

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,250,000	8,250,000	0	5,394,675	5,394,675	0	2,855,325	2,855,325
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	1,162,903	1,162,903	0	760,422	760,422	0	402,481	402,481
1	182381	CDA Settlement Past Storage	0	31,421,877	31,421,877	0	20,546,765	20,546,765	0	10,875,112	10,875,112
	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	17,140,091	17,459,807	319,716	11,419,425	11,739,141	0	5,720,666	5,720,666
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,071,905	70,917,601	73,989,506	3,020,128	48,645,928	51,666,056	51,777	22,271,673	22,323,450
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,882,492	1,882,492	0	1,291,295	1,291,295	0	591,197	591,197
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	21,251,679	21,251,679	0	14,577,589	14,577,589	0	6,674,090	6,674,090
4	303121	Misc Intangible Plant-AMI Software	3,382,775	1,004,468	4,387,243	3,382,775	689,015	4,071,790	0	315,453	315,453
TOTAL INTANGIBLE PLANT			7,377,100	269,798,294	277,175,394	7,325,323	181,945,686	189,271,009	51,777	87,852,608	87,904,385
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,917	3,577,917	0	2,339,600	2,339,600	0	1,238,317	1,238,317
1	311XXX	Structures & Improvements	0	136,486,763	136,486,763	0	89,248,694	89,248,694	0	47,238,069	47,238,069
1	312000	Boiler Plant	0	181,321,822	181,321,822	0	118,566,339	118,566,339	0	62,755,483	62,755,483
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	62,093,947	62,093,947	0	40,603,232	40,603,232	0	21,490,715	21,490,715
1	315000	Accessory Electric Equipment	0	28,664,163	28,664,163	0	18,743,496	18,743,496	0	9,920,667	9,920,667
1	316000	Miscellaneous Power Plant Equipment	0	18,215,648	18,215,648	0	11,911,212	11,911,212	0	6,304,436	6,304,436
TOTAL STEAM PRODUCTION PLANT			0	430,367,030	430,367,030	0	281,417,000	281,417,000	0	148,950,030	148,950,030
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	62,952,640	62,952,640	0	41,164,731	41,164,731	0	21,787,909	21,787,909
1	331XXX	Structures & Improvements	0	83,238,281	83,238,281	0	54,429,512	54,429,512	0	28,808,769	28,808,769
1	332XXX	Reservoirs, Dams, & Waterways	0	188,748,229	188,748,229	0	123,422,467	123,422,467	0	65,325,762	65,325,762
1	333000	Waterwheels, Turbines, & Generators	0	231,506,925	231,506,925	0	151,382,378	151,382,378	0	80,124,547	80,124,547
1	334000	Accessory Electric Equipment	0	64,485,608	64,485,608	0	42,167,139	42,167,139	0	22,318,469	22,318,469
1	335XXX	Miscellaneous Power Plant Equipment	0	13,488,385	13,488,385	0	8,820,055	8,820,055	0	4,668,330	4,668,330
1	336000	Roads, Railroads, & Bridges	0	3,785,730	3,785,730	0	2,475,489	2,475,489	0	1,310,241	1,310,241
TOTAL HYDRAULIC PRODUCTION PLANT			0	648,205,798	648,205,798	0	423,861,771	423,861,771	0	224,344,027	224,344,027
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	17,085,565	17,085,565	0	11,172,251	11,172,251	0	5,913,314	5,913,314
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,634	21,388,634	0	13,986,028	13,986,028	0	7,402,606	7,402,606
1	343000	Prime Movers	0	23,824,493	23,824,493	0	15,578,836	15,578,836	0	8,245,657	8,245,657
1	344000	Generators	0	219,123,450	219,123,450	0	143,284,824	143,284,824	0	75,838,626	75,838,626
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	21,580,682	21,580,682	0	14,111,608	14,111,608	0	7,469,074	7,469,074
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	1,747,116	1,747,116	0	1,142,439	1,142,439	0	604,677	604,677
TOTAL OTHER PRODUCTION PLANT			0	305,837,988	305,837,988	0	199,987,460	199,987,460	0	105,850,528	105,850,528
TOTAL PRODUCTION PLANT			0	1,384,410,816	1,384,410,816	0	905,266,231	905,266,231	0	479,144,585	479,144,585

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PL T-12A
For Twelve Months 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,605,120	28,605,120	0	18,704,888	18,704,888	0	9,900,232	9,900,232
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,594,924	25,594,924	0	16,736,521	16,736,521	0	8,858,403	8,858,403
