,144	582,666	0	1,897	111,141	113,038	2,367	48,270	50,637
		TOTAL GENERAL PLANT	580,507,377	74,057,422	40,553,621	305,227,788	419,838,831	43,834,062	7,391,860	71,868,426	123,094,348	10,627,906	26,946,292	37,574,198

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	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	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,225,391	2,309,036	0	12,916,355	15,225,391	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	699,646	0	0	0	0	0	0	488,185	488,185	0	211,461	
7		CD-AA	94,393,545	0	0	66,621,076	66,621,076	0	0	19,362,948	19,362,948	0	8,409,521	
9		CD-WA / ID / AN	412,057	0	32,734	288,147	320,881	0	9,301	81,875	91,176	0	0	
		TOTAL ACCOUNT	110,730,639	2,309,036	32,734	79,825,578	82,167,348	0	9,301	19,933,008	19,942,309	0	8,620,982	8,620,982
	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	1,175,587	0	0	829,706	829,706	0	0	241,148	241,148	0	104,733	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,175,587	0	0	829,706	829,706	0	0	241,148	241,148	0	104,733	104,733
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	2,457,402	0	0	1,734,385	1,734,385	0	0	504,087	504,087	0	218,930	218,930
9		CD-WA / ID / AN	17,141,884	13,348,899	0	0	13,348,899	3,792,985	0	0	3,792,985	0	0	0
		TOTAL ACCOUNT	19,599,286	13,348,899	0	1,734,385	15,083,284	3,792,985	0	504,087	4,297,072	0	218,930	218,930
		TOTAL	287,364,703	15,977,651	32,734	193,697,614	209,707,999	4,815,579	788,906	49,975,855	55,580,340	426,123	21,650,241	22,076,364

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended February 28, 2019	
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	(87,870,072)	(62,016,939)	(18,024,788)	(7,828,345)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(769,401)	(599,156)	(170,245)	0
7	282919	CD-AA	(1,063,746)	(750,771)	(218,206)	(94,769)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	(89,969,225)	(63,554,608)	(18,467,805)	(7,946,812)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended February 28, 2019
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,549,232	3,549,232	0	0	0	0	3,549,232
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	12	12	0	0	0	0	12
7/4	154560 Supply Chain Invoice Price Variance	0	0	31	31	0	0	0	0	31
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	63,597,177	32,805,857	0	96,403,034	54,515,549	28,273,897	9,081,628	4,531,960	0
TOTAL		63,597,177	32,805,857	3,549,275	99,952,309	54,515,549	28,273,897	9,081,628	4,531,960	3,549,275

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