1	353XXX	Station Equipment	0	260,295,283	260,295,283	0	170,207,086	170,207,086	0	90,088,197	90,088,197
1	354000	Towers & Fixtures	0	17,231,532	17,231,532	0	11,267,699	11,267,699	0	5,963,833	5,963,833
1	355000	Poles & Fixtures	0	247,561,403	247,561,403	0	161,880,401	161,880,401	0	85,681,002	85,681,002
1	356000	Overhead Conductors & Devices	0	142,646,018	142,646,018	0	93,276,231	93,276,231	0	49,369,787	49,369,787
1	357000	Underground Conduit	0	3,086,808	3,086,808	0	2,018,464	2,018,464	0	1,068,344	1,068,344
1	358000	Underground Conductors & Devices	0	2,430,834	2,430,834	0	1,589,522	1,589,522	0	841,312	841,312
1	359000	Roads & Trails	0	2,054,109	2,054,109	0	1,343,182	1,343,182	0	710,927	710,927
TOTAL TRANSMISSION PLANT			0	729,506,031	729,506,031	0	477,023,994	477,023,994	0	252,482,037	252,482,037
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,385	0	7,575,385	6,104,831	0	6,104,831	1,470,554	0	1,470,554
99	360400	Land Easements	2,581,203	0	2,581,203	341,484	0	341,484	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	27,350,792	0	27,350,792	20,880,783	0	20,880,783	6,470,009	0	6,470,009
3	362000	Station Equipment	130,558,675	3,044,581	133,603,256	86,381,615	2,063,191	88,444,806	44,177,060	981,390	45,158,450
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	393,835,866	0	393,835,866	254,870,563	0	254,870,563	138,965,303	0	138,965,303
99	365000	Overhead Conductors & Devices	259,174,838	0	259,174,838	164,713,325	0	164,713,325	94,461,513	0	94,461,513
99	366000	Underground Conduit	115,648,034	0	115,648,034	76,004,031	0	76,004,031	39,644,003	0	39,644,003
99	367000	Underground Conductors & Devices	202,524,678	0	202,524,678	133,577,909	0	133,577,909	68,946,769	0	68,946,769
99	368000	Line Transformers	261,904,533	0	261,904,533	180,442,115	0	180,442,115	81,462,418	0	81,462,418
99	369XXX	Services	169,867,187	0	169,867,187	111,541,308	0	111,541,308	58,325,879	0	58,325,879
99	371XXX	Installations on Customers' Premises	1,419,869	0	1,419,869	1,419,869	0	1,419,869	0	0	0
99	370XXX	Meters	51,004,444	0	51,004,444	28,007,591	0	28,007,591	22,996,853	0	22,996,853
99	373XXX	Street Light & Signal Systems	61,331,325	0	61,331,325	40,185,042	0	40,185,042	21,146,283	0	21,146,283
TOTAL DISTRIBUTION PLANT			1,687,742,524	3,044,581	1,690,787,105	1,107,068,311	2,063,191	1,109,131,502	580,674,213	981,390	581,655,603
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,490,062	7,264,256	8,754,318	787,994	4,982,916	5,770,910	702,068	2,281,340	2,983,408
4	390XXX	Structures & Improvements	15,104,169	86,932,009	102,036,178	6,725,019	59,631,012	66,356,031	8,379,150	27,300,997	35,680,147
4	391XXX	Office Furniture & Equipment	2,126,197	54,104,756	56,230,953	2,063,222	37,113,157	39,176,379	62,975	16,991,599	17,054,574
4	392XXX	Transportation Equipment	32,789,624	20,051,552	52,841,176	23,020,060	13,754,362	36,774,422	9,769,564	6,297,190	16,066,754
4	393000	Stores Equipment	409,957	3,734,978	4,144,935	239,629	2,562,008	2,801,637	170,328	1,172,970	1,343,298
4	394000	Tools, Shop & Garage Equipment	1,762,883	13,534,946	15,297,829	772,863	9,284,296	10,057,159	990,020	4,250,650	5,240,670
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	310,485	1,903,704	2,214,189	294,392	1,305,846	1,600,238	16,093	597,858	613,951
4	396XXX	Power Operated Equipment	24,353,101	9,240,070	33,593,171	14,559,181	6,338,226	20,897,407	9,793,920	2,901,844	12,695,764
4	397XXX	Communications Equipment	24,420,332	90,785,557	115,205,889	14,439,182	62,274,353	76,713,535	9,981,150	28,511,204	38,492,354
4	398000	Miscellaneous Equipment	14,961	468,393	483,354	1,453	321,294	322,747	13,508	147,099	160,607
TOTAL GENERAL PLANT			102,781,771	288,134,062	390,915,833	62,902,995	197,645,559	260,548,554	39,878,776	90,488,503	130,367,279
TOTAL PLANT IN SERVICE			1,797,901,395	2,674,893,784	4,472,795,179	1,177,296,629	1,763,944,661	2,941,241,290	620,604,766	910,949,123	1,531,553,889

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PL T-12A</b>
For Twelve Months 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>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(302,124,464)	(302,124,464)	0	(197,559,187)	(197,559,187)	0	(104,565,277)	(104,565,277)
E-ADEP		Hydro Production Plant	0	(132,449,693)	(132,449,693)	0	(86,608,854)	(86,608,854)	0	(45,840,839)	(45,840,839)
E-ADEP		Other Production Plant	0	(123,870,545)	(123,870,545)	0	(80,998,949)	(80,998,949)	0	(42,871,596)	(42,871,596)
E-ADEP		Transmission Plant	0	(214,514,464)	(214,514,464)	0	(140,271,008)	(140,271,008)	0	(74,243,456)	(74,243,456)
E-ADEP		Distribution Plant	(546,876,621)	(157,932)	(547,034,553)	(336,578,091)	(107,024)	(336,685,115)	(210,298,530)	(50,908)	(210,349,438)
E-ADEP		General Plant	(38,573,441)	(101,542,476)	(140,115,917)	(23,403,881)	(69,653,061)	(93,056,942)	(15,169,560)	(31,889,415)	(47,058,975)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(585,450,062)</b>	<b>(874,659,574)</b>	<b>(1,460,109,636)</b>	<b>(359,981,972)</b>	<b>(575,198,083)</b>	<b>(935,180,055)</b>	<b>(225,468,090)</b>	<b>(299,461,491)</b>	<b>(524,929,581)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,250,607)	(13,250,607)	0	(8,664,572)	(8,664,572)	0	(4,586,035)	(4,586,035)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(245,358)	0	(245,358)	(245,358)	0	(245,358)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,050,737)	(2,050,737)	0	(1,404,172)	(1,404,172)	0	(646,565)	(646,565)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,669,572)	(44,498,215)	(47,167,787)	(2,631,412)	(30,523,551)	(33,154,963)	(38,160)	(13,974,664)	(14,012,824)
E-AAAMT		General Plant - 390200, 396200	0	(120,942)	(120,942)	0	(82,960)	(82,960)	0	(37,982)	(37,982)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(2,914,930)</b>	<b>(59,920,501)</b>	<b>(62,835,431)</b>	<b>(2,876,770)</b>	<b>(40,675,255)</b>	<b>(43,552,025)</b>	<b>(38,160)</b>	<b>(19,245,246)</b>	<b>(19,283,406)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(588,364,992)</b>	<b>(934,580,075)</b>	<b>(1,522,945,067)</b>	<b>(362,858,742)</b>	<b>(615,873,338)</b>	<b>(978,732,080)</b>	<b>(225,506,250)</b>	<b>(318,706,737)</b>	<b>(544,212,987)</b>
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,209,536,403</b>	<b>1,740,313,709</b>	<b>2,949,850,112</b>	<b>814,437,887</b>	<b>1,148,071,323</b>	<b>1,962,509,210</b>	<b>395,098,516</b>	<b>592,242,386</b>	<b>987,340,902</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	39,899	39,899	0	26,090	26,090	0	13,809	13,809
12		ADFIT - Electric Plant In Service (282900)	0	(546,007,829)	(546,007,829)	0	(363,253,549)	(363,253,549)	0	(182,754,280)	(182,754,280)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,720,244)	(61,720,244)	0	(42,337,001)	(42,337,001)	0	(19,383,243)	(19,383,243)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(31,085)	(31,085)	0	(21,323)	(21,323)	0	(9,762)	(9,762)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(167,547)	(167,547)	0	(114,929)	(114,929)	0	(52,618)	(52,618)
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	(6,784,467)	(6,784,467)	0	(4,436,363)	(4,436,363)	0	(2,348,104)	(2,348,104)
1		ADFIT - CDA Settlement Costs (283333)	0	252,534	252,534	0	165,132	165,132	0	87,402	87,402
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,450,292)	(1,450,292)	0	(964,865)	(964,865)	0	(485,427)	(485,427)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(615,869,031)</b>	<b>(615,869,031)</b>	<b>0</b>	<b>(410,936,808)</b>	<b>(410,936,808)</b>	<b>0</b>	<b>(204,932,223)</b>	<b>(204,932,223)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,209,536,403</b>	<b>1,124,444,678</b>	<b>2,333,981,081</b>	<b>814,437,887</b>	<b>737,134,515</b>	<b>1,551,572,402</b>	<b>395,098,516</b>	<b>387,310,163</b>	<b>782,408,679</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.766%	32.234%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.529%	33.471%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%